

**UNION COUNTY, NORTH CAROLINA
ANNUAL OPERATING R&R PROJECTS – FISCAL YEAR 2026-2027
CAPITAL PROJECT ORDINANCE #391**

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, NORTH CAROLINA:

Section I. That for the purpose of providing funds, together with any other available funds, for the following projects:

Annual Operating R&R Projects

Facility Repair and Renovation
Facilities Operating Capital
Parks and Rec Replacement & Renewal
SPCC CIP Funding

Including the replacement of equipment, the acquisition and construction of new facilities, the acquisition and installation of necessary furnishings and equipment and the acquisition of interests in real property required therefore, \$2,700,000 is hereby appropriated.

Section II. That it is estimated that the following revenues will be available during the construction period to meet the appropriations in Section I, as set forth in the following schedule:

Interfund Transfer from:

General Fund	\$ 1,500,000
Special Rev Project Fund	\$ 1,200,000

Section III. The attached CPO #391 chart is incorporated herein showing appropriations to date, additions as of this capital project ordinance, and the total appropriation.

Section IV. That the finance officer is authorized from time to time to transfer as a loan from the General Fund or unspent County proceeds in the Capital Projects Funds, cash in an amount necessary to meet obligations until such time as financing is arranged, at which time repayment will be made and the finance officer is authorized to sign the Declaration of Official Intent to Reimburse Expenditures as required by Internal Revenue Service regulations.

Section V. That the finance officer is authorized at the time of project completion to close out the capital project and remove it from the general ledger.

Section VI. This capital project ordinance is adopted and effective this 20th day of July 2026.

ATTEST:

Lynn G. West,
Clerk to the Board

Brian Helms, Chair
Union County Board of Commissioners

CAPITAL PROJECT ORDINANCE AMENDMENT

BUDGET

General CIP Fund

REQUESTED BY

Brian Matthews

FISCAL YEAR

FY 2026-2027

DATE

July 20, 2026

PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	-	1,500,000		Building & Improvements	-	2,325,000	2,325,000
IFT From Special Rev Proj Fund	-	1,200,000		Payment to Other Gov't Agencies	-	375,000	375,000
Total	-	2,700,000	-	Total	-	2,700,000	2,700,000

EXPLANATION:

Annual Operating R&R Projects for FY27.

DATE:

7/20/2026

APPROVED BY:

BOCC/County Manager
Lynn West/Clerk to the Board

FOR FINANCE POSTING PURPOSES ONLY							
PROJECT SOURCES				PROJECT USES			
Source Description and Code	Project To Date	Requested Amendment	Revised Project	Project Description and Code	Project To Date	Requested Amendment	Revised Project
Facility Repair and Renovation				Facility Repair and Renovation			
IFT from General Fund 40080069-4010-52027	-	350,000	350,000	Building & Improvements 40080069-5580-52027	-	1,550,000	1,550,000
IFT From Special Rev Proj Fund 40080069-4031-52027	-	1,200,000	1,200,000				
Facility Operating Capital				Facility Operating Capital			
IFT from General Fund 40080131-4010-52027	-	425,000	425,000	Building & Improvements 40080131-5580-52027	-	425,000	425,000
Parks and Rec R&R				Parks and Rec R&R			
IFT from General Fund 40080134-4010-52027	-	350,000	350,000	Building & Improvements 40080134-5580-52027	-	350,000	350,000
SPCC CIP Funding				SPCC CIP Funding			
IFT from General Fund 40080067-4010-52027	-	375,000	375,000	Payment to Other Gov't Agencies 40080067-5630-52027	-	375,000	375,000
	-	-	-		-	-	-
	-	-	-		-	-	-
Total	-	2,700,000	2,700,000	Total	-	2,700,000	2,700,000

Prepared By

GA

Posted By

Date

Number

391