

**UNION COUNTY, NORTH CAROLINA
FISCAL YEAR 2025-2026
CAPITAL PROJECT ORDINANCE #386A**

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

- Facilities Operating Capital
- Facilities Replacement & Renewal
- UCSO Replacement & Renewal
- Parks and Rec Replacement & Renewal
- SPCC Maintenance
- SPCC Technology
- SPCC HVAC, Security, Other

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 as required, this amendment appropriates a reallocation of funding within the project by decreasing transfers from the General Fund in the amount of \$36,444 and increasing investment earnings by the same amount, with no change to the total project cost of \$2,900,900.

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	\$ 2,864,456
Investment Earnings	\$ 36,444

Section III. The attached CPO #386A 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 4th day of May 2026.

ATTEST:

Lynn G. West, Clerk to the Board

Chair, Union County Board of
Commissioners

CAPITAL PROJECT ORDINANCE AMENDMENT

BUDGET General CIP Fund
 FISCAL YEAR FY 2026

REQUESTED BY Beverly Liles
 DATE May 4, 2026

PROJECT SOURCES

Source Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	2,900,900	(36,444)	2,864,456
Investment Earnings		36,444	36,444
			-
Total	2,900,900	-	2,900,900

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
R&R projects for General Capital	2,525,000	-	2,525,000
R&R projects for SPCC	375,900	-	375,900
			-
Total	2,900,900	-	2,900,900

EXPLANATION: Change funding sources to reduce future arbitrage rebate liabilities.

DATE: _____

APPROVED BY: _____

BOCC/County Manager
 Lynn West/Clerk to the Board

FOR FINANCE POSTING PURPOSES ONLY

PROJECT SOURCES

Source Description and Code	Project To Date	Requested Amendment	Revised Project
Facilities Operating Capital			
IFT from General Fund 40080131-4010-52026	800,000	-	800,000
Facilities Replacement & Renewal			
IFT from General Fund 40080069-4010-52026	1,250,000	-	1,250,000
UCSO Replacement & Renewal			
IFT from General Fund 40080135-4010-52026	100,000	-	100,000
Parks and Rec Replacement & Renewal			
IFT from General Fund 40080134-4010-52026	375,000	-	375,000
SPCC Maintenance			
IFT from General Fund 40080067-4010-52026	115,000	-	115,000
SPCC Technology			
IFT from General Fund 40080076-4010-52026	175,900	(36,444)	139,456
Investment Earnings 40080076-4812-52026	-	36,444	36,444
SPCC HVAC, Security, Other			
IFT from General Fund 40080077-4010-52026	85,000	-	85,000
Total	2,900,900	-	2,900,900

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Facilities Operating Capital			
Building & Improvements 40080131-5580-52026	800,000	-	800,000
Facilities Replacement & Renewal			
Building & Improvements 40080069-5580-52026	1,250,000	-	1,250,000
UCSO Replacement & Renewal			
Building & Improvements 40080135-5580-52026	100,000	-	100,000
Parks and Rec Replacement & Renewal			
Building & Improvements 40080134-5580-52026	375,000	-	375,000
SPCC Maintenance			
Payment to Other Gov't Agencies 40080067-5630-52026	115,000	-	115,000
SPCC Technology			
Payment to Other Gov't Agencies 40080076-5630-52026	175,900	-	175,900
SPCC HVAC, Security, Other			
Payment to Other Gov't Agencies 40080077-5630-52026	85,000	-	85,000
Total	2,900,900	-	2,900,900

Prepared By EC
 Posted By _____
 Date _____

Number CPO - 386A