

**UNION COUNTY, NORTH CAROLINA
FISCAL YEAR 2025-2026
CAPITAL PROJECT ORDINANCE #349D**

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 previously appropriated available funds, for the following projects:

Major Capital:

UC Jail
Judicial Center and Government Center Renovations-Phase 1
UC Jail Rooftop HVAC Systems

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 provides for a reallocation of funding within the project by decreasing transfers from the General Fund in the amount of \$1,378,072 and increasing general obligation bond proceeds by the same amount, with no change to the total project cost of \$19,937,214.

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	\$3,531,506
Special Revenue Fund	\$1,220,422
2/3 Bond Proceeds	\$14,378,072
GO Bond Proceeds	\$807,214

Section III. The attached CPO #349D 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 on 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

REQUESTED BY Beverly Liles

FISCAL YEAR FY 2026

DATE May 4, 2026

PROJECT SOURCES

Source Description and Code	Project To Date	Requested Amendment	Revised Project
IFT from General Fund	4,909,578	(1,378,072)	3,531,506
IFT from Special Revenue Fund (ARPA Investment Earnings)	1,220,422	-	1,220,422
GO Bond Proceeds	13,000,000	1,378,072	14,378,072
2/3rd Go Bond Premiums	807,214	-	807,214
Total	19,937,214	-	19,937,214

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
Major Capital Projects	18,337,214	-	18,337,214
Land	1,600,000	-	1,600,000
Total	19,937,214	-	19,937,214

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

DATE: 5/4/2026

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
UC Jail			
IFT From General Fund 40080188-4010	2,379,578	(1,378,072)	1,001,506
IFT From Special Revenue Fund 40080188-4031	1,220,422	-	1,220,422
GO Bond Proceeds 40080188-4710	-	1,378,072	1,378,072
Judicial Center and Government Administration Facilities			
IFT From General Fund 40080190-4010	1,800,000	-	1,800,000
2/3rds GO Bond Premiums 40080190-4717	807,214	-	807,214
GO Bond Proceeds 40080190-4710	13,000,000	-	13,000,000
UC Jail Rooftop HVAC Systems			
IFT From General Fund 40080189-4010	730,000	-	730,000
Total	19,937,214	-	19,937,214

PROJECT USES

Project Description and Code	Project To Date	Requested Amendment	Revised Project
UC Jail			
Building & Improvements 40080188-5580	2,000,000	-	2,000,000
Land and Improvements 40080188-5570	1,600,000	-	1,600,000
Judicial Center and Government Administration Facilities			
Building & Improvements 40080190-5550	15,607,214	-	15,607,214
UC Jail Rooftop HVAC Systems			
Building & Improvements 40080189-5580	730,000	-	730,000
Total	19,937,214	-	19,937,214

Prepared By EC
Posted By _____
Date _____

Number CPO-349D