

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:30 p.m. on Monday, June 21, 2021.

Present - Chairman: Stephen M. Morris  
 Vice Chairman: Diane R. Honeycutt  
 Commissioners: F. Blake Kiger  
 Lynn W. Shue  
 Barbara C. Strang

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; David Goldberg, Deputy County Attorney; Jonathan Marshall, Deputy County Manager; Rodney Harris, Deputy County Manager; Kyle Bilafer, Area Manager of Operations; and Lauren Linker, Clerk to the Board.

Chairman Morris called the meeting to order at 6:30 p.m.

Chairman Morris led the Pledge of Allegiance.

Lonnie Clouse, Concord Police Chaplain and Executive Director of First Responders 1<sup>st</sup> delivered the invocation.

**(A) APPROVAL OR CORRECTION OF MINUTES**

**UPON MOTION** of Commissioner Shue, seconded by Vice Chairman Honeycutt and unanimously carried, the Board approved the minutes of May 3, 2021 (Work Session) and May 17, 2021 (Regular Meeting) as presented.

**(B) APPROVAL OF THE AGENDA**

Chairman Morris reviewed the following changes to the agenda.

Additions:

Recognitions and Presentations

C-2 Proclamation - Ray Soporowski Recognition

New Business

G-2 County Manager - Academic Learning Center Grant Request

G-3 County Manager - Acquisition of Real Property - Cabarrus Avenue

G-4 County Manager - Acquisition of Real Property - Foil Property

G-5 County Manager - Revenue Budget Revisions

G-6 Infrastructure and Asset Management - Resolution for Conveyance of 242 General Services Drive Facility to City of Concord

G-7 Planning and Development - 2020-2022 Weatherization Amendment for DOE Funding

Closed Session

K-1 Closed Session - Pending Litigation, Economic Development and Acquisition of Real Property

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board approved the agenda as amended.

**(C) RECOGNITIONS AND PRESENTATIONS**

**(C-1) Human Resources - Recognition of Sergeant Dennis Gray's Retirement from Cabarrus County Sheriff's Department**

Sheriff Van Shaw recognized Sergeant Dennis Gray on his retirement from his position with the Cabarrus County Sheriff's Office. He highlighted a number of Sergeant Gray's accomplishments during his 29-year tenure with the County.

Vice Chairman Honeycutt presented Sergeant Gray with a service award in appreciation for his service and dedication to the citizens of Cabarrus County.

Sergeant Gray expressed appreciation.

**(C-2) Proclamation - Ray Soporowski Recognition**

Chairman Morris read a proclamation aloud recognizing Ray Soporowski's upcoming retirement.

Vice Chairman Honeycutt commented on Mr. Soporowski's generosity and involvement in the county and expressed appreciation for his service to the community.

Chairman Morris echoed Vice Chairman Honeycutt's comments and noted the positive impact and benefits Concord Mills has provided to the County.

**UPON MOTION** of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2021-19

RAY SOPOROWSKI  
RETIREMENT PROCLAMATION

WHEREAS, it has been brought to the attention of the Cabarrus County Board of Commissioners that Ray Soporowski will be retiring as the Vice President of Simon Property Group and General Manager of Concord Mills; and

WHEREAS, with over 30 years of retail and property management experience Mr. Soporowski has served Cabarrus County, the State of North Carolina, and the United States on a global professional platform; and

WHEREAS, Mr. Soporowski worked diligently and played a vital role in bringing Concord Mills Mall to Cabarrus County; and

WHEREAS, under Mr. Soporowski's supervision and leadership Concord Mills has been a huge success for Cabarrus County and the State of North Carolina; and

WHEREAS, Mr. Soporowski has displayed his dedication to Cabarrus County through his work with numerous non-profit organizations;

NOW, THEREFORE, BE IT PROCLAIMED, that the Cabarrus County Board of Commissioners do hereby extend Congratulations and Best Wishes to Ray Soporowski in his retirement and thank him for his service to Cabarrus County.

Adopted this 21<sup>st</sup> day of June, 2021.

/s/ Stephen M. Morris  
\_\_\_\_\_  
Stephen M. Morris, Chairman  
Cabarrus County Board of Commissioners

**(D) INFORMAL COMMENTS**

Chairman Morris opened the meeting for Informal Public Comments at 6:42 p.m. He stated each speaker would be limited to three minutes.

With there being no one to address the Board, Chairman Morris closed that portion of the meeting.

**(E) OLD BUSINESS**

None.

**(F) CONSENT**

**(F-1) Active Living and Parks - School Park Agreements for Pitts School Road Elementary and Winecoff Elementary**

In working with the City of Concord and the Cabarrus County Schools, this is the second agenda item regarding the transfer of operational responsibilities of school parks from the County to the Concord Parks and Recreation Department. Pitts School Road Elementary School and Winecoff Elementary School Parks are within the city limits of Concord. Concord Parks and Recreation Department's athletic programs are continuing to grow and in need of additional facilities.

This is one more step in the process of turning the youth athletic sport programs over to the municipalities and/or Volunteer Athletic Associations. Cabarrus County School Facilities and Grounds Department have been updated on this venture.

Concord Parks and Recreation took the agreements for Winecoff and Pitts School Road Elementary Schools to the Concord City Council. They have been reviewed, approved, and signed.



**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board authorized the County Manager to execute lease agreements with the City of Concord's Parks and Recreation Department for both Pitts School Road Elementary and Winecoff Elementary School, subject to review or revisions by the County Attorney.

**(F-2) Appointments - Board of Equalization and Review**

Mr. Glen Tucker currently serves as a member and Mr. William Ferriss currently serves as an alternate member of the Cabarrus County Board of Equalization and Review. Each have terms expiring June 30, 2021. Mr. Tucker has served on the Board since his initial term in 2011. An exception to the "length of service" provision of the appointment policy will be needed for his approval.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Glen Tucker to the Board of Equalization and Review for a three-year term ending June 30, 2024; including an exception to the length of service provision of the Appointment Policy.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed William Ferriss to the Board of Equalization and Review as an alternate member for a one-year term ending June 30, 2022.

**(F-3) Appointments - Centralina Workforce Development Board**

The terms on the Centralina Workforce Development Board for members Dr. Carol Spalding, Education representative, and Beatriz Rodriguez, Private Sector representative, end June 30, 2021. Both are recommended to be appointed to serve another term. Dr. Spalding resides in Rowan County and Ms. Rodriguez resides in Gaston County. An exception to the residency provision of the Appointment Policy will be needed for them.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Dr. Carol Spalding, Education representative, and Beatriz Rodriguez, Private Sector representative, to the Centralina Workforce Development Board for two-year terms ending June 30, 2023, including an exception to the residency provision of the Appointment Policy for Dr. Spalding and Ms. Rodriguez.

**(F-4) Appointments - Harrisburg Fire Advisory Board**

The term of appointment for Harrisburg Fire Advisory Board member Matt Stiene ends July 1, 2021. Mr. Stiene would like to serve another term.

Additionally, an application to serve on the Harrisburg Fire Advisory Board was received from Kenny Long. It is requested to appoint Mr. Long to the vacant position on the Advisory Board.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Matt Stiene to the Harrisburg Fire Advisory Board for a two-year term ending July 1, 2023.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Kenny Long to the Harrisburg Fire Advisory Board for a two-year term ending July 1, 2023.

**(F-5) Appointments - Human Services Advisory Board**

An application to serve on the Human Services Advisory Board is on file from Angel Lugo. A letter of recommendation for Ms. Lugo to be appointed to fill the vacancy from Bobby Connor's resignation is included in the Agenda.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Angel Lugo to the Human Services Advisory Board for a three-year term ending June 30, 2024.

**(F-6) Appointments - Jury Commission**

Dianne Berry's term on the Jury Commission ends June 30, 2021. Ms. Berry would like to serve another term.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Dianne Berry to the Jury Commission for a two-year term ending June 30, 2023.

**(F-7) Appointments - Rowan-Cabarrus Community College Board of Trustees**

Cynthia Mynatt and Chairman Steve Morris currently serve on the Rowan-Cabarrus Community College Board of Trustees and have terms ending June 30, 2021. A letter of recommendation regarding the appointments is included in the agenda. Ms. Mynatt has served on this Board since 2005. An exception to the length of service provision of the Appointment Policy will be needed for her.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Cynthia Mynatt and Steve Morris to the Rowan-Cabarrus Community College Board of Trustees for four-year terms ending June 30, 2025; including an exception to the length of service provision of the Appointment Policy for Ms. Mynatt.

**(F-8) Appointments - Water and Sewer Authority of Cabarrus County**

The terms on the Water and Sewer Authority of Cabarrus County (WSACC) for Jonathan Marshall and Commissioner Shue end June 30, 2021. A letter from the WSACC Chairman, Steve Sciascia, is attached in this regard. Mr. Marshall has served on the Authority since 2012 and also resides in Mecklenburg County. An exception to the length of service and residency provisions of the Appointment Policy will be needed for him.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Jonathan Marshall and Commissioner Lynn Shue to the Water and Sewer Authority of Cabarrus County for three-year terms ending June 30, 2024; including an exception to the length of service and residency provisions of the Appointment Policy.

**(F-9) Appointments and Removals - Cabarrus County Planning and Zoning Commission**

Mr. Jerry Wood, Jr. resigned his position on the Planning and Zoning Commission effective March 11, 2021. Staff respectfully requests that Mr. Wood be removed from the roster as an At-large representative and thanked for his service to the community.

Staff also respectfully requests that Mr. Adam Dagenhart be moved from the Midland Area position to the At-large position to complete the term vacated by Mr. Wood, which expires on August 31, 2021. Staff also requests that, at that the same time, Mr. Dagenhart be appointed to a three-year term, making the expiration date for the At-large position August 31, 2024. Mr. Dagenhart will be representing the Eastern Area.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board removed Jerry Wood from the Cabarrus County Planning and Zoning Commission roster and thanked him for his service.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Adam Dagenhart to the Cabarrus County Planning and Zoning Commission to complete an unexpired term ending August 31, 2021 as an At-large representative and an additional three-year term ending August 31, 2024.

**(F-10) Appointments and Removals - Juvenile Crime Prevention Council**

The terms for the following Juvenile Crime Prevention Council members end June 30, 2021: Baylee Barkley (Student under 18), Heather Mobley (Juvenile Defense Attorney), Judge Nathaniel Knust (Chief District Court Judge), Carolyn Carpenter (Representative United Way/Other Non-Profit), and Connie Philbeck (At-large).

At the Council's May meeting, the following were recommended to be reappointed to serve another term: Baylee Barkley (Student under 18), Heather Mobley (Juvenile Defense Attorney), Carolyn Carpenter (Representative United Way/Other Non-Profit), and Connie Philbeck (At-large). Judge Steve Grossman is recommended to be appointed to the Chief District Court Judge position. An exception to the length of service provision of the Appointment Policy will be needed for Ms. Carpenter and Ms. Philbeck and an exception to the residency provision of the Appointment Policy will be needed for Ms. Mobley.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board removed Judge Nathaniel Knust from the Juvenile Crime Prevention Council roster and thanked him for his service.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Judge Steve Grossman (Chief District Court Judge) to the Juvenile Crime Prevention Council for a two-year term ending June 30, 2023.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Baylee Barkley (Student under 18), Heather Mobley (Juvenile Defense Attorney), Carolyn Carpenter (Representative United Way/Other Non-Profit), and Connie Philbeck (At-large) to the Juvenile Crime Prevention Council for two-year terms ending June 30, 2023; including an exception to the length of service provision of the Appointment Policy for Ms. Carpenter and Ms. Philbeck and an exception to the residency provision of the Appointment Policy for Ms. Mobley.

**(F-11) Appointments and Removals - Public Health Authority of Cabarrus County**

The terms for the following members on the Public Health Authority end June 30, 2021: Tom Kincaid (Public Member), Mark Spitzer (Public Member) and James Mack, Jr. (Public Member). Mr. Spitzer and Mr. Mack would like to serve another term. Mr. Kincaid is not interested in serving another term at this time. Mr. Spitzer resides in Rowan County. An exception to the residency provision of the Appointment Policy will be needed for him. Mr. Mack has served on the Authority since 2012. An exception to the length of service provision of the Appointment Policy will be needed for him.

Additionally, Dr. Chip Buckwell (Leadership Representative, Kannapolis City Schools) will be retiring as Superintendent in June and will not be eligible to serve on the Board after June 30, 2021.

The Authority's Nominating Committee has interviewed applicants for the upcoming vacancies and is recommending Daryle Adams to be appointed to complete Dr. Buckwell's unexpired term and Cecilia Plez to be appointed to fill Mr. Kincaid's position. Letters regarding the Authority's recommendations for these appointments and reappointments for Mr. Spitzer and Mr. Mack are included in the agenda.

A copy of the Authority's By-Laws which lists the representation and field of expertise required for each Public Health Authority Board seat is also included in the agenda.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board removed Tom Kincaid and Dr. Chip Buckwell from the Public Health Authority of Cabarrus County roster and thanked them for their service.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Cecilia Plez to the Public Health Authority of Cabarrus County as a Public Member (Unaffiliated with Foregoing) for a three-year term effective July 1, 2021 and ending June 30, 2024.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Daryle Adams to the Public Health Authority of Cabarrus County as the Leadership Representative, Kannapolis City Schools representative to complete an unexpired term effective July 1, 2021 and ending June 30, 2022.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Mark Spitzer and James Mack, Jr. as Public Members (Unaffiliated with Foregoing) to the Public Health Authority of Cabarrus County for three-year terms ending June 30, 2024; including an exception to the residency provision of the Appointment Policy for Mr. Spitzer and an exception to the length of service provision of the Appointment Policy for Mr. Mack.

**(F-12) Appointments and Removals - Tourism Authority of Cabarrus County**

The Cabarrus County Tourism Authority has 4 seats that need to be appointed for the term commencing July 1, 2021 and ending on June 30, 2024. The nominating group and their nominees are as follows:

- Cabarrus County - Seat # 4 Commissioner Diane Honeycutt\*
- Cabarrus County Tourism Authority - Seat #5 Terry Crawford\*

- Cabarrus Regional Chamber of Commerce - Seat # 6 Owen Parker\*
- Cabarrus County Tourism Authority - Seat # 11 Vinay Patel^

\*Reappointment

^An exception to the residency provision of the Appointment Policy will be needed.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board removed Angela Brown from the Cabarrus County Tourism Authority roster and thanked her for her many years of service.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board appointed Vinay Patel (Seat #11) to the Cabarrus County Tourism Authority for a three-year term commencing July 1, 2021 and ending June 30, 2024; including an exception to the residency provision of the Appointment Policy.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Commissioner Diane Honeycutt (Seat #4), Terry Crawford (Seat #5), and Owen Parker (Seat #6), to the Cabarrus County Tourism Authority for three-year terms commencing July 1, 2021 and ending June 30, 2024.

**(F-13) Appointments and Removals - Transportation Advisory Board**

The following Transportation Advisory Board members have terms that end June 30, 2021: Larry Bonds (Citizen Advocate/Retired), Art Whittaker (County Schools), Mitchell Burris (Law Enforcement), Aurora Swain (Hispanic Community), Anthony Hodges (Human Services Aging), Skip Kraft (Vocational / Sheltered Workshops), Ann Benfield (Head Start), and Sharon Corpening (Social Work / Blind). Mr. Whitaker, Mr. Burris, Mr. Hodges, Mr. Kraft and Ms. Benfield would like to serve another term. An exception to the length of service provision of the Appointment Policy will be needed for Mr. Whitaker, Mr. Burris, Mr. Kraft and Ms. Benfield. An exception to the residency provision of the Appointment Policy will be needed for Mr. Whittaker, Mr. Hodges and Mr. Kraft. An exception to the service on multiple boards provision of the Appointment Policy will be needed for Mr. Hodges and Ms. Benfield.

Mr. Bonds and Ms. Swain do not wish to serve another term at this time and Ms. Corpening retired from her position with the County and no longer serves on this Board. It is requested to remove them from the roster.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board removed Larry Bonds, Aurora Swain and Sharon Corpening from the Transportation Advisory Board roster and thanked them for their service.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board reappointed Art Whittaker (County Schools), Mitchell Burris (Law Enforcement), Anthony Hodges (Human Services Aging), Skip Kraft (Vocational / Sheltered Workshops), and Ann Benfield (Head Start) to the Transportation Advisory Board for three-year terms ending June 30, 2024; including an exception to the length of service provision of the Appointment Policy for Art Whittaker (County Schools), Mitchell Burris (Law Enforcement), Skip Kraft (Vocational / Sheltered Workshops), and Ann Benfield (Head Start); an exception to the residency provision of the Appointment Policy for Mr. Whittaker, Mr. Hodges and Mr. Kraft; and an exception to the service on multiple boards provision of the Appointment Policy for Mr. Hodges and Ms. Benfield.

**(F-14) BOC - NACo Voting Credentials - 2021 Annual Conference**

The National Association of Counties, NACo, will hold their 2021 Annual Conference in Prince George's County, Maryland on July 9 - 12, 2021, in-person and virtual. In order to participate in the Association's annual election of officers, a voting delegate must be registered by July 9, 2021 at 5 p.m.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board designated Chairman Morris as the delegate to represent Cabarrus County at the NACo Annual Conference in July.

**(F-15) County Manager - Duke Energy Easement at J.M. Robinson High School**

Duke Energy has requested a small easement at a power pole in front of J.M. Robinson High School. The pole needs some additional support for a service being extended to development across Pitts School Road. The County is the



property owner and Duke Energy is modifying the easement document to reflect that.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the easement between Cabarrus County and Duke Energy; and authorized the County Manager to execute the easement on behalf of Cabarrus County, subject to review or revisions by the County Attorney.

**(F-16) County Manager - Easements for Building Adjacent to County Parking Garage**

The mixed-use building (Novi Flats) that will be constructed next to the County Parking Deck needs at least two easements from the County. A water meter easement and a generator easement are both attached for Board consideration. County staff coordinated with the Novi Flats construction team on both easements. There will likely be a third request for an access easement to permit direct access from the top floor of the parking deck to the mixed-use building. That will be presented at a later meeting.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the easements between Cabarrus County, the City of Concord and Novi Flats LLC; and authorized the County Manager to execute the easements on behalf of Cabarrus County, subject to review or revisions by the County Attorney.

**(F-17) DHS - FY22 HCCBG Funding Plan**

The FY22 Home and Community Care Block Grant (HCCBG) funding plan is attached for review and approval by the Board of Commissioners. The plan has been prepared, reviewed, and approved by the HCCBG Advisory Committee. The Department of Human Services serves as the lead agency for the Home and Community Care Block Grant. The lead agency's primary role is to organize the committee, develop the funding plan for the grant and seek approval from the Board of Commissioners for the funding plan.

The Home and Community Care Block Grant serves citizens ages 60 and older and promotes health and well-being services for qualified recipients. The grant is administered by the N.C. Division of Aging and Adult Services (DAAS). The grant provides local flexibility in that the advisory committee and the Board of Commissioners can set priorities for services the grant will fund.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the FY22 Home and Community Care Block Grant (HCCBG) funding plan as submitted by the HCCBG Advisory Committee.

**(F-18) DHS - Medicare Improvements for Patients and Providers Act (MIPPA) Contract Approval**

The Medicare Improvements for Patients and Providers Act (MIPPA) grant provides funds to expand Low Income Subsidy (LIS) outreach and enrollment for Medicare Part D drug plans leading up to and during Medicare Part D Open Enrollment. The Seniors Health Insurance Information Program (SHIIP) at DHS uses these funds to promote Open Enrollment and expand access to Open Enrollment in all parts of the county. For federal Fiscal Year 21 (October 1, 2020 - September 30, 2021) Cabarrus County has been awarded \$6,608.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board accepted the grant award and adopted the associated budget amendment.

Date: 6/21/2021

Amount: 3,608.00

Dept. Head: Karen Calhoun

Department: DHS

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

The program was awarded \$6,608.00. The revenue and expense lines were initially budgeted at \$3,000 each so we are requesting to increase each line by \$3,608.00.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	6	00165760-6270-FED	SHIIP GRANT	3,000.00	3,608.00		6,608.00
100	9	00195760-9356-SHIIP	Special Prog Sup-SHIIP	3,000.00	3,608.00		6,608.00

**(F-19) Finance - Budget Amendment for GASB 84 Statement**

This budget amendment appropriates revenues and expenditures for our Department of Social Services Fund and Intergovernmental Fund. According to

Statement Number 84 of the Governmental Accounting Standards Board (GASB) these funds need to change from an agency fund to a special revenue fund.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board adopted the budget amendment and approved changing the fund type from agency funds to a special revenue fund.

Date:6/21/2021

Amount:1,575,000.00

Dept. Head:Wendi Heglar

Department:Finance

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

This budget amendment appropriates revenues and expenditures for our Department of Social Services Fund and Intergovernmental Fund. According to Statement Number 84 of the Governmental Accounting Standards Board (GASB) these funds need to change from an agency fund to a special revenue fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
560	6	5610-6606	Program Fees	-	400,000.00		400,000.00
560	9	5610-9460	General Assistance	-	400,000.00		400,000.00
571	6	7110-6606	Program Fees	-	1,175,000.00		1,175,000.00
571	9	7110-9609	Legal Fees		75,000.00		75,000.00
571	9	7110-9701	Cabarrus County Schools		950,000.00		950,000.00
571	9	7110-9702	Kannapolis City Schools	-	150,000.00		150,000.00

(F-20) Finance - Budget Amendment for Self Insurance Dental Fund

At the end of each fiscal year, Finance reviews the Self Insurance Dental Fund. Budgets are created and based on average weekly claims and monthly administrative fees for the prior fiscal year. There has been an increase in weekly dental claims and monthly administrative fees throughout the fiscal year.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the related budget amendment to budget additional revenue received from employee premiums and budget additional expenditures for administrative fees and dental claims.

Date:June 21, 2021

Amount:20,000.00

Dept. Head:Suzanne Burgess for Wendi Heglar

Department:ISF - Self Insured Dental

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

This budget amendment is to budget additional revenue for dental premiums received from employees and to budget additional expenditures for administrative fees and an anticipated increase in dental claims for fiscal year 2021

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
610	6	1918-6661	INSURANCE PREMIUMS - DENTAL	475,500.00	20,000.00	-	495,500.00
610	9	1918-9485	ADMINISTRATIVE FEES - DENTAL	67,340.00	4,200.00	-	71,540.00
610	9	1918-9645	SELF INSURED DENTAL CLAIMS	408,160.00	15,800.00		423,960.00

(F-21) Finance - Other Post-Employment Benefits Trust

The County provides certain benefits for its eligible retirees that constitute what are known as other post employment benefits (OPEB). Included in the Fiscal Year 2022 proposed budget is \$2,000,000 to invest in an OPEB Trust. The attached Trust Agreement and Resolution set up the Trust and give management the authority to invest in the Trust on behalf of the County. Once the County invests in the Trust it can only be used to pay for other post-employment benefits. The County's liability at June 30, 2020 was \$34,499,299. The only way to offset this liability is to invest in an irrevocable trust. The State provides the Ancillary Governmental Participants Investment Program established by the Treasurer for local governments OPEB Trust Funds.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board adopted the resolution and trust agreement.

Resolution No. 2021-05

RESOLUTION TO ESTABLISH AN OPEB TRUST AND PARTICIPATE IN AGPIP

WHEREAS, the Board of Commissioners of Cabarrus County intends to establish a Local Government Other Post-Employment Benefits Trust ("OPEB Trust") pursuant to G.S. 159-30.1 for the purpose of paying post-employment benefits for which Cabarrus County is liable; and



WHEREAS, the OPEB Trust will be an irrevocable trust, and the assets of the OPEB Trust will not be subject to the claims of the Cabarrus County's creditors; and

WHEREAS, the Board of Commissioners intends to invest assets from the OPEB Trust in the Ancillary Governmental Participants Investment Program ("AGPIP") established by the Treasurer of the State of North Carolina; and

WHEREAS, Board of Commissioners has determined that it is advisable and in the best interests of Cabarrus County to contribute assets from the OPEB Trust to AGPIP, as provided in the Deposit Agreement between the Cabarrus County and the Treasurer.

NOW, THEREFORE BE IT RESOLVED by the Cabarrus County Board of Commissioners that—

1. The OPEB Trust is established by adoption of the trust agreement in Attachment 1 to this resolution;
2. The Finance Director of Cabarrus County shall serve as Plan Administrator pursuant to the provisions of the trust agreement for the OPEB Trust;
3. The OPEB Trust is established for the purpose of paying post-employment benefits for which Cabarrus County is liable;
4. The persons serving in the following positions shall serve as the trustees of the OPEB Trust:
  - a. The County Manager of Cabarrus County
  - b. A Deputy County Manager of Cabarrus County
  - c. The Finance Director of Cabarrus County
5. The OPEB Trust shall participate in AGPIP pursuant to the terms and conditions of the Deposit Agreement, which is attached to this resolution as Attachment 2 (the "Deposit Agreement");
6. The initial contribution of the OPEB Trust to AGPIP shall be \$ 2,000,000.00 (the "Contribution").
7. The Plan Administrator, the person serving in the position of County Manager of Cabarrus County, a person serving in the position of Deputy County Manager, and the person serving in the position of Finance Director of Cabarrus County (collectively, the "Authorized Representatives") shall execute and deliver the Deposit Agreement, to take any other actions deemed necessary or appropriate to consummate the transactions provided for therein, and to cause the Contribution to be made;
8. The Authorized Representatives, acting on behalf of Cabarrus County, may take all such actions as they may deem necessary or appropriate to give effect to the foregoing resolutions; and
9. All actions heretofore taken by any of the Authorized Representatives acting on behalf of Cabarrus County in furtherance of the foregoing resolutions are hereby ratified, adopted, approved, and confirmed in all respects.

ADOPTED this 21st day of June, 2021.

/s/ Stephen M. Morris  
Stephen M. Morris, Chairman  
Cabarrus County Board of Commissioners

Attest:

/s/ Lauren Linker  
Clerk to the Board

Attachment 1  
AGREEMENT ESTABLISHING  
OTHER POST-EMPLOYMENT BENEFITS TRUST

This Trust Agreement is entered into as of the 21st day of June, 2021, by and between Cabarrus County, North Carolina (hereinafter the "Employer") and Mike Downs, Rodney Harris, and Wendi Heglar (the "Trustees");

R E C I T A L S :

WHEREAS, the governing body of the Employer adopted a resolution dated June 21, 2021 adopting this trust agreement;

WHEREAS, the Employer wishes to establish a trust pursuant to Section 159-30.1 of the North Carolina General Statutes, to be known as the "Cabarrus County OPEB Trust" (hereinafter the "Trust"), for the purpose of funding its obligation to provide post-employment benefits other than pension benefits, as required to be reported under GASB 75;

WHEREAS, this Trust is established by the Employer with the intention that the Trust qualify as an irrevocable tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code of 1986, and the regulations issued thereunder, and as a tax-exempt trust under the provisions of the applicable laws of the State of North Carolina; and

WHEREAS, Employer has appointed the Trustees as trustees of the Trust, and the Trustees have accepted such appointment pursuant to the terms and conditions set forth in this Trust Agreement; and

NOW THEREFORE, for good and valuable consideration, the parties hereto agree as follows:

ARTICLE I  
DEFINITIONS

- 1.1 "Assets" shall mean all contributions and transfers of assets received into the Trust on behalf of the Employer, together with the income and earnings from such contributions and transfers and any increments accruing to them, net of any investment losses, benefits, expenses or other costs.
- 1.2 "Code" shall mean the Internal Revenue Code of 1986, as amended from time to time.
- 1.3 "Employer's Agent" shall mean an individual or entity appointed by the Employer to act in such matters as are specified in the appointment.
- 1.4 "GASB 75" shall mean Statement Number 75 issued by the Governmental Accounting Standards Board, regarding the reporting of OPEB Obligations.
- 1.5 "Investment Advisory Committee" shall mean a group of qualified private and public sector employees selected by the Employer that will be responsible for establishing and maintaining broad policies and objectives for all aspects of the Trust investments. The committee will review and approve the development or revision of all matters concerning Trust investments. Investment matters addressed by the Investment Advisory Committee shall be communicated to the Employer, and the Employer shall communicate in writing to the Trustees any such investment matters necessary for the Trustees to fulfill its duties hereunder.
- 1.6 "OPEB" shall mean "other post-employment benefits," such as medical, dental, vision, life insurance, long-term care and other similar benefits, provided to retirees, other than pension benefits.
- 1.7 "OPEB Obligation" shall mean an Employer's obligation to provide post-employment health care and welfare benefits to its "eligible employees" as specified in such Employer's written policies, the Plan and/or applicable collective bargaining agreements.
- 1.8 "Plan" shall mean the plan document adopted by the Employer for the purpose of documenting the Employer's OPEB Obligations and governing the Employer's satisfaction thereof, a copy of which is attached here as Exhibit A.
- 1.9 "Plan Administrator" shall mean the individual designated by position of employment at the Employer to act on its behalf in all matters relating to the Plan and Trust.
- 1.10 "Qualified Investments" shall mean all investments authorized under Section 159-30.1(b) of the North Carolina General Statutes, including the following:
  - (1) Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.

- (2) Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- (3) Obligations of the State of North Carolina.
- (4) Bonds and notes of any North Carolina local government or public authority, to the extent permitted in Section 159.30(c)(4) of the North Carolina General Statutes.
- (5) Savings certificates issued by any savings and loan association organized under the laws of the State of North Carolina or by any federal savings and loan association having its principal office in North Carolina; provided, that any principal amount of such certificate in excess of the amount insured by the federal government or any agency thereof, or by a mutual deposit guaranty association authorized by the Commissioner of Banks of the Department of Commerce of the State of North Carolina, be fully collateralized.
- (6) Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates of particular obligation.
- (7) Bills of exchange or time drafts drawn on and accepted by a commercial bank and eligible for use as collateral by member banks in borrowing from a federal reserve bank, provided that the accepting bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
- (8) Participating shares in a mutual fund for local government investment; provided, that the investments of the fund are limited to Qualified Investments hereunder, and the fund is certified by the Local Government Commission. The Local Government Commission shall have the authority to issue rules and regulations concerning the establishment and qualifications of any mutual fund for local government investment.
- (9) A commingled investment pool established and administered by the State Treasurer pursuant to Section 147-69.3 of the North Carolina General Statutes.
- (10) A commingled investment pool established by interlocal agreement by two or more units of local government pursuant to Sections 160A-460 through 160A-464 of the General Statutes of North Carolina, if the investments of the pool are limited to those qualifying for investment under Section 159.30(c)(4) of the North Carolina General Statutes.
- (11) Evidences of ownership of, or fractional undivided interests in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- (12) Repurchase agreements with respect to either direct obligations of the United States or obligations the principal of and the interest on which are guaranteed by the United States if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof if:
  - (a) Such obligations that are subject to such repurchase agreement are delivered (in physical or in book entry

form) to the local government or public authority, or any financial institution serving either as trustee for the local government or public authority or as fiscal agent for the local government or public authority or are supported by a safekeeping receipt issued by a depository satisfactory to the local government or public authority, provided that such repurchase agreement must provide that the value of the underlying obligations shall be maintained at a current market value, calculated at least daily, of not less than one hundred percent (100%) of the repurchase price, and, provided further, that the financial institution serving either as trustee or as fiscal agent for the local government or public authority holding the obligations subject to the repurchase agreement hereunder or the depository issuing the safekeeping receipt shall not be the provider of the repurchase agreement;

(b) A valid and perfected first security interest in the obligations which are the subject of such repurchase agreement has been granted to the local government or public authority or its assignee or book entry procedures, conforming, to the extent practicable, with federal regulations and satisfactory to the local government or public authority have been established for the benefit of the local government or public authority or its assignee;

(c) Such securities are free and clear of any adverse third party claims; and

(d) Such repurchase agreement is in a form satisfactory to the local government or public authority.

(13) In connection with funds subject to the arbitrage and rebate provisions of the Code, participating shares in tax-exempt mutual funds, to the extent such participation, in whole or in part, is not subject to such rebate provisions, and taxable mutual funds, to the extent such fund provides services in connection with the calculation of arbitrage rebate requirements under federal income tax law; provided, the investments of any such fund are limited to those bearing one of the two highest ratings of at least one nationally recognized rating service and not bearing a rating below one of the two highest ratings by any nationally recognized rating service which rates the particular fund.

(14) Investments of the State Treasurer authorized pursuant to Section 147-69.2(b4) of the North Carolina General Statutes.

1.11 "Registered Investment Advisor" shall mean any Registered Investment Advisor as defined by Securities and Exchange Commission regulations appointed by the Employer or Plan Administrator who has entered into a consulting or management agreement with the Employer for investing the Assets of the Trust.

## ARTICLE II THE TRUST

### 2.1 Purpose

The purpose of the Trust is to hold assets from which to satisfy the Employer's commitment to provide post-employment benefits (other than pension benefits), as offered by the Employer to its employees in accordance with the Employer's policies and applicable collective bargaining agreements.

### 2.2 Trustee Accounting

The Trustees shall be responsible only for maintaining records and maintaining accounts for the Assets of the Trust. The Employer shall be responsible for Plan-level accounting for OPEB.

### 2.3 No Diversion of Assets

The Assets in the Trust shall be held in trust for the exclusive purpose of providing OPEB to eligible employees of the Employer and defraying the reasonable administrative and actuarial expenses of the Trust. The Assets in the Trust shall not be used for or diverted to any other purpose, except as expressly provided herein.

#### 2.4 Type and Nature of Trust

Neither the full faith and credit nor the taxing power of the Employer is pledged to the distribution of benefits hereunder. Except for contributions and other amounts hereunder, no other amounts are pledged to the distribution of benefits hereunder. Distributions of benefits are neither general nor special obligations of any Employer, but are payable solely from the Assets of the Trust, as more fully described herein. No employee of any Employer or beneficiary may compel the exercise of the taxing power by any Employer.

Distributions of Assets under the Trust are not debts of any Employer within the meaning of any constitutional or statutory limitation or restriction. Such distributions are not legal or equitable pledges, charges, liens or encumbrances, upon any of the Employer's property, or upon any of its income, receipts, or revenues, except amounts in the accounts which are, under the terms of the Plan and Trust set aside for distributions. Neither the members of the governing body of the Employer nor its officers, employees, agents or volunteers are liable hereunder.

### ARTICLE III ADMINISTRATIVE MATTERS

#### 3.1 Certification to Trustees

The governing body of the Employer, or other duly authorized official, shall certify in writing to the Trustees the names and specimen signatures of the Plan Administrator and Employer's Agent, if any, and all others authorized to act on behalf of the Employer whose names and specimen signatures shall be kept accurate by the Employer acting through a duly authorized official or governing body of the Employer. The Trustees shall have no liability if it acts upon the direction of a Plan Administrator or the Employer's Agent that has been duly authorized hereunder even if that the Plan Administrator or the Employer's Agent is no longer authorized to act, unless the Employer has informed the Trustees of such change in writing.

#### 3.2 Removal of Trustee

The Employer may remove a trustee. Such action must be in writing and delivered to the trustee by giving at least ninety (90) days' prior written notice to the trustee.

#### 3.3 Resignation of Trustee

A trustee may resign as trustee of the Trust at any time by giving at least ninety (90) days' prior written notice to the Employer and the Plan Administrator.

#### 3.4 Appointment of Successor Trustee

The Employer may appoint successor trustees. The Employer's appointment of a successor trustee to the Trust will vest the successor trustee with title to the Assets of its Trust upon the successor trustee's acceptance of such appointment. If one or more cotrustees remain in office, a vacancy in a trusteeship need not be filled. A vacancy in a trusteeship must be filled if the trust has no remaining trustee.

#### 3.5 Plan Administrator

The governing body of the Employer shall have plenary authority for the administration and investment of the Trust pursuant to applicable state law and applicable federal laws and regulations. The Employer shall by resolution designate a Plan Administrator. Unless otherwise specified in the instrument the Plan Administrator shall be deemed to have authority to act on behalf of the Employer



in all matters pertaining to the Trust. Such appointment of a Plan Administrator shall be effective upon receipt and acknowledgment by the Trustee and shall be effective until the Trustee is furnished with a resolution of the Employer that the appointment has been modified or terminated.

### 3.6 Failure to Appoint Plan Administrator

If the Employer does not appoint a Plan Administrator, or if such appointment lapses, the Employer shall be deemed to be the Plan Administrator.

### 3.7 Employer's Agent

The Plan Administrator, acting on behalf of the Employer, may delegate certain authority, powers and duties to Employer's Agent to act in those matters specified in the delegation. Any such delegation must be in writing that names and identifies the Employer's Agent, states the effective date of the delegation, specifies the authority and duties delegated, is executed by the Plan Administrator and is acknowledged in writing by the Employer's Agent and certified as required in Section 3.1.

### 3.8 Notice

Effective notice hereunder shall be delivered via United States Mail or other reliable means of delivery, including via telecopy, electronic mail or overnight delivery service, to the following:

EMPLOYER:

Cabarrus County  
65 Church Street  
Concord, North Carolina, 28025

Attention: Wendi Heglar, Finance Director

PLAN ADMINISTRATOR:

Wendi Heglar, Finance Director  
Cabarrus County  
65 Church Street  
Concord, North Carolina, 28025

TRUSTEES:

Mike Downs, County Manager  
Rodney Harris, Deputy County Manager  
Wendi Heglar, Finance Director

## ARTICLE IV THE TRUSTEES

### 4.1 Powers and Duties of the Trustees

Except as otherwise provided in Article V, and subject to the provisions of Article VI, the Trustees shall have full power and authority with respect to property held in the Trust to perform all acts, take all proceedings, and exercise all rights and privileges, whether specifically referred to or not in this document, as could be done, taken or exercised by the absolute owner, including, without limitation, the following:

(a) To invest and reinvest the Assets or any part hereof in Qualified Investments pursuant to this Trust and applicable state law.

(b) To place uninvested cash and cash awaiting distribution in any type of interest-bearing account including, without limitation, time certificates of deposit or interest-bearing accounts issued by a commercial bank or savings and loan association organized under the laws of the State of North Carolina or having its principal office in North Carolina;



(c) To borrow money for the purposes of the Trust from any source with or without giving security; to pay interest; to issue promissory notes and to secure the repayment thereof by pledging all or any part of the Assets;

(d) To take all of the following actions: to vote proxies of any stocks, bonds or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights or other options, and to make any payments incidental thereto; to consent to or otherwise participate in corporate reorganizations or other changes affecting corporate securities and to delegate discretionary powers and to pay any assessments or charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities or other property held in the Trust;

(e) To make, execute, acknowledge and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;

(h) To exercise all the further rights, powers, options and privileges granted, provided for, or vested in trustees generally under applicable federal or state laws as amended from time to time, it being intended that, except as herein otherwise provided, the powers conferred upon the Trustees herein shall not be construed as being in limitation of any authority conferred by law, but shall be construed as consistent or in addition thereto.

#### 4.2 Additional Trustee Powers

In addition to the other powers enumerated above, the Trustees in any and all events are authorized and empowered:

(a) To pay administrative fees as directed by the Plan Administrator;

(b) To invest funds pending required directions in a designated account as directed by the Investment Advisory Committee or if there is no designated account, any type of interest-bearing account including without limitation, time certificates of deposit or interest-bearing accounts issued by a commercial bank or savings and loan association organized under the laws of the State of North Carolina or having its principal office in North Carolina or any affiliate thereof;

(c) To cause all or any part of the Trust to be held in the name of the Trustees (which in such instance need not disclose its fiduciary capacity) or, as permitted by law, in the name of any nominee, and to acquire for the Trust any investment in bearer form, but the books and records of the Trust shall at all times show that all such investments are a part of the Trust and the Trustees shall hold evidences of title to all such investments;

(d) To appoint a custodian with respect to the Trust Assets;

(e) To employ such agents and counsel as may be reasonably necessary in managing and protecting the Assets and to pay them reasonable compensation from the Trust; to employ any broker-dealer, including a broker-dealer affiliated with the Trustees, and pay to such broker-dealer at the expense of the Trust, its standard commissions; to settle, compromise or abandon all claims and demands in favor of or against the Trust; and to charge any premium on bonds purchased at par value to the principal of the Trust without amortization from the Trust, regardless of any law relating thereto;

(f) To abandon, compromise, contest, arbitrate or settle claims or demands; to prosecute, compromise and defend lawsuits, but without obligation to do so, all at the risk and expense of the Trust;

(g) To exercise and perform any and all of the other powers and duties specified in this Trust Agreement or the Plan;

(h) To permit such inspections of documents at the principal office of the Trustees as are required by law, subpoena or demand by a United States agency;

(i) To comply with all requirements imposed by applicable provisions of law;

(j) To seek written instructions from the Plan Administrator or other fiduciary on any matter and await their written instructions without incurring any liability. If at any time the Plan Administrator or the fiduciary should fail to give directions to the Trustees, the Trustees may act in the manner that in its discretion seems advisable under the circumstances for carrying out the purposes of the Trust;

(k) To compensate such executive, consultant, actuarial, accounting, investment, appraisal, administrative, clerical, secretarial, medical, custodial, depository and legal firms, personnel and other employees or assistants as are engaged by the Plan Administrator in connection with the administration of the Plan and to pay from the Trust the necessary expenses of such firms, personnel and assistants, to the extent not paid by the Plan Administrator;

(l) To act upon proper written directions of the Employer, Plan Administrator or Employer's Agent;

(m) To pay from the Trust the expenses reasonably incurred in the administration thereof, as provided in the Plan;

(n) To hold uninvested reasonable amounts of cash whenever it is deemed advisable to do so to facilitate disbursements or for other operational reasons,

(o) To have and to exercise such other additional powers as may be advisable for the effective and economical administration of the Trust.

#### ARTICLE V INVESTMENTS

##### 5.1 Trust Investments

The Employer and the Investment Advisory Committee, if any, shall have responsibility to select Qualified Investments for the Trust Assets. The Employer and the Investment Advisory Committee, if any, may appoint a Registered Investment Advisor to the Trust by executing a written consulting or management agreement with said Registered Investment Advisor.

##### 5.2 Trustee Fees

As may be agreed upon, in writing, between the Employer and the Trustees, the Trustees will be paid reasonable compensation for services rendered or reimbursed for expenses properly and actually incurred in the performance of duties with respect to the Trust. The Trustees shall be entitled to receive its fees and expenses when due directly from the Trust. Notwithstanding the foregoing, any Trustee who is an employee of the Employer shall receive no fee for service as a Trustee hereunder.

##### 5.3 Contributions

Eligible employees may be permitted to make contributions to the Trust, subject to approval of the Plan Administrator. The Plan Administrator shall, on behalf of the Employer, make all contributions to the Trustees. Such contributions shall be in cash, unless the Trustees agrees to accept a contribution that is not in cash. All contributions shall be paid to the Trustees for investment and reinvestment pursuant to the terms of this Trust Agreement. The Trustees shall not have any duty to determine or inquire whether any contributions to the Trust made to the Trustees by the Plan Administrator are in compliance with the Employer's policies and applicable collective bargaining agreements and applicable state law, nor shall the Trustees have any duty or authority to compute any amount to be paid to the Trustees by the Plan Administrator; nor shall the Trustees be responsible for the

collection or adequacy of the contributions to meet the Employer's OPEB Obligation, as may be determined under GASB 75. The contributions received by the Trustees from the Employer shall be held and administered pursuant to the terms hereof without distinction between income and principal.

#### 5.4 Records

(a) The Trustees shall maintain accurate records and detailed accounts of all investments, receipts, disbursements and other transactions hereunder. Such records shall be available at all reasonable times for inspection by the Employer and Plan Administrator. The Trustees shall, at the direction of the Plan Administrator, submit such valuations, reports or other information as the Plan Administrator may reasonably require.

(b) The Assets of the Trust shall be valued at their fair market value on the date of valuation, as determined by the Trustees based upon such sources of information as it may deem reliable; provided, however, that the Plan Administrator shall instruct the Trustees as to valuation of assets which are not readily determinable on an established market. The Trustees may rely conclusively on such valuations provided by the Plan Administrator and shall be indemnified and held harmless by the Employer with respect to such reliance. If the Plan Administrator fails to provide such values, the Trustees may take whatever action it deems reasonable, including employment of attorneys, appraisers or other professionals, the expense of which will be an expense of administration of the Trust. Transactions in the account involving such hard to value assets may be postponed until appropriate valuations have been received and the Trustees shall have no liability therefore.

#### 5.5 Statements

(a) Periodically as specified, and within ninety (90) days after June 30, Trustees shall render to the Plan Administrator as directed, a written account showing in reasonable summary the investments, receipts, disbursements and other transactions engaged in by the Trustees during the preceding fiscal year or period with respect to the Trust. Such account shall set forth the assets and liabilities of the Trust valued as of the end of the accounting period.

(b) The Plan Administrator may approve such statements either by written notice or by failure to express objections to such statements by written notice delivered to the Trustees within ninety (90) days from the date the statement is delivered to the Plan Administrator. Upon approval, the Trustees shall be released and discharged as to all matters and items set forth in such statement as if such account had been settled and allowed by a decree from a court of competent jurisdiction.

#### 5.6 Exclusive Benefit

The Assets of the Trust shall be held in trust for the exclusive purpose of providing OPEB to the eligible employees of the Employer pursuant to the Employer's policies and applicable collective bargaining agreements, and defraying the reasonable expenses associated with the providing of such benefits, and shall not be used for or diverted to any other purpose.

### ARTICLE VI FIDUCIARY RESPONSIBILITIES

#### 6.1 More Than One Fiduciary Capacity

Any one or more of the fiduciaries with respect to the Trust Agreement or the Trust may, to the extent required thereby or as directed by the Plan Administrator pursuant to this Trust Agreement, serve in more than one fiduciary capacity with respect to the Trust Agreement and the Trust.

#### 6.2 Fiduciary Discharge of Duties

Except as otherwise provided by applicable law, each fiduciary shall discharge such fiduciary's duties with respect to the Trust Agreement and the Trust:

(a) Solely in the interest of the eligible employees and for the exclusive purpose of providing OPEB to eligible employees, and defraying reasonable administrative and actuarial expenses associated with providing such benefits; and

(b) With the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims.

#### 6.3 Limitations on Fiduciary Responsibility

To the extent allowed by the state law applicable to this Trust Agreement:

(a) No fiduciary shall be liable with respect to a breach of fiduciary duty by any other fiduciary if such breach was committed before such party became a fiduciary or after such party ceased to be a fiduciary;

(b) No fiduciary shall be liable for a breach by another fiduciary except as provided by law; and

(c) No fiduciary shall be liable for carrying out a proper direction from another fiduciary, including refraining from taking an action in the absence of a proper direction from the other fiduciary possessing the authority and responsibility to make such a direction, which direction the fiduciary in good faith believes to be authorized and appropriate.

#### 6.4 Indemnification

The Trustees shall not be liable for, and the Employer shall indemnify, defend and hold the Trustees harmless from and against any claims, demands, loss, costs, expense or liability in connection with this Trust Agreement, including reasonable attorneys' fees and costs incurred by the Trustees, arising as a result of Employer's active or passive negligent act or omission or willful misconduct in the execution or performance of the Employer's duties under this Trust Agreement.

In addition, the Trustees shall not be liable for, and Employer shall indemnify and hold the Trustees harmless from and against any claims, demands, loss, costs, expense or liability arising out of or in connection with this Trust Agreement, including reasonable attorneys' fees and costs incurred by the Trustee, in the event that the Trust loses or fails to qualify for tax exempt status under Section 115 of the Code or as a tax-exempt trust under the provisions of North Carolina law, unless such results directly or indirectly from the active or passive negligent act or omission of the Trustees or an employee or agent thereof.

This section shall survive the termination of this Trust Agreement.

### ARTICLE VII

#### AMENDMENT, TERMINATION AND MERGER

##### 7.1 No Obligation to Continue Trust

Continuance of the Trust and continuation of the Employer's policies and applicable collective bargaining agreements that provide OPEB are not assumed as contractual obligations of the Employer.

##### 7.2 Amendments

(a) The Trust Agreement may only be amended or terminated as provided herein. The Employer shall have the right to amend this Trust Agreement from time to time, and to similarly amend or cancel

any amendments. A copy of all amendments shall be delivered to the Trustees and Plan Administrators promptly as each is made.

(b) Such amendments shall be set forth in an instrument in writing executed by the Employer and the Trustees. Any amendment may be current, retroactive or prospective; provided, however, that no amendment shall:

(1) Cause the Assets of any Trust to be used for or diverted to purposes other than for the exclusive benefit of eligible employees of the Employer or for the purpose of defraying the reasonable expenses of administering such Trust;

(2) Have any retroactive effect so as to reduce the benefits of any eligible employees as of the date the amendment is adopted, except that such changes may be made as may be required to permit this Trust Agreement to meet the requirements of applicable law; or

(3) Change or modify the duties, powers or liabilities of the Trustees hereunder without its consent.

### 7.3 Termination of the Plan

A termination of the Employer's obligation to provide OPEB pursuant to the Employer's policies and applicable collective bargaining agreements for which the Trust was established shall not, in itself, effect a termination of the Trust. Upon any termination of the Employer's obligation to provide OPEB pursuant to the Employer's policies and/or applicable collective bargaining agreements, the Assets of the Trust shall be distributed by the Trustees when directed by the Plan Administrator. From and after the date of such termination and until final distribution of the Assets the Trustees shall continue to have all the powers provided herein as are necessary or expedient for the orderly liquidation and distribution of such assets and the Trust shall continue until the Assets have been completely distributed in accordance with the Employer's policies and/or applicable collective bargaining agreements.

### 7.4 Fund Recovery Based on Mistake of Fact

Except as hereinafter provided, the Assets of the Trust shall never inure to the benefit of the Employer. The Assets shall be held for the exclusive purposes of providing post-employment health care and welfare benefits to eligible employees and defraying reasonable expenses of administering the Trust. However, in the case of a contribution which is made by an Employer because of a mistake of fact, that portion of the contribution relating to the mistake of fact (exclusive of any earnings or losses attributable thereto) may be returned to the Employer, provided such return occurs within two (2) years after discovery by the Employer of the mistake. If any repayment is payable to the Employer, then, as a condition precedent to such repayment, the Employer shall execute, acknowledge and deliver to the Trustees its written undertaking, in a form satisfactory to the Trustees, to indemnify, defend and hold the Trustees harmless from all claims, actions, demands or liabilities arising in connection with such repayment.

### 7.5 Termination

The Trust may be terminated only by the Employer. Such action must be in writing and delivered to the Trustees in accordance with the terms of this Trust Agreement.

## ARTICLE VIII MISCELLANEOUS PROVISIONS

### 8.1 Nonalienation

Eligible employees do not have an interest in the Trust. Accordingly, the Trust shall not in any way be liable to attachment, garnishment, assignment or other process, or be seized, taken, appropriated or applied by any legal or equitable process, to pay any debt or liability of an eligible employee or any other party. Trust Assets shall not be subject to the claims of the Employer or the claims of its creditors.



## 8.2 Saving Clause

In the event any provision of this Trust Agreement and each Trust are held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining parts of the Trust Agreement and/or Trust, but this instrument shall be construed and enforced as if said provision had never been included.

## 8.3 Applicable Law

This Trust Agreement shall be construed, administered and governed under the Code and the law of the State of North Carolina. To the extent any of the provisions of this Trust Agreement are inconsistent with the Code or applicable state law, the provisions of the Code or state law shall control. In the event, however, that any provision is susceptible to more than one interpretation, such interpretation shall be given thereto as is consistent with the Trust Agreement being a tax-exempt trust within the meaning of the Code.

## 8.4 Employment of Counsel

The Trustees may consult with legal counsel (who may be counsel for the Trustees or the Employer) and charge the Trust. The Trustees shall be fully protected in relying on advice of such counsel.

## 8.5 Gender and Number

Words used in the masculine, feminine or neuter gender shall each be deemed to refer to the other whenever the context so requires; and words used in the singular or plural number shall each be deemed to refer to the other whenever the context so requires.

## 8.6 Headings

Headings used in this Trust Agreement are inserted for convenience of reference only and any conflict between such headings and the text shall be resolved in favor of the text.

## 8.7 Counterparts

This Trust Agreement may be executed in an original and any number of counterparts by the Employer and Trustees, each of which shall be deemed to be an original of the one and the same instrument.

AGREED TO AND ACCEPTED this 21 day of June, 2021 .

TRUSTEES

/s/ Michael Downs  
Michael Downs, County Manager

/s/ Rodney Harris  
Rodney Harris, Deputy County Manager

/s/ Wendi Heglar  
Wendi Heglar, Finance Director

EMPLOYER

Cabarrus County, NORTH CAROLINA

By: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman  
Cabarrus County Board of  
Commissioners

Attest:  
/s/ Lauren Linker  
Clerk to the Board

EXHIBIT A

Per the Cabarrus County Personnel Ordinance

Section 2. Health Care and Insurance Benefits

Cabarrus County provides basic group health and life insurance benefit plans for:

1. Current full time employees with coverage beginning the first day of the month after a full month of employment and ending on the last day of the month when separation occurs.



2. Eligibility for retiree health requires that an employee be classified as full time (9101) for at least their final 12 months of employment and enrolled in the County health insurance plan at the time of retirement from Cabarrus County. Retirement is considered a qualifying event and will provide an opportunity to opt in for health insurance if all other qualifiers are met.

3. Retirees from County service under the North Carolina Local Governmental Employees' Retirement System hired July 1, 1997 or after and those who opted for retirement health care coverage at that time (employees subject to the requirements listed under Schedule A of Article VI, Section 5 of this ordinance) may continue or decline coverage from their last employment date until they become eligible for Medicare (or reach the age when they would have had such benefits if they had been qualified for Social Security). This decision should be made prior to retirement, but no later than 60 days after retirement from the County.

4. Retirees from County service under the North Carolina Local Governmental Employees' Retirement System who declined retirement health care coverage July 1, 1997 (employees subject to the requirements listed under Schedule B of Article VI, Section 5 while actively employed with the County) may only purchase health care coverage for themselves and their eligible dependents to the extent mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Life insurance is not provided by the County; however, coverage may be converted to a private plan at separation. Election of dependent coverage must happen at the time of separation from employment. Retirees will not be able to add dependents at a later time.

5. Employees and retirees may be required to participate in paying premiums for basic group health care and life insurance plans.

6. Current full time employees may purchase dependent health care coverage through a County group plan. Changes in the number of dependents covered may only occur at an annual open enrollment or when there is a qualifying event, as defined for Internal Revenue Service Code Section 125 purposes. Retirees covered under item 2 above may also purchase dependent health care coverage through a County group plan. Changes in the number of dependents covered may only occur at the time of initial retirement set up.

7. Retirees and their dependents with health care coverage are required to notify the County when they become Medicare eligible.

8. Premium payments required for employee, retiree, and/or dependent health plan benefit coverage must be made to the County by the 25th day of the month prior to the month for which coverage is needed. If an employee is on paid leave, premium payments must be paid by the method normally used. If the required premium payment is more than 30 days late, the health plan benefit coverage

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will terminate retroactively to the first day of the month for which the premium payment was due. Termination of coverage may occur without notice and results in ineligibility for reinstatement of coverage, except as may be required by law.

Optional health, life, and other group insurance programs are available through payroll deduction for full time employees as voluntary benefits. The maintenance of voluntary benefits is the responsibility of the employee and includes making arrangements for premium payments during periods of unpaid leave. Termination of coverage may occur without notice and results in ineligibility for reinstatement of coverage, except as may be required by law. Optional or supplemental County sponsored health and life insurance programs are not available to retirees.

### Section 3. - Retiree Health Benefits

County health and life insurance coverage (\$20,000) will be provided to employees retiring from Cabarrus County, qualifying for retirement as a member of the North Carolina Local Government Employees' Retirement System (NCLGERS) AND who have retained the option to receive retiree health and life insurance benefits through Cabarrus County.

Employee eligibility is excluded by any of the following: 1) Declining one-time offer of coverage at the time of retirement, 2) conviction of or entering into a plea of no contest to a criminal act causing financial injury to Cabarrus County, 3) not serving the last five years prior to retirement with Cabarrus County or 4) becoming eligible for Medicare.

Other conditions:

- Retiree premiums will be paid at the current actuarial premium rate and will be provided to the retired employee until they become eligible for

Medicare (or reach the age where such benefits are available based on Social Security qualifications). The retiree is required to notify the County when they become Medicare eligible.

- Employee must be actively enrolled in the Cabarrus County health insurance plan at the time of retirement from NCLGERS.
- If an employee retires with this benefit and is later rehired or employed with another jurisdiction that participates in NCLGERS and offers health insurance (and the employee is eligible for retirement benefits), then the retiree health insurance benefits provided by Cabarrus County will be terminated.
- Retirees will be subject to any cost sharing required of current employees.
- 100% premium group are eligible for 100% of discounts offered to employees.
- 50% premium equals the current actuarial premium rate for the retiree health insurance plan and this group will be limited to 50% of any discounts offered employees.
- Premiums amounts are subject to change.
- Premium payments required for retiree and/or dependent health plan benefit coverage must be made to the County by the 25th day of the month prior to the month for which coverage is needed. If the required premium payment is more than 30 days late, the health plan benefit coverage will terminate retroactively to the first day of the month for which the premium payment was due. Termination of coverage may occur without notice and results in ineligibility for reinstatement of coverage, except as may be required by law.

The following information and table indicates the required years of service to receive County paid health insurance premiums based on employee's most recent hire/rehire date:

New Hires/Rehires effective November 1, 2016 and thereafter:

- Qualify for 100% premium coverage with 25 or more years of creditable service to Cabarrus County.
- Qualify for 50% premium (calculated at the current actuarial premium rate) with more than 15 years of creditable service to Cabarrus County.
- Hires/Rehires between November 1, 2003 and October 31, 2016:
- Qualify for 100% premium coverage with 25 or more years of creditable service to Cabarrus County.
- Qualify for 50% premium (calculated at the current actuarial premium rate) with more than 10 years of creditable service to Cabarrus County.
- Hires/Rehires between July 1, 1997 and October 31, 2003:
- Qualify for 100% premium coverage with 10 or more years of creditable service to Cabarrus County.
- Employees hired between these dates and whom have continuous employment with the County until the date of their retirement from Cabarrus County will be vested to receive "County paid health plan and life insurance coverage".

Hired Prior to July 1, 1997:

- If conditions above are all met to retain eligibility, employees agreeing to move to Vacation Schedule A (signed the acceptance agreement), will qualify for 100% premium coverage.
- Employees declining vacation modification (signed the declination agreement) remained on Vacation Schedule B and are not eligible for retiree health insurance.

Retirees must meet all eligibility requirements including last 5 years as County employee. Hire/Rehire Date	Eligible for 100%	Eligible for 50%	Not eligible
Prior to 7/1/97	If signed acceptance agreement for reduced vacation	If signed declination agreement for reduced vacation	
7/1/97-10/31/03*	10 years	N/A	
11/1/03 - 10/31/16	25 years	10 years	
11/1/16 or after	25 years	15 years	

\*If employees leave and return, they will restart under the current guidelines; this option above will end.

## Attachment 2

North Carolina Department of State Treasurer  
Deposit Agreement for Investment in Ancillary Governmental Participant  
Investment Program  
("AGPIP")

Equity Index Fund Pursuant to N.C.G.S. § 147-69.2(b) (8)  
Bond Index Fund Pursuant to N.C.G.S. §§ 147-69.2(b)(1)-(6)  
and/or  
Short-Term Investment Fund Pursuant to N.C.G.S. §§ 147-69.1(c) and 147-69.2(b)(1)

WHEREAS, pursuant to the North Carolina General Statutes, certain public entities that are not part of the North Carolina Retirement System, each an Ancillary Governmental Participant ("Participant" or "Applying Entity"), may deposit monies ("Monies") with the Treasurer of the State of North Carolina ("Treasurer"), who in turn will invest the Monies.

WHEREAS, pursuant to N.C.G.S. §§ 147-69.2(b2), 147-69.2(b4), 147-69.2(b5), or 147-69.2(d), or 147-69.5 or other such enabling legislation authorizing Participant to invest in AGPIP, certain Participants are authorized to direct the Treasurer as to the allocation of their investments;

WHEREAS, each Participant is exempt from federal income tax under Section 115 of the Internal Revenue Code of 1986 ("Code"), as amended, and the Constitution of the United States as an organization performing an essential government function or as an organization owned by an instrumentality of the State of North Carolina;

NOW THEREFORE, in consideration of the mutual promises and agreements herein contained, the parties hereto agree as follows:

Section 1. General. The undersigned Participant understands, agrees, and acknowledges that it may deposit Monies from time to time with the Treasurer. Subject to the restrictions of the Participant's enabling legislation limiting the Participant's investment options, these Monies may be held and invested in one or more of the following: (i) a portfolio of primarily equity securities ("Equity Index Fund" or "EIF") as permitted by N.C.G.S. § 147-69.2(b)(8); (ii) a portfolio of fixed income instruments ("Bond Index Fund" or "BIF") as permitted by N.C.G.S. §§ 147-69.2(b)(1) through (6) and/or (iii) certain other fixed income instruments as permitted by N.C.G.S. § 147-69.2(b)(1) ("Short-Term Investment Fund" or "STIF").

The undersigned Participant understands and acknowledges that investments in the EIF are to be effected through investments made by the Treasurer in individual, common, or collective trust funds of banks, trust companies, and group trust funds of investment advisory companies as long as the investment manager has assets under management of at least \$100 million. The trustee of each such third-party trust ("Third-party Trustee") shall be appointed by the Treasurer. The undersigned Participant further understands and acknowledges that investments in the BIF are effected through third-party investment management, custodial, and brokerage arrangements. The STIF is to be managed internally by the Treasurer and utilizes third-party custodial and brokerage arrangements.

The undersigned Participant understands, agrees and acknowledges that if the Participant is a Local Government Other Post-Employment Benefits Trust ("OPEB Trust") established pursuant to N.C.G.S. § 150-30.1 or Local Government Law Enforcement Officer Special Separation Allowance Trust ("LEOSSA Trust") established pursuant to N.C.G.S. §§ 147-69.5 and 159-30.2, the Participant has established an irrevocable trust by resolution or ordinance of the entity's governing board. The resolution or ordinance states the purpose for which the OPEB Trust or LEOSSA Trust is created and the method for determining and selecting the trustees.

Section 2. Representations and Warranties. As a condition to its investment, the Participant acknowledges, represents, warrants and agrees that:

- a) The Participant recognizes that it is indirectly investing in equity securities (if the Participant is eligible for the EIF), debt instruments (if the Participant is eligible for the BIF) and/or short-term fixed income investments. BIF, EIF, and/or STIF may lose money over short or long periods of time as they are not bank deposits, are not guaranteed by the State of North Carolina, the Treasurer, or any private sector entity, and may lag the rate of

inflation. Neither BIF, ELF, nor STIF is necessarily a complete investment program and returns may lag the returns of a balanced portfolio with comparable risk. BIF and ELF provide only limited liquidity and, Monies invested in the BIF and ELF should not be needed for immediate disbursement. The Participant recognizes that investments in ELF, BIF, and/or STIF are subject to, among other things: general equity and bond market investment risks (including, but not limited to, the risk of the loss of capital); investment manager risk (including, but not limited to, the risk that poor security selection by the manager will cause the investment to underperform relevant to benchmarks or other investments with similar objectives); interest rate risks; credit risks (including, where applicable, custodial credit risks, which is the risk that in the event of the failure of the counterparty, the Treasurer will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party); pre-payment risk; foreign equity risk; emerging market risk; and derivatives risk.

- b) The Participant has taken full cognizance of and understands all of the risk factors, including transition risk, related to investments in EIF, BIF and/or STIF, as applicable.
- c) The Participant is able to bear the economic risk of investments in ELF, BIF and/or STIF, as applicable.
- d) The Participant has such knowledge and experience in financial and business matters that the Participant is capable of evaluating the merits and risks of an investment in the ELF, BIF and/or STIF.
- e) The Participant is solely responsible for determining the suitability of and the statutory authorization of the allocation of its investment between any of the EIF, BIF, and/or STIF, as applicable. The initial allocation shall be made on the form set forth in Appendix A attached hereto and the signatory of such form is a duly authorized representative of the Participant. Allocations thereafter shall be set forth on the deposit/withdrawal/transfer form as set forth in the sample form in Appendix B to be signed on an ongoing basis by a duly authorized representative of the Participant. The Participant acknowledges that the Treasurer shall not rebalance the Participant's allocation on an ongoing basis in order to maintain the initial percentage allocation made by the Participant. The Participant shall be responsible for reviewing its monthly statements to determine if a rebalance is necessary and shall direct the Treasurer if such rebalance is to be effected. The Participant is responsible for directing the Treasurer as to the source and manner of any rebalance.
- f) The Participant acknowledges that its investment in the EIF, BIF and/or STIF, as the case may be, is permissible under the Participant's North Carolina statutory authority, is suitable for the Participant based upon its other securities holdings, financial situation, liquidity requirements and that the Participant has adequate means of providing for possible contingencies.
- g) The Participant understands that it is not permitted to sell, transfer, or assign any of its investment. In order to liquidate its investment, the Participant will be required to follow the procedures described in Section 4 of this Deposit Agreement. The Participant understands and acknowledges that the Treasurer will use reasonable efforts when transferring money from one investment to another and that the risk of any decline in the value of an investment in EIF, BIF and/or STIF during the interval between any permitted withdrawal date, as further described in Section 4 of this Deposit Agreement, is borne by the Participant.
- h) The Participant acknowledges, represents, warrants and agrees that the Treasurer may at any time in its sole discretion change requirements for deposits, withdrawals, and transfers applicable to Participant accounts should the Treasurer in good faith determine that such changes would be in the collective interest of the ELF, BIF, and/or STIF.
- i) Further, the Participant acknowledges, represents, warrants and agrees that
  - (i) it is exempt from federal income tax under Section 115 of the Code and the Constitution of the United States as an organization performing an essential government function or as an organization owned by an instrumentality of the State of North Carolina;
  - (ii) the investment by the Participant described herein has been duly authorized by all necessary corporate action of the Participant;
  - (iii) the Participant has the requisite corporate power and authority to execute and deliver this document and to deposit the Monies for investment as described herein;
  - (iv) for any Participant authorized to invest



with the Treasurer in the EIF, the Treasurer has the power and authority under N.C.G.S. § 147-69.2(b)(8) and applicable law to appoint a Third-party Trustee or Third-party Trustees to hold the monies and assets of the Participant.

- j) The Participant acknowledges that the furnishing of this Deposit Agreement and the Enrollment Packet for the BIF, EIF and STIF is not intended to constitute investment advice or the offering of an investment product. The Treasurer is undertaking the statutory responsibility set out in N.C.G.S. 147-69.3. There is no agreement or understanding between the Treasurer and any Participant under which the latter receives advice from the Treasurer concerning investments which are to be used as a primary basis for the Participant's investment decisions relating to BIF, EIF, or STIF.
- k) The Participant acknowledges that: (1) the BIF, EIF, and STIF can have liquidity limitations, volatility of returns, and risk of loss, including the potential for loss of the principal invested; (2) that Treasurer is not providing investment advice to the Participant; (3) that investing in the BIF, EIF or STIF is only suitable for participants who are willing to bear the economic risks of the investment; (4) that the participant will carefully review and consider all potential risks and costs before enrolling and investing.
- l) The undersigned understands and acknowledges that the Treasurer has the discretion, without prior notice, to make changes to the EIF and BIF, including but not limited to external manager, fees, investment guidelines or strategy.
- m) The Participant acknowledges and represents that it (i) is not subject to any sanctions administered or enforced by the United States Office of Foreign Assets Control, the United Nations Security Council, the European Union, or other relevant sanctions authority; and (ii) has not and will not transfer funds into an account which have been derived from activities subject to sanctions administered or enforced by the United States Office of Foreign Assets Control, the United Nations Security Council, the European Union, or other relevant sanctions authority.
- n) The Participant acknowledges and represents the following (check the correct box in (i) and (ii)):

  - i) The Participant ☐ IS / ☐ IS NOT a "Municipal Entity" as that term is defined under the Municipal Advisor Rules (Section 15B of the Securities Exchange Act of 1934, as amended, and the applicable rules thereunder (Rule 15Ba1 et. seq.)).
  - ii) The Participant has information concerning the source of the Monies and confirms that:
    - A. ☐ None of the Monies constitutes "Proceeds of Municipal Securities" or "Municipal Escrow Investments" as those terms are defined under the Municipal Advisor Rules;
    - OR
    - B. ☐ Some or all of the Monies constitutes "Proceeds of Municipal Securities" or "Municipal Escrow Investments" as those terms are defined under the Municipal Advisor Rules.

- o) The Participant will notify the Treasurer immediately if it has reason to believe that the foregoing acknowledgements, representations, warranties and agreements may cease to be true. The Participant acknowledges, represents, warrants and agrees that the Treasurer may at any time in its sole discretion make a mandatory payout of Participant accounts should the Treasurer in good faith determine that such a payout would be in the collective interest of the EIF, BIF, and/or STIF, or if a Participant has breached the requirements herein.

Section 3. Fees. The Participant acknowledges, represents, warrants and agrees that fees, expenses, and charges will be deducted from their accounts by the Treasurer. As permitted by N.C.G.S. § 147-69.3(0, the Treasurer may apportion the reasonable costs of administration, management, and operation directly among each of the EIF, BIF, and STIF and such costs will not be itemized at the Participant level. Such costs may include without limitation internal and external investment management and administrative fees and expenses.

Section 4. Deposits and Withdrawals. In order for entities to participate in AGPIP, they must open a STIF Account with the State Treasurer (if they do not

already have one) and fund the account. The STIF account is used to move monies into and out of the investments in BIF and/or ELF (if eligible). STIF deposits must be made by 10 a.m. to receive same day credit, otherwise, credit will be made the following business day. Additional information regarding the establishment of a STIF account can be found at <https://www.nctreasurer.com/fod/Resources/BankingHandbook.pdf>.

- a) *Minimum Account Balance.* The minimum balance to open a new account in either BIF or EIF will generally be \$100,000 in each account. The Treasurer reserves the right to establish a de minimis account value, close Participant accounts below such de minimis value, and transfer the proceeds of applicable Participant account balances to their STIF account.
- b) *Procedures for Deposits and Withdrawals.* Once all the required enrollment documents have been completed, received, and eligibility for BIF/EIF has been confirmed and the elected accounts opened, the Participant should email a deposit and withdrawal form to [AGPIP@nctreasurer.com](mailto:AGPIP@nctreasurer.com) for all accounts. BIF/EIF transactions can only be made once a month and must be submitted no later than 5 business days prior to the end of the calendar month. Transactions received 5 business days prior to the end of the calendar month will be processed on the last business day of the month and monies will be available the second business day of the next month. Should the BIF/EIF deposit and withdrawal form be received in less than five (5) business days prior to the month end, the participant must submit a new deposit/withdrawal form for the next month five (5) business days prior to the end of the calendar month.
- c) *Transfers or reallocations between STIF, BIF and or EIF.* Transfers/reallocations between investments in STIF, BIF and or ELF are permitted, subject to all of the limitations on deposits, withdrawals and other procedural requirements provided in this Section 4.
- d) A deposit and withdrawal form is not effective until it is confirmed in an email from the Treasurer to the Participant. The Participant is responsible for contacting the Treasurer if it does not receive a confirmation email.

Section 5. RELIANCE BY THIRD-PARTY TRUSTEES. THE PARTICIPANT EXPRESSLY AGREES THAT ALL OF THE ACKNOWLEDGEMENTS, REPRESENTATIONS, WARRANTIES AND AGREEMENTS MADE HEREIN MAY BE RELIED UPON BY ANY THIRD-PARTY TRUSTEE APPOINTED BY THE TREASURER.

Note: Information provided in these documents may contain Sensitive Financial and Personal Information that should not be emailed without being encrypted. If your system does not support email encryption, it is advisable that you contact [AGPIP@nctreasurer.com](mailto:AGPIP@nctreasurer.com) and "cc" [OPSTEAM@nctreasurer.com](mailto:OPSTEAM@nctreasurer.com) for potential options to deliver the information in a secure format.

#### **(F-22) Finance - Uniform Guidance for Federal Procurement**

The Federal Government has given local governmental entities permission to increase the micro-purchasing threshold from \$10,000 to as much as \$50,000. Currently the State of North Carolina has a minimum purchasing threshold of \$30,000. The county is requesting approval to increase its federal micro-purchasing threshold limit to match that of the State of North Carolina's.

**UPON MOTION** of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved an increase of the federal micro-purchasing threshold to \$30,000 and adopted the resolution.

Resolution No. 2021-06

#### **RESOLUTION AUTHORIZING INCREASE IN MICRO-PURCHASE THRESHOLD**

WHEREAS, from time to time, Cabarrus County purchases goods and services using federal funding subject to the procurement standards in 2 C.F.R. Part 200, Subpart D;

WHEREAS, the County's procurement of such goods and services is subject to the *Purchasing Policy and Procedures*, as most recently amended on November 26, 2018;

WHEREAS, the County is a non-federal entity under the definition set forth in 2 C.F.R. § 200.1;

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(ii), a non-federal entity may award micro-purchases without soliciting competitive price or rate quotations if the non-federal entity considers the price to be reasonable based



on research, experience, purchase history or other information and documents that the non-federal entity files accordingly;

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iii), a non-federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures;

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), a non-federal entity may self-certify on an annual basis a micro-purchase threshold not to exceed \$50,000 and maintain documentation to be made available to a federal awarding agency and auditors in accordance with 2 C.F.R. § 200.334;

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), such self-certification must include (1) a justification for the threshold, (2) a clear identification of the threshold, and (3) supporting documentation, which, for public institutions, may be a "higher threshold consistent with State law";

WHEREAS, G.S. 143-129(a) and G.S. 143-131(a) require the County to conduct a competitive bidding process for the purchase of (1) "apparatus, supplies, materials, or equipment" where the cost of such purchase is equal to or greater than \$30,000, and (2) "construction or repair work" where the cost of such purchase is greater than or equal to \$30,000;

WHEREAS, North Carolina law does not require a unit of local government to competitively bid for purchase of services other than services subject to the qualifications-based selection process set forth in Article 3D of Chapter 143 of the North Carolina General Statutes (the "Mini-Brooks Act");

WHEREAS, G.S. 143-64.32 permits units of local government to exercise, in writing, an exemption to the qualifications-based selection process for services subject to the Mini-Brooks Act for particular projects where the aggregate cost of such services do not exceed \$50,000; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), the Board of Commissioners of Cabarrus County now desires to adopt higher micro-purchase thresholds than those identified in 48 C.F.R. § 2.101.

NOW, THEREFORE BE IT RESOLVED by the Cabarrus County Board of Commissioners:

1. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the Cabarrus County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals to this resolution.
2. The self-certification made herein shall be effective for Fiscal Year 2022, but shall not be applicable to federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).
3. If Cabarrus County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.
4. The County shall maintain documentation to be made available to a federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.
5. The County Manager is hereby authorized to revise the *Purchasing Policy and Procedures* to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

ADOPTED this 21st day of June, 2021.

/s/ Stephen M. Morris  
Stephen M. Morris, Chairman  
Cabarrus County Board of Commissioners

Attest:

/s/ Lauren Linker  
Clerk to the Board

(F-23) Finance - Update of Capital Project Fund Budgets and Related Project Ordinances

Each year the multi-year fund budgets and project ordinances are evaluated and updated.

Based on the Finance Department's evaluation:

Budget amendments and project ordinance updates are included with this agenda for the Construction and Renovation Fund (Fund 343), the Small Projects Fund (Fund 460), the Sheriff's Fund (Fund 461), the County Capital Projects Fund (Fund 380) and the School Capital Project Fund (Fund 390).

The Northeast Area Land and Park are moving from the Small Project Fund and the Construction and Renovation Fund to the County Capital Projects Fund. The deferred maintenance is also budgeted for fiscal year 2022.

The following paygo (cash) projects are also included in the budget amendment -

- \$1,500,000 for engineering for R. Brown McAllister
- \$300,000 for the fiber infrastructure project
- \$550,000 for the firing range project

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the multi-year budget amendments and revised project ordinances.

Date:6/21/2021

Amount:9,664,175.00

Dept. Head:Wendi Heglar

Department:Finance

☐ Internal Transfer Within Department

☒ Transfer Between Departments/Funds

☐ Supplemental Request

This budget amendment is to transfer and budget funds for Northeast Area Park and Land purchase, deferred maintenance projects, R Brown McAllister engineering, and other improvements for fiber infrastructure and Firing Range.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
343	9	8140-9708-0300	Cont to Capital Project Fund		589,024.48		589,024.48
343	6	8140-6910-0300	Cont From Capital Projects Fund	1,000,000.00		1,000,000.00	0.00
343	9	8140-9801-0300	Land Acquisition	1,000,000.00		1,000,000.00	0.00
343	9	8140-9830-0300	Other Improvements	589,024.48		589,024.48	0.00
460	9	4230-9801	Land Acquisition	1,000,000.00		1,000,000.00	0.00
460	9	0000-9708	Cont to Capital Project Funds	1,785,000.00	1,000,000.00		2,785,000.00
460	6	4230-6023	Deferred Tax Collections	1,000,000.00		1,000,000.00	0.00
460	6	0000-6023	Deferred Tax Collections	1,733,510.00	1,000,000.00		2,733,510.00
380	6	8140-6910-0300	Cont from Capital Project Fund		589,024.00		589,024.00
380	6	8140-6918-2022A	Proceeds from LOBS		1,575,000.00		1,575,000.00
380	9	8140-9830-0300	Other Improvements		2,164,024.00		2,164,024.00
380	6	4230-6023	Cont From Capital Projects Fund		2,000,000.00		2,000,000.00
380	6	4230-6918-2022A	Proceeds from LOBS		1,650,151.00		1,650,151.00
380	9	4230-9801	Land Acquisition		3,650,151.00		3,650,151.00
380	9	1940-9501-DM	Building & Grounds Maintenance - DM	875,000.00	1,000,000.00		1,875,000.00
380	9	1952-9501-DM	Building & Grounds Maintenance - DM	775,000.00	1,100,000.00		1,875,000.00
380	9	2110-9501-DM	Building & Grounds Maintenance - DM	495,000.00	400,000.00		895,000.00
380	6	2110-6902-DM	Cont From General Fund	495,000.00	400,000.00		895,000.00
380	6	1952-9501-DM	Cont From General Fund	775,000.00	1,100,000.00		1,875,000.00
380	6	1940-9501-DM	Cont From General Fund	875,000.00	1,000,000.00		1,875,000.00
100	9	0000-9708	Cont to Capital Projects Fund	2,100,000.00	4,850,000.00		6,950,000.00
100	9	0000-9830-AVAIL	Other Improvements	11,686,377.00		4,850,000.00	6,836,377.00
390	6	7340-6902	Cont From General Fund R. Brown McAllister		1,500,000.00		1,500,000.00
390	9	7340-9606	Engineers		1,500,000.00		1,500,000.00
380	6	1810-6902-TECH	Cont From General Fund Fiber Infrastructure	-	300,000.00		300,000.00

380	9	1810-9830-TECH	Other Improvements	420,000.00	300,000.00		720,000.00
380	6	2210-6902-RANGE	Cont From General Fund Firing Range		550,000.00		550,000.00
380	9	2110-9830-RANGE	Other Improvements	1,900,000.00	550,000.00		2,450,000.00

Ordinance No. 2021-12

CABARRUS COUNTY CONSTRUCTION AND RENOVATION PROJECT  
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is the various County construction and renovation related projects. Details of the projects are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed.

Park & Recreation Trust Fund (PARTF) Grant	\$ 350,000
Rental - Tower Lease	1,056,214
Sale of Fixed Assets	1,012,442
Contributions and Donations	223,036
General Fund Contribution	3,914,144
Lease Proceeds (Robert Wallace Park)	3,666,394
Capital Projects Fund Contribution	2,926,264
Capital Reserve Fund Contribution	9,035,937
Special Revenue Contribution	41,438
 TOTAL REVENUES	 \$22,225,869

- D. The following appropriations are made as listed.

Government Management Furniture & Fixtures	\$ 26,300
Enterprise Physical Security	300,000
County Website Design	283,750
Jail Camera Upgrade	172,607
Sheriff Radio Communications Tower	160,000
Public Safety Training Center	90,000
EMS Co-location - Concord Fire #11	482,761
Emergency Communications Equip & Ethernet Backhaul	2,929,605
JM Robinson High School Wetlands Mitigation	100,000
Robert Wallace Park	8,147,965
Carolina Thread Trail	109,329
Frank Liske Park - Lower Lot Restrooms	728,506
Arena - Lighting Control System Replacement	175,000
Arena - Building & Storage Replacement	161,000
Arena - Equipment & Furniture	116,438
Contribution to County Capital Projects Fund	8,212,811
Unassigned	29,797
 TOTAL EXPENDITURES	 \$22,225,869
 GRAND TOTAL - REVENUES	 \$22,225,869
GRAND TOTAL - EXPENDITURES	\$22,225,869

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

### Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21<sup>st</sup> Day of June, 2021.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

Ordinance No. 2021-13

CABARRUS COUNTY  
COUNTY CAPITAL PROJECTS  
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of County Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

Debt Proceeds 2020 Draw Note	\$ 77,592,977
Debt Proceeds 2022 Draw Note	52,351,452
Contributions from Capital Projects Fund	25,017,039
Contribution from General Fund	21,255,582
Contribution from Capital Reserve Fund	6,246,688
Contribution from Internal Service Fund	1,065,425
TOTAL REVENUES	\$183,529,163

- C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 134,859,518
Governmental Center Skylight & Roof Replacement	2,220,074
Contribution to Capital Reserve (Reimb for Skylight Project)	2,085,000
Artificial Turf Fields	4,401,748
Frank Liske Barn Replacement	4,765,425
Legal / Closing Expenses	952,508
Governmental Center Parking Deck Sealing	350,000
Operations Center Renovations	5,526,434
Fiber Infrastructure Improvement	720,000
Jail Annex HVAC Replacement	240,000
Sheriff Training & Firing Range Renovations	2,450,000
Human Services HVAC	180,000
Facility/Field Expansion	14,327
Frank Liske Park ADA Renovations	1,100,000
Frank Liske Park Water Line	780,000
Frank Liske Park Playground Replacement	120,000
Camp Spencer Vending & Archery Building	625,000
West Cabarrus Library & Senior Center	2,400,000
Deferred Maintenance Projects	4,657,400
EMS Headquarters	6,170,000
Northeast Area Park	5,814,175
Mental Health Facility	3,097,554
TOTAL EXPENDITURES	\$183,529,163
GRAND TOTAL - REVENUES	\$183,529,163
GRAND TOTAL - EXPENDITURES	\$183,529,163

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:



1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

### Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21<sup>st</sup> day of June, 2021.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

Ordinance No. 2021-14

CABARRUS COUNTY  
SCHOOL CAPITAL PROJECTS  
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of School Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

Contribution from General Fund	\$	4,420,509
Contribution from Capital Projects Fund		9,522,511
Debt Proceeds 2020 Draw Note		49,635,043
Debt Proceeds 2022 Draw Note		6,496,609
Contribution from Capital Reserve Fund		1,662,314
 TOTAL REVENUES		 \$71,736,986

- C. The following appropriations are made as listed.

CCS Mobile Unit Renovation	\$	900,000
Concord High Fire Alarm Replacement		89,314
Northwest High Fire Alarm Replacement		89,314
JM Robinson Renovation		81,195
R. Brown McAllister Replacement		1,950,000
CCS New Middle School		55,299,331
CCS New High School Land		5,214,821
Kannapolis Middle School		138,897
AL Brown Football Stadium ADA/Drainage		228,000
AL Brown Roof Replacement		190,000
RCCC Building 1000 Boiler		105,000
RCCC Building 2000 Roof Replacement		335,000
RCCC CBTC HVAC		265,000
Contribution to Capital Reserve		5,001,114
Early College Mobile Units		1,850,000
 TOTAL EXPENDITURES		 \$71,736,986
 GRAND TOTAL - REVENUES		 \$71,736,986
GRAND TOTAL - EXPENDITURES		\$71,736,986

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
  2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.

3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

### Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund, Community Investment Fund or other Capital Project Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21<sup>st</sup> Day of June, 2021.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

CABARRUS COUNTY SHERIFF'S DEPARTMENT  
SPECIAL REVENUE PROJECT ORDINANCE

BE IT ORDAINED, by the Board of County Commissioners of the County of Cabarrus, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following special revenue project ordinance is hereby adopted:

Section 1. The special revenue project authorized is for the purpose of collecting and appropriating federal and state funds received specifically for the Cabarrus County Sheriff's Department.

Section 2. The officers of this unit are hereby directed to proceed with this project within the terms of the guidelines as set forth by the federal and state government, Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

Section 3. The following budgeted amounts are appropriated for the projects:

Federal Forfeiture Funds:		
Federal Forfeiture Sharing Justice Funds	\$	199,952
Federal Forfeiture Sharing Treasury Funds		200,495
Contribution to General Fund-Fed Forf		107,687
NC Substance Control:		
NC Substance Control Expenses		709,481
Firing Range:		
Firing Range Maintenance/Repair		34,790
TOTAL EXPENDITURES		\$1,252,405

Section 4. The following revenues are anticipated to be available to complete this project:

Federal Forfeiture Funds:		
Federal Forfeiture Sharing Justice Funds	\$	114,390
Federal Forfeiture Sharing Treasury Funds		257,611
Contribution from General Fund-Fed Forf		114,935
Interest on Investments-Federal Forfeiture		21,198
NC Substance Control:		
NC Substance Control Funds		480,142
Interest on Investments-NC Substance Control		59,136
Contribution from General Fund		170,203
Firing Range:		
Firing Range Funds		34,038
Interest on Investments		752
TOTAL REVENUES		\$1,252,405

Section 5. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient detailed accounting records.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement to the General Fund should be made in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, at the request of the Board, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. Copies of this special revenue project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Section 9. At the completion of the project, all unrestricted excess funds are transferred to the General Fund and the Special Revenue Project Ordinance is closed.

Section 10. The County Manager is hereby authorized to

transfer revenues and appropriation within an ordinance as contained herein under the following conditions:

- a. The Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- b. The Manager may transfer amounts up to \$100,000 between functions of the same ordinance.
- c. The Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
- d. Upon notification of funding increases or decreases to existing grants or revenues or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match, including grants that require a County match for which funds are available.
- e. The Manager may enter into and execute change orders or amendments to County construction contracts in amounts up to \$90,000 when the project ordinance contains sufficient appropriated but unencumbered funds.

Adopted this 21<sup>st</sup> day of June, 2021.  
CABARRUS COUNTY BOARD OF COMMISSIONERS  
  
BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:  
  
/s/ Lauren Linker  
Clerk to the Board

Ordinance No. 2021-16

CABARRUS COUNTY SMALL PROJECTS  
CAPITAL PROJECT ORDINANCE

BE IT ORDAINED, by the Board of County Commissioners of the County of Cabarrus, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the purpose of accumulating and appropriating general fund revenues and federal and state grants funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the guidelines as set forth by the federal and state government, Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed:

Board of Elections Department	
Interest on Investments	\$ 34,130
Contribution from General Fund	61,484
Contribution from Capital Reserve	150,000
	<hr/>
	\$ 245,614
Register of Deeds Department:	
Register of Deeds Fees	\$2,015,437
Interest on Investments	67,793
Contribution from General Fund	77,505
	<hr/>
	\$2,160,735
Community Development	
Contribution from General Fund	\$54,902
Duke Power Rebate	14,110
	<hr/>
	\$69,012
Soil and Water Department:	
Deferred Tax Collections	\$187,558
Interest on Investments	1,693
Contributions and Private Donations	2,898
	<hr/>



Contribution from General fund	86,146
EEP Contract	3,225
ADFP Grant	54,000
Drill Program Fees	16,583
Suther Farm Project	780,000
Hill Farm Project	99,000
Stewardship Fund	52,250
	<hr/>
	\$1,283,353
Educational Farming	
Educational Farming (Lomax)	\$ 187,000
Local Agricultural Preservation Projects:	
Contribution from General Fund	\$13,801
Deferred Farm Tax Collections	2,779,382
Deferred Farm Tax Interest	462,079
Interest on Investments	126,447
	<hr/>
	\$3,381,709
TOTAL REVENUES	\$7,327,423

D. The following appropriations are made as listed:

Board of Elections Department:	
Board of Elections Equipment and Furniture	\$ 245,614
Register of Deeds Department:	
Register of Deeds Automation & Preservation	\$ 2,160,735
Community Development	
Duke Rebate Projects	\$69,012
Soil and Water Department:	
Other Improvement Projects	\$278,295
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	16,583
Suther Farm Project	780,000
Hill Farm Project	99,000
Stewardship	52,250
	<hr/>
	\$1,283,353
Educational Farming	
Educational Farming (Lomax)	\$ 187,000
Local Agricultural Preservation Projects:	
Other Improvement Projects	\$3,381,709
TOTAL EXPENDITURES	\$7,327,423
GRAND TOTAL - REVENUES	\$7,327,423
GRAND TOTAL - EXPENDITURES	\$7,327,423

## Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
  1. The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
  2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
  3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.

4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The County Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to County construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriation to such agencies where G.S. 153 A-248(b), 259. 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129 (a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

### Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Projects Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Officer is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the Governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project Ordinance associated with the project is closed.

Adopted this 21<sup>st</sup> day of June, 2021.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

### **(F-24) Planning and Development - Budget Amendment for Duke Rebate Funds**

Attached is a proposed budget amendment to place Duke Rebate program revenues into expense line items as required by the program.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board adopted the budget amendment.

Date: 6/21/2021Amount: 3,858.75

Dept. Head: Kelly SiffordDepartment: Planning and Development

Internal Transfer Within DepartmentTransfer Between Departments/Funds☒ Supplemental Request

To place revenues from Duke Rebate program into expense line items to allow for expenditure.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
46063250	6841 DE		Duke Rebate Revenue	9,621.67	3,858.75		13,480.42
46093250	9315 DE		Duke Health and Safety	53,172.59	3,858.75		57,031.34

(F-25) Sheriff - Award of Service Weapon to Sergeant Dennis Gray Upon His Retirement

Sergeant Dennis Gray is retiring from the Cabarrus County Sheriff's Office after 29 years of dedicated service to the citizens of Cabarrus County. He has served in Communications, Patrol, Mount Pleasant Town Unit, and finally as a Sergeant in Communications.

Pursuant to North Carolina General Statute 20-187.2, it is requested that Sergeant Gray's service weapon (Sig Sauer P320 .40 cal handgun serial # 58C351850) be declared surplus property and awarded to him for the price of \$1.00 upon his retirement.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board declared a service weapon (Sig Sauer P320 .40 cal handgun serial # 58C351850) as surplus property and awarded it to Sergeant Gray for the price of \$1.00 upon his retirement.

(F-26) Tax Administration - Refund and Release Reports - May 2021

The Release Report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. The Refund Report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S. 105-381.

Note: Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will begin to be displayed on the new report generated by NCVTS.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board approved the May 2021 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases. The reports are hereby incorporated into the minutes by reference and are on file with the Clerk to the Board.

(G) NEW BUSINESS

(G-1) BOC - Cabarrus County Ordinance Clarification for Section 46-2 (Discharge of Firearms)

Sheriff Van Shaw presented information supporting the need for changes to Section 46-2 of the firearm ordinance.

UPON MOTION of Commissioner Strang, seconded by Commissioner Shue and unanimously carried, the Board adopted the Ordinance Amending Section 46-2 of the Cabarrus County Code to Clarify Restrictions on the Discharge of Firearms.

Ordinance No. 2021-17

ORDINANCE AMENDING SECTION 46-2 OF THE CABARRUS COUNTY CODE TO CLARIFY RESTRICTIONS ON THE DISCHARGE OF FIREARMS

WHEREAS, Sections 153A-129 and 153A-130 of the General Statutes of North Carolina authorize counties to adopt ordinances regulating, restricting, or prohibiting the discharge of firearms and other projectile guns; and

WHEREAS, the current Use of Firearms ordinance is unclear and difficult to enforce, thus placing undue burden on both citizens trying to comply with

the law in good faith and the law enforcement officers charged with enforcing the law; and

WHEREAS, the purpose of this ordinance is to protect the public safety by regulating the indiscriminate and unsafe shooting of firearms within the unincorporated areas of Cabarrus County, while continuing to protect each citizen's right to keep and use firearms in a safe and responsible manner.

NOW, THEREFORE BE IT ORDAINED that section 46-2 of the Code of Ordinances, Cabarrus County, North Carolina, is hereby amended to read as follows:

Sec. 46-2. - Use of firearms.

(a) In general.— It shall be unlawful for any person to use and discharge any firearm, ~~BB gun~~, or air compression gun of any kind, nature, make, or description within a distance of 500 yards of any ~~business or residential district in the county situated outside the corporate limits of any and all municipalities in the county.~~

(1) occupied building; or

(2) residence, business, house of worship, educational facility, park facility, or any other public gathering facility, regardless of whether these places are occupied.

~~(b) — A business or residential district within the meaning of this section shall be that territory continuous to a street or highway where 75 percent or more of the frontage thereon for a distance of 300 feet or more is mainly occupied by dwellings or by dwellings and buildings in use for business purposes.~~

(b) Measurement of distance.— For the purposes of subsection (a), distance shall be measured from the actual physical structure of any aforementioned occupied building, residence, business, house of worship, educational facility, park facility, or other public gathering facility to the location in which the firearm or air compression gun was discharged.

(c) Nothing in this section shall be construed so as to prohibit any person from discharging any firearm in protection of his person, family, guests, or property.

(d) Any person violating the provisions of this section shall, upon conviction thereof, be punished in accordance with section 1-7.

(e) Applicability.— This section shall apply in areas of the county not in—

(1) the corporate limits of any municipality; or

(2) an area of the county over which a municipality has jurisdiction to enact general police-power ordinances.

ADOPTED this 21<sup>st</sup> day of June, 2021.

/s/ Stephen M. Morris

Stephen M. Morris, Chairman

Cabarrus County Board of Commissioners

Attest:

/s/ Lauren Linker

Clerk to the Board

#### **(G-2) County Manager - Academic Learning Center Grant Request**

Gerald Lundy, Chief Executive Officer (CEO), Bethel Enrichment Center, presented a grant request to help support a partnership with Bethel Enrichment Center and the Academic Learning Center to provide a Summer Reading and Math Enrichment Program for the children in the community served by the Bethel Enrichment Center.

The summer program will provide a hot breakfast, hot lunch, social and academic projects, weekly field trips, and much more. This year with the partnership, students will receive two hours of instructional tutoring, four days a week, provided by certified, professional teachers coordinated by the Academic Learning Center. Many of the children in the program have fallen behind academically and will benefit from the additional summer instructional time.

Chairman Morris stated he is a board member of the Academic Learning Center and expressed support for the grant request.



**UPON MOTION** of Vice Chairman Honeycutt, seconded by Commissioner Strang and unanimously carried, the board approved a grant of \$6,500 to the Academic Learning Center from remaining Coronavirus Relief Fund nonprofit funding.

**(G-3) County Manager - Acquisition of Real Property - Cabarrus Avenue**

Kyle Bilafer, Area Manager of Operations, reported County staff has identified the need to acquire two houses located at 436 and 442 Cabarrus Avenue West in Concord. Acquisition and demolition of these two homes will facilitate construction of the new Emergency Equipment Warehouse and Information Technology Services (ITS) building on an adjacent parcel.



A discussion ensued. During discussion, Mr. Bilafer responded to questions from the Board.

**UPON MOTION** of Commissioner Kiger, seconded by Vice Chairman Honeycutt and unanimously carried, the board approved the purchase of Parcels 56204483470000 and 56204473840000 from E3 Catalyst; and authorized the County Manager to execute the contract on behalf of Cabarrus County, subject to review or revisions by the County Attorney.

**(G-4) County Manager - Acquisition of Real Property - Foil Property**

Mike Downs, County Manager, presented a request for approval to purchase a portion of property located at 1150 B Street in Mount Pleasant for construction of a replacement library, senior center and ball fields. Mr. Downs reviewed the map of the property. He stated proceeds from selling the middle school, ball fields, and library property, once the replacement library has been built, will help pay for this project. Mr. Downs advised preliminary drawings will be presented to the Board hopefully at the next work session. He further stated the current owner has agreed to sell the property to County at \$36,000 per acre.

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A brief discussion ensued.

Commissioner Strang **MOVED** to approve the purchase +- 30 acres, at \$36,000 per acre, with frontage on Washington Street in Mount Pleasant, of Tax Parcel 08-008-0005.00 from William E. Foil; and authorized the County Manager to negotiate and execute the contract on behalf of Cabarrus County, subject to review or revisions by the County Attorney. Vice Chairman Honeycutt seconded the motion.

A discussion ensued. During discussion, it was noted the negotiated price includes additional expenses regarding present use value of the property.

Following discussion, the **MOTION** unanimously carried.

**(G-5) County Manager - Revenue Budget Revisions**

Rodney Harris, Deputy County Manager, presented a request for approval of the following budget amendment and project ordinance to appropriate an additional \$11.6 million of sales and property tax revenues and to transfer the funds to the Capital Projects Fund for future capital use.

Similarly, the Fire District Sales tax revenues exceeded budget. The budget amendment will also appropriate an additional \$400,000 of sales tax revenues to support the fire districts.

**UPON MOTION** of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the board approved the associated budget amendment and project ordinance.

Date:	6/21/2021	Amount:	11,559,936
Dept. Head:	Rodney Harris	Department:	County Manager's Office
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds	
		<input type="checkbox"/> Supplemental Request	

Appropriate additional revenues received above the original FY21 budget for future capital expenditures							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
Transfers for future capital expenditures							
001	6	1910-6121	Sales Tax - County	15,762,232	3,400,000		19,162,232
001	6	1910-6122	Sales Tax - 1/2 Cent Article 40	6,418,087	1,500,000		7,918,087
001	6	1910-6123	Sales Tax - 1/2 Cent Article 42	4,026,702	750,000		4,776,702
001	6	1310-6011	Property Tax Current Year Collected	187,721,401	4,980,405		192,701,806
001	6	1310-6012	Property Tax Delinquent Collections	1,200,000	191,781		1,391,781
001	6	1310-6021	Property Tax Interest	400,000	48,337		448,337
001	6	1910-6404	ABC Profits	120,000	79,477		
001	6	00161710-6404	ABC Profits	120,000	20,965		

001	9	00191910 9660	Contingency	622,600		588,971	33,629
001	9	1960-9708	Contribution to Capital Projects Fund	18,262,126	11,159,936		29,422,062
380	6	0000-6902-UNAL	Contribution from General Fund	-	11,159,936		11,159,936
380	9	0000-9830-UNAL	Other Improvements	99,500	11,159,936		11,259,436
001	9	2910-9756	Fire Districts - Sales Tax	977,680	400,000		1,377,680

Ordinance No. 2021-18

CABARRUS COUNTY  
COUNTY CAPITAL PROJECTS  
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of County Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

Debt Proceeds 2020 Draw Note	\$ 77,592,977
Debt Proceeds 2022 Draw Note	52,351,452
Contributions from Capital Projects Fund	25,017,039
Contribution from General Fund	32,415,518
Contribution from Capital Reserve Fund	6,246,688
Contribution from Internal Service Fund	1,065,425
TOTAL REVENUES	\$194,689,099

- C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 134,859,518
Governmental Center Skylight & Roof Replacement	2,220,074
Contribution to Capital Reserve (Reimb for Skylight Project)	2,085,000
Artificial Turf Fields	4,401,748
Frank Liske Barn Replacement	4,765,425
Legal / Closing Expenses	952,508
Governmental Center Parking Deck Sealing	350,000
Operations Center Renovations	5,526,434
Fiber Infrastructure Improvement	720,000
Jail Annex HVAC Replacement	240,000
Sheriff Training & Firing Range Renovations	2,450,000
Human Services HVAC	180,000
Facility/Field Expansion	14,327
Frank Liske Park ADA Renovations	1,100,000
Frank Liske Park Water Line	780,000
Frank Liske Park Playground Replacement	120,000
Camp Spencer Vending & Archery Building	625,000
West Cabarrus Library & Senior Center	2,400,000
Deferred Maintenance Projects	4,657,400
EMS Headquarters	6,170,000
Northeast Area Park	5,814,175
Mental Health Facility	3,097,554
Other Improvements Unallocated	11,159,936
TOTAL EXPENDITURES	\$194,689,099
GRAND TOTAL - REVENUES	\$194,689,099
GRAND TOTAL - EXPENDITURES	\$194,689,099

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer



appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

### Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21<sup>st</sup> day of June, 2021.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris  
Stephen M. Morris, Chairman

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

**(G-6) Infrastructure and Asset Management - Resolution for Conveyance of 242 General Services Drive Facility to City of Concord**

Kyle Bilafer, Area Manager of Operations, reported during the May 17th, 2021 Cabarrus County Board of Commissioners meeting, the Board approved the motion to authorize the County Manager to negotiate the sale of the building with the City of Concord. A resolution for the sale of the facility has been drafted by the Cabarrus County Deputy Attorney and is attached to this agenda item. Exhibit A, also attached, illustrates the facility being conveyed.

Chairman Morris read the resolution aloud.

**UPON MOTION** of Commissioner Shue, seconded by Commissioner Strang and unanimously carried, the board adopted the resolution, authorizing the county manager to execute the contract between the City of Concord and Cabarrus County for the sale of the county facility at 242 General Services Drive, subject to review and revision by the county attorney.

Resolution No. 2021-07

Resolution Approving Conveyance of the Cabarrus County General Services Building to the City of Concord

WHEREAS, Cabarrus County owns the Cabarrus County General Services Building and its associated improvements and fixtures, located at 242 General Services Dr. SW, Concord, NC 28025; and

WHEREAS, the Cabarrus County General Services Building is located on land owned by the City of Concord, which is identified as 244 Betsy Carpenter PL SW, Concord, NC 28025 (PIN 55393474390000); and

WHEREAS, G.S. 160A-274 authorizes a governmental unit to sell to any other governmental unit any interest in real or personal property upon such terms and conditions as the governmental unit deems wise, with or without consideration; and

WHEREAS, Cabarrus County has determined that the Cabarrus County General Services Building is surplus, it is in the best interest of the county to convey the building to the City of Concord, and it is wise to do so for \$570,803.

NOW, THEREFORE the Cabarrus County Board of Commissioners resolves that:

1. Cabarrus County hereby conveys to the City of Concord the following property:

Cabarrus County General Services Building and its associated improvements and fixtures located at 242 General Services Dr. SW, Concord, North Carolina 28025, which the Cabarrus County Tax Assessor's Office has identified as Building 2 at 244 Betsy Carpenter PL SW, Concord, NC 28025 (PIN 55393474390000) and is identified in Exhibit A.

2. The property herein described shall be conveyed for \$570,803.
3. The County Manager, or his designee, may execute all documents necessary to convey the property in the manner authorized by this resolution.

ADOPTED this 21<sup>st</sup> day of June, 2021.

/s/ Stephen M. Morris  
Stephen M. Morris, Chairman  
Cabarrus County Board of Commissioners

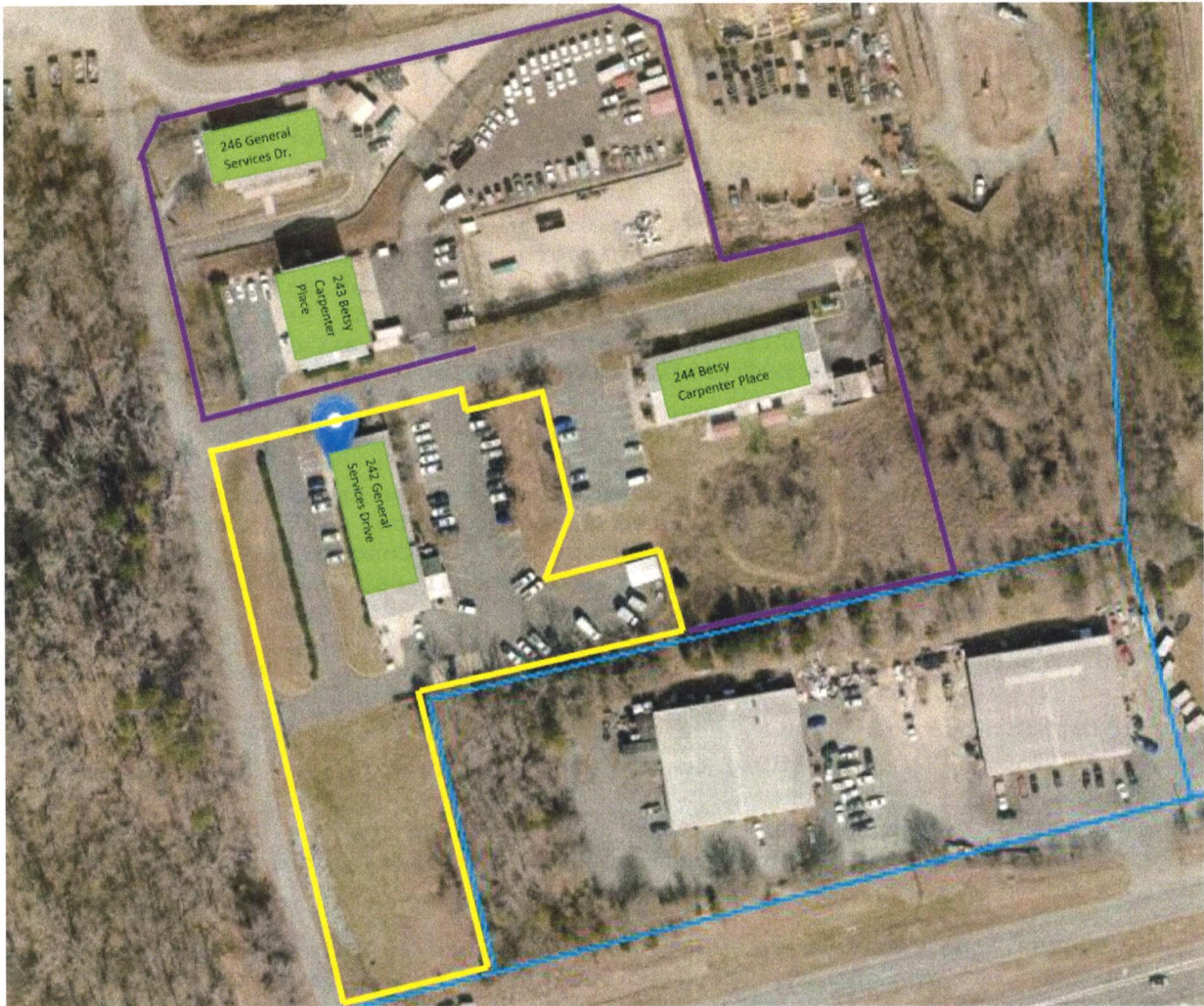
Attest:

/s/ Lauren Linker



Clerk to the Board

Exhibit A- 242 General Services Drive



(G-7) Planning and Development - 2020-2022 Weatherization Amendment for DOE Funding

Kelly Sifford, Planning and Development Director, requested approval of an amendment issued by The North Carolina Department of Natural Resources for the Weatherization program funding. She stated the amendment will be for 5 units and \$192,451. This is actually our regular funding for the year, which needs to be combined with funding from last year. Ms. Sifford advised the reason for the combined years was due to many agencies having high cost averages due to incomplete jobs in the previous years. Combining the years will allow the agencies to reach the allowable annual averages.

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Kiger and unanimously carried, the board adopted the budget amendment.

Date:6/21/2021

Amount:76,156.00

Dept. Head:Kelly Sifford

Department:Planning & Development -Community Development

Internal Transfer Within Department

Transfer Between Departments/Funds

Supplemental Request

This amendment is combining FY21 Weatherization Program Grant funds with FY22 Weatherization Program Grant funds							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	2	00163250-6227	Weatherization Program Grant	116,295.00	76,156.00		192,451.00
001	2	00193250-9301-WX	WX Office Supplies	81.00	40.00		121.00
001	2	00193250-931501-WX	WX Health & Safety Materials	7,837.00	5,018.00		12,855.00
001	2	00193250-931502-WX	WX Health & Safety Operations	7,837.00	5,018.00		12,855.00
001	2	00193250-9330-WX	WX Tools & Minor Equipment	5,097.00	-		5,097.00
001	2	00193250-9340-WX	WX Uniforms	230.00	230.00		460.00
001	2	00193250-9346-WX	WX Fuel	759.00	380.00		1,139.00
001	2	00193250-9384-WX	WX Materials	29,112.00	15,556.00		44,668.00
001	2	00193250-9420-WX	WX Cell Phones	442.00	442.00		884.00
001	2	00193250-9493-WX	WX Operations	26,131.00	20,637.00		46,768.00



001	2	00193250-9520-WX	WX Autos & Trucks	460.00	460.00		920.00
001	2	00193250-9560-WX	WX Minor Equipment Maintenance	485.00	250.00		735.00
001	2	00193250-9610-WX	WX Travel & Education	16,354.00	18,832.00		35,186.00
001	2	00193250-9630-WX	WX Dues & Subscriptions	1,428.00	428.00		1,856.00
001	2	00193250-9644-WX	WX Insurance	2,365.00	1,200.00		3,565.00
001	2	00193250-9493	Operations	17,677.00	7,665.00		25,342.00
Total							384,902.00

(G-8) County Manager - Adoption of the FY22 Budget

Mike Downs, County Manager, reported the recommended budget for Fiscal Year 2022 was presented to the Board of Commissioners on Monday, May 17, 2021. A public hearing was held on Monday, June 7, 2021 at 6:30 p.m. He stated the Cabarrus County Budget Ordinance consists of the General Fund, Community Investment Fund, Cabarrus Arena & Events Fund, Landfill Fund, 911 Emergency Telephone Fund, Health and Dental Insurance Fund, Workers Compensation and Liability Fund and Fire Tax Districts Fund, Social Services Fund and Intergovernmental Fund.

Commissioner Kiger expressed support for the budget and commended staff for their efforts.

Commissioner Kiger **MOVED** to adopt the Budget Ordinance for FY22. Vice Chairman Honeycutt seconded the motion.

Commissioner Strang expressed concerns regarding the property tax rate.

Chairman Morris reiterated Commissioner Kiger’s comments and expressed support for the FY22 budget.

Commissioner Shue commented on deferred maintenance and expressed support for the FY22 budget.

County Manager Downs commended Rodney Harris, Deputy County Manager, Rosh Khatri, Budget Director, Elie Landrum and Yesenia Pineda, Budget Analysts, along with all the department heads and staff for their work on the FY22 budget.

Vice Chairman Honeycutt expressed support for the FY22 budget and commented on the challenges of the growing community.

Commissioner Shue added to his earlier comments regarding the long overdue construction of the courthouse.

Following discussion, the **MOTION** carried with Chairman Morris, Vice Chairman Honeycutt, and Commissioners Kiger and Shue voting for and Commissioner Strang voting against.

Ordinance No. 2021-19

CABARRUS COUNTY BUDGET ORDINANCE – FISCAL YEAR 2021-2022

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section 1 – County Funds  
The County hereby appropriates the following amounts, listed by fund, as the estimated revenues and expenditures for the operation and maintenance of various governmental activities, debt obligations and capital outlay purchases for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

- I. General Fund
- a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy

Sales Tax/Other

Intergovernmental

Permits and Fees

Sales and Services

Investment Earnings

Miscellaneous

TOTAL REVENUES

\$ 213,023,933

39,310,492

21,726,474

9,630,442

13,104,565

100,000

265,580

\$ 297,161,486
- b. The following expenditures are budgeted in the General Fund:

General Government	\$ 38,207,459
Public Safety	58,004,918
Economic and Physical Development	6,332,370
Human Services	46,772,047
Cultural and Recreational	6,992,025
<u>Cabarrus County Schools</u>	
Instructional Services	52,846,371
Charter Schools	5,017,293
Technology Support Services	6,768,222
Building and Grounds Maintenance	11,369,963
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324
<u>Kannapolis City Schools</u>	
Instructional Services	6,779,192
Charter Schools	486,011
Technology Support Services	528,078
Building Maintenance	1,042,348
Ground Maintenance	270,364
Schools Information Technology Services (ITS)	8,832
<u>Rowan-Cabarrus Community College</u>	
Current Expense	3,754,500
<u>Other Programs</u>	
Contributions to Other Funds	51,810,764
TOTAL EXPENDITURES	\$ <u>297,161,486</u>

## II. Community Investment Fund (CIF)

- a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	\$ 22,571,000
Miscellaneous	720,000
Lottery Proceeds	2,300,000
Other Financing Sources	40,259,785
TOTAL REVENUES	\$ <u>65,850,785</u>

- b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	\$ 27,387,387
Interest	8,976,216
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,100,121
Interest	453,807
Capital Outlay	100,000
Other Debt Service	8,380,414
Other Improvements	16,215,118
Contribution to Capital Project Fund	1,500,000
Bank Service Charges	617,722
TOTAL EXPENDITURES	\$ <u>65,850,785</u>

## III. Cabarrus Arena and Events Center Fund

- a. It is estimated the following revenues will be available in the Cabarrus Arena and Events Center Fund:

Sales and Service	\$ 704,737
Investment Earnings	15,000
Miscellaneous	5,000
Other Financing Sources	1,218,084
TOTAL REVENUES	\$ <u>1,942,821</u>

- b. The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	\$ 164,297
Operations	1,778,524
TOTAL EXPENDITURES	\$ <u>1,942,821</u>

## IV. Landfill Fund

- a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	\$ 65,000
Permits & Fees	145,000
Sales & Services	1,286,000
Contribution from General Fund	553,055
Investment Earnings	28,508
TOTAL REVENUES	<u>\$ 2,077,563</u>

- b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	\$ 649,195
Operations	1,428,368
TOTAL EXPENDITURES	<u>\$ 2,077,563</u>

## V. 911 Emergency Telephone Fund

- a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	\$ 691,166
Investment Earnings	1,500
TOTAL REVENUES	<u>\$ 692,666</u>

- b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	\$ 662,902
Installment Principal	29,502
Installment Interest	262
TOTAL EXPENDITURES	<u>\$ 692,666</u>

## VI. Social Services Fund

- a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	\$ 400,000
TOTAL REVENUES	<u>\$ 400,000</u>

- b. The following expenditures are budgeted in the Social Services Fund:

Operations	\$ 400,000
TOTAL EXPENDITURES	<u>\$ 400,000</u>

## VII. Intergovernmental Fund

- a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Permits and Fees	\$ 2,000,000
TOTAL REVENUES	<u>\$ 2,000,000</u>

- b. The following expenditures are budgeted in the Intergovernmental Fund:

Education	\$ 2,000,000
TOTAL EXPENDITURES	<u>\$ 2,000,000</u>

## VIII. Health and Dental Insurance Fund

- a. It is estimated the following revenues will be available in the Health and Dental Insurance Fund:

Sales & Services	\$ 13,842,513
Investment Earnings	25,000

Miscellaneous	662,550
TOTAL REVENUES	<u>\$ 14,530,063</u>

- b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	\$ 14,530,063
TOTAL EXPENDITURES	<u>\$ 14,530,063</u>

IX. Workers Compensation and Liability Fund

- a. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund:

Sales & Services	\$ 1,300,000
Investment Earnings	10,000
Fund Balance	1,115,994
Miscellaneous	20,000
TOTAL REVENUES	<u>\$ 2,445,994</u>

- b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	\$ 2,445,994
TOTAL EXPENDITURES	<u>\$ 2,445,994</u>

X. Fire Tax Districts Fund

- a. It is estimated the following revenues will be available in the Fire Tax Districts Fund:

Ad Valorem Tax Levy	\$ 5,909,748
TOTAL REVENUES	<u>\$ 5,909,748</u>

- b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	\$ 465,666
Cold Water Fire Tax District	317,938
Concord Rural Fire Tax District	51,095
Flowe's Store Fire Tax District	449,361
Georgeville Fire Tax District	276,666
Gold Hill Fire Tax District	41,311
Harrisburg Rural Fire Tax District	1,154,136
Jackson Park (City of Concord) Fire Tax District	237,112
Kannapolis Rural Fire Tax District	222,337
Midland Fire Tax District	775,508
Mt. Mitchell Fire Tax District	103,322
Mt. Pleasant Rural Fire Tax District	565,737
Northeast Fire Tax District	190,941
Odell Fire Tax District	834,387
Richfield-Misenheimer Fire Tax District	11,363
Rimer Fire Tax District	212,868
TOTAL EXPENDITURES	<u>\$ 5,909,748</u>
GRAND TOTAL - ALL FUNDS - REVENUES	<u>\$ 393,011,126</u>
GRAND TOTAL - ALL FUNDS - EXPENDITURES	<u>\$ 393,011,126</u>

Section 2 - County Tax Rate

There is hereby levied a tax rate of 74 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2021 and ending June 30, 2022 to finance expenditures in Section 1, excluding the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2021 of \$29,134,188,214, at an estimated combined collection rate of 98%. An estimated total valuation of Real, Personal and Public Service property is \$26,787,662,214 and vehicle of \$2,346,526,000.

## Section 3 - Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Allen Fire Tax District	7.50 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$633,559,486	
Cold Water	8.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$405,533,115	
Concord Rural	14.0 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$37,241,323	
Flowe's Store	7.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$655,045,468	
Georgeville	9.20 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$306,860,888	
Gold Hill	8.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$52,693,056	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$785,126,762	
Jackson Park (City of Concord)	14.0 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$172,822,298	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$226,874,579	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$791,334,893	
Mt. Mitchell	8.26 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$127,639,457	
Mt. Pleasant Rural	11.80 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$489,222,983	
Northeast	12.70 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$153,415,269	
Odell	6.80 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,252,081,592	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$16,563,433	
Rimer	8.80 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$246,832,309	

The above tax rates produce Ad Valorem Tax Levy to finance the expenditures of the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2021 in the table above, at an estimated combined collection rate of 98%.

## Section 4 - Authorized Positions

The Board authorizes 1,372 total positions equaling 1,301.38 full-time equivalents. This includes the following new positions authorized in FY22:

Department	# Positions	# FTE	Title	Grade
County Manager's Office	1	1	Chief Procurement Officer	26
County Manager's Office	1	1	Paralegal	15
Emergency Medical Services	1	1	EMS Assistant Director	24
Fire Services	1	1	Fire Operations Chief	21
Human Resources	1	1	HR Analyst	28



Human Services	1	1	Customer Service Program Manager	19
Human Services	1	1	Human Services Evaluator II	18
Human Services	1	1	Income Maintenance Case Worker	11
Human Services	1	1	Income Maintenance Program Manager	19
Human Services	1	1	Income Maintenance Supervisor	17
Human Services	1	0.7	Nutrition Site Supervisor	6
Human Services	1	1	Parenting Specialist	15
Human Services	1	1	Prevention Social Worker	18
Human Services	1	1	Social Work Investigator	18
Human Services	2	2	Social Work Supervisor III	21
Human Services	1	1	Social Worker II	15
Human Services	3	3	Social Worker III	17
Human Services	1	1	Transportation Clerk	8
Information Technology	1	1	IT Support Supervisor	24
Information Technology	1	1	Systems Administrator	24
Information Technology	1	1	Technical Specialist	20
Infrastructure & Asset Management	1	1	Business Services Manager	23
Infrastructure & Asset Management	1	1	Building Maintenance Mechanic	13
Infrastructure & Asset Management	3	3	Custodian	6
Infrastructure & Asset Management	1	1	Fleet Mechanic	13
Infrastructure & Asset Management	1	1	Parts Room Attendant	12
Library	1	0.75	Library Assistant	10
Planning	2	2	Code Enforcement Officer I	17
Planning	1	1	County Engineer	22
Planning	1	1	Permit Associate	10
Sheriff's Office	1	1	Adoption Coordinator	8
Sheriff's Office	1	1	Crime Analyst	16
Sheriff's Office	2	2	Deputy Sheriff 12 Hr	14
Sheriff's Office	3	3	Detective	18
Sheriff's Office	1	1	Evidence Custodian	13
Sheriff's Office	1	1	Record Specialist	11
Total	46	45.45		

## Section 5 - Authorizations

- a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.
- b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.
- c. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:
  1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.
  2. Requirements for accounting for the management and expenditure of county funds.
  3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.
- d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.

- e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.
- f. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
- g. The County Manager or designee may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- h. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
- i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.
- j. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- k. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

#### Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2021-2022 fiscal year. The County Manager and the Finance Officer shall administer the budget. The Budget Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 21<sup>st</sup> day of June, 2021.

/s/ Stephen M. Morris  
Stephen M. Morris, Chairman

/s/ Lauren Linker  
Lauren Linker, Clerk to the Board

#### (H) REPORTS

##### **(H-1) BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Boards/Committees**

Vice Chairman Honeycutt, liaison for the Cabarrus Visitors Bureau, announced tourism activity is picking up in the County.

Vice Chairman Honeycutt, liaison for the Senior Centers Advisory Board, reported plans are being made to re-open the senior centers. Meanwhile, some classes are being offered on a limited capacity and reservation basis.

Commissioner Strang, liaison for the Youth Commission, announced the Youth Commission will not meet during the summer months, will resume their meetings at the beginning of the new school year and are actively looking for new members.

##### **(H-2) Board of Commissioners - Request for Applications for County Boards/Committees**

Applications are being accepted for the following County Boards/Committees:

- Adult Care Home Community Advisory Committee - 8 Vacant Positions
- Animal Protection Advisory Board - 2 Terms Expiring Soon
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position

- Harrisburg Planning and Zoning Board and Board of Adjustment (ETJ) - 1 Term Expiring Soon
- Juvenile Crime Prevention Council - 2 Vacant Positions
- Nursing Home Community Advisory Committee - 8 Vacant Positions
- Planning and Zoning Commission - 1 Vacant Position and 3 Terms Expiring Soon
- Region F Aging Advisory Committee - 2 Vacant Positions and 1 Term Expiring Soon
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 5 Vacant Positions and 7 Terms Expiring Soon

Chairman Morris urged citizens to consider participating on a Board or Committee.

**(H-3) Budget - Monthly Financial Update**

The Board received the monthly financial update report for informational purposes. No action was required of the Board.

**(H-4) County Manager - Monthly Building Activity Reports**

The Board received the Cabarrus County Construction Standards Dodge Report for May 2021 and the Cabarrus County Commercial Building Plan Review Summary for May 2021 for informational purposes. No action was required of the Board.

**(H-5) County Manager - Monthly New Development Report**

The Board received the monthly new development report for informational purposes. No action was required of the Board.

**(H-6) Economic Development Corporation - May 2021 Monthly Summary Report**

The Board received the Cabarrus Economic Development Corporation (EDC) monthly report for the month of May 2021 for informational purposes. No action was required of the Board.

**(I) GENERAL COMMENTS BY BOARD MEMBERS**

None.

**(J) WATER AND SEWER DISTRICT OF CABARRUS COUNTY**

None.

**(K) CLOSED SESSION**

**(K-1) Closed Session - Pending Litigation, Economic Development and Acquisition of Real Property**

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation, economic development and acquisition of real property as authorized by NCGS 143-318.11(a)(4).

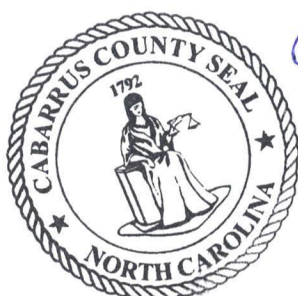
UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board moved to come out of closed session.

**RETURN TO OPEN SESSION**

UPON MOTION of Commissioner Kiger, seconded by Commissioner Strang and unanimously carried, the Board scheduled a public hearing for an economic development investment for Project Vision on Monday, July 19, 2021 at 6:30 p.m. or as soon thereafter as persons may be heard.

**(L) ADJOURN**

UPON MOTION of Commissioner Shue, seconded by Commissioner Kiger and unanimously carried, the meeting adjourned at 9:17 p.m.



  
Lauren Linker, Clerk to the Board