

Budget 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 17, 2024.

Public access to the meeting could also be obtained through the following means:

- live broadcast at 6:30 p.m. on Channel 22
- <https://www.youtube.com/cabarruscounty>
- <https://www.cabarruscounty.us/cabcotv>

Present - Chairman: Stephen M. Morris
 Vice Chairman: Lynn W. Shue (electronic means)
 Commissioners: Christopher A. Measmer
 Kenneth M. Wortman
 Timothy A. Furr

Also present were Mike Downs, County Manager; Evan Lee, General Council; Aalece Pugh, Assistant County Manager; Kelly Sifford, Assistant County Manager; 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.

A moment of silence was observed.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Commissioner Wortman, seconded by Commissioner Furr and unanimously carried, the Board approved the following minutes as presented:

March 18, 2024 (Regular Meeting)

(B) APPROVAL OF THE AGENDA

Chairman Morris reviewed the following changes to the agenda.

Update:
 New Business
 G-3 Library - Cannon Foundation Grant - update budget amendment

Additions:
 Recognitions and Presentations
 C-3 Rowan-Cabarrus Community College (RCCC) - 60th Anniversary Proclamation

Closed Session
 K-1 Closed Session - Acquisition of Real Property and Personnel

UPON MOTION of Commissioner Measmer, seconded by Commissioner Wortman and unanimously carried, the Board approved the agenda as amended.

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) Active Living and Parks - NC Department of Health and Human Services - Division of Aging Award

Jill Simmerman-Lawrence, Division of Aging Services, Deputy Director, presented the 2023 Ernest Messer Award from the Department of Health and Human Services Division of Aging. Londa Strong, Active Living and Parks Director, along with various team members accepted the award.

Chairman Morris congratulated the Active Living and Parks Department.

(C-2) Active Living and Parks - July - Parks and Recreation Month Proclamation

Londa Strong, Active Living and Parks, Director, announced since 1985 July has been established as Park and Recreation Month. This year's theme will be "Where You Belong". She stated it will celebrate the many ways park and recreation professionals across the country foster a sense of belonging in their community by providing welcoming and inclusive programs, essential services for all ages and abilities, and safe, accessible spaces to build meaningful connections.

A video presentation was provided in the presentation of the proclamation.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Furr and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2024-14

DESIGNATION OF JULY AS PARK AND RECREATION MONTH
A PROCLAMATION

WHEREAS, Parks and Recreation and Active Living Centers are an integral part of communities throughout this country, including Cabarrus; and

WHEREAS, Parks and Recreation and Active Living Centers promotes health and wellness, improving the physical and mental health of people who live near parks and active living centers; and

WHEREAS, Parks and Recreation and Active Living Centers promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's; and

WHEREAS, Parks and Recreation and Active Living Centers encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS, Parks and Recreation and Active Living Centers programming and education activities, such as out of-school time programming, youth sports, Senior Games, and environmental education, are critical to childhood development; and

WHEREAS, Parks and Recreation and Active Living Centers increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS, Parks and Recreation and Active Living Centers are fundamental to the environmental well-being of our community; and

WHEREAS, Parks and Recreation and Active Living Centers are essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and

WHEREAS, our Parks and Recreation and Active Living Centers areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month; and

WHEREAS, Cabarrus County recognizes the benefits derived from Parks and Recreation and Active Living Centers resources.

NOW THEREFORE, BE IT RESOLVED, that the Cabarrus Board of County Commissioners, do hereby proclaim that July is recognized as Park and Recreation Month in Cabarrus County.

Adopted this 17th day of June 2024.

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

(C-3) Rowan-Cabarrus Community College (RCCC) - 60th Anniversary Proclamation

Chairman Morris read the proclamation aloud.

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

Proclamation No. 2024-15

Proclamation Celebrating the 60th Anniversary of
Rowan-Cabarrus Community College

WHEREAS, Rowan-Cabarrus Community College has been a catalyst for higher education and workforce development in Rowan County since its establishment in 1963 as the Rowan Industrial Education Center; and

WHEREAS, Rowan-Cabarrus Community College, the first multi-campus college in North Carolina, now serves more than 20,000 students each year, upholding an open-door policy for all, fostering a sense of belonging, and providing accredited public higher education opportunities to a growing student body; and

WHEREAS, Rowan-Cabarrus Community College partners with Cabarrus County Schools and Kannapolis City Schools through opportunities in Career and Technical Education and Career and College Promise, providing high school students with opportunities to gain college credits and career skills, thereby enhancing their educational and career prospects; and

WHEREAS, students at Rowan-Cabarrus Community College have consistently achieved excellence by winning awards at both state and national levels through participation in programs such as Work-Based Learning, SkillsUSA, Future Business Leaders of America, and the Student Government Association; and

WHEREAS, Rowan-Cabarrus Community College has further enhanced its position as the provider of the largest public service training program among community colleges in North Carolina, training nearly 5,500 individuals in 2024; and

WHEREAS, the closure of Pillowtex in Kannapolis in 2003, marked the largest single-day job loss in the southeast U.S., leaving nearly 5,000 residents of Cabarrus and Rowan counties suddenly unemployed, and prompting a swift and collaborative response led by Rowan-Cabarrus Community College, local government, and workforce development agencies to provide training to individuals and hope to those affected; and

WHEREAS, the College is a critical partner in workforce development, offering essential short-term training programs that support local industries, including the notable customized training program for Philip Morris in 1981, the largest in the state's history, and the recent partnership with Eli Lilly and Company to develop talent for the emerging life sciences industry sector; and

WHEREAS, the College's commitment to innovation is demonstrated by its flagship presence on the North Carolina Research Campus since 2010, the Dr. Carol S. Spalding Advanced Technology Center in 2020, and extensive engineering and information technology opportunities; and

WHEREAS, in 2015, Rowan-Cabarrus Community College was recognized nationally as one of the Top Ten Digital Community Colleges by the Center for Digital Education for its exceptional use of digital technologies to improve services for students, faculty, staff, and the community; and

WHEREAS, the College has demonstrated its commitment to offering high-quality online instruction by achieving national Quality Matters (QM) certifications, making it the community college with the most QM-certified courses in the state as of August 2022, ensuring excellence in the development and delivery of online education to over 50% of the College's credit students; and

WHEREAS, in 2023, the Aspen Institute named Rowan-Cabarrus Community College as one of the 150 institutions eligible to compete for the \$1 million Aspen Prize for Community College Excellence, recognizing the College's high and improving levels of student success and equitable outcomes; and

NOW THEREFORE, BE IT RESOLVED, it is hereby proclaimed 2024 as the year to celebrate the 60th Anniversary of Rowan-Cabarrus Community College in Cabarrus County and urge all citizens to join in recognizing and honoring the College for its outstanding contributions in shaping our community.

Adopted this 17th day of June 2024.

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

(D) INFORMAL COMMENTS

Chairman Morris opened the meeting for Informal Public Comments at 6:49 p.m. He stated each speaker would be limited to three minutes. He also reviewed the Public Participation Policy.

Jerry E. Anderson, a resident at 133 Kennedy Avenue, Kannapolis, spoke regarding Department of Human Services matters.

Jeeter Anderson, a resident at 133 Kennedy Avenue, Kannapolis, commented on a Department of Human Services matter.

Chris Cranston, a resident of 475 High Meadows Drive, Concord, spoke regarding local government.

Mae Mack, a resident at 92 St. Mary Avenue NW, Concord, spoke regarding affordable housing and emergency rental assistance.

Mark Ortiz, a resident at 155 Wankel Drive, Kannapolis, spoke regarding budget and emergency rental assistance.

Jasmine Lewter, a resident at 1832 Mary Wynn Court, Kannapolis, spoke regarding rental assistance.

Neil Talley, a resident at 1934 Stonewyck Avenue, Kannapolis, commented regarding the real property revaluation and budget.

Judy Talley, a resident at 1934 Stonewyck Avenue, Kannapolis, commented regarding property revaluation.

Violet Mitchell, a resident at 415 Lyndon Street, Kannapolis, sang about the revaluation process.

Tammy Pittman, a resident at 250 Roberta Road, Concord, spoke regarding funding appropriations and budget.

David Leonard, a resident at 5900 Sapp Road, Rockwell, spoke regarding the budget and local government.

Barbara Strang, a resident at 1332 Winecoff School Road, Concord, commented on the budget.

Laura Blackwell-Lindsey, a resident of 5807 Stratford Court, Harrisburg, commented on the budget and local government.

Tracy Drye, a resident of 4700 Pless Road, Rockwell, spoke regarding the county budget.

Wesley Huneycutt, a resident of 2700 Cal Bost Road, Midland, commented regarding the county budget.

Larry Pittman, a resident of 250 Roberta Road, Concord, commented regarding the budget and funding appropriations.

Jim Quick, a resident at 126 Spencer Avenue NW, Concord, spoke regarding the county budget.

Steve Bellendir, a resident of 7605 Maple Bluff Lane, Concord, spoke regarding local government.

There was no one else to address the Board, therefore Chairman Morris closed that portion of the meeting.

(E) OLD BUSINESS

None.

(F) CONSENT

(F-1) Appointments - Cabarrus County Board of Equalization and Review

Glen Tucker currently serves as a member and William Ferriss currently serves as an alternate member of the Cabarrus County Board of Equalization and Review. Each have terms expiring June 30, 2024. Each have expressed their desire to remain on the Board. An exception to the "length of service" provision of the appointment policy will be needed for Mr. Tucker.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Glen Tucker to the Board of Equalization and Review for a three-year term ending June 30, 2027, including an exception to the length of service provision of the Appointment Policy.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed William Ferris to the Board of

Equalization and Review as an Alternate Representative for a one-year term ending June 30, 2025.

(F-2) Appointments - Centralina Workforce Development Board

The terms on the Centralina Workforce Development Board for members Tracie Hampton and Milton Chicas, Private Sector representatives, end June 30, 2024. Both are recommended to be reappointed to serve another term. Ms. Hampton resides in Mecklenburg County and Mr. Chicas resides in Gaston County. An exception to the residency and length of service provisions of the Appointment Policy will be needed.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Tracie Hampton and Milton Chicas to the Centralina Workforce Development Board for a two-year term ending June 30, 2026; including an exception to the residency and length of service provisions of the Appointment Policy Ms. Hampton and Mr. Chicas.

(F-3) Appointments - Early Childhood Task Force Advisory Board

The Early Childhood Task Force Advisory Board recommended to remove Carla Brown from the roster and appoint Steven Ayers to a four-year term ending June 30, 2028; to include an exception to the multiple boards provision of the Appointment Policy.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board removed Carla Brown from the Early Childhood Task Force Advisory Board roster and thanked her for her service.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board appointed Steven Ayers to the Early Childhood Task Force Advisory Board to serve a four-year term ending June 30, 2028; including an exception to the multiple boards provision of the Appointment Policy.

(F-4) Appointments - Human Services Advisory Board

At the request of the Human Services Advisory Board, it is recommended to reappoint Angel Lugo, LFACHE, MPA to a three-year term ending June 30, 2027 to include an exception to the residency provision of the Appointment Policy.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the board reappointed Angel Lugo to the Human Services Advisory Board to serve a three-year term ending June 30, 2027; including an exception to the residency provision of the Appointment Policy.

(F-5) Water and Sewer Authority of Cabarrus County

The terms on the Water and Sewer Authority of Cabarrus County for members Jonathan Marshall and Vice Chairman Lynn Shue end on June 30, 2024. Mr. Marshall has served on the Authority since 2012 and 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 Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Jonathan Marshall and Vice Chairman Lynn Shue to the Water and Sewer Authority of Cabarrus County for three-year terms ending June 30, 2027, including an exception to the length of service and residency provisions of the Appointment Policy for Mr. Marshall.

(F-6) Appointments and Removals - Juvenile Crime Prevention Council

Terms for the following Juvenile Crime Prevention Council (JCPC) members end June 30, 2024: Rosemary Gause, Ashlie Shanley, Lakesha Steele, and Michelle Wilson. At the JCPC's May 15 meeting, the Council voted unanimously to recommend all four be reappointed to serve another term. Ms. Gause and Ms. Wilson serve as Members At Large. Ms. Steele fills the statutorily required seat for a Member of the Public representing the Interests of Families of At-Risk Youth. DA Shanley fills the statutorily required seat for District Attorney. Each of the above members expressed a desire to renew their terms. An exception to the length of service provision will be needed for Ms. Wilson. An exception to serving on multiple boards will be needed for Ms. Gause and Ms. Shanley.

Additionally, the Council voted unanimously to accept the resignations of Mikayla Branch and Terry Wise whose member terms expire June 30, 2024. Ms. Branch filled the statutorily required seat for Youth under Age 21. Mr. Wise

filled the statutorily required seat for Substance Abuse Professional. The council wishes to express sincere appreciation for their service.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed the member terms of Rosemary Gause, Ashlie Shanley, Lakesha Steele, and Michelle Wilson through June 30, 2026; including an exception to the length of service provision of the Appointment Policy for Michelle Wilson and an exception to serving on multiple boards provision of the Appointment Policy or Rosemary Gause and Ashlie Shanley.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board accepted the resignations of Mikayla Branch and Terry Wise, removed them from the JCPC roster and thanked them for their service.

(F-7) Appointments and Removals - Public Health Authority of Cabarrus County

The terms for Cecilia Plez, Public Member representative and Mark Spitzer, Public Member representative, on the Public Health Authority end June 30, 2024. The nominating committee has recommended both Ms. Plez and Mr. Spitzer continue to serve on the Public Health Authority Board of Cabarrus County for an additional term. Mr. Spitzer will not recognize the one-year term wait period due to the extenuating circumstances of multiple new board members and the need for stability and historical knowledge. He currently serves as Vice-Chair. An exception to the length of service provision of the Appointment Policy will be needed for Mr. Spitzer.

Dr. Kim Dehler will resign as the Dentist representative effective June 30, 2024. There is one year left in her term. It is recommended Dr. Kerry Dove be appointed to fill the unexpired term ending June 30, 2025.

Dr. Chip Buckwell's, Public Member representative, term will expire June 30, 2024, and will not be renewing a second term. It is recommended to appoint Dr. Natasha Lipscomb as the Public Member representative for a three-year term to expire June 30, 2027.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Cecilia Plez (Public Member) and Mark Spitzer (Public Member) to the Public Health Authority of Cabarrus County for three-year terms ending June 30, 2027, including an exception to the length of service provision of the Appointment Policy for Mr. Spitzer.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board removed Dr. Kim Dehler and Dr. Chip Buckwell and from the roster and thanked them for their service.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the board appointed Dr. Kerry Dove (Dentist) to complete the unexpired term ending June 30, 2025.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board appointed Dr. Natasha Lipscomb (Public Member) to a three-year term expiring June 30, 2027.

(F-8) Appointments and Removals - Cabarrus County Tourism Authority

The Cabarrus County Tourism Authority has 4 seats that need to be appointed for the term commencing July 1, 2024, and ending on June 30, 2027. The nominating group's nominees were as follows:

- Cabarrus County - Seat #4 - Kenny Wortman
- Cabarrus County Tourism Authority - Seat #5 Lloyd Payne
- Cabarrus County Tourism Authority - Seat #11 Vinay Patel*^
- Cabarrus Regional Chamber of Commerce - Seat #6 Melissa Ewart^

*Reappointment

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

The following people have terms that expire June 30, 2024: Diane Honeycutt, Terry Crawford and Owen Parker who will be removed from the roster.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board removed Diane Honeycutt (Seat #4), Terry Crawford (Seat #5) and Owen Parker (Seat #6) from the Cabarrus County Tourism Authority and thanked them for their service.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board appointed Kenny Wortman (Seat #4), Lloyd Payne (Seat #5) and Melissa Ewart (Seat #6) to the Cabarrus County Tourism Authority for a three-year term commencing July 1, 2024 and ending June 30, 2027; including an exception to the residency provision of the Appointment Policy for Ms. Ewart.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Vinay Patel (Seat #11) to the Cabarrus County Tourism Authority for a three-year term commencing July 1, 2024 and ending June 30, 2027; including an exception to the residency provision of the Appointment Policy.

(F-9) Appointments and Removals - Transportation Advisory Board

The following Transportation Advisory Board members have terms that end June 30, 2024: Art Whittaker (County Schools), Mitchell Burris (Law Enforcement), Skip Kraft (Vocational / Sheltered Workshops), Ann Benfield (Head Start) and Anthony Hodges (Human Services Aging). Mr. Whittaker, Mr. Burris, 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. Whittaker, Mr. Burris, Mr. Kraft, and Ms. Benfield. An exception to the residency provision of the Appointment Policy will be needed for Mr. Whittaker and Mr. Kraft. An exception to the service on multiple boards provision of the Appointment Policy will be needed for Ms. Benfield. Anthony Hodges retired from his position with the County and no longer serves on this board. Tammy Bare has agreed to serve as the Human Services Aging representative. An exception to the service on multiple boards provision of the Appointment Policy will be needed for Ms. Bare.

Tony Lapish has agreed to serve as the Citizen Advocate - Retired representative. An exception to the service on multiple boards provision of the Appointment Policy will be needed for Mr. Lapish.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board reappointed Art Whittaker (County Schools), Mitchell Burris (Law Enforcement), Skip Kraft (Vocational / Sheltered Workshops), and Ann Benfield (Head Start) to the Transportation Advisory Board for three-year terms ending June 30, 2027; 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 and Mr. Kraft; and an exception to the service on multiple boards provision of the Appointment Policy for Ms. Benfield.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board removed Anthony Hodges from the Transportation Advisory Board roster and thanked him for his service.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board appointed Tammy Bare to the Transportation Advisory Board for a three-year term as the Human Services Aging representative ending June 30, 2027, including an exception to the service on multiple boards provision of the Appointment Policy.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board appointed Tony Lapish to the Transportation Advisory Board for a three-year term as the Citizen Advocate-Retired representative ending June 30, 2027, including an exception to the service on multiple boards provision of the Appointment Policy.

(F-10) Appointments (Removals) - Youth Commission

The following Youth Commission members have graduated from high school: Makhi Nash (A.L. Brown High School), Owais Kamran (Central Cabarrus High School), Connor Solvason (Cox Mill High School), Anna Lin (Hickory Ridge High School), Konner Black (Northwest Cabarrus High School), Nattellie Anderson (At-Large), and Scarlet West (At-Large). It is requested to remove their names from the roster.

The following Youth Commission members terms have expired: Jaxon Boss (At-Large), Nihar Kummetha (At-Large), Ansh Kamdar (Concord High School), and Ana

McAuley (Mt. Pleasant High School). It is requested to remove their names from the roster.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board removed the following Youth Commission members from the roster and thanked them for their service: Makhi Nash (A.L. Brown High School), Owais Kamran (Central Cabarrus High School), Connor Solvason (Cox Mill High School), Anna Lin (Hickory Ridge High School), Konner Black (Northwest Cabarrus High School), Nattellie Anderson (At-Large), and Scarlet West (At-Large), Jaxon Boss (At-Large), Nihar Kummetha (At-Large), Ansh Kamdar (Concord High School), and Ana McAuley (Mt. Pleasant High School).

(F-11) Active Living and Parks - New Pool Contract

Swim Club Management Group (SCMG) will be the new contract vendor for the Camp T.N. Spencer Swimming Pool. This contract will be the same as the one previously approved through June 30, 2024. The dates have been changed to cover July 1, 2024 - June 30, 2026. SWMG will be new to Cabarrus County this year. They have performed all pre-opening maintenance, permitting, well permits, and prepared for the opening Memorial Day Weekend. Pool operation will be through Labor Day.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the contract with Swim Club Management Group through June 30, 2026.

(F-12) BOC - NACo Voting Credentials - 2024 Annual Conference

The National Association of Counties (NACo) will hold their 2024 Annual Conference in Hillsborough County, Florida on July 12 - 15, 2024. In order to participate in the Association's annual election of officers, a voting delegate must be registered by July 8, 2024 at 5 p.m.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board designated Steve Morris as the voting delegate to represent Cabarrus County at the NACo Annual Conference in July.

(F-13) County Manager - Opioid Settlement Strategic Funding Plan - Cabarrus County

The proposed funding plan secondary to the collaborative strategic planning process was previously presented. The consulting firm, Health Management Associates (HMA), previously provided the results of the process along with the proposed three to five-year funding plan.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the strategic plan.

(F-14) Department of Social Services - FY 25 Home and Community Block Grant Funding Plan

The FY25 Home and Community Care Block Grant (HCCBG) funding plan was previously provided for review and approval by the Board of Commissioners. The plan had been prepared, reviewed, and approved by the HCCBG Advisory Committee. The Department of Social 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 North Carolina 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 that the grant will fund.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the FY25 Home and Community Care Block Grant funding plan as submitted by the Home and Community Care Block Grant Advisory Committee.

(F-15) Finance - Governmental Accounting Standards Board (GASB) 87 and 96 Budget Amendments

The Governmental Accounting Standards Board established (GASB) 87 and GASB 96 requiring the county to recognize certain leases and technology subscriptions as debt service payments of principal and interest. The original expenditures were budgeted in the general fund within the departments. The

principal and interest accounts were in the Community Investment Fund (CIF) for reporting purposes.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the budget amendment to allow Finance to prepare the year end journal entry to recognize the payments as principal and interest within our Community Investment Fund where our debt payments reside.

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to budget principal and interest payments for Subscription-Based Information Technology Arrangements (SBITA's) as a result of implementing GASB 96. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures (SBITA's) were paid out of the general fund and will be moved to the principal and interest accounts in CIF. This budget amendment also budget initial expenditures and other financing source to record inception of SBITA's.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	6	9120-690501-G96	PROCEEDS FROM SBITA - Other Financing Source	-	2,000,000.00	-	2,000,000.00
100	9	9120-9865-G96	CAPITAL OUTLAY - G96	-	2,000,000.00	-	2,000,000.00
			<i>To budget expenditure (subscription asset) and other financing source for GASB 96 implementation.</i>				
100	6	0000-6901	Fund Balance appropriated	15,944,832.00	667,621.00	-	16,612,453.00
100	9	9120-991303-G96	PRINCIPAL GASB 96	-	646,324.00	-	646,324.00
100	9	9120-993202-G96	INTEREST GASB 96	-	21,297.00	-	21,297.00
			<i>To budget principal and interest payments for GASB 96 implementation</i>				

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to budget principal and interest payments for lease payments made in FY 2024 as a result of implementing GASB 87. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures (lease payments) were paid out of the general fund and will be moved to the principal and interest accounts in CIF. The overall effect on fund balance is zero.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	595,000.00	-	
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	595,000.00	-	
			<i>TO BUDGET GASB87 IMPLEMENTATION FOR SHARPE COPIERS</i>				
100	6	0000-6901	Fund Balance Appropriated	-	1,240,230.00	-	1,240,230.00
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	57,000.00	-	57,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,500.00	-	7,500.00
			<i>To budget GASB 87 implementation for Sharpe copier lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	905,000.00	-	905,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	13,000.00	-	13,000.00
			<i>To budget GASB 87 implementation for DHS building lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	115,000.00	-	115,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	530.00	-	530.00
			<i>To budget GASB 87 implementation for copier lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	20,000.00	-	20,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,200.00	-	1,200.00
			<i>To budget GASB 87 implementation for The Old Creamery lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	120,000.00	-	120,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,000.00	-	1,000.00
			<i>To budget GASB 87 implementation for HPE equipment and HP switches lease principal and interest payments</i>				

(F-16) Finance - Budget Amendment for Interest Received on Grant Project

Grant funds received for the PAVE project earned interest; the interest is required, per the grant, to be used for the project. The presented budget amendment would allow an increase in the revenue and expenditure for the grant so the interest could be distributed to the subrecipient for the program.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the necessary budget amendment to allow for payment to the subrecipient.

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department
 Transfer Between Departments/Funds
 Supplemental Request

Need to increase budget for the interest we received on the paving grant funds and increase the expenditure so that we can use the funds for grant expenditures. (Caine Group)

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	3910-6701-PAVE	Interest on Investments-PAVE	-	49,648.44	-	49,648.44
001	9	3910-971061-PAVE	The Caine Group	5,000,000.00	49,648.44	-	5,049,648.44
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
Total							5,000,000.00

(F-17) Finance - Year End Budget Amendments - Multi-Year and Annual Funds

At the end of each fiscal year, the Finance Department evaluates both the annual and multi-year funds based on current revenue and expenditure trends to ensure expenditures do not exceed the budget for the fiscal year. A budget amendment/project ordinance update will be required. Based on the Finance Department's analysis for each of our funds, the following funds and accounts include:

- Fund 460 - Small Projects Fund
- Fund 461 - Sheriff's Department Fund
- Fund 571 - Fines and Forfeitures Fund
- Fund 610 - Self Insured Medical Fund
- Fund 001 - General Fund (Sales Tax and Ambulance Billing Revenue and Expenditure/Turnover)

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the budget amendments and project ordinances.

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to adjust revenues and expenditures based on year end analysis for the Special Projects Fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	0000-6023	DEFERRED TAX COLLECTIONS	3,847,273	404,144	-	4,251,417
460	6	0000-602301	DEFERRED TAX COLLECTIONS PRIOR YEARS	81,468	8,292	-	89,760
460	6	0000-6024	DEFERRED TAX INTEREST	673,714	43,052	-	716,766
460	6	0000-661401	LEASE OF LAND REVENUES	15,000	12,037	-	27,037
460	6	0000-6701	INTEREST ON INVESTMENTS	160,709	89,325	-	250,034
460	9	0000-9830	OTHER IMPROVEMENTS	1,981,965	556,850	-	2,538,815
			<i>INCREASE REVENUE AND EXPENDITURES FOR DEFERRED TAX AND OTHER IMPROVEMENTS</i>				
460	6	3250-6841-DE	DUKE POWER REBATE	76,582	15,662	-	92,244
460	9	3250-9315-DE	HEALTH AND SAFETY	106,189	7,831	-	114,020
460	9	3250-9493-DE	OPERATIONS	15,721	7,831	-	23,552
			<i>INCREASE REVENUES AND EXPENDITURES FOR DUKE REBATE</i>				
460	6	1610-6501-0258	REGISTER OF DEEDS FEES	2,291,355	134,160	-	2,425,515
460	6	1610-6701	INTEEST ON INVESTMENTS	76,471	20,823	-	97,294
460	9	1610-9407	AUTOMATION AND ENHANCEMENT	2,445,331	154,983	-	2,600,314
			<i>INCREASE REVENUES AND EXPENDITURES FOR REGISTER OF DEEDS AUTOMATION AND ENHANCEMENT</i>				
460	6	3270-6606-DRILL	PROGRAM FEES	19,341	1,368	-	20,709
460	9	3270-9419-DRILL	REPAIRS AND MAINTENANCE	19,341	1,368	-	20,709
			<i>INCREASE REVENUES AND EXPENDITURES FOR SOIL AND WATER PROJECTS</i>				

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to adjust revenues and expenditures for the Sheriff Project Fund based on Finance analysis.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
461	6	2111-6701	INTEREST ON INVESTMENTS	8,401.00	1,547.00	-	9,948.00
461	9	2111-9836	FORFEITURE SHARING EXPENSES	209,707.00	1,547.00	-	211,254.00
461	6	2111-9701-TREAS	INTEREST ON INVESTMENTS	14,268.00	1,756.00	-	16,024.00
461	9	2111-9836-TREAS	FORFEITURE SHARING EXPENSES - TREAS	221,186.00	1,756.00	-	222,942.00
461	6	2112-6306	NC SUBSTANCE CONTROL	558,757.00	113,818.00	-	672,575.00
461	6	2112-6701	INTEREST ON INVESTMENTS	61,072.00	5,128.00	-	66,200.00
461	9	2112-9838	NC CONTROL EXPENDITURES	790,032.00	118,946.00	-	908,978.00
461	6	2114-6694	FIRING RANGE	35,941.00	1,382.00	-	37,323.00
461	6	2114-6701	INTEREST ON INVESTMENTS	879.00	302.00	-	1,181.00
461	9	2114-9572	MAINTENANCE AND REPAIRS	36,820.00	1,684.00	-	38,504.00

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Cabarrus County collects fines, penalties and forfeitures that belong to public schools. The funds are recorded in a special revenue fund. The amount collected is turned over monthly to Cabarrus County Schools and Kannapolis City Schools, based on a per capita percentage of average daily membership (ADM) for each school, and less payments made for bond forfeiture legal fees.

This budget amendment is to increase revenues and expenditures in this fund to ensure collections and expenditures are within budget for fiscal year end.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
571	6	7110-6606	PROGRAM FEES	2,170,000.00	285,000.00	-	2,455,000.00
571	9	7110-9609	LEGAL FEES	120,000.00	10,000.00	-	130,000.00
571	9	7110-9701	CABARRUS COUNTY SCHOOLS	1,800,000.00	250,000.00	-	2,050,000.00
571	9	7110-9702	KANNAPOLIS CITY SCHOOLS	250,000.00	25,000.00	-	275,000.00

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to increase the budget for health insurance claims contributions, dental claims and admin costs in the Health Insurance and Dental Internal Service Fund. The total budget for claims is being increased based on estimated higher than average claims for the last two months of the fiscal year. This budget amendment appropriates fund balance and transfers funds from the general fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
610	6	1917-6901	FUND BALANCE APPROPRIATED	86,203.75	360,000.00	-	446,203.75
610	9	1917-9645	HEALTH INSURANCE CLAIMS	14,319,196.00	350,000.00	-	14,669,196.00
610	9	1917-948502	HRA - FLEXIBLE BENEFIT ACCOUNT	15,000.00	10,000.00	-	25,000.00
610	9	1918-9485	ADMINISTRATIVE FEES	71,000.00	3,500.00	-	74,500.00
610	9	1918-9645	DENTAL CLAIMS	639,000.00	35,000.00	-	674,000.00
610	6	1918-6902	CONTRIBUTION FROM GENERAL FUND	230,000.00	38,500.00	-	268,500.00
001	9	1960-9734	TRANSFER TO INTERNAL SERVICE FUND	230,000.00	38,500.00	-	268,500.00
001	6	1960-6901	FUND BALANCE	36,359,791.00	38,500.00	-	36,398,291.00
Total							0.00

Budget Revision/Amendment Request

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to increase sales tax revenue and expenditures for turnover to the Fire Districts. This is based on an estimate and average sales tax collected and turned over as of March 2024.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2720-6126	SALES TAX - FIRE DISTRICTS	1,661,330.00	350,000.00	-	2,011,330.00
001	9	2720-9756	FIRE DISTRICTS	1,661,330.00	350,000.00	-	2,011,330.00

Budget Revision/Amendment Request

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Emergency Management Services (EMS) uses EMS Management and Consultants (EMSMC) an ambulance billing services company for medical billing and collection services. EMS pays EMSMC on a monthly basis 7.0% of net collections and \$11.50 per claim for NC Medicaid Managed Care claims. Average net collections for this fiscal year are higher than expected. This budget amendment increases revenues for the increase in collections and expenditures for the fees associated with billing and collections of claims and to cover insurance premiums for new vehicles.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2730-6613-4FAC	AMBULANCE FEES -INTER-FACILITY	500,000.00	100,000.00	-	600,000.00
001	9	2730-9445	PURCHASED SERVICES	708,440.00	90,000.00	-	798,440.00
001	9	2730-9644	INSURANCE	90,000.00	10,000.00	-	100,000.00

Ordinance No. 2024-08

**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:

D.

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	\$2,425,515
Interest on Investments	97,294
Contribution from General Fund	77,505
	<hr/>
	\$2,600,314
Community Development	
Contribution from General Fund	\$54,901
Duke Power Rebate	92,244
	<hr/>
	\$147,145
Soil and Water Department:	
Deferred Tax Collections	\$190,102
Interest on Investments	1,693
Contributions and Private	2,898
Donations	86,146
Contribution from General fund	3,225
EEP Contract	54,000
ADFP Grant	20,709
Drill Program Fees	275,396
Easement	780,000
Suther Farm Project	258,798
StRAP	99,000
Hill Farm Project	56,971
Stewardship Fund	
	<hr/>
	\$1,828,938
Educational Farming	527,000
Local Agricultural Preservation Projects:	
Contribution from General Fund	\$13,801
Deferred Farm Tax Collections	4,341,177
Deferred Farm Tax Interest	716,766
Lease	27,037
Interest on Investments	
	<hr/>
	250,034
	<hr/>
	\$5,348,815
TOTAL REVENUES	\$10,697,826

E. The following appropriations are made as listed:

Board of Elections Department:	
Board of Elections Equipment and	\$ 245,614
Furniture	
Register of Deeds Department:	
Register of Deeds Automation &	\$ 2,600,314
Preservation	
Community Development	
Duke Rebate Projects	\$147,145
Soil and Water Department:	
Other Improvement Projects	\$280,839
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	20,709
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Easement	275,396
Stewardship	56,971
	<hr/>
	\$1,828,938

Educational Farming	
Educational Farming (Lomax)	\$ 527,000
Local Agricultural Preservation Projects:	
Other Improvement Projects	\$5,348,815
TOTAL EXPENDITURES	\$10,697,826
GRAND TOTAL - REVENUES	\$10,697,826
GRAND TOTAL - EXPENDITURES	\$10,697,826

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. 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.
 6. 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.
 7. 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.
 8. 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).

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 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 Ordinance associated with the project is closed.

Adopted this 17TH day of June 2024.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:
/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2024-09

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	\$211,254
Federal Forfeiture Sharing Treasury Funds	222,942
Contribution to General Fund-Fed Forf	107,687
NC Substance Control:	
NC Substance Control Expenses	908,978
Firing Range:	
Firing Range Maintenance/Repair	38,504
TOTAL EXPENDITURES	\$1,489,365

Section 4. The following revenues are anticipated to be available to complete the projects:

Federal Forfeiture Funds:	
Federal Forfeiture Sharing Justice Funds	\$123,678
Federal Forfeiture Sharing Treasury Funds	277,298
Contribution from General Fund-Fed Forf	114,935
Interest on Investments-Federal Forfeiture	25,972
NC Substance Control:	
NC Substance Control Funds	672,575
Interest on Investments-NC Substance Control	66,200
Contribution from General Fund	170,203
Firing Range:	
Firing Range Funds	37,323
Interest on Investments	1,181
TOTAL REVENUES	\$1,489,365

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 17th day of June 2024.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(F-18) Juvenile Crime Prevention Council - Approval of JCPC FY2024-25 Certification

The Juvenile Crime Prevention Council's (JCPC) FY 2024-25 County Funding Plan remains pending due to a program's appeal following funding recommendations made during JCPC's April 17 meeting. The Funding Plan itself cannot be presented for Board of Commissioners approval until the appeal is fully resolved. However, it is requested that the JCPC Certification be considered for approval for the \$15,500 recommended for JCPC Administration, which remains unchanged from last the fiscal year.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the Board approved the JCPC Certification as presented with the understanding that the FY 24-25 County Funding Plan will be presented for approval when the appeal is fully resolved.

(F-19) Tax Administration - Refund and Release Reports - May 2024

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 Measmer, seconded by Commissioner Furr and unanimously carried, the board approved the May 2024 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases.

(G) NEW BUSINESS

(G-1) County Manager - FY 2025 Economic Development Allocation - Public Hearing 6:30 p.m.

Pursuant to N.C. General Statute 158-7.1, the County must conduct a separate public hearing for economic development appropriations. A funding plan is approved during the public hearing when each new economic incentive is approved, and now one is required for the County's annual appropriation for the contribution to the Cabarrus Economic Development Corporation.

A brief discussion ensued. During discussion, Mike Downs, County Manager and David Thrift, Tax Administrator, answered questions from the Board.

Chairman Morris opened the public hearing at 7:56 p.m. The public hearing notice was published on the County's website (www.cabarruscounty.us) on June 5, 2024, in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Larry Pittman, a resident of 250 Roberta Road, Concord, expressed concern for the Economic Development Allocation.

Eleanor Zaloom, a resident at 7617 Maple Bluff Lane, Concord, commented regarding tax reevaluation and inflation.

Chris Cranston, a resident of 475 High Meadows Drive, Concord, commented regarding the accountability of the Economic Development Board.

David Leonard, a resident at 5900 Sapp Road, Rockwell, spoke regarding inflation.

Wesley Huneycutt, a resident of 2700 Cal Bost Road, Midland, commented regarding the Economic Development incentives.

Jean Chandler, a resident at 4885 Hilton Lake Road, Concord, expressed concerns of inflation and tax revaluation.

Jim Quick, a resident at 126 Spencer Avenue NW, Concord, commented regarding the Economic Development incentive program.

Mae Mack, a resident at 92 St. Mary Avenue NW, Concord, spoke regarding affordable housing and local business allocations.

Mark Ortiz, a resident at 155 Wankel Drive, Kannapolis, spoke regarding government and local business allocations.

Judy Talley, a resident at 1934 Stonewyck Avenue, Kannapolis, spoke about the history of Cabarrus County.

Tracy Drye, a resident of 4700 Pless Road, Rockwell, spoke regarding local businesses and Economic Development incentives.

Jerome Jennings, a resident of 2433 Spur Lane, Kannapolis, expressed concern of the closures of small businesses.

There was no one else present to address the Board; therefore, Chairman Morris closed the public hearing at 8:20 p.m.

(G-2) Finance - Refinancing of Draw Program - Public Hearing 6:30 p.m.

Chairman Morris reviewed Cabarrus County plans to refinance its draw program with fixed financing in July. As part of that process, a public hearing is required. The County plans to refinance up to \$230,000,000 as part of the financing to pay off the current draw program and the purchase of the ACN building.

Jim Howden, Finance Director, advised after the public hearing, a resolution has been provided for consideration.

A discussion ensued. During discussion, Mr. Howden and Mike Downs, County Manager, responded to questions from the Board.

Chairman Morris opened the public hearing at 8:28 p.m. The public hearing notice was published in The Independent Tribune on June 7, 2024 and posted on the County's website (www.cabarruscounty.us) on June 5, 2024, in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chris Cranston, a resident at 475 High Meadows Drive, Concord, posed questions regarding rates.

Larry Pittman, a resident at 250 Roberta Road SW, Concord, commented on the stewardship of money and purchase of a building.

Wesley Huneycutt, a resident at 2700 Cal Bost Road, Midland, commented on interest rates and purchase price of a building.

Marty (Last name unclear), a resident in Harrisburg, commented on tax rates.

Laura Lindsey, a resident at 5807 Stratford Court, Harrisburg, commented regarding political contributions, tax payor money and the cost of purchasing a building.

There being no one else to address the Board, Chairman Morris closed the public hearing at 8:39 p.m.

Further discussion ensued. During discussion, Mr. Downs and Kelly Sifford, Assistant County Manager, responded to questions from the Board.

UPON MOTION of Chairman Morris, seconded by Vice Chairman Shue, the Board approved the resolution by the following vote: Ayes: Chairman Morris, Vice Chairman, Commissioners Furr and Wortman, Nays: Commissioner Measmer.

Resolution No. 2024-25

RESOLUTION APPROVING REFINANCING OF PRIOR INSTALLMENT FINANCING CONTRACT FINANCINGS AND FINANCING OF VARIOUS PUBLIC PROJECTS IN AN AGGREGATE PRINCIPAL AMOUNT UP TO \$230,000,000; THE EXECUTION AND DELIVERY BY THE CABARRUS COUNTY DEVELOPMENT CORPORATION OF ONE OR MORE SERIES OF LIMITED OBLIGATION BONDS RELATED THERETO; AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS IN CONNECTION THEREWITH; AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS

WHEREAS, the Board of Commissioners desires to approve a proposed plan of finance in an aggregate principal amount of up to \$230,000,000, which plan would involve the entry by the County into one or more installment financing contracts (or amendments to one or more outstanding installment financing contracts) with the Cabarrus County Development Corporation (the "Corporation") or one or more third parties pursuant to North Carolina General Statutes §160A-20, as amended, the proceeds of which would be used to (a) refinance all or a portion of one or more installment financing contracts previously executed and delivered by the County, which prior installment financing contracts paid all or a portion of the costs of acquiring, constructing and equipping various public facilities and related improvements and costs (collectively the "Refunded Projects") and (b) finance all or a portion of the costs of (i) the acquisition of land to be used as the site of a new human services facility, (ii) the acquisition of any necessary rights-of-way and easements related to the foregoing, (iii) various real and personal property improvements related to each of the foregoing (i) and (ii) and (iv) certain additional improvements related to the Refunded Projects (collectively, the "New Money Projects" and, together with the Refunded Projects, the "Projects"), and under said one or more installment financing contracts (or amendments to one or more outstanding installment financing contracts) the County would secure the repayment by the County of the moneys advanced pursuant to such one or more installment financing contracts (or amendments to one or more outstanding installment financing contracts) by granting a security interest in and lien on all or some portion of the Projects and/or in all or some portion of the real property on which the Projects are located;

WHEREAS, as part of said proposed plan of finance, the Corporation will execute and deliver one or more series of Limited Obligation Bonds in said one or more installment financing contracts (or amendments to one or more outstanding installment financing contracts) in an aggregate principal amount not exceeding \$230,000,000 to finance the advancement of moneys to the County pursuant to said one or more installment financing contracts (or amendments to one or more outstanding installment financing contracts) between the County and the Corporation or one or more third parties;

WHEREAS, there have been submitted to this meeting draft forms of the following documents (the "Financing Documents") with respect to the refinancing of said one or more prior installment financing contracts and financing and refinancing the Projects:

(1) an Installment Financing Contract, proposed to be dated on or about July 1, 2024 (or such other date(s) as may be selected by the County), between the County and the Corporation (or one or more third parties) as counterparty (the "2024A Contract(s)"), pursuant to which the Corporation (or such one or more third parties) will advance moneys to the County to (a) refinance all or a portion of the Prior Contract (as defined in the 2024A Contract(s)) and the Projects financed thereby and (b) obtain funds to acquire, construct, renovate and equip the Project, including specifically the 2024A Project (as each term is defined in the 2024A Contract(s)) and the County agrees to make periodic installment payments (the "Installment Payments") to repay the moneys so advanced, with or without interest, as applicable;

(2) a Deed of Trust, Security Agreement and Fixture Filing (the "2024A Deed of Trust"), proposed to be dated on or about July 1, 2024, among the County as Grantor, the Corporation (or such one or more third parties) as Beneficiary and the trustee named therein, by which the County would secure its obligations to the Corporation (or such one or more third parties) under the 2024A Contract(s); and

(3) an Indenture of Trust, proposed to be dated on or about July 1, 2024 (the "2024A Trust Indenture"), between the Corporation and the trustee named therein, as trustee (the "2024A Trustee"), pursuant to which there may be executed and delivered from time to time Certificates of Participation and/or Limited Obligation Bonds, including, without limitation, the Limited Obligation Refunding Bonds (County of Cabarrus, North Carolina Installment Financing Contract), Series 2024A (collectively, the "2024A Certificates and/or Bonds"), the proceeds of which will be used to advance the moneys to the County under the 2024A Contract(s); and

WHEREAS, the obligations of the County to make Installment Payments and other payments pursuant to the 2024A Contract(s) shall constitute limited obligations of the County payable solely from currently budgeted appropriations of the County and shall not constitute a pledge of the faith and credit of the County within the meaning of any constitutional debt limitation;

WHEREAS, no deficiency judgment may be rendered against the County in any action for breach of a contractual obligation under the Contract(s), and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any moneys due under the Contract(s); and

WHEREAS, the Board of Commissioners desires to approve the Financing Documents and to authorize other actions in connection therewith;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners, as follows:

Section 1. All actions taken by or on behalf of the County to date to effectuate the proposed plan of finance, including the selection of BofA Securities, Inc. and Piper Sandler & Co., as Underwriters and/or Placement Agents and Maynard Nexsen PC, as special counsel, are hereby ratified, approved and authorized pursuant to and in accordance with the transactions contemplated by the Financing Documents.

Section 2. The Board of Commissioners hereby finds and confirms that (i) the refinancing of all or a portion of the Prior Contract previously executed and delivered by the County and the Refunded Projects by one or more installment financing contracts to be executed and delivered by the County is necessary and expedient for the County; (ii) the refinancing of all or a portion of the Prior Contract previously executed and delivered by the County and the Refunded Projects by one or more installment financing contracts to be executed and delivered by the County, under the circumstances, is preferable to a bond issue by the County; (iii) the sums to fall due under said one or more installment financing contracts to be executed and delivered by the County are adequate and

not excessive for their proposed purpose; (iv) the County's debt management procedures and policies are good and its debt will continue to be managed in strict compliance with law; (v) the increase in taxes, if any, necessary to meet the sums to fall due under said one or more installment financing contracts to be executed and delivered by the County will not be excessive; and (vi) the County is not in default regarding its debt service obligations.

Section 3. The refinancing of all or a portion of the Prior Contract and the Refunded Projects, and the granting of security interests therein, all as provided in the Financing Documents referenced in this Resolution, are hereby ratified and approved.

Section 4. The Board of Commissioners hereby finds and confirms that (i) the 2024A Project and the financing thereof by one or more installment financing contracts is necessary and expedient for the County; (ii) financing of the 2024A Project by one or more installment financing contracts, under the circumstances, is preferable to a bond issue by the County; (iii) the sums to fall due under said one or more installment financing contracts are adequate and not excessive for their proposed purpose; (iv) the County's debt management procedures and policies are good and its debt will continue to be managed in strict compliance with law; (v) the increase in taxes, if any, necessary to meet the sums to fall due under said one or more installment financing contracts will not be excessive; and (vi) the County is not in default regarding any of its debt service obligations.

Section 5. The acquisition, construction and equipping of the 2024A Project, the financing thereof and the granting of security interests therein, all as provided in the Financing Documents referenced in this Resolution, are hereby ratified and approved.

Section 6. Each the 2024A Contract(s) and the Deed of Trust is hereby approved in substantially the form submitted to this meeting, and each of the Chairman of the Board of Commissioners or the County Manager is hereby authorized to execute and deliver each of those documents in the name and on behalf of the County, with such changes, insertions or omissions as the persons executing such documents may approve, including but not limited to changes, insertions or omissions related to obtaining a policy of municipal bond insurance with respect to all or a portion of any Certificates and/or Bonds, their execution and delivery thereof to constitute conclusive evidence of such approval. The County Clerk is hereby authorized to affix the seal of the County to each of said documents as may be appropriate and to attest to the same.

Section 7. The 2024A Trust Indenture (including the form of Certificate and/or Bond) is hereby approved in substantially the form submitted to this meeting, with such changes, insertions or omissions as appropriate, including but not limited to changes, insertions or omissions related to obtaining a policy of municipal bond insurance with respect to all or a portion of any Certificates and/or Bonds, as the representative(s) of the County executing the 2024A Contract(s) may approve, the execution and delivery of the 2024A Contract(s) to constitute conclusive evidence of such approval. The Board of Commissioners hereby approves the sale of Certificates and/or Bonds by the Corporation in an aggregate principal amount not in excess of the amount of moneys to be advanced to the County pursuant to the 2024A Contract(s).

Section 8. Each of the Chairman of the Board of Commissioners, the County Manager and the Finance Director are authorized to approve all details of the (a) refinancing of all or a portion of the Prior Contract and the related portion of the Refunded Projects and (b) the financing of the 2024A Project, including, without limitation, the amount advanced under the 2024A Contract(s) and the aggregate principal amount of the 2024A Limited Obligation Refunding Bonds (which shall not exceed \$230,000,000), the maturities, the principal amounts and the interest amounts of the Installment Payments and the 2024A Limited Obligation Refunding Bonds, which interest amounts (calculated with respect to the 2024A Limited Obligation Refunding Bonds) shall not exceed 6.0% per annum on an effective interest cost basis, the prepayment terms and prices (which shall not exceed 103% of the principal amount being prepaid) and the Underwriters' discount (exclusive of any original issue discount) or Placement Agents' compensation (which shall not exceed 2.0% of the principal amount of the 2024A Limited Obligation Refunding Bonds). Execution of the 2024A Contract(s) by the Chairman of the Board of Commissioners or the County Manager shall conclusively evidence such approval of all such details of said plan of finance.

Section 9. The Chairman of the Board of Commissioners, the County Manager, the Finance Director and the County Attorney are hereby authorized to take any and all such further action, including approval of modifications to

the Financing Documents, and to execute and deliver for and on behalf of the County such other documents and certificates (including, without limitation, agreements with securities depositories, financing statements, one or more new leases or amendments to existing leases relating to the R. Brown McAllister Elementary School Site, one or more escrow deposit agreements, one or more contracts of purchase or purchase agreements, one or more placement agreements, one or more private placement agreements or other offering documents or memoranda, tax certificates and agreements and other documents and agreements (including repurchase agreements) relating to the investment of the proceeds from the execution and delivery of the 2024A Contract(s) as they may deem necessary or advisable to carry out the intent of this resolution and to effect the plan of finance pursuant to the 2024A Contract(s) and the other Financing Documents. Execution of such documents (or, in the case of any preliminary official statement or official statement, delivery of such documents) by the above-referenced officers shall conclusively evidence approval thereof by the Board of Commissioners. The Clerk to the Board is hereby authorized to affix the seal of the County to such documents and certificates as may be appropriate and to attest to the same and to execute and deliver the same as may be needed. In addition, said officers are hereby authorized to cooperate with the Underwriters and/or Placement Agents in preparing and filing such filings under state securities or "blue sky" laws (including special consents to service of process) as the Underwriters and/or Placement Agents may request and as the Chairman of the Board of Commissioners, the County Manager or the Finance Director shall determine.

Section 10. The Finance Director shall prepare and file a sworn statement of debt with the LGC and the Clerk to the Board in accordance with North Carolina General Statutes Section 159-150.

Section 11. The County covenants that, to the extent permitted by the Constitution and laws of the State of North Carolina, it will do and perform all acts and things to comply with the requirements of the Internal Revenue Code of 1986, as amended (the "Code"), in order to assure that interest paid with respect to the 2024A Limited Obligation Refunding Bonds will not be includable in the gross income of the owners thereof for purposes of federal income taxation, except to the extent that the County obtains an opinion of bond counsel to the effect that noncompliance would not result in interest with respect to the 2024A Limited Obligation Refunding Bonds being includable in the gross income of the owners of the 2024A Limited Obligation Refunding Bonds for purposes of federal income taxation.

Section 12. This Resolution shall become effective immediately upon its adoption.

Adopted this 17th day of June, 2024.

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

ATTEST:

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

(G-3) Library - Cannon Foundation Grant

Kelly Sifford, Assistant County Manager, reported the library received a \$58,000 grant from the Cannon Foundation for various service enhancements in the children's library. A budget amendment was provided for consideration.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Wortman and unanimously carried, the Board approved the budget amendment to appropriately budget for the grant funding.

Chairman Morris thanked the Cannon Foundation for their support of Cabarrus County libraries.

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:
 Internal Transfer Within Department
 Transfer Between Departments/Funds
 Supplemental Request

The budget amendment is to increase 00198240-9356 Special Programming Supplies to reflect the grant received from the Cannon Foundation.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	8240-9356-CAN01	Special Programming Supplies	\$10,600.00	\$58,000		68,600.00
001	6	8240-6806-CAN01	Donations - Cannon Trust Cl.	\$0.00	58,000.00		58,000.00

(G-4) County Manager - Adoption of the Fiscal Year 2025 Budget

Chairman Morris reported Mike Downs, County Manager, presented the recommended budget for Fiscal Year 2025 to the Board on May 20, 2024. A public hearing was held at the June 3, 2024 work session. He then reviewed the various funds.

Commissioner Wortman **MOVED** to approve the proposed Budget for Fiscal Year 2025 as outlined in the budget ordinance with the following changes: The county tax rate shall be established at 57.6 cents. From the surplus generated by this rate, \$2,000,000 shall be allocated to establish a revolving loan fund for affordable housing. This fund will be administered by the Revolving Fund Council in cooperation with We Build Concord. Staff shall be directed to identify an additional \$1.8 million to be added to the aforementioned \$200,000; bringing the total for the revolving loan fund to \$2 million. The source of this \$1.8 million shall be funds designated for economic development incentives not expected to be used during the next fiscal year. These details regarding the establishment and administration of the revolving fund are subject to review and revision of by the county attorney and the county manager. It is to be noted that all items included in the proposed budget including salary increases for public safety positions, salary study recommendations for non-classified Cabarrus County School System employees and a one percent increase in teacher supplements will be funded in this budget. The reduction in the tax rate is a result of eliminating the reserves or surpluses that were recommended to offset future year deficits. The ordinance includes all fire district tax rates, which are set in every instance requested by the affected departments. Vice Chairman Shue seconded motion.

Commissioner Wortman provided information regarding affordable housing.

Following a lengthy discussion, the **MOTION** to adopt the Budget Ordinance for Fiscal Year 2025 with the above conditions carried as follows: Ayes: Chairman Morris, Vice Chairman Shue, and Commissioner Wortman; Nays: Commissioners Measmer and Furr.

Ordinance No. 2024-10

CABARRUS COUNTY BUDGET ORDINANCE - FISCAL YEAR 2024-2025

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, 2024, and ending June 30, 2025:

I. General Fund

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

Ad Valorem Tax Levy	\$ 280,415,985
Sales Tax/Other	48,589,000
Intergovernmental	30,850,528
Permits and Fees	8,897,350
Sales and Services	17,202,857
Investment Earnings	4,500,000

Miscellaneous	430,100
Fund Balance	363,344
TOTAL REVENUES	\$ 391,249,164

b. The following expenditures are budgeted in the General Fund:

General Government	\$ 59,371,189
Public Safety	91,646,889
Economic and Physical Development	7,212,078
Human Services	63,288,259
Cultural and Recreational	11,022,989
Cabarrus County Schools	
Instructional Services	71,593,893
Charter Schools	6,471,601
Technology Support Services	6,209,679
Building and Grounds Maintenance	12,390,674
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324
Kannapolis City Schools	
Instructional Services	8,318,055
Charter Schools	743,914
Technology Support Services	775,691
Building Maintenance	1,260,567
Grounds Maintenance	113,783
Schools Information Technology Services (ITS)	8,832
Rowan-Cabarrus Community College	
Current Expense	4,584,500
Other Programs	
Contributions to Other Funds	46,065,842
TOTAL EXPENDITURES	\$ 391,249,164

II. Community Investment Fund (CIF)

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

Sales Tax	\$ 28,426,000
Miscellaneous	404,000
Lottery Proceeds	2,300,000
Other Financing Sources	44,718,224
TOTAL REVENUES	\$ 75,848,224

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

Debt Service	
Public Schools	
Principal	\$ 24,217,275
Interest	9,223,000
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,100,000
Interest	340,500
Capital Outlay	100,000
Other Debt Service	26,161,625
Other Improvements	3,529,582
Contribution to Capital Project Fund	8,556,242
Legal Fees	1,000,000
Bank Service Charges	500,000
TOTAL EXPENDITURES	\$ 75,848,224

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	\$ 749,831
Investment Earnings	60,000
Miscellaneous	5,000
Other Financing Sources	1,420,686
TOTAL REVENUES	\$ 2,235,517

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

Personnel Services	\$ 208,388
Operations	2,027,129
TOTAL EXPENDITURES	\$ 2,235,517

IV. Opioid Settlement Fund

b. It is estimated the following revenues will be available in the Opioid Settlement Fund:

Miscellaneous	\$ 670,866
TOTAL REVENUES	\$ 670,866

The following expenditures are budgeted in the Opioid Settlement Fund:

Personnel Services	\$ 197,716
Operations	210,000
Contributions to Other Fund or Activities	263,150
TOTAL EXPENDITURES	\$ 670,866

V. Landfill Fund

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

Intergovernmental	\$ 56,000
Permits & Fees	150,000
Sales & Services	1,501,000
Contribution from General Fund	740,478
TOTAL REVENUES	\$ 2,447,478

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

Personnel Services	\$ 959,126
Operations	1,488,352
TOTAL EXPENDITURES	\$ 2,447,478

VI. 911 Emergency Telephone Fund

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

Intergovernmental	\$ 262,342
Investment Earnings	10,000
Fund Balance	201,433
TOTAL REVENUES	\$ 473,775

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

Operations	\$ 473,775
TOTAL EXPENDITURES	\$ 473,775

VII. Social Services Fund

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

Sales & Services	\$ 450,000
TOTAL REVENUES	\$ 450,000

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

Operations	\$ 450,000
TOTAL EXPENDITURES	\$ 450,000

VIII. Intergovernmental Fund

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

Sales & Services	\$ 2,600,000
TOTAL REVENUES	\$ 2,600,000

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

Education	\$ 2,600,000
TOTAL EXPENDITURES	\$ 2,600,000

IX. Health and Dental Insurance Fund

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

Sales & Services	\$ 18,756,162
Investment Earnings	50,000
Miscellaneous	700,000
Fund Balance	35,000
TOTAL REVENUES	\$ 19,541,162

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

Operations	\$ 19,541,162
TOTAL EXPENDITURES	\$ 19,541,162

X. Workers Compensation and Liability Fund

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

Sales & Services	\$ 2,363,223
Investment Earnings	20,000
Fund Balance	2,478,250
TOTAL REVENUES	\$ 4,861,473

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

Operations	\$ 4,861,473
TOTAL EXPENDITURES	\$ 4,861,473

XI. Fire Tax Districts Fund

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

Ad Valorem Tax Levy	\$ 9,549,821
TOTAL REVENUES	\$ 9,549,821

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

Allen Fire Tax District	\$ 1,074,181
Cold Water Fire Tax District	491,351
Concord Rural Fire Tax District	42,801
Flowe's Store Fire Tax District	432,111
Georgeville Fire Tax District	449,500
Gold Hill Fire Tax District	71,455
Harrisburg Rural Fire Tax District	1,974,050
Jackson Park (City of Concord) Fire Tax District	303,913
Kannapolis Rural Fire Tax District	366,212
Midland Fire Tax District	1,430,528
Mt. Mitchell Fire Tax District	198,230
Mt. Pleasant Rural Fire Tax District	881,491
Northeast Fire Tax District	295,019
Odell Fire Tax District	1,122,121
Richfield-Misenheimer Fire Tax District	17,939
Rimer Fire Tax District	398,919
TOTAL EXPENDITURES	\$ 9,549,821

GRAND TOTAL - ALL FUNDS - REVENUES \$ 509,927,480

GRAND TOTAL - ALL FUNDS - EXPENDITURES \$ 509,927,480

Section 2 - County Tax Rate

There is hereby levied a tax rate of 60 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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, 2024, of \$46,959,253,000, at an estimated collection rate of 98.75% on Real, Personal and Public Service property. A 99.5% collection rate on vehicles. An estimated total valuation of Real, Personal and Public Service property is \$43,856,788,000 and vehicle of \$3,102,465,000.

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, 2024, and ending June 30, 2025:

Allen Fire Tax District	11.0 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$988,889,000	
Cold Water	8.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$621,963,000	
Concord Rural	12.5 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$34,674,000	
Flowe's Store	10.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$437,581,000	
Georgeville	9.0 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$505,766,000	
Gold Hill	9.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$80,399,000	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$1,332,692,000	
Jackson Park (City of Concord)	12.5 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$246,208,000	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$370,848,000	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$1,448,636,000	
Mt. Mitchell	10.0 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$200,739,000	
Mt. Pleasant Rural	11.0 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$811,499,000	
Northeast	12.0 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$248,961,000	
Odell	5.9 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,925,975,000	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$25,951,000	
Rimer	10.0 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$403,969,000	

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, 2024, in the table above, at an estimated combined collection rate of 98.75%.

Section 4 - Authorized Positions

The Board authorizes 1,536 total positions equaling 1,460.87 full-time equivalents. This includes the following new positions authorized in FY25:

(This space left blank intentionally).

Department	# Positions	# FTE	Title	Grade
Infrastructure Asset Management – Building Maintenance	1.00	1.00	Building Maintenance Mechanic	14
Sheriff's Office	1.00	1.00	Deputy Sheriff – Library Security	15
Emergency Medical Services	4.00	4.00	EMT/Paramedic/Senior Paramedic	18
Emergency Medical Services	4.00	4.00	Master Paramedics	20
Emergency Medical Services	1.00	1.00	Logistics Specialist	12
Emergency Medical Services	1.00	1.00	Simulation Technical Specialist	22
Social Services - Administration	1.00	1.00	Administrative Specialist III	15
Economic Family Support Services	1.00	1.00	FNS Eligibility Supervisor II	20
Economic Family Support Services	3.00	3.00	Eligibility Specialists II	15
Child Welfare	1.00	1.00	Licensing Social Worker III	19
Child Welfare	1.00	1.00	Quality Assurance Evaluator	23
Child Welfare	1.00	1.00	Community Social Service Technician	10
Child Support Services	1.00	1.00	Administrative Specialist I	11
Adult and Family Services	1.00	1.00	Intake Social Worker II	18
Active Living and Parks	3.00	1.20	Center Facility Operators (Afton)	12
Active Living and Parks	2.00	0.70	Park Ranger - Part time (FLP Barn)	10
Total	27.00	23.90		

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 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.
- l. The Finance Officer or designee shall re-appropriate for expenditures in the current fiscal year the remaining encumbered appropriations on June 30th of the prior fiscal year.
- m. In accordance with 2 C.F.R. § 200.320(a)(1)(iv), the applicable provisions of North Carolina law, and Resolution No. 2022-24, 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):
 - (a) \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
 - (b) \$30,000, for the purchase of "construction or repair work"; and
 - (c) \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
 - (d) \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.00

Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2024-2025 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 17th day of June 2024.

/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

None.

(H-2) BOC - Request for Applications for County Boards/Committees

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

- Active Living and Parks Commission - 4 Vacancies
- Adult Care Home Community Advisory Committee - 13 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Industrial Facilities & Pollution Control Financing Authority - 1 Vacant Position
- Library Board of Trustees - 3 Vacant Positions
- Mental Health Advisory Board - 7 Vacant Positions
- Nursing Home Community Advisory Committee - 11 Vacant Positions
- Public Health Authority of Cabarrus County - 1 Vacant Position
- Region F Aging Advisory Committee - 2 Vacant Positions
- Senior Centers Advisory Council - 2 Vacant Positions
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 6 Vacant Positions

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

(H-3) Budget - Monthly Budget Amendment Report

The Board received the monthly budget amendment report for informational purposes. No action was required of the Board.

(H-4) Budget - Monthly Financial Update

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

(H-5) Communications and Outreach - Monthly Summary Report

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

(H-6) County Manager - Cabarrus Arena and Events Center Financial Report

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

(H-7) County Manager - Monthly Building Activity Reports

The Board received the monthly building activity reports for informational purposes. No action was required of the Board.

(H-8) Economic Development Corporation - May 2024 Monthly Summary Report

The Board received the monthly new development report 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 - Acquisition of Real Property and Personnel

UPON MOTION of Commissioner Wortman, seconded by Commissioner Furr, and unanimously carried, the Board moved to go into closed session to discuss matters related to acquisition of real property and personnel as authorized by NCGS 143-318.11(a) (5) and (6).

Vice Chairman Shue was not in attendance in the closed session.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Wortman, and unanimously carried, the Board returned to open session.

Return to Open Session

UPON MOTION of Commissioner Measmer, seconded by Commissioner Wortman, and unanimously carried (Vote 4:0), the Board reappointed David Thrift as the Tax Administrator for a four-year term .

(L) ADJOURN

UPON MOTION of Commissioner Measmer, seconded by Commissioner Furr and unanimously carried, the meeting adjourned at 10:12 p.m.



Lauren Linker, Clerk to the Board

