

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 6:00 p.m. on Monday, June 16, 2025.

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

live broadcast at 6:00 p.m. on Channel 22
<https://www.youtube.com/cabarruscounty>
<https://www.cabarruscounty.us/cabcotv>

Present - Vice Chair: Laura B. Lindsey
Commissioners: Kenneth M. Wortman
Larry G. Pittman
Lynn W. Shue
Jeff Jones

Also present were Sean Newton, County Manager, Kelly Sifford, Deputy County Manager; Aalece Pugh, Assistant County Manager; Daniel Peterson, County Attorney; and Lauren Linker, Clerk to the Board.

Vice Chair Lindsey called the meeting to order at 6:00 p.m.

Vice Chair Lindsey led the Pledge of Allegiance.

Dan Marshall, Local Government Ministries, provided the invocation.

(A) APPROVAL OF THE AGENDA

(A-1) BOC - Changes to the Agenda

Addition:
Organizational Meeting

Updated:
Closed Session
K-1 Closed Session - Pending Litigation and Personnel

Commissioner Shue **MOVED** to approve the agenda as amended with the addition of Organization Meeting. Commissioner Wortman seconded the Motion.

Following discussion, the **MOTION** carried by the following vote: Ayes: Commissioners Jones, Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

Organizational Meeting

Election of Chairman

Sean Newton, County Manager, opened the floor at 6:06 p.m. for a vote on the nomination of Chairman to the Board of Commissioners.

Commissioner Pittman nominated Vice Chair Lindsey for Chairman of the Cabarrus County Board of Commissioners, Vice Chair Lindsey seconded the nomination.

Commissioner Shue nominated Commissioner Jeff Jones for Chairman of the Cabarrus County Board of Commissioners. Commissioner Wortman seconded the nomination.

A discussion ensued.

Mr. Newton called for further nominations; hearing none, the floor was closed for nominations.

Mr. Newton called for a vote on the nomination of Vice Chair Lindsey. Voting was as follows:

Voting for: Vice Chair Lindsey and Commissioner Pittman.
Voting against: Commissioners Jones, Shue and Wortman.

Mr. Newton called for a vote on the nomination of Commissioner Jones. Voting was as follows:

Voting for: Commissioners Jones, Shue and Wortman.
Voting against: Vice Chair Lindsey and Commissioner Pittman.

Mr. Newton declared Commissioner Jones as the Chairman to the Board of Commissioners.

Lauren Linker, Clerk to the Board requested a recess to reorganize at 6:12 p.m.

The meeting was reconvened at 6:25 p.m.

(B) RECOGNITIONS AND PRESENTATIONS

(B-1) Recognition - Cooperative Extension

Tracey LeCompte, Cooperative Extension Director, introduced Christine Barrier and recognized her many years of service with the County.

Commissioner Pittman then presented Ms. Barrier with the Order of the Long Leaf Pine.

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

Byron Haigler, Active Living and Parks Interim Director, presented the proclamation by way of a video. Mr. Haigler then introduced Jon Poole, Program Supervisor at Frank Liske Park. Mr. Poole spoke regarding summer camp programs and their impact. He then introduced Noah, a summer camp attendee, and shared Noah's experience and growth through the summer camp programs.

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

Proclamation No. 2025-10

Designation of July as Park and Recreation Month

WHEREAS parks and recreation is an integral part of communities throughout this country, including Cabarrus County; and

WHEREAS parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and

WHEREAS parks and recreation 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 Alzheimers; and

WHEREAS parks and recreation 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 is a leading provider of healthy meals, nutrition services and education; and

WHEREAS park and recreation programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and

WHEREAS parks and recreation 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 is fundamental to the environmental well-being of our community; and

WHEREAS parks and recreation is essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and

WHEREAS our parks and natural recreation 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 resources.

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

Adopted this the 16th day of June, 2025.

/s/Jeff Jones
Jeff Jones, Chairman
Cabarrus County Board of Commissioners

(C) INFORMAL COMMENTS

Commissioner Jones opened the meeting for Informal Public Comments at 6:40 p.m. Each speaker was limited to three minutes.

Paul Waynish, a resident at 695 Beacontree Ct. NW, Concord, NC, commented on Cabarrus County Parks.

Raijene Walker and Jamese Ivy, both from United Way, spoke regarding their support of the Steven M. Morris Behavioral Health Center.

Ingrid Nurse, a resident of Concord, commented on local government.

Eric Young, a resident at 607 Rainbow Drive, Kannapolis, commented on the Boards and Committees appointments for the Juvenile Crime Prevention Council.

Dr. Kym Seldon, a resident at 6029 Willowood Road, Kannapolis, spoke regarding local and state government.

There was no one else to address the Board, therefore, Commissioner Jeff Jones closed the public comments.

(D) OLD BUSINESS

None.

(E) CONSENT AGENDA

(E-1) BOC - Concord Downtown Development Corporation Appointment

The Concord Downtown Development Corporation (CDDC) requested a County representative and alternate. Susie Morris, whose current term expires June 30, 2025, has served one term and is willing to continue. Michael Miller has agreed to serve as the alternate representative.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Susie Morris as the County representative and Michael Miller as the Alternate to the Concord Downtown Development Corporation (CDDC) for a three-year term ending June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(E-2) Cooperative Extension - Family and Consumer Science (FCS) Programs - Budget Amendment

Cooperative Extension held a joint event with the Cabarrus County Extension and Community Association (ECA) at the Cabarrus Arena and Event Center. Funds were collected to cover registration. A budget amendment was requested to increase both expense and revenue accounts by \$2,200 to cover event costs and ECA contributions, in addition to the original \$1,500 budget projected for the upcoming six food preservation classes.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board adopted the budget amendment.

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Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Due to increased program expenses, the FCS program is requesting an increase in both the expense and revenue accounts associated with the Family & Consumer Science program.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	5410-9356-FCS	Special Programs - Family & Consumer Science	\$1,500.00	\$2,500		4,000.00
001	6	5410-6606-FCS	Special Programs - Family & Consumer Science	\$1,500.00	2,500.00		4,000.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
Total							8,000.00

(E-3) Finance - Governmental Accounting Standards Board (GASB) 87 and 96 Budget Amendments

The Governmental Accounting Standards Board (GASB) established GASB 87 and GASB 96, which required certain leases and technology subscriptions to be recognized as assets or as debt service payments of principal and interest.

The original expenditure for these items was budgeted in the General Fund within the departments. A budget amendment was provided 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.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the corresponding budget amendment.

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 and subscription-based information technology arrangements made in FY 2025 as a result of implementing GASB 87 and GASB 96. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures 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	-	450,000.00	-	450,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	450,000.00	-	450,000.00
			TO BUDGET GASB87 IMPLEMENTATION FOR CCA FINANCIAL				
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	150,000.00	-	150,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	150,000.00	-	150,000.00
			TO BUDGET GASB87 IMPLEMENTATION FOR MIDLAND LIBRARY				
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	300,000.00	-	300,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	300,000.00	-	300,000.00
			TO BUDGET GASB87 IMPLEMENTATION FOR HELMS OLIN COPY				
100	6	0000-6901	Fund Balance Appropriated	-	1,936,350.00	-	1,936,350.00
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	115,000.00	-	115,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	8,200.00	-	8,200.00
			To budget GASB 87 implementation for Sharpe copier lease principal and interest payment				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	909,000.00	-	909,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,600.00	-	7,600.00
			To budget GASB 87 implementation for DHS building lease principal and interest payment				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	64,000.00	-	64,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,800.00	-	7,800.00
			To budget GASB 87 implementation for CCA Financial lease principal and interest payment				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	20,000.00	-	20,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,000.00	-	1,000.00
			To budget GASB 87 implementation for The Old Creamery lease principal and interest payment				

100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	20,000.00	-	20,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,250.00	-	1,250.00
			<i>To budget GASB 87 Midland Library lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	55,000.00	-	55,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,500.00	-	7,500.00
			<i>To budget GASB 87 Helms Otin lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	700,000.00	-	700,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	20,000.00	-	20,000.00
			<i>To budget GASB 87 Afton Library lease principal and interest payments</i>				
100	6	9120-690501-G96	PROCEEDS FROM SBITA - Other Financing Source	-	1,850,000.00	-	1,850,000.00
100	9	9120-9865-G96	CAPITAL OUTLAY - G96	-	1,850,000.00	-	1,850,000.00
			<i>To budget expenditure (subscription asset) and other financing source for GASB 96 implementation.</i>				
100	6	0000-6901	Fund Balance appropriated	1,936,350.00	922,000.00	-	2,858,350.00
100	9	9120-991303-G96	PRINCIPAL GASB 96	-	882,000.00	-	882,000.00
100	9	9120-993202-G96	INTEREST GASB 96	-	40,000.00	-	40,000.00
			<i>To budget principal and interest payments for GASB 96 implementation</i>				

(E-4) Finance - Rowan County Lottery Proceeds

Lottery revenues allocated for Kannapolis City Schools, including those located in Rowan County, are transferred by the State to Cabarrus County's Disbursing Account. Although Cabarrus County manages these funds, they belong to Rowan County.

Rowan County has requested \$93,009.50 for renovations and construction of facilities which have been approved by Rowan County School Board and Rowan County's Board of Commissioners. An updated project ordinance and corresponding budget amendment were prepared to release these funds to Rowan County.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the updated Public School Building Capital Fund Project Ordinance and the corresponding budget amendment.

Ordinance No. 2025-08

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND
BUDGET ORDINANCE

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

Section I.

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

Lottery Proceeds	\$23,427,858
Lottery - Repairs and Renovations	<u>830,352</u>

TOTAL REVENUES \$24,258,210

D. The following appropriations are made as listed.

Capital Outlay - Rowan County	\$1,297,858
Transfer out	<u>\$22,960,352</u>

TOTAL EXPENDITURES \$24,258,210

GRAND TOTAL - REVENUES	\$24,258,210
GRAND TOTAL - EXPENDITURES	\$24,258,210

Section II.

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

Section III.

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

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.

c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.

d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 16th day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:
Lauren Linker
 Clerk to the Board

Budget Revision/Amendment Request							
Date:	6/16/2025			Amount:	93,009.00		
Dept. Head:	James Howden			Department:	Finance, Fund 320		
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds		<input checked="" type="checkbox"/> Supplemental Request			
This amendment records the Public School Building Capital Lottery funds requested from the Department of Public Instruction. Rowan County will be submitting a \$93,009.50 request to the State of North Carolina to be used for Debt Service.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
320	6	7210-6444 0617	Lottery Proceeds	1,204,849.00	93,009.00		1,297,858.00
320	9	7210-9702 0617	Kannapolis City Schools	1,204,849.00	93,009.00		1,297,858.00

(E-5) Finance - Year End Budget Amendments

At the end of each fiscal year, the Finance Department evaluates annual and multi-year funds to ensure expenditures do not exceed the budget. Based on this analysis, the following funds and accounts required budget amendments:

- Fund 410 - Community Development Fund
- Fund 430 - Fire Districts Tax Distribution Fund
- Fund 460 - Small Projects Fund
- Fund 461 - Sheriff's Department Fund
- Fund 532 - Department of Aging
- Fund 610 - Self-Insured Medical Fund
- Fund 001 - General Fund (Sales Tax and Ambulance Billing Revenue and Expenditure/Turnover)

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the budget amendments and project ordinances.

Budget Revision/Amendment Request							
Date:	June 16, 2025			Amount:	3,583		
Dept. Head:	James Howden			Department:	Multi Fund Year End Adjustment		
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds		<input checked="" type="checkbox"/> Supplemental Request			
This budget amendment is to adjust revenues and expenditures based on year end analysis for the Community Development Fund 410.							
Fund	Indicator	Department/ Object/ Project	Account Name (Description)	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
410	6	3674-6606	Program Fees (Additional Funds From Homeowner)	15,399	3,583	-	18,982
410	9	3674-9605	Program Expenses (Expenses Related to Program)	8,366	3,583	-	11,949

Ordinance No. 2025-09

CABARRUS COUNTY
 COMMUNITY DEVELOPMENT SPECIAL REVENUE PROJECT ORDINANCE

BE IT ORDAINED by the Board of 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 grant project ordinance is hereby adopted:

Section 1. The projects authorized is for the Grant Projects for the purpose of receiving and disbursing funds as directed by Home Program Grant and the Department of Commerce. The projects are referenced in Section 3.

Section 2. The officers of this unit are hereby directed to proceed within the terms of the Generally Accepted Accounting Principles (GAAP), the grant terms, the rules and regulations of the Department of Commerce and the budget contained herein.

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

CDBG:			
	Sub-Contractor		\$ 42,352
Home 2020:			
	Sub-Contractor		188,386
	Printing		1,299
	Consultants		11,949
Home 2023-ARP:			
	Sub-Contractor		578,000
	Consultants		45,900
Home 2024:			
	Sub-Contractor		211,805
	Consultants		10,008
	Total		\$ 1,089,699

Section 4. The following budgeted revenues are anticipated to be available to complete these projects.

CDBG:			
	Program Fees		\$42,352
Home 2020:			
	Home Consortium Revenues		147,795
	Program Fees		18,982
	Contribution from General Fund		34,857
Home 2023-ARP:			
	ARP		623,900
Home 2024:			
	Home Consortium Revenues		176,813
	Program Fees		0
	Contribution from General Fund		45,000
	Total		\$1,089,699

Section 5. The Finance Officer is hereby directed to maintain within the Grant Project sufficient detailed accounting records to satisfy the terms of any debt financing resolutions and any grant agreements or federal and State regulations.

Section 6. Funds may be advanced from the General Fund for the purpose or making payments as due. Reimbursement requests should be made to the granter agencies 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 grant 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 the projects.

Section 9. At the completion of each individual project, all unrestricted excess funds are transferred to the General Fund and the Grant 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. The Manager may either 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 16th day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones
Cabarrus County Board of Commissioners

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Budget Revision/Amendment Request

Date: 6/16/2025 Amount: 385,000.00

Dept. Head: Jim Howden (Prepared by Katrina Myers-Arnold) Department: Finance

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

To increase Fire Districts' current year property tax collections as well as increase related districts' turnovers. Per the Fire Tax Districts budget ordinance, Section V. (7), upon notification of funding increases of revenues, the Manager may adjust budgets to match.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
430	6	2710-6011	Property Tax Current Year Coll	9,549,821.00	385,000.00		9,934,821.00
430	9	2710-975601	Con Rural	42,801.00	3,000.00		45,801.00
430	9	2710-9773	Rimer Fire	398,919.00	15,000.00		413,919.00
430	9	2710-9774	Mt Mitchel	198,230.00	5,000.00		203,230.00
430	9	2710-9775	Gold H VFD	71,455.00	15,000.00		86,455.00
430	9	2710-9776	Mt Pleasant	881,491.00	25,000.00		906,491.00
430	9	2710-9777	Kann Rural	366,212.00	2,000.00		368,212.00
430	9	2710-9778	Georgevill	449,500.00	15,000.00		464,500.00
430	9	2710-9779	Flowes St	432,111.00	20,000.00		452,111.00
430	9	2710-9780	Odell	1,122,121.00	75,000.00		1,197,121.00
430	9	2710-9781	Richf VFD	17,939.00	5,000.00		22,939.00
430	9	2710-9783	Jackson Pk	303,913.00	25,000.00		328,913.00
430	9	2710-9784	Cold Water	491,351.00	25,000.00		516,351.00
430	9	2710-9785	Allen	1,074,181.00	25,000.00		1,099,181.00
430	9	2710-9786	Midland	1,430,528.00	75,000.00		1,505,528.00
430	9	2710-9788	Northeast	295,019.00	20,000.00		315,019.00
430	9	2710-9798	Harris VFD	1,974,050.00	35,000.00		2,009,050.00

Budget Revision/Amendment Request

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

This budget amendment is to 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	9,948.00	1,522.00	-	11,470.00
461	6	2111-6305	FEDERAL FORFEITURE SHARING	123,678.00	179,292.00	-	302,970.00
461	9	2111-9836	FORFEITURE SHARING EXPENSES	211,254.00	180,814.00	-	392,068.00
461	6	2111-6701-TREAS	INTEREST ON INVESTMENTS	16,024.00	3,414.00	-	19,438.00
461	6	2111-6305-TREAS	TREASURY FEDERAL FORFEITURE	277,298.00	245,749.00	-	523,047.00
461	9	2111-9836-TREAS	FORFEITURE SHARING EXPENSES - TREAS	222,942.00	249,163.00	-	472,105.00
461	6	2112-6306	NC SUBSTANCE CONTROL	672,575.00	68,879.00	-	741,454.00
461	6	2112-6701	INTEREST ON INVESTMENTS	66,200.00	8,571.00	-	74,771.00
461	9	2112-9838	NC CONTROL EXPENDITURES	908,978.00	77,450.00	-	986,428.00
461	6	2114-6694	FIRING RANGE	37,323.00	3,905.00	-	41,228.00
461	6	2114-6701	INTEREST ON INVESTMENTS	1,181.00	469.00	-	1,650.00
461	9	2114-9572	MAINTENANCE AND REPAIRS	38,504.00	4,374.00	-	42,878.00

Ordinance No. 2025-10

**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	\$392,068
Federal Forfeiture Sharing Treasury Funds	472,105
Contribution to General Fund-Fed Forfeiture	107,687
NC Substance Control:	
NC Substance Control Expenses	986,428
Firing Range:	
Firing Range Maintenance/Repair	42,878
TOTAL EXPENDITURES	\$2,001,166

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

Federal Forfeiture Funds:	
Federal Forfeiture Sharing Justice Funds	\$302,970
Federal Forfeiture Sharing Treasury Funds	523,047
Contribution from General Fund-Fed Forfeiture	114,935
Interest on Investments-Federal Forfeiture	30,908
NC Substance Control:	
NC Substance Control Funds	741,454
Interest on Investments-NC Substance Control	74,771

Contribution from General Fund	170,203
Firing Range:	
Firing Range Funds	41,228
Interest on Investments	1,650
TOTAL REVENUES	\$2,001,166

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 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Budget Revision/Amendment Request							
Date: <u>June 16, 2025</u>				Amount: <u>12,371.00</u>			
Dept. Head: <u>JAMES HOWDEN</u>				Department: <u>FUND 532 -Dept. of Aging Special Revenue Fund</u>			
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds		<input checked="" type="checkbox"/> Supplemental Request			
This budget amendment is to adjust revenues and expenditures for the Department of Aging based on Finance analysis.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
532	6	0000-6701	INTEREST ON INVESTMENTS	25,602.00	11,269.00	-	36,871.00
532	6	0000-6805	CONTRIBUTION AND PRIVATE DONATION	197,528.00	1,102.00	-	198,630.00
532	9	0000-9358	SPECIAL PROJECTS	223,130.00	12,371.00	-	235,501.00

CABARRUS COUNTY DEPARTMENT OF AGING
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 contributions and private donations received specifically for the Cabarrus County Department of Aging System.

Section 2. The officers of this unit are hereby directed to proceed with this project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

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

Special Projects \$ 235,501

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

Contributions and Private Donations \$ 198,630
Interest on Investments 36,871

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. 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 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:
 /s/ Lauren Linker
 Clerk to the Board

Date: June 16, 2025		Amount: 4,200,000.00					
Dept. Head: James Howden - Finance		Department: Fund 610 - Health Insurance - ISF					
Internal Transfer Within Department		Transfer Between Departments/Funds					
		<input checked="" type="checkbox"/> 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	231,153.00	4,000,000.00	-	4,231,153.00
610	9	1917-9645	HEALTH INSURANCE CLAIMS	14,915,316.00	4,000,000.00	-	18,915,316.00
610	9	1918-9485	ADMINISTRATIVE FEES	73,000.00	10,000.00	-	83,000.00
610	9	1918-9645	DENTAL CLAIMS	540,000.00	192,000.00	-	732,000.00
610	6		FUND BALANCE	35,000.00	102,000.00	-	137,000.00
610	6	1918-6902	CONTRIBUTION FROM GENERAL FUND	-	100,000.00	-	100,000.00
001	9	1960-9734	TRASNFER TO INTERNAL SERVICE FUND	-	100,000.00	-	100,000.00
001	6	1960-6901	FUND BALANCE	23,603,963.00	100,000.00	-	23,703,963.00
Total							0.00

Date: June 16, 2025		Amount: 500,000.00					
Dept. Head: James Howden - Finance		Department: Fund 001 - General Fund					
Internal Transfer Within Department		Transfer Between Departments/Funds					
		<input checked="" type="checkbox"/> Supplemental Request					
This budget amendment is to increase the budget for general fund revenue and expenses related to an increase in sales tax allocated to fire districts and an increase in ambulance revenue which increases our fees to EMS Management and Consultants who oversees our medical billing and collections. The total budget is being increased based on estimated for the last two months of the fiscal year.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2720-6126	Sales Tax - Fire Districts	1,703,079.00	350,000.00	-	2,053,079.00
001	9	2720-9756	Fire Districts	1,703,079.00	350,000.00	-	2,053,079.00
001	6	2730-6613	Ambulance Fees	8,300,000.00	150,000.00	-	8,450,000.00
001	9	2730-9445	Purchased Services	735,838.00	150,000.00	-	885,838.00
Total							0.00

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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 Small Project Fund 460.

Fund	Indicator	Department/ Object/ Project	Account Name (Description)	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	0000-6023	DEFERRED TAX COLLECTIONS	4,171,417	368,251	725,000	3,814,668
460	6	0000-602301	DEFERRED TAX COLLECTIONS PRIOR YEARS	89,760	4,982	-	94,742
460	6	0000-6024	DEFERRED TAX INTEREST	716,766	112,818	-	829,584
460	6	0000-661401	LEASE OF LAND REVENUES	27,037	12,038	-	39,075
460	6	0000-6701	INTEREST ON INVESTMENTS	250,034	68,075	-	318,109
460	9	0000-9830	OTHER IMPROVEMENTS	866,951	566,164	725,000	708,115
			<i>INCREASE REVENUE AND EXPENDITURES FOR DEFERRED TAX AND OTHER IMPROVEMENTS</i>				
460	6	3250-6841-DE	DUKE POWER REBATE	118,988	3,900	-	122,888
460	9	3250-9315-DE	HEALTH AND SAFETY	149,689	3,900	-	153,589
			<i>INCREASE REVENUES AND EXPENDITURES FOR DUKE REBATE</i>				
460	6	1610-6501-0258	REGISTER OF DEEDS FEES	2,425,515	121,787	-	2,547,302
460	6	1610-6701	INTEEST ON INVESTMENTS	97,294	25,486	-	122,780
460	9	1610-9407	AUTOMATION AND ENHANCEMENT	2,600,314	147,273	-	2,747,587
			<i>INCREASE REVENUES AND EXPENDITURES FOR REGISTER OF DEEDS AUTOMATION AND ENHANCEMENT</i>				
460	6	1510-6701	INTEREST ON INVESTMENTS	34,130	65.42	-	34,195
460	9	1510-9860	EQUIPMENT AND FURNITURE	152,899	65.42	-	152,964
			<i>INCREASE REVENUES AND EXPENDITURES FOR BOARD OF ELECTIONS</i>				
460	6	8140-6923	Contributions from Cabarrus Visitors Bureau	-	213,715	-	213,715
460	9	8140-9830	Other Improvements	-	213,715	-	213,715
			<i>INCREASE REVENUES AND EXPENDITURES FOR CABARRUS VISISTORS BUREAU</i>				
460	6	3270-6606-DRILL	PROGRAM FEES	20,709	1,343	-	22,052
460	9	3270-9419-DRILL	REPAIRS AND MAINTENANCE	20,709	1,343	-	22,052
460	6	3270-6023	DEFERRED TAX COLLECTIONS	190,102	725,000	-	915,102
460	9	3270-9698	SOIL AND WATER PROJECTS	70,000	725,000	-	795,000
			<i>INCREASE REVENUES AND EXPENDITURES FOR</i>				
			<i>SOIL AND WATER PROJECTS</i>				

Ordinance No. 2025-12

CABARRUS COUNTY SMALL PROJECTS
CAPITAL PROJECT ORDINANCE

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

Section I.

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

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

Board of Elections Department		
	Interest on Investments	\$ 34,195
	Contribution from General Fund	61,484
	Contribution from Capital Reserve	150,000
		\$ 245,679
Register of Deeds Department:		
	Register of Deeds Fees	\$2,547,302
	Interest on Investments	122,780
	Contribution from General Fund	77,505
		\$2,747,587
Community Development		
	Contribution from General Fund	\$54,901
	Duke Power Rebate	122,887
		\$177,788
Cabarrus Visitors Bureau Athletic Fund		\$213,715
Soil and Water Department:		
	Deferred Tax Collections	\$915,102
	Interest on Investments	1,693
	Contributions and Private Donations	2,898
	Contribution from General fund	86,146
	EEP Contract	3,225
	ADFP Grant	54,000
	Drill Program Fees	22,052
	Easement	275,396
	Suther Farm Project	780,000
	StRAP	258,798
	Hill Farm Project	99,000
	Stewardship Fund	56,971
		\$2,555,3401
Educational Farming		\$607,000
Local Agricultural Preservation Projects:		
	Contribution from General Fund	\$13,801
	Deferred Farm Tax Collections	3,909,410
	Deferred Farm Tax Interest	829,584
	Lease	39,075
	Interest on Investments	318,109
		\$5,109,979
TOTAL REVENUES		\$11,657,029

D. The following appropriations are made as listed:

Board of Elections Department:		
	Board of Elections Equipment and Furniture	\$ 245,679
Register of Deeds Department:		
	Register of Deeds Automation & Preservation	\$ 2,747,587
Community Development		
	Duke Rebate Projects	\$177,788
Cabarrus Visitors Bureau Athletic Funds		\$213,715
Soil and Water Department:		

Other Improvement Projects	\$1,005,839
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	22,052
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Easement	275,396
Stewardship	56,971
	\$2,555,281
Educational Farming	
Educational Farming (Lomax)	\$ 607,000
Local Agricultural Preservation Projects:	
Other Improvement Projects	\$5,109,979
TOTAL EXPENDITURES	\$11,657,029
GRAND TOTAL - REVENUES	\$11,657,029
GRAND TOTAL - EXPENDITURES	\$11,657,029

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 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(E-6) Tax Administration - Refund and Release Reports - May 2025.

The Release Report lists taxpayers' names, bill numbers, valuations, tax amounts, and justifications for releasing valuation or tax amounts for outstanding levies, in accordance with N.C.G.S. 105-381. The Refund Report summarizes data from each refund request form, including justifications for refunds to taxpayers, also in accordance with N.C.G.S. 105-381. Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will now be displayed on the NCVTS-generated report.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the May 2025 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases.

(F) NEW BUSINESS

(F-1) BOC - 2025 Commissioner Board Appointments Update

Chairman Jones reviewed the list of commissioner board vacancies due to the resignation of Chairman Measmer. Lauren Linker, Clerk to the Board, advised the Tourism Authority (CVB) vacancy has been filled by the appointment of Sean Newton, County Manager.

Vice Chair Lindsey confirmed the Tourism Authority vacancy has been filled by County Manager Sean Newton and further advised the Exit 49 Task Force vacancy has been filled by Kelly Sifford; both may be removed from the vacancy list.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to fill the vacancy on the Blended Community Child Protection Team (CCPT) Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to fill the vacancy on the Cabarrus County Partnership for Children (Smart Start) Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Vice Chair Lindsey to serve as liaison to the City of Concord.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to serve as the representative on the Human Services Advisory Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to serve as the representative on the Juvenile Crime Prevention Council.

The Board discussed the Water and Sewer Authority (WSACC) vacancy. Commissioner Jones expressed his willingness to serve. Vice Chair Lindsey stated she currently serves as the alternate and would be willing to serve as the Board's representative.

Commissioner Wortman reported WSACC does not specifically require a representative from the Board of Commissioners. He recommended replacing Senator Measmer (due to his resignation on the Cabarrus County Board of Commissioners) with Jonathan Marshall. He also recommended removing Doug Paris and reappointing Bob Richie in his place. Finally, Josh Mendoza would remain on the WSACC board representing Midland.

Commissioner Wortman **MOVED** to remove Chris Measmer and Doug Paris from the Water and Sewer Authority of Cabarrus County. Commissioner Shue seconded the motion.

Following discussion, the **MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

Commissioner Wortman **MOVED** to appoint Jonathan Marshall and Bob Ritchie to the Water and Sewer Authority of Cabarrus County. Commissioner Shue seconded the vote.

Following discussion, the **MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

(F-2) County Manager - Adoption of the Fiscal Year 2026 Budget

Sean Newton, County Manger, presented the recommended budget for Fiscal Year 2026 to include technical adjustments, a summary by fund, and the five-year plan with previously discussed adjustments.

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

Commissioner Pittman provided comments.

Commissioner Pittman **MOVED** to remove the following items from the proposed FY26 budget ordinance:

- EDC 401k Contributions - \$14,591
- EDC Allocation - \$175,000
- EDC Insurance - \$40,500
- EDC Insurance and Bonds - \$4,961
- EDC Life Insurance - \$123,000
- EDC Medicare - \$4,232
- EDC Retirement - \$41,993
- EDC Salaries - \$291,820
- EDC Social Security - \$18,093
- EDC Vision - \$62,000
- EDC Workers' Compensation - \$351,000
- Subtotal: \$591,726
- Chamber of Commerce Annual Dues - \$1,850
- Building Maintenance (Animal Shelter Quarantine Feasibility Study) - \$50,000

Total Proposed Reduction of \$643,576.

Vice Chair Lindsey seconded the motion.

Following discussion, the **MOTION** failed by the following vote: Ayes: Vice Chair Lindsey and Commissioner; Nays: Chairman Jones and Commissioners Shue and Wortman.

Commissioner Wortman **MOVED** to adopt the budget ordinance as recommended by the County Manager, including the technical adjustments identified during the June 4, 2025 Budget Meeting, with the following additional changes:

- Eliminate the lobbyist contract, resulting in savings of \$4,000 per month
- Remove the \$10,000 finance adjustment for the financial advisor contract

Commissioner Shue seconded.

A discussion ensued.

Commissioner Wortman **MOVED** to amend the motion to adopt the budget ordinance as recommended by the County Manager, including the technical adjustments identified during the June 4, 2025 Budget Meeting, with the following change:

- Remove the \$10,000 finance adjustment for the financial advisor contract.

Commissioner Shue seconded the amended motion.

Following discussion, the **AMENDED MOTION** carried by the following vote:
 Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

Ordinance No. 2025-13

Budget Ordinance

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, 2025, and ending June 30, 2026:

I. General Fund

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

Ad Valorem Tax Levy	280,066,034
Sales Tax/Other	49,039,740
Intergovernmental	31,450,692
Permits and Fees	9,652,880
Sales and Services	19,219,193
Investment Earnings	4,500,000
Miscellaneous	377,700
Other Financing Sources	5,205,008
TOTAL REVENUES	<u>399,511,247</u>

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

General Government	47,118,706
Public Safety	97,737,353
Economic and Physical Development	8,093,106
Human Services	66,614,473
Cultural and Recreational	11,482,104
<u>Cabarrus County Schools</u>	
Instructional Services	79,182,495
Charter Schools	7,590,442
Technology Support Services	7,259,163
Building and Grounds Maintenance	15,198,894
Other Schools (School Parks, Special Olympics)	148,534
Schools Information Technology Services (ITS)	36,324
<u>Kannapolis City Schools</u>	
Instructional Services	9,386,345
Charter Schools	880,966
Technology Support Services	833,868
Building Maintenance	1,260,567
Grounds Maintenance	141,600
Schools Information Technology Services (ITS)	8,832
<u>Rowan-Cabarrus Community College</u>	
Current Expense	4,903,500
<u>Other Programs</u>	
Contributions to Other Funds	41,633,975
TOTAL EXPENDITURES	<u>399,511,247</u>

II. Community Investment Fund (CIF)

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

Sales Tax	28,710,260
Intergovernmental - Grants- Other	404,000
Investments	2,000,000
Lottery Proceeds	3,000,000
Other Financing Sources	59,795,997
TOTAL REVENUES	<u>93,910,257</u>

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

Debt Service	
Public Schools	
Principal	31,851,391
Interest	14,541,305
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,408,690
Interest	453,705
Capital Outlay	100,000
Other Debt Service	39,014,318
Contribution to Capital Project Fund	4,870,848
Legal Fees	100,000
Bank Service Charges	450,000
TOTAL EXPENDITURES	<u>93,910,257</u>

III. Cabarrus Arena and Events Center Fund

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

Sales and Service	632,000
Investment Earnings	60,000
Miscellaneous	5,000
Other Financing Sources	2,006,208
TOTAL REVENUES	<u>2,703,208</u>

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

Personnel Services	176,635
Operations	2,526,573
TOTAL EXPENDITURES	<u>2,703,208</u>

IV. Opioid Settlement Fund

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

Miscellaneous	1,400,000
Other Financing Sources	1,789,703
TOTAL REVENUES	<u>3,189,703</u>

b. The following expenditures are budgeted in the Opioid Settlement Fund:

Personnel Services	359,122
Operations	1,586,706
Contributions to Other Fund or Activities	1,243,875
TOTAL EXPENDITURES	<u>3,189,703</u>

V. Landfill Fund

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

Sales Tax/Other	75,000
Intergovernmental	53,000
Permits and Fees	180,000
Sales and Services	1,874,000
Other Financing Sources	724,274
TOTAL REVENUES	<u>2,906,274</u>

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

Personnel Services	1,032,996
Operations	1,873,278
TOTAL EXPENDITURES	<u>2,906,274</u>

VI. 911 Emergency Telephone Fund

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

Intergovernmental	442,764
Investment Earnings	10,000
Fund Balance	13,121
TOTAL REVENUES	<u>465,885</u>

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

Operations	465,885
TOTAL EXPENDITURES	<u>465,885</u>

VII. Social Services Fund

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

Sales & Services	475,000
TOTAL REVENUES	<u>475,000</u>

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

Operations	475,000
TOTAL EXPENDITURES	<u>475,000</u>

VIII. Intergovernmental Fund

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

Sales & Services	2,605,000
TOTAL REVENUES	<u>2,605,000</u>

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

Education	2,605,000
TOTAL EXPENDITURES	<u>2,605,000</u>

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	23,865,172
Investment Earnings	75,000
Miscellaneous	725,000
TOTAL REVENUES	<u>24,665,172</u>

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

Operations	24,665,172
TOTAL EXPENDITURES	<u>24,665,172</u>

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	4,450,455
Investment Earnings	50,000
Fund Balance	3,062,563
TOTAL REVENUES	<u>7,563,018</u>

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

Operations	7,563,018
TOTAL EXPENDITURES	<u>7,563,018</u>

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	9,650,712
TOTAL REVENUES	<u>9,650,712</u>

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

Allen Fire Tax District	1,088,914
Cold Water Fire Tax District	499,159
Concord Rural Fire Tax District	40,881
Flowers Store Fire Tax District	438,995
Georgeville Fire Tax District	461,467
Gold Hill Fire Tax District	71,359
Harrisburg Rural Fire Tax District	1,996,329
Jackson Park (City of Concord) Fire Tax District	312,488
Kannapolis Rural Fire Tax District	373,494
Midland Fire Tax District	1,393,033
Mt. Mitchell Fire Tax District	200,052
Mt. Pleasant Rural Fire Tax District	902,103
Northeast Fire Tax District	304,286
Odell Fire Tax District	1,141,433
Richfield-Misenheimer Fire Tax District	18,864
Rimer Fire Tax District	407,855
TOTAL EXPENDITURES	<u>9,650,712</u>
 GRAND TOTAL — ALL FUNDS – REVENUES	 <u>547,645,476</u>
GRAND TOTAL — ALL FUNDS – EXPENDITURES	<u>547,645,476</u>

Section 2 – County Tax Rate

There is hereby levied a tax rate of 57.6 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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, 2025, of \$48,853,329,072, 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 \$45,485,319,072 and vehicle of \$3,368,010,000.

Section 3 – Fire 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, 2025, and ending June 30, 2026:

Allen Fire Tax District	11.0 ¢
<i>Based on estimated assessed valuation in the Allen Fire Tax District of \$1,002,452,701</i>	
Cold Water	8.0 ¢
<i>Based on estimated assessed valuation in the Cold Water Fire Tax District of \$631,846,277</i>	
Concord Rural	12.5 ¢
<i>Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$33,118,555</i>	
Flowes Store	10.0 ¢
<i>Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$44,552,356</i>	
Georgeville	9.0 ¢
<i>Based on estimated assessed valuation in the Georgeville Fire Tax District of \$519,231,071</i>	
Gold Hill	9.0 ¢
<i>Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$80,291,830</i>	
Harrisburg Rural	15.0 ¢
<i>Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$1,347,732,515</i>	
Jackson Park (City of Concord)	12.5 ¢
<i>Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$253,154,577</i>	
Kannapolis Rural	10.0 ¢
<i>Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$378,222,257</i>	
Midland	10.0 ¢
<i>Based on estimated assessed valuation in the Midland Fire Tax District of \$1,410,666,796</i>	
Mt. Mitchell	10.0 ¢
<i>Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$202,584,799</i>	
Mt. Pleasant Rural	11.0 ¢
<i>Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$830,474,962</i>	
Northeast	12.0 ¢
<i>Based on estimated assessed valuation in the Northeast Fire Tax District of \$256,781,364</i>	
Odell	5.9 ¢
<i>Based on estimated assessed valuation in the Odell Fire Tax District of \$1,959,121,532</i>	
Richfield-Misenheimer	7.0 ¢
<i>Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$27,289,935</i>	
Rimer	10.0 ¢
<i>Based on estimated assessed valuation in the Rimer Fire Tax District of \$413,017,558</i>	

Section 4 – Authorized Positions

The Board authorizes 1,532 total positions equaling 1,457.79 full-time equivalents.

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 2025-2026 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 16th day of June 2025.

/s/ Jeff Jones
Board of Commissioners

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

(F-3) Finance - Cabarrus County FY2026 Capital Projects Budget Request

Jim Howden, Finance Director, reported the Board had already approved the County and Schools capital projects, along with deferred maintenance projects. This agenda item would allow the Finance Department to track those funds within the Capital Project Funds. He presented a budget amendment and related project ordinances, with the caveat for any corrections that may be made needed. He noted that adjustments had already been made for ambulances, Sheriff's Department vehicles, school projects, and other related items.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board unanimously approved the project ordinances for the County's Capital Project Fund, the Lottery Fund and the School's Capital Project Fund and approved the budget amendment.

Lauren Linker, Clerk to the Board, advised due to the additional funding for the Economic Development Corporation, a public hearing will be held at next month's meeting for the funding to be recognized by the public.

Budget Revision/Amendment Request

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Budget New and Updated School Capital Projects, Deferred Maintenance Projects and County Capital Projects with available cash (Paygo Projects), Contribution from General Fund and allocation from Lottery Fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	6	2145-6932-AMSLT	Contribution From CIF	-	2,000,000		2,000,000
380	9	2145-9607-AMSLT	Architect / Design	-	2,000,000		2,000,000
			Sheriff - Animal Shelter Design				
380	6	8140-6932-DM26	Contribution From CIF	2,000,000	900,000		2,900,000
380	9	8140-9501-DM26	Building and Ground Maintenance - DM	-	900,000		900,000
			Parks - Vietnam Park Boardwalk				
380	6	8140-6932-DM26	Contribution From CIF	2,900,000	550,000		3,450,000
380	9	8140-9501-DM26	Building and Ground Maintenance - DM	900,000	550,000		1,450,000
			Parks - Camp Spencer Multi Building				
380	6	2110-6932-DM26	Contribution From CIF	-	150,000		150,000
380	9	2110-9501-DM26	Building and Ground Maintenance - DM	-	150,000		150,000
			Sheriff - 7th Floor Renovations				
380	6	1940-6932-DM26	Contribution From CIF	-	150,000		150,000
380	9	1940-9501-DM26	Building and Ground Maintenance - DM	-	150,000		150,000
			IAMS - ADA Transition Plan				
380	6	1952-6932-DM26	Contribution From CIF	-	600,000		600,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	150,000	600,000		750,000
			IAMS - GC Generator Replacement				
380	6	1952-6932-DM26	Contribution From CIF	600,000	200,000		800,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	750,000	200,000		950,000
			IAMS - Human Serv Ctr HVAC Replacement				
380	6	1952-6932-DM26	Contribution From CIF	800,000	400,000		1,200,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	950,000	400,000		1,350,000
			IAMS - Multi Building Ext Envelop Repairs				
380	6	8240-6932-DM26	Contribution From CIF	-	80,000		80,000
380	9	8240-9501-DM26	Building and Ground Maintenance - DM	-	80,000		80,000
			Library - Concord Library Exterior				
380	6	8240-6932-DM26	Contribution From CIF	80,000	350,000		430,000
380	9	8240-9501-DM26	Building and Ground Maintenance - DM	80,000	350,000		430,000
			Library - Concord Library Interior				
380	6	3270-6932-DM26	Contribution From CIF	-	170,000		170,000
380	9	3270-9698-DM26	Soil and Water - Conservation Easement	-	170,000		170,000
			Soil and Water - Conservation Easement				
100	6	0000-6901	Fund Balance Appropriations	-	5,550,000		5,550,000
100	9	0000-9708	Contribution to Capital Project Fund	-	5,550,000		5,550,000
			County's Deferred Maintenance, Capital and Paygo Projects				
390	6	7210-6932-DM26	Contribution from Community Investment Fund	-	14,912,241		14,912,241
390	9	7210-9501-DM26	Buildings and Grounds Maintenance	-	14,912,241		14,912,241
390	6	7230-6932-DM26	Contribution from Community Investment Fund	-	3,075,759		3,075,759
390	9	7230-9501-DM26	Buildings and Grounds Maintenance	-	3,075,759		3,075,759
390	6	7240-6932-DM26	Contribution from Community Investment Fund	-	1,250,000		1,250,000
390	9	7240-9501-DM26	Buildings and Grounds Maintenance	-	1,250,000		1,250,000
			Schools Deferred Maintenance and Paygo Projects				
390	6	7230-6932-JPES	Contribution from Community Investment Fund	-	1,040,000		1,040,000
390	9	7230-9606-JPES	Jackson Park Engineering	-	1,040,000		1,040,000
390	6	7230-6932-ALBRN	Contribution from Community Investment Fund	-	1,950,000		1,950,000
390	9	7320-9606-ALBRN	AL Brown Engineering	-	1,950,000		1,950,000
			KCS - Jackson Park and AL Brown Engineering				
390	6	7240-6932-WFIC	Contribution from Community Investment Fund	-	5,922,000		5,922,000
390	9	7240-9820-WFIC	Workforce Building Engineering	-	5,922,000		5,922,000
			RCCC Workforce Building Construction				

390	6	7240-6932-5203	Contribution from Community Investment Fund	-	900,000		900,000
390	9	7240-9820-5203	Building 201 Engineering	-	900,000	-	900,000
			RCCC Building 201 Renovations				-
100	6	0000-6901	Fund Balance Appropriations	5,550,000	29,050,000		34,600,000
100	9	0000-9708	Contribution to Capital Project Fund	5,550,000	29,050,000		34,600,000
			Schools Capital, Deferred Maintenance and Paygo Projects				
380	9	1940-9501-DM	Building and Ground Maintenance - DM	5,624,221	1,000,000		6,624,221
380	9	1952-9501-DM	Building and Ground Maintenance - DM	59,191,450	715,000		59,906,450
380	9	2110-9501-DM	Building and Ground Maintenance - DM	2,493,145	500,000		2,993,145
380	6	1940-6932-DM	Contribution from CIF	2,300,000	1,000,000		3,300,000
380	6	1952-6932-DM	Contribution from CIF	2,100,000	715,000		2,815,000
380	6	2110-6932-DM	Contribution from CIF	1,000,000	500,000		1,500,000
			Annual DM Contribution from GF and CIF				
100	6	0000-6901	Fund Balance Appropriations	34,600,000	2,215,000		36,815,000
100	9	0000-9708	Contribution to Capital Project Fund	34,600,000	2,215,000		36,815,000
			Annual DM Contribution from GF				
390	6	7210-6444-DM-24	Contribution from Lottery - Repairs and Renovations	-	432,161	-	432,161
390	9	7210-9501-DM-24	Building and Grounds Deferred Maintenance	5,252,857	432,161	-	5,685,018
			Lottery Funds - Board approved at prior meeting				-

Ordinance No. 2025-14

CABARRUS COUNTY
COUNTY CAPITAL PROJECTS
BUDGET ORDINANCE

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

Section I.

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

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

Debt Proceeds 2020 Draw / 2022 LOBs	\$ 652,508
Debt Proceeds 2022 Draw / 2024A LOBs	122,429,507
Debt Proceeds 2024B LOBs	28,878,128
Future Debt	70,000,000
Contributions from Capital Projects Fund	3,136,366
Contribution from General Fund	23,783,608
Contribution from Capital Reserve Fund	1,556,937
Contribution from Community Investment Fund	42,055,658
State Allocation	32,500,000
PARTF Grant	500,000
Interest	2,500,001
TOTAL REVENUES	\$327,992,713

C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 11,203
Exterior Repairs to Multiple Buildings	326,174
Legal / Closing Expenses	3,651,456
Fiber Infrastructure Improvement	790,619
Frank Liske Park ADA Renovations	1,450,000
Frank Liske Park Playground Replacement	203,600
Camp Spencer Vending & Archery Building	526,998
West Cabarrus Library & Senior Center	32,243,364
Deferred Maintenance Projects	28,126,780

Mt. Pleasant Library / ALC / Foil Park Project	28,294,067
Northeast Area Land	4,729,117
Mental Health Facility	58,000,000
Other Improvements Unallocated	2,432,196
Enterprise Physical Security Project (ITS)	807,000
Frank Liske Park Softball Complex Utilities	410,000
Rob Wallace Park	1,433,504
Animal Shelter Expansion	275,000
Frank Liske Park Stormwater Project	570,803
Northeast Cabarrus Radio Tower Project	2,334,547
Fire Services Building	370,000
Frank Liske Park Tennis Court	280,000
Frank Liske Park Multiple Projects	5,600,000
Government Center Building Repair	450,000
Public Safety Training Center	70,000,000
Human Services Facility	64,250,000
Frank Liske Park Mini-Golf and Office (ADA)	1,100,000
Boardwalk at Vietnam Veterans Park	95,000
Land Acquisition	4,000,000
Chiller Replacement at Sheriff's Admin Office	1,000,000
Contributions to Community Investment Fund	14,231,285
TOTAL EXPENDITURES	\$327,992,713
GRAND TOTAL - REVENUES	\$327,992,713
GRAND TOTAL - EXPENDITURES	\$327,992,713

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. Transfers amounts between objects of expenditure and revenues within a function without limitation.
 - 2. Transfer amounts up to \$500,000 between functions of the same fund.
 - 3. 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. 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.
 - 5. 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.
 - 6. Execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
 - 7. 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 Project Fund sufficient detailed accounting records to satisfy the requirements of the law.

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

Adopted this 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones
Chairperson

ATTEST:
/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2025-15

CABARRUS COUNTY
SCHOOL CAPITAL PROJECTS
BUDGET ORDINANCE

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

Section I.

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

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

Contribution from General Fund/CIF	\$ 88,688,930
Contribution from Capital Projects Fund	5,129,821
Debt Proceeds 2020 Draw / 2022 LOBs	3,014,821
Debt Proceeds 2022 Draw / 2024A LOBs	51,836,500
Debt Proceeds 2024B LOBS	120,855,302
Future Debt	104,600,000
Lottery Funds - Repairs and Renovations	830,352
Contribution from Capital Reserve Fund	693,429
Grant	650,000
Interest	6,801,915
TOTAL REVENUES	\$383,101,07

- C. The following appropriations are made as listed.

R. Brown McAllister Replacement	\$ 48,326,750
CCS New High School	9,513,790
CCS Southeast High School - Land purchase	1,816,320
Deferred Maintenance Cabarrus County Schools	52,077,210
Deferred Maintenance Kannapolis City School	11,965,793
Deferred Maintenance Rowan Cabarrus Community College	4,902,500
Central Cabarrus Track	965,000
Tennis Courts - Cox Mill, Central Cabarrus, Northwest	1,495,000
Mary Frances Wall Renovations	14,740,000
Weddington Hills Elementary School HVAC	7,006,377

Concord High School HVAC	9,091,958
Opportunity School	11,731,149
Hickory Ridge High School Roof	1,882,464
Cox Mill Elementary School Roof	917,630
Wolf Meadow Elementary School Roof	997,895
Fred L. Wilson Elementary School Addition	14,000,000
Forest Park Elementary School HVAC	7,203,000
RCCC South Campus HVAC	6,150,500
Cabarrus Health Science Institution	2,000,000
Consulting - Project Process Review	30,000
Coltrane Webb STEM Elementary School	50,469,994
New Elementary School - Northwest or Southwest	52,100,000
Concord High School Track Wall Repairs	190,000
Rowan Cabarrus Community College - Renovation S201	7,900,000
Rowan Cabarrus Com College - Workforce Innovation Center	52,922,000
Contribution to Capital Investment Fund	9,715,740
Jackson Park Elementary School Renovations	1,040,000
AL Brown Addition	1,950,000
TOTAL EXPENDITURES	\$383,101,070
GRAND TOTAL - REVENUES	\$383,101,070
GRAND TOTAL - EXPENDITURES	\$383,101,070

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 - 1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
 - 2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
 - 3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 - 4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 - 5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
 - 6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
 - 7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 - 8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 - 9. The County Manager may execute contracts with outside agencies to

properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.

- 10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- 11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

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

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

Adopted this 16 Day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(G) APPOINTMENTS TO BOARDS AND COMMITTEES

(G-1) Boards and Committees - Removal and Appointment - Cabarrus County Board of Equalization and Review

Helen McInnis has moved out of the county and no longer able to serve on the Board of Equalization and Review (Seat #3, term expiring June 30, 2026). It was requested to remove her and thank her for her service and to appoint Mike Wallace to fill the unexpired term.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board removed Helen McInnis from Seat #3 on the Board of Equalization and Review and thanked her for her service.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey the Board appointed Mike Wallace to fill the unexpired term of Seat #3 on the Board of Equalization and Review, term ending June 30, 2026; and to include any necessary exceptions to the Appointment Policy.

(G-2) Boards and Committees - Appointment - Centralina Workforce Development Board

Anna Badiru currently holds the Private Sector Seat #1 - Manufacturing on the Centralina Workforce Development Board; the term will expire June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Anna Badiru to the Private Sector Seat #1 - Manufacturing on the Centralina Workforce Development Board, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-3) Boards and Committees - Appointment - Centralina Workforce Development Board

Angela Reid currently holds Private Sector Seat #2 - Healthcare on the Centralina Workforce Development Board, the term will expire June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, and unanimously carried, the Board reappointed Angela Reid to Private Sector Seat #2 - Healthcare on the Centralina Workforce Development Board, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(H-4) Boards and Committees - Removal and Appointment - Centralina Workforce Development Board

Milton Chicas has resigned from Private Sector Seat #4 - Construction on the Centralina Workforce Development Board effective May 2025. The term expires June 30, 2026. The advisory board recommended the appointment of Chad Champine, Vice President of Wayne Brothers, to fill the unexpired term.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board unanimously appointed Chad Champine, Vice President of Wayne Brothers, to Private Sector Seat #4 - Construction on the Centralina Workforce Development Board to fill the unexpired term ending June 30, 2026; and to include any necessary exceptions to the Appointment Policy.

(G-5) Boards and Committees - Appointment - Jury Commission

Dianne Berry currently holds the County Commissioner-appointed seat on the Jury Commission, the term will end June 30, 2025. The seat will need to be filled.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Christine Barrier to the County Commissioner-appointed seat on the Jury Commission, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-6) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Christy Wilhelm has resigned from the Chief District Court Judge (Designee) Seat #14 on the Juvenile Crime Prevention Council effective June 30, 2025. The advisory council recommended the appointment of Retired District Court Judge Steve Grossman to fill the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Retired District Court Judge Steve Grossman to Chief District Court Judge (Designee) Seat #14 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-7) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Megan Baumgardner currently holds the Juvenile Defense Attorney Seat #13 on the Juvenile Crime Prevention Council, the term will expire June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board unanimously reappointed Megan Baumgardner to Juvenile Defense Attorney Seat #13 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-8) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Carolyn Carpenter holds the Representative United Way/Other Non-profit Seat #17 on the Juvenile Crime Prevention Council, the term will expire June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board voted to reappoint Carolyn Carpenter to Representative United Way/Other Non-profit Seat #17 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(G-9) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Connie Philbeck holds At-Large Seat #19e on the Juvenile Crime Prevention Council, term expiring June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Pittman, the Board unanimously voted to appoint Alvarys Santana to At-Large Seat #19e on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-10) Boards and Committees - Appointment - Juvenile Crime Prevention Council

There is an unexpired term for Member of the Business Community Seat #15 on the Juvenile Crime Prevention Council, term expiring September 30, 2025 that needs to be filled.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board appointed Holly Edwards to fill Member of the Business Community Seat #15 on the Juvenile Crime Prevention Council, term expiring September 30, 2025; to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(G-11) Boards and Committees - Appointment - Mt. Pleasant Planning Board and Board of Adjustment

William Whitaker Moose, Jr. holds ETJ Seat #2 on the Mt. Pleasant Planning Board and Board of Adjustment, term ending June 30, 2025. The advisory board recommended his reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board appointed William Whitaker Moose, Jr. to ETJ Seat #2 on the Mt. Pleasant Planning Board and Board of Adjustment, term expiring June 30, 2028, to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones, Vice Chair Lindsey, Commissioners Wortman and Shue; Nays: Commissioner Pittman.

(G-12) Boards and Committees - Appointment - Mt. Pleasant Planning Board and Board of Adjustment

Bridget Fowler holds ETJ Seat #1 on the Mt. Pleasant Planning Board and Board of Adjustment, term ending June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board appointed Bridget Fowler to ETJ Seat #1 on the Mt. Pleasant Planning Board and Board of Adjustment, term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy by the following vote: Chairman Jones, Vice Chair Lindsey, Commissioners Wortman and Shue; Nays: Commissioner Pittman.

(G-13) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Asha Rodriguez holds the Member, Atrium Health-Cabarrus Local Governing or Advisory Board seat on the Public Health Authority, term ending June 30, 2025. The advisory committee recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Asha Rodriguez to the Member, Atrium Health-Cabarrus Local Governing or Advisory Board seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; to include any necessary exceptions to the Appointment Policy.

(G-14) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Dr. Kerry Dove currently holds the Dentist seat on the Public Health Authority, with a term ending June 30, 2025. The advisory committee recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Dr. Kerry Dove to the Dentist seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(G-15) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Daryle Adams currently holds the Leadership Representative (Schools), Kannapolis City Schools seat on the Public Health Authority, with a term ending June 30, 2025. The advisory committee recommended his reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Daryle Adams to the Leadership Representative (Schools), Kannapolis City Schools seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(G-16) Boards and Committees - Appointment - Rowan-Cabarrus Community College Board of Trustees

Cynthia (Cyndie) Mynatt holds Seat #2 on the Rowan-Cabarrus Community College Board of Trustees, with a term ending June 30, 2025. The advisory board recommended her reappointment to the seat.

Commissioner Wortman **MOVED** to appoint Cynthia (Cyndie) Mynatt to Seat #2 on the Rowan-Cabarrus Community College Board of Trustees, term expiring June 30, 2029; and to include any necessary exceptions to the Appointment Policy. Commissioner Shue seconded the motion.

Following discussion, the **MOTION** carried.

(G-17) Boards and Committees - Appointment - Rowan-Cabarrus Community College Board of Trustees

Steve Morris currently holds Seat #1 on the Rowan-Cabarrus Community College Board of Trustees, with a term ending June 30, 2025. The advisory board recommended the appointment of William Dusch to fill the seat.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board voted to appoint William Dusch to Seat #1 on the Rowan-Cabarrus Community College Board of Trustees, term expiring June 30, 2027; and to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(I) REPORTS**(I-1) BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees**

Commissioner Pittman reported on the Cabarrus-Rowan MPO TAC and the Town of Midland Town Council meeting.

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

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

- Active Living and Parks Commission - 1 Vacant and 4 Expired Positions
- Adult Care Home Community Advisory Committee - 13 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Library Board of Trustees - 2 Expired Positions
- Nursing Home Community Advisory Committee - 11 Vacant Positions
- Region F Aging Advisory Committee - 2 Vacant Positions
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 7 Vacant Positions

Commissioner Jones urged citizens to consider participating on a board or committee.

(I-3) Budget - Monthly Budget Amendment Report

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

(I-4) Budget - Budget - Monthly Financial Update

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

(I-5) Budget - Communications and Outreach - Monthly Summary Report

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

(I-6) County Manager - Monthly Building Activity Reports

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

(I-7) EDC - May 2025 Monthly Summary Report

The Board received the May 2025 Monthly Summary Report. No action was required of the Board.

(I-8) Super Cab Co - Monthly Report

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

(J) GENERAL COMMENTS BY BOARD MEMBERS

Commissioner Wortman invited David Thrift, Tax Administrator, to give a brief presentation. Mr. Thrift addressed questions raised at the budget meeting regarding the potential impact of moving the tax revaluation from 2024 to 2025.

Mr. Thrift advised North Carolina General Statute § 105-286 establishes the timing of property revaluations, requiring a general revaluation at least once every eight years. Under this statute, commissioners have the option to advance the schedule, which Cabarrus County has done since 2004, effectively maintaining a four-year cycle. The statute also allows for optional adjustments at the discretion of the board and mandates advancement if the sales ratio report deviates more than 15%. Cabarrus County's 2022 sales ratio met this threshold, which would have required a revaluation by at least January 2025. This represents the extent to which the revaluation date could have been adjusted.

Mr. Thrift further advised there are three ways to assess the potential impact of moving the revaluation from 2024 to 2025:

1. Comparing outcomes in other counties' 2025 revaluations
2. Reviewing changes in MLS reporting data
3. Analyzing actual sales data in Cabarrus County

A discussion ensued; Mr. Thrift responded to questions from the Board.

Commissioner Wortman announced that this would be Lauren Linker's, Clerk to the Board, last meeting, as she has accepted another position with the county. He recognized her years of dedicated service to the Board and the county over the past eight years and offered the Board's sincerest thanks. The Board wished her well in her new role. Commissioner Wortman presented her with a typed letter signed by all current and past commissioners during her tenure.

Vice Chair Lindsey shared a video highlighting shelter animals in need of homes.

(K) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None

(L) CLOSED SESSION

(L-1) Closed Session - Pending Litigation and Personnel

UPON MOTION of Commissioner Shue, seconded by Commissioner Wortman and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation as authorized by NCGS 143-138.11(a)(3).

(M) RETURN TO OPEN SESSION

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

(N) ADJOURN

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey and unanimously carried, the meeting adjourned at 9:19 p.m.


Ariadne Olvera, Clerk to the Board



