

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, December 15, 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 - Chair: Laura B. Lindsey
Vice Chairman: Ian Patrick
Commissioners: Kenneth M. Wortman
Larry G. Pittman
Jeff Jones

Also present were Kelly Sifford, Interim County Manager; Aalece Pugh, Assistant County Manager; Kyle Bilafer, Assistant County Manager; Doug Hall, County Attorney; and Ariadne Olvera, Clerk to the Board.

Commissioner Jones called the meeting to order at 6:00 p.m.

Commissioner Jones led the Pledge of Allegiance.

Dan Marshall, Local Government Ministries, gave the invocation.

Chairman Jones recognized Bahiji Whissett-Bates, West Cabarrus High representative from the Youth Commission.

(A) APPOINTMENT AND SWEARING IN

(A-1) BOC - Board of Commissioner Appointment and Swearing In

Commissioner Jones called for the appointment of a new commissioner to fill the current vacancy.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Lindsey and unanimously carried, the Board appointed Ian Patrick to fill the current vacancy on the Board.

The Honorable Jennifer Teague, Mayor of Harrisburg, administered the following oath of office to Ian Patrick:

CABARRUS COUNTY
BOARD OF COMMISSIONERS
OATH OF OFFICE

I, Ian Patrick, do solemnly swear that I will support the Constitution of the United States; so help me, God.

I, Ian Patrick, do solemnly and sincerely swear that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; and that I will endeavor to support, maintain, and defend the Constitution of said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability; so help me, God.

I, Ian Patrick, do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Cabarrus County Commissioner; so help me, God.

/s/ Ian Patrick
Ian Patrick

Subscribed and sworn to before me, this the 15th day of December, 2025.

/s/ Jennifer Teague
Honorable Jennifer Teague
Mayor of Harrisburg

(B) BOARD ORGANIZATION

(B-1) Board of Commissioners - Election of Chairman

Commissioner Jones opened nominations for the position of Chairman.

Commissioner Pittman nominated Commissioner Lindsey for Chair of the Cabarrus County Board of Commissioners.

Commissioner Jones called for further nominations. Hearing none, nominations were closed.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Patrick, the Board elected Commissioner Laura Lindsey as Chair to the Board by the following vote: Ayes: Commissioners Jones, Lindsey, Patrick and Pittman Nays: Commissioner Wortman.

(B-2) Board of Commissioners - Election of Vice Chairman

Commissioner Jones called for nominations for the position of Vice Chairman.

Commissioner Pittman nominated Commissioner Ian Patrick for Chairman of the Cabarrus County Board of Commissioners.

Chairman Jones called for further nominations. Hearing none, the nominations were closed.

UPON MOTION of Commissioner Pittman, seconded by Chair Lindsey and unanimously carried, the Board elected Ian Patrick as Vice Chairman to the Board.

BRIEF RECESS

Commissioner Jones called a brief recess at 6:11 p.m. to rearrange seating following the election of the new Chair and Vice Chair.

The meeting resumed at 6:23 p.m.

(B-3) Board of Commissioners - Comments from Chairman and Vice Chairman

Chair Lindsey expressed her appreciation for the opportunity to serve as Chair.

Vice Chairman Patrick expressed he was honored to have been nominated by the Cabarrus County Republican Party to fill the seat previously held by the late Commissioner Shue.

(C) APPROVAL OF THE AGENDA

Chair Lindsey reviewed the following changes to the agenda.

ADDITIONS:

New Business
H-2 County Manager - Appropriation of Funds

Closed Session
K-1 Closed Session - Consult with Attorney

REMOVED:

New Business
H-1 Budget - FY27 Budget Update

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

(D) RECOGNITIONS AND PRESENTATIONS

(D-1) Proclamation - Reverend Dr. Martin Luther King, Jr. Day

Chair Lindsey read the proclamation aloud.

UPON MOTION of Commissioner Jones seconded by Commissioner Pittman and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2025-19

PROCLAMATION

WHEREAS, Reverend Dr. Martin Luther King, Jr., was born on January 15, 1929 in Atlanta, Georgia, and devoted his life to fighting poverty, injustice and racism in America; and

WHEREAS, Reverend Dr. King, through his practice of non-violent protest, promoted the importance of love, peace and freedom for humankind and challenged America to honor its promise of liberty and justice for all citizens; and

WHEREAS, during his lifetime, Reverend Dr. King sought to forge the common ground on which individuals of all ages, races and backgrounds could join together to address important community issues and provide service to their community; and

WHEREAS, the third Monday in January has been established as a national holiday to observe the anniversary of Reverend Dr. King's birth and commemorated as a national day of service; and

NOW THEREFORE, the Cabarrus County Board of Commissioners hereby proclaims Monday, January 19, 2026 as Reverend Dr. Martin Luther King, Jr. Day in Cabarrus County and encourages all citizens to join in the special programs and ceremonies to be held throughout the county honoring the life and work of Reverend Doctor King and his legacy of peace and equality for all citizens.

Adopted this 15th day of December, 2025.

/s/ Laura Lindsey
Chair, Cabarrus County Board of Commissioners

Attest:
/s/ Ariadne Olvera
Ariadne Olvera, Clerk to the Board

(D-2) Recognition - Budget - Government Finance Officers Association's (GFOA) Distinguished Budget Presentation

Jim Howden, Finance Director, announced Cabarrus County and the Cabarrus County Budget Team received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This is one of the highest awards the county can receive, and it marks the 27th consecutive year they have earned it. He thanked the Budget Team and all Cabarrus County staff for their efforts.

(E) INFORMAL COMMENTS

Chair Lindsey opened the meeting for Informal Public Comments at 6:29 p.m. She briefly reviewed the Public Participation Policy.

Jerry Anderson, a resident at 133 Kennedy Avenue, Kannapolis, commented on DSS.

Jeeter Anderson, a resident at 133 Kennedy Avenue, Kannapolis, spoke regarding DSS.

Robert Mitton, a resident at 575 Brown Lee Drive SW, Concord, spoke regarding the government, federal and local, the country and politics.

Tammy Pittman, a resident of 250 Roberta Road, Concord, spoke regarding the meaning and reasons Christmas is celebrated.

Bob Carruth, a resident at 186 Scene Drive, Concord, offered encouraging remarks for the Board.

There was no one else to address the Board, therefore, Chair Lindsey closed the public comments.

(F) OLD BUSINESS

None.

(G) CONSENT

(G-1) Active Living and Parks - 2026 Fees and Charges and Policy

The Active Living and Parks Department reviewed its Fees and Charges and Fees and Charges Policy as part of its annual review, noting that both were effective on a calendar-year basis rather than a fiscal-year basis. The Department presented minimal proposed changes for 2026, including policy and fee updates. Policy changes included revising the reservation policy to remove date restrictions and require a two-night minimum stay for cabins and tent sites year-round.

Fee changes included standardizing rental times for Camp T.N. Spencer Park indoor facilities (Helms and Propst) to full-day rentals with corresponding fee adjustments, adding a \$50 set-up fee for the Frank Liske Park Barn, increasing the Active Living Center personal training session rate from \$35 to \$40 per hour, and adding a drop-in fitness class pass at the standard rate for Active Living Centers. The Active Living and Parks Commission reviewed and approved the proposed changes at its November 20, 2025 meeting. The Department requested consideration of the proposed changes to the 2026 Active Living and Parks Department Fees and Charges and Fees and Charges Policy.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the proposed changes to the 2026 Active Living and Parks Department Fees and Charges and the Fees and Charges Policy.

(G-2) Boards and Committees - Cabarrus-Rowan Metropolitan Planning Organization Technical Coordinating Committee (TAC) and Transportation Advisory Committee (TCC) - Appointment

The Board of Commissioners annually appoints or reappoints representatives to the Cabarrus-Rowan Metropolitan Planning Organization Technical Coordinating Committee (TCC) and Transportation Advisory Committee (TAC). Staff recommended and requested the appointment of Phil Collins, Planning Supervisor, as the Cabarrus County TCC representative and Susie Morris, Planning and Development Director, as the alternate representative, each for a one-year term ending December 31, 2026.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board appointed Phil Collins, Planning Supervisor, as the Cabarrus County TCC representative and Susie Morris, Planning and Development Director, as the alternate representative for one-year terms ending December 31, 2026.

(G-3) Boards and Committees - Human Services Advisory Board - Removal

Shannon Lancaster resigned from the Human Services Advisory Board. It was requested to remove her from the advisory board.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board removed Shannon Lancaster from the Human Services Advisory Board and thanked her for her service.

(G-4) Boards and Committees - Nursing Home Community Advisory Committee - Appointment

Anethris Coretta Grant has completed all state program requirements and training and will be a great addition to the team. It was requested by the advisory committee to appoint Anethris Coretta Grant to fill vacant seat #2 for a one-year term to expire December 31, 2026.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board appointed Anethris Coretta Grant to the Nursing Home Community Advisory Committee for a one-year term expiring December 31, 2026, including any necessary exceptions to the Appointment Policy.

(G-5) Boards and Committees - Tourism Authority - Removal

Angela Brown retired on November 1, 2025. She held Seat #8 Hotelier on the Tourism Authority. It is requested by the advisory board to remove her from the roster and thank her for her service.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board removed Angela Brown as the Seat #8 Hotelier representative on the Tourism Authority and thanked her for her service.

(G-6) BOC - Resolution Establishing the Board of Commissioners' 2026 Meeting Schedule

The 2026 Board of Commissioners meeting scheduled was provided for review and consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the resolution establishing the 2026 meeting schedule.

Resolution No. 2025-28

RESOLUTION
ESTABLISHING THE REGULAR MEETING SCHEDULE
FOR CALENDAR YEAR 2026

WHEREAS, the regular agenda work sessions of the Cabarrus County Board of Commissioners are currently held on the first Monday of each month at 5:00 p.m. in the Multipurpose Room at the Governmental Center; and

WHEREAS, the regular meetings of the Board of Commissioners are held on the third Monday of each month at 6:00 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

WHEREAS, the Cabarrus County Board of Commissioners' 2026 meetings may be conducted remotely in a virtual setting, as allowed by the Board's Remote Participation Policy; and

WHEREAS, the Martin Luther King, Jr. holiday requires a change in the regular meeting date in January 2026; and

WHEREAS, Presidents' Day requires a change in the regular meeting date in February 2026; and

WHEREAS, the Easter holiday requires a change in the agenda work session meeting date in April 2026; and

WHEREAS, the NACo Legislative Conference requires a change in the regular meeting date in July 2026; and

WHEREAS, the Labor Day holiday requires a change in the agenda work session meeting date in September 2026; and

WHEREAS, North Carolina General Statute 153A-39 requires that the Board hold an organizational meeting the first Monday in December for each even numbered year; and

WHEREAS, on the first Monday in December of even numbered years, it is customary for the Board to hold a reception and swearing-in ceremony at the Governmental Center honoring incoming and outgoing elected officials prior to the commencement of the organizational meeting; and

WHEREAS, the organizational meeting will be held in the Board of Commissioners' Meeting Room and begin at 6:00 p.m.; and

WHEREAS, the December agenda work session will be held in the Board of Commissioners' Meeting Room and will commence upon the conclusion of the organizational meeting (on or about 6:15 p.m.).

NOW, THEREFORE, BE IT RESOLVED, the Cabarrus County Board of Commissioners, pursuant to North Carolina General Statute 153A-40(a), does hereby:

- (1) Establish the Board's regular agenda work session schedule to meet at 5:00 p.m. (unless noted otherwise) in the Multipurpose Room at the Governmental Center on the following dates:

January 5, 2026	July 6, 2026
February 2, 2026	August 3, 2026
March 2, 2026	September 8, 2026 (Tuesday)
April 7, 2026 (Tuesday)	October 5, 2026
May 4, 2026	November 2, 2026
June 1, 2026*	December 7, 2026

*Commissioner's Meeting Room at 5:30 p.m.

- (2) Establish the Board's regular meeting schedule to meet at 6:00 p.m. in the Commissioner's Meeting Room at the Governmental Center on the following dates:

January 20, 2026 (Tuesday)	July 21, 2026 (Tuesday)
February 17, 2026 (Tuesday)	August 17, 2026
March 16, 2026	September 21, 2026
April 20, 2026	October 19, 2026
May 18, 2026	November 16, 2026
June 15, 2026	December 21, 2026

- (3) Sets quarterly summits scheduled at 6:00 p.m. at the following locations:

January 7, 2026	Cabarrus Arena
April 1, 2026	TBD
July 1, 2026	TBD
October 7, 2026	TBD
- (4) The Board will hold a Budget Public Hearing at the June 1, 2026 Work Session meeting at 5:30 p.m. in the Commissioners Meeting Room at the Governmental Center; and
- (5) Sets a Board retreat, to be held in the Multipurpose Room at the Governmental Center on February 27, 2026 at 5:00 p.m. and February 28, 2026 at 8:00 a.m.; and
- (6) Sets the NACo Legislative Conference in Washington, DC, on February 21 - 24, 2026; and
- (7) Sets the NCACC County Assembly Day and Legislative Reception in Raleigh, North Carolina on TBD; and
- (8) Sets budget workshop meetings on April 14, 2026 and June 4, 2026 from 5:00 - 9:00 p.m. in the Multipurpose Room in the Governmental Center; and
- (9) Sets the NACo Annual Conference in Orleans Parish, New Orleans, Louisiana on July 17 - 20, 2026; and
- (10) Sets the NCACC Annual Conference in Durham County, North Carolina on TBD; and

BE IT FURTHER RESOLVED that any recessed, special or emergency meeting will be held as needed with proper notice as required by North Carolina General Statute 153A-40.

Approved this the 15th day of December, 2026.

/s/ Jeff Jones
 Chairman
 Cabarrus County Board of Commissioners

Attest:
/s/ Ariadne Olvera
 Ariadne Olvera, Clerk to the Board

(G-7) Cabarrus Soil and Water Conservation District - Authorization for Cabarrus Soil and Water Conservation District to Approve Grant Contract

The Cabarrus Soil and Water Conservation District (SWCD) requested to formally accept a \$245,442 Agriculture Development and Farmland Preservation Trust Fund grant from the North Carolina Department of Agriculture and Consumer Services. The grant will be used to purchase a permanent conservation easement on a portion of the Wilburn Williams Family Farm. The contract calls for the County to provide an in-kind match in the form of staff and/or purchased services, which are already included in the SWCD budget. The landowner and USDA Natural Resource Conservation Service are also providing matching funds.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board accepted the \$245,442 grant award and approved the associated budget amendment.

Budget Revision/Amendment Request

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

This budget amendment will record the Williams 1 and Williams2 Farm Conservation Easement.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	3270-9698-Will1	Soil and Water Grant-Will1		196,905.85		196,905.85
460	9	3270-9698-Will1	Soil & Water District Activities- Will1		196,905.85		196,905.85
460	6	3270-9698-Will2	Soil and Water Grant-Will2		245,442.00		245,442.00
460	9	3270-9698-Will2	Soil & Water District Activities- Will2		245,442.00		245,442.00
					884,695.70	-	884,695.70

(G-8) Cabarrus Soil and Water Conservation District - Authorization for Cabarrus Soil and Water Conservation District to Approve Grant Contract

The Cabarrus Soil and Water Conservation District (SWCD) requested to formally accept a \$196,905.85 Agriculture Development and Farmland Preservation Trust Fund grant from the North Carolina Department of Agriculture and Consumer Services. The grant will be used to purchase a permanent conservation easement on a portion of the Wilburn Williams Family Farm. The contract calls for the County to provide an in-kind match in the form of staff and/or purchased services, which are already included in the SWCD budget. The landowner and USDA Natural Resource Conservation Service will also provide matching funds.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board accepted the \$196,905.85 grant award and approved the associated budget amendment.

Budget Revision/Amendment Request

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

This budget amendment will record the Williams 1 and Williams2 Farm Conservation Easement.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	3270-9698-Will1	Soil and Water Grant-Will1		196,905.85		196,905.85
460	9	3270-9698-Will1	Soil & Water District Activities- Will1		196,905.85		196,905.85
460	6	3270-9698-Will2	Soil and Water Grant-Will2		245,442.00		245,442.00
460	9	3270-9698-Will2	Soil & Water District Activities- Will2		245,442.00		245,442.00
					884,695.70	-	884,695.70

(G-9) Cooperative Extension - Amendments to Chapter 32, Code of Ordinances, "Farmland Preservation"

Chapter 32, "Farmland Preservation," was originally adopted in 2005. Since the enabling legislation was substantially revised in 2016 and 2021, the Agricultural Extension Advisory Board reviewed and approved a revised version of Chapter 32 to update and align the Code of Ordinances with current legislation. Approval of the revised chapter was requested.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved revised Chapter 32, "Farmland Preservation."

(G-10) County Manager - Burg Church Property

Cabarrus County entered into a 5-year lease-to-own agreement with the Burg Church in July 2024. The church began development plans and required a rezoning, for which Cabarrus County, as the property owner, needed to approve the application. The proposal was also reviewed by the School Board. The Burg Church requested an additional parcel be added to the lease agreement. The School Board agreed to the lease amendment and the disposal of the property.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board authorized the Interim County Manager to execute the revised lease-to-own agreement to reflect the additional property and costs, the necessary rezoning application documents, and any other necessary documents upon review and any revisions by the County Attorney.

(G-11) DHS - Transportation 5310 Elderly and Handicap Budget Amendment

Cabarrus County Transportation was awarded an additional \$72,964 from the 5310 City of Concord Elderly and Handicap grant funding. A budget amendment is requested to increase the transportation budget by \$36,964, with a 50% match of \$36,964 already included in the budget.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the budget amendment for the additional 5310 grant funding.

Budget Revision/Amendment Request

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

Transportation services was awarded more funds than originally budgeted for the 5310 Grant to cover operating expenses. The BA request is to increase the 5310 revenue budget to the total grant amount of \$72,964 for FY26. The expenses are in driver salaries and benefits. The decrease to the Medicaid Reimbursement line will off set the increase. There is a 50% required local match which is already budgeted in FY26

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	00195240-6342-5310	NC Dept of Transportation	36,000.00	36,964.00		72,964.00
001	9	00195240-9101-5310	Salaries	1,429,651.00	36,964.00		
001	6	00195240-6644	Medicaid Reimbursement	950,000.00		36,964.00	913,036.00
001	9	00195240-9101	Salaries	1,429,651.00		36,964.00	1,392,687.00
							0.00
							0.00
001							0.00
001							0.00
001							0.00
001							0.00
001							0.00
							0.00
							0.00
				3,845,302.00	73,928.00	73,928.00	2,378,687.00
Total							0.00

(G-12) Risk and Safety - Annual Bond Approval - Deputy Finance Director

The annual ongoing bond for the Deputy Finance Director, Mitzi Odell, was presented for consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the annual ongoing bond for the Cabarrus County Deputy Finance Director, Mitzi Odell.

(G-13) Risk and Safety - Annual Bond Approval - Finance Director

The annual ongoing bond for the Finance Director, Jim Howden, was presented for consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the annual ongoing bond for the Cabarrus County Finance Director, Jim Howden.

(G-14) Risk and Safety - Annual Bond Approval - Register of Deeds

The annual ongoing bond for the Register of Deeds, Wayne Nixon, was presented for consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the annual ongoing bond for the Cabarrus County Register of Deeds, Wayne Nixon.

(G-15) Risk and Safety - Annual Bond Approval - Sheriff

The annual ongoing bond for the Sheriff, Van Shaw, was presented for consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the annual ongoing bond for the Cabarrus County Sheriff, Van Shaw.

(G-16) Risk and Safety - Annual Bond Approval - Tax Administrator

The annual ongoing bond for the Tax Administrator, David Thrift, was presented for consideration.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the annual ongoing bond for the Cabarrus County Tax Administrator, David Thrift.

(G-17) Tax Administration - Refund and Release Reports - November 2025

The Board reviewed the November 2025 Refund and Release Reports, which included taxpayers' names, bill numbers, valuations, tax amounts, and justifications for releasing or refunding taxes in accordance with N.C.G.S. 105-381. Due to the transition of motor vehicles to the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases were included in the NCVTS report. It is requested that the Board approve the reports and grant the Tax Collector authority to process the refunds and releases.

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones, and unanimously carried, the Board approved the November 2025 Refund and Release Reports, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases.

(H) NEW BUSINESS

(H-1) Budget - FY27 Budget Update

Removed from Agenda.

(H-2) County Manager - Appropriation of Funds

Kelly Sifford, Interim County Manager, presented for consideration a budget amendment to appropriate funds for the acquisition of a northwest elementary school site.

UPON MOTION of Commissioner Jones, seconded by Vice Chairman Patrick, and unanimously carried, the Board approved the budget amendment to appropriate funds for the acquisition of a northwest elementary school site and the related project ordinances.

Budget Revision/Amendment Request

Date: 12/15/2025 Amount: 1,765,000.00
 Dept. Head: James Howden Department: School Construction Projects
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This amendment is to transfer land acquisition budget that was original approved and recorded in Fund 380 - County Capital Projects Fund to Fund 390 - School Capital Project Fund for purchase of land for a new elementary school. Additionally included in the budget will be funds from the unallocated budget to cover an legal or tax costs.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
390	6	7210-6910-NEWES	Transfer from County Cap Project Fund	-	1,765,000.00		1,765,000.00
390	9	7210-9801-NEWES	Land Acquisition	-	1,765,000.00		1,765,000.00
380	6	1110-6932	Contribution from Community Investment Fund	4,000,000.00	-	1,615,452.89	2,384,547.11
380	6	0000-6902-UNAL	Contribution from General Fund	2,439,354.82		149,547.11	2,289,807.71
380	6	0000-6932-NEWES	Contribution from Community Investment Fund		1,765,000.00		1,765,000.00
380	9	1110-9801	Land Acquisition	4,000,000.00		1,615,452.89	2,384,547.11
380	9	0000-9830-UNAL	Unallocated	2,439,354.82		149,547.11	2,289,807.71
380	9	0000-9708-NEWES	Transfer to School Capital Project Fund	-	1,765,000.00		1,765,000.00

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	122,418,304
Debt Proceeds 2024B LOBs	28,878,128
Future Debt	70,000,000
Contributions from Capital Projects Fund	3,136,366
Contribution from General Fund	25,641,219
Contribution from Capital Reserve Fund	1,556,937
Contribution from Community Investment Fund	40,440,205
State Allocation	32,500,000
PARTF Grant	500,000
Interest	2,500,000
TOTAL REVENUES	\$328,223,669

C. The following appropriations are made as listed.

Construction Standards Office Renovations	\$ 2,000,000
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	26,851,780
Mt. Pleasant Library / ALC / Foil Park Project	27,294,067
Northeast Area Land	4,729,117
Mental Health Facility	58,000,000
Other Improvements Unallocated	2,289,808
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 Second Driveway	7,875,000
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	2,384,547
Chiller Replacement at Sheriff's Admin Office	1,000,000
Contributions to Community Investment Fund	14,231,283

TOTAL EXPENDITURES	\$328,223,669
GRAND TOTAL - REVENUES	\$328,223,669
GRAND TOTAL - EXPENDITURES	\$328,223,669

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 15 day of December 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Laura Lindsey
Chairperson

ATTEST:

/s/ Ariadne Olvera
 Clerk to the Board

Ordinance No. 2025-22

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	\$ 90,453,930
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	 \$384,866,070

C. The following appropriations are made as listed.

R. Brown McAllister Replacement CCS	\$ 48,326,750
New High School	9,513,790
CCS Southeast High School - Land purchase	1,816,320
Deferred Maintenance Cabarrus County Schools	52,357,163
Deferred Maintenance Kannapolis City School	11,965,793
Deferred Maintenance Rowan Cabarrus Community College	4,902,500
Central Cabarrus Track	794,045
Tennis Courts - Cox Mill, Central Cabarrus, Northwest	1,403,493
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	1,981,000
Consulting - Project Process Review	30,000
Coltrane Webb STEM Elementary School	50,469,994
New Elementary School - Northwest	53,865,000
Concord High School Track Wall Repairs	191,509
Rowan Cabarrus Community College - Renovation S201	7,900,000
Rowan Cabarrus Com College - Workforce Innovation Center	52,922,000
Contribution to Community Investment Fund	9,715,740
Jackson Park Elementary School Renovations	1,040,000
AL Brown Addition	1,950,000

TOTAL EXPENDITURES	\$384,866,070
GRAND TOTAL - REVENUES	
	\$384,866,070
GRAND TOTAL - EXPENDITURES	\$384,866,070

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 15 Day of December 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Laura Lindsey
Chairperson

ATTEST:

/s/ Ariadne Olvera
Clerk to the Board

(I) REPORTS

Chair Lindsey advised that there are still vacancies on several boards and committees and encouraged everyone to apply.

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

None.

(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 Position
- Adult Care Home Community Advisory Committee - 14 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Fair Advisory Committee - 2 Vacant Positions
- HCCBG - 2 Vacant Positions
- Library Board of Trustees - 3 Expired Positions
- Nursing Home Community Advisory Committee - 9 Vacant Positions
- Region F Aging Advisory Committee - 1 Vacant Position
- Tourism Authority - 1 Vacant Position
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 4 Vacant Positions

(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 - Monthly Financial Update

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

(I-5) 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 - Cabarrus Arena and Events Center Financial Report

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

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

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

(I-8) EDC - November 2025 Monthly Summary Report

The Board received the November 2025 monthly summary report for informational purposes. No action was required of the Board.

(I-9) Fire Marshal - Cabarrus County Fire Services Monthly Report

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

(I-10) Super Cab Co - Monthly Report

The Board received the monthly Super Cab Co report for informational purposes. No action was required of the Board.

(J) GENERAL COMMENTS BY BOARD MEMBERS

Commissioner Pittman provided updates on the Town of Midland.

Commissioner Wortman reported he completed the North Carolina Leadership Forum last month. He provided comments and appreciation to the Sheriff's Office, EMS, and the Concord Fire Department for their outstanding response to the shooting in Concord.

Vice Chairman reported on his last meeting with the Town of Harrisburg.

Chair Lindsey shared a video highlighting two animals available for adoption at the Cabarrus County Animal Shelter.

(K) CLOSED SESSION

(K-1) - Closed Session - Consult with Attorney and Acquisition of Real Property

UPON MOTION of Commissioner Pittman, seconded by Commissioner Jones and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation as authorized by NCGS 143-318.11(a)(3)(5).

(L) RETURN TO OPEN SESSION

UPON MOTION of Vice Chairman Patrick, seconded by Commissioner Jones and unanimously carried, the Board returned to open session.

(M) ADJOURN

UPON MOTION of Chair Lindsey, seconded by Commissioner Jones and unanimously carried, the meeting adjourned at 8:32 p.m.



Ariadne Olvera
Ariadne Olvera, Clerk to the Board