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 15, 2026.

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.

Chair Lindsey called the meeting to order at 6:01 p.m.

Chair Lindsey led the Pledge of Allegiance.

Pastor Dean Rucker with Coldwater Baptist Church gave the invocation.

(B) APPROVAL OR CORRECTION OF MINUTES

(B-1) Approval or Correction of Meeting Minutes

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

January 5th, 2026 (Work Session)
January 7th, 2026 (First Quarter Summit)
January 20th, 2026 (Regular Meeting)
February 2nd, 2026 (Work Session)
February 17th, 2026 (Regular Meeting)

(C) APPROVAL OF THE AGENDA

(C-1) BOC - Changes to the Agenda

UPDATED:

Recognitions and Presentations
D-1 Active Living and Parks - Designation of July as Park and Recreation Month

Reports
G-5 Communications and Outreach - Monthly Summary Report

ADDITIONS:

Recognitions and Presentations
D-2 - BOC - Proclamation - 250th Anniversary of American Independence
D-3 - BOC - Proclamation - Juneteenth

New Business
G-8 Board of Commissioners - County Manager Position

Closed Session
J-1 Closed Session - Consult with Attorney, Pending Litigation, Economic Development and Real Estate

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) Active Living & Parks - Designation of July as Park and Recreation Month

Byron Haigler, Director of Active Living & Parks, presented a video highlighting the places and programs available to citizens through the Active Living & Parks Department.

Mr. Haigler then read the proclamation aloud.

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

Proclamation No. 2026-15

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

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 15th day of June, 2026.

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

(D-2) BOC - Proclamation - 250th Anniversary of American Independence

Vice Chair Patrick presented the proclamation and read it aloud.

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

Proclamation No. 2026-16

Proclamation of the 250th Anniversary of American Independence
A National Celebration

Whereas, in the year 1776, the Continental Congress adopted the Declaration o f Independence, asserting the right of the thirteen American colonies to self-governance and freedom from British rule; and

Whereas, this bold declaration laid the foundation for a new nation built on the principles of liberty, democracy, and justice; and

Whereas, over the past 250 years, the United States of America has grown from a fledgling republic to a global superpower, continually striving to uphold these foundational ideals; and

Whereas, in the year 2026, the United States will commemorate its 250th anniversary, also known as the Semiquincentennial; and

Whereas, this occasion offers a unique opportunity to reflect on the nation's journey, celebrate its achievements, and envision its future; and

Whereas, as we commemorate this significant milestone, Americans should work together in addressing the challenges of the 21st century and building a more equitable and prosperous society; and

Whereas, nationwide celebrations and events will be organized to engage and inspire citizens from all walks of life; these activities will include historical reenactments and exhibits, parades and festivals, public discussions and forums and community service initiatives; and

Whereas, as the United States embarks on the next chapter of its history, this milestone celebration will stand as a testament to the strength, resilience, and determination of its people;

Now, therefore, be it proclaimed that the Cabarrus County Board of Commissioners does hereby recognize and celebrate the 250th anniversary of our nation's independence, and we acknowledge the contributions of diverse communities in shaping our nation's identity and pledge to continue fostering an environment of mutual respect and understanding.

Be it further proclaimed that we reaffirm our commitment to liberty and democracy, honor the sacrifices made by countless individuals to protect these values, and ensure that future generations continue to enjoy the freedoms enshrined in the Constitution.

Be it also proclaimed that this proclamation will serve as a powerful reminder of our nation's enduring spirit and a call to action for future generations. As the United States embarks on the next chapter of its history, this milestone celebration will stand as a testament to the strength, resilience, and determination of its people.

Adopted this 15th day of June, 2026

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

ATTEST:

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

(D-3) BOC - Proclamation - Juneteenth

Sabrina Berry read the proclamation aloud.

UPON MOTION of Commissioner Jones, seconded by Vice Chair Patrick, the Board adopted the proclamation 4:1 with the following vote: **AYES:** Chair Lindsey, Vice Chair Patrick, Commissioner Jones, and Commissioner Wortman; **NAYS:** Commissioner Pittman.

Proclamation No: 2026-17

Proclamation

WHEREAS, Juneteenth, commemorated each year on June 19th, marks the day in 1865 when Major General Gordon Granger arrived in Galveston, Texas, and issued General Order No. 3, informing the last remaining enslaved African Americans in the Confederacy that they were free more than two years after President Abraham Lincoln's Emancipation Proclamation; and

WHEREAS, this historic day represents the effective end of chattel slavery in the United States and symbolizes the triumph of freedom, justice, and the American ideal that all men are created equal; and

WHEREAS, the emancipation of millions of African Americans was achieved through the courage and sacrifice of Union soldiers Black and White who fought to preserve the Union and end the institution of slavery, along with the unyielding determination of abolitionists, Underground Railroad conductors, and formerly enslaved leaders such as Frederick Douglass; and

WHEREAS, it was President Abraham Lincoln who issued the Emancipation Proclamation on January 1, 1863, and who championed the 13th Amendment to the U.S. Constitution, which permanently abolished slavery throughout the United States; and

WHEREAS, the work of abolition was further carried forward through the efforts of legislators in Congress and state legislatures who passed the Civil Rights Act of 1866 and laid the foundation for the 14th and 15th Amendments, securing citizenship, equal protection, and voting rights for

African Americans a legislative legacy rooted in the conviction that the promise of American freedom must extend to all people; and

WHEREAS, Frederick Douglass, a towering figure in the fight for freedom, worked tirelessly alongside civic and political leaders to advance the cause of liberty and full citizenship for African Americans, leaving a legacy that continues to call this nation to its highest ideals; and

WHEREAS, the Frederick Douglass Foundation of North Carolina and community partners are hosting a statewide celebration of Juneteenth on June 20, 2026, in Raleigh, North Carolina, to commemorate the holiday with music, drama, multi-media presentations, and statements from elected officials; and

WHEREAS, Sabrina Berry, serving as Western Regional Coordinator for the Frederick Douglass Foundation of North Carolina, has helped organize and promote Juneteenth observances and civic engagement throughout the western region of the state.

NOW, THEREFORE, the Cabarrus County Board of Commissioners do hereby proclaim June 19th as Juneteenth throughout Cabarrus County, and declare that:

1. Juneteenth is recognized as a day of profound historical significance of a promise written in law by those who believed that freedom was not a privilege, but a birthright.

2. We honor the memory of President Abraham Lincoln and all those soldiers, abolitionists, legislators, and everyday citizens of every race who fought, sacrificed, and died so that millions might be free.

3. We celebrate the extraordinary legacy of Frederick Douglass and otherBlack leaders whose voices, courage, and perseverance helped bend the arc of American history toward justice.

4. Today, Cabarrus County and The Frederick Douglas Foundation reject all modern forms of human trafficking and exploitation a nd affirms that every resident of this county deserves the full and equal pursuit of happiness under the law.

Adopted this the 15th day of June, 2026.

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

(D-4) Human Resources - Recognition of Assistant Fire Marshall Doug Steele on his retirement from Cabarrus County Emergency Management Department

Jacob Thompson, Fire Marshal, recognized Doug Steele for his accomplishments throughout his career and his contributions to the fire and emergency services, as well as his years of service. Mr. Thompson presented Mr. Steele with a plaque in honor of his service. Mr. Steele provided remarks expressing his appreciation for those who have supported and helped him throughout his career.

(D-5) Human Resources: Recognition of Sarah Kinney on her retirement from Cabarrus County Sheriff's Office

Sheriff Van Shaw introduced Sarah Kinney, Records Specialist, and spoke about her career and contributions to the department. Ms. Kinney provided brief remarks, and Vice Chair Patrick presented her with a clock in recognition of her years of service.

Chair Lindsey announced that Cabarrus County was recognized by the North Carolina Department of Labor for the 10th consecutive year for outstanding work in accident prevention.

(E) INFORMAL PUBLIC COMMENTS

Chair Lindsey opened the meeting for Informal Public Comments at 6:33 p.m. She briefly reviewed decorum expected during the public comment.

Ashtyn Berry encouraged the Board to work collaboratively with Cabarrus County Schools.

Madison Liddle spoke regarding the importance of investing in schools.

Chris Bishopp, a resident of 7777 Coachman Court, Harrisburg, requested that the Board adopt a resolution regarding transparency and spoke about the importance of transparency.

Ingrid Nurse, a resident of Concord, spoke regarding the need for transparency.

Laverne Graves, a resident of 72 Corban Avenue, Concord, spoke regarding CK Rider services.

Thomas Monks encouraged the Board to work collaboratively with Cabarrus County Schools.

Dan Redding, a resident of 4378 Bridge Pointe, Harrisburg, spoke regarding the constitutional amendment concerning levy limits that will appear on the November ballot.

Laura Beaver, a resident of 3677 Mill Bridge Road, Concord, spoke in support of Squad 410.

Debbie Vavra, a resident of 1560 Oakwood Avenue, Kannapolis, encouraged the Board to work collaboratively with Cabarrus County Schools.

Keshia Sandidge encouraged the Board to work with Cabarrus County Schools to identify funding solutions.

Rick Hoffarth, a resident of 6000 Creekview Court, Harrisburg, spoke regarding the resolution concerning transparency.

Justin Lewter, a resident of 1832 Mary Wynn Court, Kannapolis, spoke regarding the need for a resolution concerning transparency.

Nancy Hoffarth, a resident of 6000 Creekview Court, Harrisburg, spoke in support of a resolution concerning transparency.

Robert Mitton, a resident of 575 Brown Lee Drive SW, Concord, spoke regarding accountability and the need for transparency.

Grace Hemsley, a resident of 300 Church Street N, Concord, spoke regarding the role of government in representing the community.

Steven Bryant, a resident of 1971 Solway Lane, Charlotte, spoke regarding the importance of transparency.

Ezra Wyche, a resident of 9737 Waltham Court, Charlotte, spoke regarding the importance of residents understanding how taxpayer funds are being used.

Chris Cranston, a resident of 475 High Meadows Drive, Concord, spoke regarding the need for protections from increases in property taxes.

Brendan O'Connor, a resident of 92 Saint Mary Avenue NW, Concord, spoke regarding the need for a resolution concerning transparency.

Mishell Williams, a resident of 5209 Butternut Drive, Charlotte, spoke regarding the importance of understanding the budget needs of Cabarrus County Board of Education.

Wesley Huneycutt, a resident of 2700 Cal Bost Road, Midland, spoke regarding evaluating needs and priorities.

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

(F) CONSENT AGENDA

(F-1) Boards and Committees - Planning and Zoning Commission - Removal

Mr. Gary Eldridge had vacated the Alternate At-Large position on the Planning and Zoning Commission. It was requested that he be removed from the Commission roster and thanked for his service.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board removed Mr. Gary Eldridge as an Alternate At-Large Representative from the Planning and Zoning Commission roster and thanked him for his service.

(F-2) Boards and Committees - Planning and Zoning Commission - Appointment

Mr. Peter Sabo was recommended for appointment to fill the vacated Alternate At-Large representative seat on the Planning and Zoning Commission for the unexpired term ending August 31, 2026, followed by a three-year term ending August 31, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman an unanimously carried, the Board appointed Peter Sabo to fill the vacated Alternate At-Large representative seat on the Planning and Zoning Commission for the unexpired term ending August 31, 2026, and then appointed him to a three-year term ending August 31, 2029, including any necessary exceptions to the Appointment Policy.

(F-3) Boards and Committees - Public Health Authority - Appointment

Dr. Lara Pons currently served as the Family Medicine Physician representative on the Public Health Authority. It was requested that she be reappointed for an additional term ending June 30, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Dr. Lara Pons to the Public Health Authority as the Family Medicine Physician representative for a term ending June 30, 2029, including any necessary exceptions to the Appointment Policy.

(F-4) Boards and Committees - Public Health Authority - Appointment

Amy Jewell currently served as the Behavioral Health representative on the Public Health Authority. It was requested that she be reappointed for an additional term ending June 30, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Amy Jewell as the Behavioral Health representative on the Public Health Authority for a term ending June 30, 2029, including any necessary exceptions to the Appointment Policy.

(EF5) Boards and Committees - Tourism Authority - Appointment

Matthew Long was nominated for appointment to Seat #2 on the Cabarrus County Tourism Authority Board for his first full three-year term, following completion of an unexpired term. The new term would expire June 30, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board appointed Matthew Long to Seat #2 on the Cabarrus County Tourism Authority Board for a three-year term expiring June 30, 2029, including any necessary exceptions to the Appointment Policy.

(F-6) Boards and Committees - Tourism Authority - Appointment

Alison Paldino was nominated for reappointment to Seat #3 on the Cabarrus County Tourism Authority Board for a second three-year term expiring June 30, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Alison Paldino to Seat #3 on the Cabarrus County Tourism Authority Board for a three-year term expiring June 30, 2029, including any necessary exceptions to the Appointment Policy.

(F-7) Boards and Committees - Water and Sewer Authority - Appointment

Josh Mendoza currently served in the County Appointees At-Large seat on the Water and Sewer Authority. His term was set to expire June 30, 2026, and he was recommended for reappointment for a new term ending June 30, 2029.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Josh Mendoza to the County Appointees At-Large seat on the Water and Sewer Authority for a term expiring June 30, 2029, including any necessary exceptions to the Appointment Policy.

(F-8) Construction Standards - Approval of Funds for Demolition of 5714 Marion Ave from Construction Standards Fund Balance

Construction Standards declared the structure at 5714 Marion unsafe and issued a Notice of Violation condemning the structure on March 3, 2026. Demolition costs were estimated at $14,800.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved $14,800 from the Construction Standards Fund Balance for demolition of the unsafe structure at 5714 Marion.

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 90,195.00

Dept. Head: Matt Love Department: Construction Standards

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ Supplemental Request

Pulling funds from Construction Standards Fund Balance for Demolition of Unsafe/Condemned strucutres at 5714 Marion Ave, 5730 Sumter Ave, 5011 Athens St and 13009 Peppercorn Lane

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2410-6901	Fund Balance	2,343,990.00	90,195.00		2,434,185.00
001	9	2410-9445	Purchased Service	625,355.00	90,195.00		715,550.00

(F-9) Construction Standards – Approval of Funds for Demolition of Condemned/Unsafe Structure at 5730 Sumter Ave from Construction Standards Fund Balance

Construction Standards declared the house and detached building at 5730 Sumter Ave. unsafe and issued a Final Notice of Violation to the property owner on March 6, 2026. No corrective action had been taken. Demolition and cleanup costs were estimated at $23,200.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved $23,200 from the Construction Standards Fund Balance for demolition of the structures and cleanup at 5730 Sumter Ave.

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 90,195.00

Dept. Head: Matt Love Department: Construction Standards

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ Supplemental Request

Pulling funds from Construction Standards Fund Balance for Demolition of Unsafe/Condemned strucutres at 5714 Marion Ave, 5730 Sumter Ave, 5011 Athens St and 13009 Peppercorn Lane

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2410-6901	Fund Balance	2,343,990.00	90,195.00		2,434,185.00
001	9	2410-9445	Purchased Service	625,355.00	90,195.00		715,550.00

(F-10) Construction Standards – Approval of Funds for Demolition of Condemned/Unsafe Structure at 5011 Athens St. from the Construction Standards Fund Balance

Construction Standards declared the vacant, dilapidated house at 5011 Athens St. unsafe and issued a Final Notice of Violation to the property owners on February 18, 2026. No corrective action had been taken.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved $16,750 from the Construction Standards Fund Balance for demolition of the unsafe structure at 5011 Athens St.

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 90,195.00

Dept. Head: Matt Love Department: Construction Standards

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ Supplemental Request

Pulling funds from Construction Standards Fund Balance for Demolition of Unsafe/Condemned strucutres at 5714 Marion Ave, 5730 Sumter Ave, 5011 Athens St and 13009 Peppercorn Lane

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2410-6901	Fund Balance	2,343,990.00	90,195.00		2,434,185.00
001	9	2410-9445	Purchased Service	625,355.00	90,195.00		715,550.00

(F-11) Construction Standards – Approval of Funds for Demolition and Removal of Structures and Debris at 13009 Peppercorn Lane

The house and several sheds at 13009 Peppercorn Lane in Midland were declared unsafe, with scattered debris and building materials present on the property. Cabarrus County was notified that condemnation procedures were in effect.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved $35,445 from the Construction Standards Fund Balance for demolition and cleanup at 13009 Peppercorn Lane in Midland, NC.

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 90,195.00

Dept. Head: Matt Love Department: Construction Standards

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ Supplemental Request

Pulling funds from Construction Standards Fund Balance for Demolition of Unsafe/Condemned strucutres at 5714 Marion Ave, 5730 Sumter Ave, 5011 Athens St and 13009 Peppercorn Lane

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2410-6901	Fund Balance	2,343,990.00	90,195.00		2,434,185.00
001	9	2410-9445	Purchased Service	625,355.00	90,195.00		715,550.00

(F-12) Cooperative Extension – Cabarrus County 4-H Afterschool Program

A budget amendment was needed to increase revenue and expenditures to reflect additional funding awarded to the Cabarrus County 4-H Afterschool Program through the Cannon Foundation and the Cabarrus 4-H Foundation.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the budget amendment for the Cabarrus County 4-H Afterschool Program.

Budget Revision/Amendment Request

Date: 6/15/2026 **Amount:** 73,000.00

Dept. Head: Tracy LeCompte **Department:** Cooperative Extension

Internal Transfer Within Department **Transfer Between Departments/Funds** ***Supplemental Request***

This budget amendment is increasing both revenue and expenses to accommodate additional funding awarded to Cabarrus County 4-H Afterschool Program through the Cannon Foundation and the Cabarrus 4-H Foundation

Fund	dicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget	
001	6	5410 6606 4HCAN	Program Fees due to Cannon Foundation Grant	11,250.00	34,500.00		45,750.00	
001	6	5410 6606 SCH	Program Fees - Schools	24,750.00	2,000.00		26,750.00	
001	9	5410 -9104 4HCAN	Temporary Employees	10,908.45	10,908.00		21,816.45	90.90%
001	9	5410-9201-4HCAN	Social Security	623.92	600.00		1,223.92	5%
001	9	5410-9202-4HCAN	Medicare	219.00	240.00		459.00	2%
001	9	5410-9230-4HCAN	Worker's Comp	19.84	12.00		31.84	0.10%
001	9	5410-9356-4HCAN	Special Program Supplies	13,599.33	24,500.00		38,099.33	
1	9	5410-9640-4HCAN	Insurance & Bonds	225	240		465.00	2%
				61,595.54	73,000.00	Total	134,595.54	

(F-13) County Manager – Donation of Surplus Vehicle to Northeast Cabarrus Fire Department

Cabarrus County Fire Services and Infrastructure and Asset Management maintain a tracking list of fire departments requesting surplus vehicles. Northeast Cabarrus Fire Department confirmed an ongoing need for a surplus truck. It was requested that the Board approve declaring the vehicle surplus and donating it to Northeast Cabarrus Fire Department.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board declared the Ford F-150 Truck (VIN 1FTEX1EP8HFA54507) surplus and approved its donation to Northeast Cabarrus Fire Department.

(F-14) County Manager – Proposal to Officially Name an Unnamed Creek "A. B. Fisher Creek"

The U.S. Board on Geographic Names contacted the Board regarding a proposal to officially name an unnamed creek "A. B. Fisher Creek." Staff reviewed the proposal and had no concerns.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved naming the unnamed creek "A. B. Fisher Creek" and directed staff to follow up with the U.S. Board on Geographic Names with the appropriate paperwork.

(F-15) Finance – Budget Amendment to Record 2016 LOBs Refunding

The budget amendment was presented to record the refunding of the County's 2016 Limited Obligation Bonds (LOBs).

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the budget amendment.

Date:	June 15, 2026	**Amount:**	39,548,866.55
Dept. Head:	James Howden - Finance	**Department:**	Fund 100 - Community Investment Fund

Internal Transfer Within Department **Transfer Between Departments/Funds** **X Supplemental Request**

This budget amendment is to budget for the refunding of the County's 2016 LOBs in Fiscal Year 2026, to record potential liability related to 2024A and 2024B interest earnedand to record GASB 87 and 96 entires.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	9	9120-9742-2026R	Payment of Debt Refinancing	-	36,981,168.30	-	36,981,168.30
100	6	9120-6928-2026R	Debt Refinancing Proceeds	-	33,823,933.18	-	33,823,933.18
100	6	9120-6707-2026R	Debt Refinancing Premium	-	3,313,928.55	-	3,313,928.55
100	9	9120-9406	Banking Service Fees	450,000.00	156,693.43	-	606,693.43
100	6	9120-6928-2026R	Debt Refinancing Proceeds	33,823,933.18	266,066.82	-	34,090,000.00
100	9	9120-9609	Legal/Consulting	101,128.30	266,066.82	-	367,195.12
100	9	9120-9436-2024A	Arbitrage Expense	-	829,134.00	-	829,134.00
100	9	9120-9634-2024B	Arbitrage Expense	-	1,315,804.00	-	1,315,804.00
100	6	9120-6708-2024A	Interest Earned	-	829,134.00	-	829,134.00
100	6	9120-6709-2024B	Interest Earned	-	1,315,804.00	-	1,315,804.00
100	9	9120-9800-G87	GASB 87	650,000.00	100,000.00		750,000.00
100	9	9120-9865-G96	GASB 96	2,000,000.00	500,000.00		2,500,000.00
100	9	9120-991302-G87	GASB 87 Principal	1,300,000.00	200,000.00		1,500,000.00
100	9	9120-991303-G96	GASB 96 - Principal	750,000.00	150,000.00		900,000.00
100	9	9120-993201-G87	GASB 87 - Interest	24,000.00	25,000.00		49,000.00
100	9	9120-993202-G96	GASB 96 - Interest	27,000.00	25,000.00		52,000.00
100	6	0000-6901	Fund Balance	52,721,387.30	1,000,000.00		53,721,387.30
						Total	0.00

(F-16) Finance - Year End Budget Amendments - Annual Funds

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

- Fund 001 - General Fund
- Fund 270- Landfill Fund F
- Fund 430 - Fire District Fund
- Fund 560 - Social Services Payee Fund
- Fund 610 - Health Insurance Fund

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the necessary year-end budget amendments.

Date:	June 15, 2026	**Amount:**	450,000.00
Dept. Head:	James Howden - Finance	**Department:**	Fund 001 - General Fund

Internal Transfer Within Department **Transfer Between Departments/Funds** **X 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	2,162,708.00	300,000.00	-	2,462,708.00
001	9	2720-9756	Fire Districts	2,162,708.00	300,000.00	-	2,462,708.00
001	6	2730-6613	Ambulance Fees	9,489,589.00	150,000.00	-	9,639,589.00
001	9	2730-9445	Purchased Services	743,206.00	150,000.00	-	893,206.00
						Total	0.00

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 453,000.00

Dept. Head: Jim Howden Department: Finance

Internal Transfer Within Department | Transfer Between Departments/Funds | X 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	9,650,712.00	400,000.00		10,050,712.00
430	6	2710-6012	Property Tax Delinquent Collections	-	53,000.00		53,000.00
430	9	2710-975601	Concord Rural	40,881.00	3,000.00		43,881.00
430	9	2710-9773	Rimer Volunteer Fire Departmen	407,855.00	25,000.00		432,855.00
430	9	2710-9774	Mt Mitchell Fire District	200,052.00	17,000.00		217,052.00
430	9	2710-9775	Gold Hill Volunteer Fire Dept	71,359.00	7,000.00		78,359.00
430	9	2710-9776	Mt Pleasant Volunteer Fire Dep	902,103.00	40,000.00		942,103.00
430	9	2710-9777	Kannapolis Rural (Winecoff)	373,494.00	40,000.00		413,494.00
430	9	2710-9778	Georgeville Fire District	461,467.00	26,000.00		487,467.00
430	9	2710-9779	Flowes Store Fire District	438,995.00	15,000.00		453,995.00
430	9	2710-9780	Odell Volunteer Fire Departmen	1,141,433.00	40,000.00		1,181,433.00
430	9	2710-9781	Richfield Volunteer Fire Dept	18,864.00	4,000.00		22,864.00
430	9	2710-9783	Jackson Park Fire District	312,488.00	16,000.00		328,488.00
430	9	2710-9784	Cold Water Fire District	499,159.00	33,000.00		532,159.00
430	9	2710-9785	Allen Volunteer Fire Departmen	1,088,914.00	50,000.00		1,138,914.00
430	9	2710-9786	Midland Fire District	1,393,033.00	80,000.00		1,473,033.00
430	9	2710-9788	Northeast Volunteer Fire Dept	304,286.00	22,000.00		326,286.00
430	9	2710-9798	Harrisburg Volunteer Fire Dept	1,996,329.00	35,000.00		2,031,329.00

Date: June 15, 2026 Amount: 2,420,000.00

Dept. Head: James Howden - Finance Department: Fund 270 - Landfill Fund

Internal Transfer Within Department | Transfer Between Departments/Funds | X Supplemental Request

This budget amendment allows for the increasing of the landfill's post closure liability account. Funds will come from Fund Balance

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
270	6	4610-6901	Fund Balance Appropriation	700,962.00	2,420,000.00	-	3,120,962.00
270	9	4610-9661	Capital Reserve	12,442.00	2,420,000.00	-	2,432,442.00

Total 0.00

Budget Revision/Amendment Request

Date: 6/15/2026 Amount: 50,000.00

Dept. Head: James Howden Department: Fund 560 - Social Service Fund

☐ Internal Transfer Within Department | ☐ Transfer Between Departments/Funds | ☑ Supplemental Request

This amendment is to record additional activity in the social services fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
560	6	5610-6606	Program Fees	475,000.00	50,000.00	-	525,000.00
560	9	5610-9460	General Assistance	475,000.00	50,000.00	-	525,000.00
			Record year to date social service payee funds in addition to original budget				

Date:	June 15, 2026	**Amount:**	1,020,000.00
Dept. Head:	James Howden - Finance	**Department:**	Fund 610 - Health Insurance - ISF

Internal Transfer Within Department **Transfer Between Departments/Funds** **X 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.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
610	6	1917-6901	FUND BALANCE APPROPRIATED	347,163.00	1,000,000.00	-	1,347,163.00
610	9	1917-9645	HEALTH INSURANCE CLAIMS	19,315,905.00	1,000,000.00	-	20,315,905.00
610	9	1918-9485	ADMINISTRATIVE FEES	77,900.00	5,000.00	-	82,900.00
610	9	1918-9645	DENTAL CLAIMS	722,010.00	15,000.00	-	737,010.00
610	6	1918-6901	FUND BALANCE	-	20,000.00	-	20,000.00
						Total	0.00

(f-17) Finance - Year End Budget Amendments - Multi-Year Funds

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

- Fund 380 - Capital Project Fund (County Capital Projects are tracked)
- Fund 390- School Capital Project Fund (School Capital Projects are tracked)
- Fund 460 - Small Project Fund (Tracking of small multi-year projects for various departments: (Soil and Water, Register of Deeds, Board of Elections, Veterans Services) funded by Deferred Tax receipts or grant funds.
- Fund 461 - Sheriff's Department Fund (Sheriff's Departments multi-year grants and Asset Forfeiture tracking)
- Fund 532 - Department of Aging Fund (Donations and gifts supporting Senior citizen programs)

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the necessary year-end budget amendments and project ordinances.

Budget Revision/Amendment Request

Date: 6/15/2026 **Amount:** 4,862,099.18

Dept. Head: James Howden **Department:** Fund 380 and Fund 390

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ Supplemental Request

This amendment is to record interest earned over the year, adjust budgets as needed, close out completed projects.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	6	0000-6937-2024A	2024A Financing	1,881,533.00	-	1.40	1,881,531.60
380	9	0000-9609-2024A	Legal Fees	1,881,533.00		1.40	1,881,531.60
			Reduce budget to actual spend				
380	6	1110-6935-RPAIR	2020 Loan	2,085,000.00	-	181,534.89	1,903,465.11
380	9	1110-9830-RPAIR	Other Improvements	326,174.00		181,534.89	144,639.11
380	6	1110-6902-RPAIR	Contribution from General Fund	750,000.00	181,534.89		931,534.89
380	9	1110-9830-RPAIR	Other Improvements	144,639.11	181,534.89		326,174.00
380	6	0000-6902-UNAL	Contribution from General Fund	2,289,807.71		181,534.89	2,108,272.82
380	9	0000-9830-UNAL	Other Improvements	2,289,807.71		181,534.89	2,108,272.82
380	6	1110-6910-RPAIR	Contribution from Capital Project Fund	26,173.00	0.46		26,173.46
380	9	1110-9607-RPAIR	Architects	(0.04)	0.04		0.00
380	9	1110-9820-RPAIR	Construction	450,000.00	0.42		450,000.42
			Correct budget to match actual activity				
380	6	5310-6375-MENT	Interest on Investments	2,500,000.00	955,053.06		3,455,053.06
380	9	5310-9820-MENT	Construction	58,000,000.00	955,053.06	-	58,955,053.06
			Add interest earned from state budget allocation				
390	6	7340-6937-2024A	2024A Financing	(778,986.00)	2,578,986.00		1,800,000.00
390	6	7340-6708	Interest on 2024A Financing	5,157,971.45		2,578,986.00	2,578,985.45
390	6	7347-6933	2020 Draw Program	(4,968.18)	4,968.18		0.00
390	9	7347-9607	Architects	4,010,000.00	4,968.18		4,014,968.18
			Correct budget to match actual activity				

Budget Revision/Amendment Request

Date: June 15, 2026 **Amount:** 113,113.00

Dept. Head: JAMES HOWDEN **Department:** FUND 461 - SHERIFF SPECIAL REVENUE FUND

☐ 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	11,470.00	5,000.00	-	16,470.00
461	6	2111-6305	FEDERAL FOREITURE SHARING	302,970.00	-	-	302,970.00
461	9	2111-9836	FORFEITURE SHARING EXPENSES	392,068.00	5,000.00	-	397,068.00
461	6	2111-6701-TREAS	INTEREST ON INVESTMENTS	19,438.00	9,300.00	-	28,738.00
461	6	2111-6305-TREAS	TREASURY FEDERAL FORFEITURE	523,047.00	40,033.00	-	563,080.00
461	9	2111-9836-TREAS	FORFEITURE SHARING EXPENSES - TREAS	378,095.00	49,333.00	-	427,428.00
461	6	2112-6306	NC SUBSTANCE CONTROL	741,454.00	42,080.00	-	783,534.00
461	6	2112-6701	INTEREST ON INVESTMENTS	74,771.00	11,000.00	-	85,771.00
461	9	2112-9838	NC CONTROL EXPENDITURES	986,428.00	53,080.00	-	1,039,508.00
461	6	2114-6694	FIRING RANGE	41,228.00	5,000.00	-	46,228.00
461	6	2114-6701	INTEREST ON INVESTMENTS	1,650.00	700.00	-	2,350.00
461	9	2114-9572	MAINTENANCE AND REPAIRS	42,878.00	5,700.00	-	48,578.00

Budget Revision/Amendment Request

Date: June 15, 2026 Amount: 7,788.00

Dept. Head: JAMES HOWDEN Department: FUND 532 -Dept. of Aging Special Revenue Fund

☐ Internal Transfer Within Department ☐ Transfer Between Departments/Funds ☑ 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	36,871.00	7,123.00	-	43,994.00
532	6	0000-6805	CONTRIBUTION AND PRIVATE DONATION	198,630.00	665.00	-	199,295.00
532	9	0000-9358	SPECIAL PROJECTS	235,501.00	7,788.00	-	243,289.00

Budget Revision/Amendment Request

Date: June 15, 2026 Amount: 1,295,151

Dept. Head: James Howden Department: Multi Fund Year End Adjustment

☐ 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	3,564,668	341,145	120,000	3,785,813
460	6	0000-602301	DEFERRED TAX COLLECTIONS PRIOR YEARS	94,742	313	-	95,055
460	6	0000-6024	DEFERRED TAX INTEREST	829,584	90,578	-	920,162
460	6	0000-661401	LEASE OF LAND REVENUES	39,075	12,038	-	51,113
460	6	0000-6701	INTEREST ON INVESTMENTS	318,109	55,000	-	373,109
460	9	0000-9830	OTHER IMPROVEMENTS	458,115	499,074	120,000	837,189
			INCREASE REVENUE AND EXPENDITURES FOR DEFERRED TAX AND OTHER IMPROVEMENTS				
460	6	3250-6841-DE	DUKE POWER REBATE	135,401	5,450	-	140,851
460	9	3250-9315-DE	HEALTH AND SAFETY	166,103	5,450	-	171,553
			INCREASE REVENUES AND EXPENDITURES FOR DUKE REBATE				
460	6	1610-6901-0258	REGISTER OF DEEDS FEES	2,547,302	137,962	-	2,685,264
460	6	1610-6701	INTEEST ON INVESTMENTS	122,780	25,575	-	148,355
460	9	1610-9407	AUTOMATION AND ENHANCEMENT	2,747,587	163,537	-	2,911,124
			INCREASE REVENUES AND EXPENDITURES FOR REGISTER OF DEEDS AUTOMATION AND ENHANCEMENT				
460	6	8140-6923	Contributions from Cabarrus Visitors Bureau	213,715	503,377	-	717,092
460	9	8140-9830	Other Improvements	213,715	503,377	-	717,092
			INCREASE REVENUES AND EXPENDITURES FOR CABARRUS VISISTORS BUREAU				
460	6	3270-6606-DRILL	PROGRAM FEES	22,052	3,713	-	25,765
460	9	3270-9419-DRILL	REPAIRS AND MAINTENANCE	22,052	3,713	-	25,765
460	6	3330-6023	DEFERRED TAX COLLECTIONS	687,000	120,000	-	807,000
460	9	3330-971033	Carolina Farm Steward	560,000	120,000	-	680,000
			INCREASE REVENEUS AND EXPENDITURES FOR SOIL AND WATER PROJECTS				

Budget Officer County Manager Board of Commissioners

Ordinance No.2026-02

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.

General Fund	$22,751,278
Community Investment Fund	30,993,204
2022 LOBs	1,903,465
2024A LOBs	94,043,528
2024B LOBs	890,764
Future Debt	70,000,000
Grant Funds	35,000,000
Capital Reserve Fund	1,556,938
Capital Project Fund	547,342
Interest Earned	3,455,053
TOTAL REVENUES	261,141,572

C. The following appropriations are made as listed.

Mental Health Facility	$61,455,053
Other Improvements Unallocated	2,108,273
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
Frank Liske Park Tennis Court	780,000
Frank Liske Park Second Driveway	7,375,000
Government Center Building Repair	2,535,000
Public Safety Training Center	70,000,000
Human Services Facility	64,250,000
Frank Liske Park Mini-Golf and Office (ADA)	1,100,000
Purchase Northwest Elementary School Land	1,765,000
Deferred Maintenance Projects	26,851,780
Construction Standards Renovations	2,000,000
Legal	2,772,297
Boardwalk at Vietnam Veterans Park	95,000
Fire Services Upgrades	370,000
Land Acquisition	2,384,547
Exterior Repairs	326,174
Fiber Infrastructure Project	790,619
Northeast Radio Tower Project	2,334,547
Frank Liske Park ADA Projects	1,450,000
Frank Liske Park Playground Equipment	203,600
Camp Spencer Projects	526,998
Chiller Replacement at Sheriff's Admin Office	1,000,000
Contributions to Community Investment Fund	5,171,377
TOTAL EXPENDITURES	$261,141,572
GRAND TOTAL - REVENUES	$261,141,572
GRAND TOTAL - EXPENDITURES	$261,141,572

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 June 2026.

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

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

Ordinance No. 2026-03

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	$	83,311,392
Contribution from Capital Projects Fund		5,129,821
Debt Proceeds 2020 Draw / 2022 LOBs		3,019,789
Debt Proceeds 2022 Draw / 2024A LOBs		12,036,500
Debt Proceeds 2024B LOBS		119,930,802
Future Debt		104,600,000
Lottery Funds - Repairs and Renovations		830,352
Contribution from Capital Reserve Fund		243,429

Interest	2,446,770
TOTAL REVENUES	$331,548,855

C. The following appropriations are made as listed.

CCS New High School	$9,518,758
Deferred Maintenance Cabarrus County Schools	52,373,483
Deferred Maintenance Kannapolis City School	11,965,793
Deferred Maintenance RCCC	4,902,500
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
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 Cab 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	$331,548,855
GRAND TOTAL - REVENUES	$331,548,855
GRAND TOTAL - EXPENDITURES	$331,548,855

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 June 2026.

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

ATTEST:

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

Ordinance No. 2026-04

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	$2,685,264
Interest on Investments	148,355
Contribution from General Fund	77,505
	$2,911,124
Veterans Services	
GBCVO Grant	$38,289
Community Development	
Contribution from General Fund	$54,901
Duke Power Rebate	140,852
	$195,753
Cabarrus Visitors Bureau Athletic Fund	$717,092
Soil and Water Department:	
Deferred Tax Collections	$1,085,101
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	25,765
Easement	275,396
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Stewardship Fund	56,971
AGZ Grant	413,477
WILLGrant	442,348
CWEEK	1,500
	$3,586,318
Educational Farming	$807,000
Local Agricultural Preservation Projects:	$13,801
Contribution from General Fund	
Deferred Farm Tax Collections	3,880,868
Deferred Farm Tax Interest	920,162
Lease	51,113
Interest on Investments	373,109
	$5,239,053
TOTAL REVENUES	$13,740,308

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	
Duke Rebate Projects	$195,753
Cabarrus Visitors Bureau Athletic Funds	$717,092
Soil and Water Department:	
Other Improvement Projects	$2,033,163
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	25,765

	Suther Farm Project	780,000
	StRAP	258,798
	Hill Farm Project	99,000
	Easement	275,396
	Stewardship	56,971
		$3,586,318
Veterans Services		$38,289
Educational Farming		
	Educational Farming (Lomax)	$ 807,000
Local Agricultural Preservation Projects:		
	Other Improvement Projects	$5,239,053
TOTAL EXPENDITURES		$13,740,308
GRAND TOTAL - REVENUES		$13,740,308
GRAND TOTAL - EXPENDITURES		$13,740,308

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 15 day of June 2026.

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

ATTEST:

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

Ordinance No. 2026-05

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	$397,068
Federal Forfeiture Sharing Treasury Funds	427,428
Contribution to General Fund-Fed Forfeiture	201,697
NC Substance Control:	
NC Substance Control Expenses	1,039,508
Firing Range:	
Firing Range Maintenance/Repair	48,578
TOTAL EXPENDITURES	$2,114,279

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	563,080
Contribution from General Fund-Fed Forfeiture	114,935
Interest on Investments-Federal Forfeiture	45,208
NC Substance Control:	
NC Substance Control Funds	783,534
Interest on Investments-NC Substance Control	85,771
Contribution from General Fund	170,203
Firing Range:	
Firing Range Funds	46,228
Interest on Investments	2,350

TOTAL REVENUES $2,114,279

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 15 day of June 2026.

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

ATTEST:

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

Ordinance No. 2026-06

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 $ 243,289

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

Contributions and Private Donations $ 199,295
Interest on Investments 43,994

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 15 day of June 2026.

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

ATTEST:

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

(F-18) Finance - Penny Shortage Policy

Due to ongoing disruptions in coin circulation and intermittent penny shortages, the proposed policy established uniform cash-handling practices to mitigate financial risk, maintain adequate internal controls, and address potential impacts on the County's ability to provide exact change.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the Cabarrus County Penny Shortage Policy.

(F-19) Juvenile Crime Prevention Council (JCPC) - FY 2026-27 County Funding Plan and Annual Certification

The County was scheduled to receive $459,927 in FY 2026-27 funding from the North Carolina Department of Public Safety (DPS), with $444,427 allocated to JCPC-approved youth programs and $15,500 designated for JCPC administrative expenses. The JCPC Annual Certification verified completion of required council responsibilities related to membership, bylaws, and external communication.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the JCPC FY 2026-27 County Funding Plan and Annual Certification.

(F-20) Legal - Conveyance of School Properties Back to BOE

The County was required to take title to school properties when County financing was used for school construction and the properties were pledged as collateral. As the applicable financing was paid off or expired, the properties were required by statute to revert to the applicable Board of Education. The properties identified for conveyance included Mt. Pleasant Middle School, Royal Oaks Elementary School, Winecoff Elementary School, Bethel Elementary School, Pitts School Road Elementary School, Fred L. Wilson Elementary School, and Shady Brook Elementary School.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board authorized the Chair to execute the relevant documents as prepared by the County Attorney.

(F-21) Tax Administration - Refund and Release Reports - May 2026

The May 2026 Refund and Release Reports summarized tax refunds and releases of outstanding levies in accordance with N.C.G.S. 105-381, including taxpayer information, amounts, and justifications. Due to the transition of motor vehicles to the North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases were included on the NCVTS-generated report.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board approved the May 2026 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases.

Chair Lindsey requested a motion to suspend the rules to amend the agenda by moving Reports and General Comments by Board Members to precede New Business and moving New Business accordingly.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman, and unanimously carried, the Board suspended the Rules of Procedure.

UPON MOTION of Commissioner Jones, seconded by Commissioner Pittman, and unanimously carried, the Board moved the New Business items under the Reports and General Comments portion of the agenda.

(G) REPORTS

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

Chair Lindsey encouraged citizens to apply to serve on County boards and committees.

Vice Chair Patrick provided updates on the Active Living and Parks Council, the Centralina Region F Advisory Committee, the Planning and Zoning Commission, and the COFE Committee. He reported attending the Local Government Commission meeting in Raleigh, where approval was received for the Northwest Cabarrus Elementary and High School buildings. He also reported that the Harrisburg Town Council unanimously approved its budget. Vice Chair Patrick noted that applications would be requested from individuals interested in serving on the COFE Committee.

Chair Lindsey provided clarification regarding the CK Rider program.

(G-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 Expired
- Adult Care Home Community Advisory Committee - 14 Vacant
- Agricultural Advisory Board - 1 Vacant
- Concord Planning Commission (ETJ) - 1 Vacant
- HCCBG - 3 Expired
- Library Board of Trustees - 3 Expired
- Nursing Home Community Advisory Board - 8 Vacant
- Region F Aging Advisory Committee - 1 Vacant
- Transportation Advisory Board - 5 Vacant
- Youth Commission - 4 Vacant

(G-3) Budget - Monthly Budget Amendment Report

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

(G-4) Budget - Monthly Financial Update

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

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

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

(G-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.

(G-8) EDC - May 2026 Monthly Summary Report

The Board received the May 2026 monthly summary report for informational purposes. No action was required of the Board.

(G-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.

(G-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.

(H) GENERAL COMMENTS BY THE BOARD MEMBERS

Commissioner Pittman provided comments regarding the Juneteenth resolution.

Commissioner Wortman and Commissioner Jones provided comments in support of the transparency resolution.

Vice Chair Patrick provided clarification regarding his position on the levy limit legislation being considered by the State House, as well as the percentage of funding allocated to schools. He also provided comments regarding the transparency resolution.

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

(I) NEW BUSINESS

(I-1) Active Living & Parks - Frank Liske Park Soccer Complex Contract

Byron Haigler, Director of Active Living & Parks, requested authorization for the Interim County Manager to execute the contract between Cabarrus County, the Charlotte Soccer Association, and the City of Concord. The contract for the Frank Liske Park Soccer Complex was developed through coordination with County Management, Legal Counsel, the Active Living and Parks Commission, and County staff. The contract was signed by the Charlotte Soccer Association and the City of Concord and provided recreational youth athletic services while offsetting some maintenance expenses.

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board authorized the County Manager to execute the contract upon review by the County Attorney.

(I-2) Board of Commissioners - Resolution Amending the Board of Commissioners 2026 Meeting Schedule

The Board considered an amendment to the 2026 Meeting Schedule to reflect the meeting location for the July Cabarrus Summit.

UPON MOTION of Commissioner Jones seconded by Commissioner Wortman and unanimously carried, the Board approved the resolution amending the Cabarrus County Board of Commissioners 2026 Meeting Schedule to reflect the meeting location of the July Cabarrus Summit.

Resolution No. 2026-14

RESOLUTION AMENDEING THE CABARRUS COUNTY
BOARD OF COMMISSIONERS' 2026 MEETING SCHEDULE

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 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	Frank Liske Park Barn
July 1, 2026	Laureate Center of City Hall
October 7, 2026	Frank Liske Park Barn

(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 June 9 - 10, 2026; 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 August 20 - 22, 2026; 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 June, 2026.

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

Attest:

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

(I-3) Board of Commissioners - Resolution Requiring Transparency on Federal and State Budget Impacts

The resolution established a commitment to providing county residents with clear, accessible, and timely information regarding budget impacts resulting from federal and state government decisions.

Commissioner Wortman **MOVED** to amend the transparency resolution, the motion was seconded by Commissioner Jones.

Point of order was called by an audience member.

After a brief discussion the Chair ruled that the discussion was appropriate and could continue.

A discussion ensued regarding the proposed amendments and the language to be included in the resolution. Vice Chair Patrick stated that the Commission on Financial Efficiency would actively work to provide transparent financial information and relay that information to the Board for review. Commissioner Jones emphasized the importance of approving the resolution so that it could be amended in the future as needed. Commissioner Wortman suggested the new County Manager review and amend the resolution upon assuming the position.

Commissioner Pittman **MOVED** to amend the resolution as discussed, with the understanding that the portions removed would be revisited in the future at which point the resolution would be amended accordingly.

Doug Hall, County Attorney clarified for the audience and the Board that, upon the new County Manager's arrival, the four numbered sections being removed would be revisited. At that time, the anticipated delivery dates for each of the four sections could be updated and publicized.

Commissioner Wortman read the resolution aloud with the proposed changes incorporated. Vice Chair Patrick requested that the Transparency Resolution be added as a standing agenda item for the Commission on Financial Efficiency (COFE).

Commissioner Jones seconded Commissioner Pittman's motion to amend the resolution as discussed. The **MOTION** carried unanimously.

Resolution No. 2026-15

CABARRUS BOARD OF COUNTY COMMISSIONERS
RESOLUTION REQUIRING TRANSPARENCY ON
FEDERAL AND STATE BUDGET IMPACTS INTRODUCTION

This resolution is meant to show that the Cabarrus Board of County Commissioners is committed to being open and clear with our community. We know that federal and

state budget changes can cause worry. We want to make sure residents have the facts. At the same time, we must remember that the county follows state rules for many programs. This document sets a plan to share information, gather community thoughts, and talk to our state and federal leaders. We believe that healthy disagreement is encouraged at all organizational levels, and leadership should foster a culture where all voices are heard.

PREAMBLE

WHEREAS, our county government and school system rely significantly on federal and state funding streams to deliver services to our community; and

WHEREAS, our Cabarrus County School System serves nearly 35,000 students and relies on federal funding for special education services, Title I programs, school nutrition, and Medicaid reimbursements; and

WHEREAS, federal budgets have created uncertainty about the continuation of critical programs including the Supplemental Nutrition Assistance Program (SNAP), Women, Infants and Children (WIC) program, Medicaid, and educational funding; and

WHEREAS, federal and state government funding streams for the services we administer are becoming increasingly unpredictable, due to varying standards of congressional and legislative leadership; and

WHEREAS, the North Carolina General Assembly has not yet passed a comprehensive state budget, leaving State agencies and local governments to operate on continuation budgets that do not account for population growth, inflation, or increased service demands; and

WHEREAS, these combined federal and state budget uncertainties create cascading impacts on Cabarrus County's ability to plan, budget, and deliver services on which some of our citizens and legal residents depend; and

WHEREAS, Cabarrus County operates its social services and public assistance programs within a state supervised and county administered framework, meaning formal guidance and policy changes are directed by the State of North Carolina; and

WHEREAS, Citizens and legal residents have a right to understand how decisions made by federal and state governments affect their access to local services; and

WHEREAS, transparency and accountability are essential principles of governance, especially during times of budgetary uncertainty;

NOW, THEREFORE, BE IT RESOLVED

That the Cabarrus Board of County Commissioners hereby commits to providing clear, accessible, and timely information to County residents about budget impacts resulting from federal and state government decisions.

Adopted this 15th day of June 2026.

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

(I-4) Finance – GO Bonds

Jim Howden, Finance Director advised that next steps in the General Obligation (GO) Bond process included introducing the Bond Orders authorizing the $340,000,000 School Bond and $60,000,000 Community College Bond, approving reimbursement resolutions for both projects, and providing required notice of the public hearing and financial disclosures.

UPON MOTION of Commissioner Jones, seconded by Vice Chair Patrick and unanimously carried, the Board approved the introduction of the Bond Order authorizing the $340,000,000 School Bond.

UPON MOTION of Vice Chait Patrick, seconded by Commissioner Jones and unanimously carried, the Board approved the introduction of the Bond Order authorizing the $60,000,000 Community College Bond.

UPON MOTION of Commissioner Jones, seconded by Vice Chair Patrick and unanimously carried, the Board approved the Reimbursement Resolution for both projects.

Resolution No. 2026-16

The Board of Commissioners for the County of Cabarrus, North Carolina met in a regular meeting in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina, at 6:00 p.m. on June 15, 2026.

Present: Chair Laura Blackwell Lindsey, presiding; Vice Chairman Ian Patrick, and Commissioners Jones, Pittman and Wortman

Absent: None

Also present: Kelly Sifford, Interim County manager; Doug Hall, County Attorney/General Counsel; Ariadne Olvera, Clerk to the Board; and Jim Howden, Finance Manager

* * * * *

Chair Laura Lindsey introduced the following order authorizing bonds the title of which was read and a copy of which had been previously distributed to each Commissioner:

ORDER AUTHORIZING $340,000,000 SCHOOL BONDS

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

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue School Bonds in an aggregate principal amount not exceeding $340,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

Thereupon, upon motion of Commissioner Jones, seconded by Vice Chair Ian Patrick, the order entitled "ORDER AUTHORIZING $340,000,000 SCHOOL BONDS" was adopted upon introduction by the following vote:

Ayes: Chair Lindsey, Vice Chair Patrick and Commissioners Jones, Pittman and Wortman.

Noes: None

Thereupon, Chair Laura Lindsey introduced the following order authorizing bonds the title of which was read and a copy of which had been previously distributed to each Commissioner:

ORDER AUTHORIZING $60,000,000 COMMUNITY COLLEGE BONDS

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

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue Community College Bonds in an aggregate principal amount not exceeding $60,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

Thereupon, upon motion of Vice Chair Patrick, seconded by Commissioner Jones, the order entitled "ORDER AUTHORIZING $60,000,000 COMMUNITY COLLEGE BONDS" was adopted upon introduction by the following vote:

Ayes: Chair Lindsey, Vice Chair Patrick and Commissioners Jones, Pittman and Wortman.

Noes: None

The Board thereupon designated the Finance Director to make and file with the Clerk to the Board, the sworn statement of debt of said County which is required by The Local Government Bond Act, as amended, to be filed after the bond orders have been introduced and before the public hearing thereon. The Board also designated the Finance Director to make and file with the Clerk to the Board the statement of disclosures which is required by The Local Government Bond Act, as amended, to be filed with the Clerk to the Board at the time the bond orders are introduced and further directed the Clerk to the Board to file a copy of such statement with the Local Government Commission and to post such statement on the County's website.

Thereupon, the Clerk to the Board presented the sworn statement of debt and the statement of disclosures previously delivered to the Clerk to the Board by the Finance Director as so required.

On motion duly made and carried, the Board of Commissioners for said County fixed 6:00 p.m. on July 21, 2026, in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina, as the hour, day and place for the public hearing upon the foregoing orders and directed the Clerk to the Board of Commissioners to publish said orders, as required by The Local Government Bond Act, as amended, and a notice of public hearing once in the Independent Tribune not later than the sixth day before said date.

Thereupon, Chair Lindsey introduced the following resolution the title of which was read and a copy of which had been previously distributed to each Commissioner:

RESOLUTION OF THE COUNTY OF CABARRUS, NORTH CAROLINA DECLARING ITS OFFICIAL INTENT TO REIMBURSE EXPENDITURES UNDER UNITED STATES DEPARTMENT OF TREASURY REGULATIONS

BE IT RESOLVED, by the Board of Commissioners (the "Board") for the County of Cabarrus, North Carolina (the "County") as follows:

Section 1. The Board hereby finds, determines and declares the following:

(a) Section 1.150-2 of the Treasury Regulations (the "Regulations") prescribes specific procedures which will be applicable to certain bonds or notes issued by or on behalf of the County including, without limitation, a requirement that the County declare its official intent to reimburse certain expenditures with proceeds of debt to be incurred by the County prior to, or within sixty (60) days of, payment of the expenditures to be reimbursed.

(b) On the date hereof, the Board has adopted on first reading bond orders authorizing, subject to the approval of the voters of the County, the issuance of not exceeding (i) $340,000,000 of bonds of the County for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities (the "School Project")

and (ii) $60,000,000 of bonds of the County for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College (the "Community College Project" and, together with the School Project, the "Projects").

(c) The County may advance its own funds in order to pay certain capital costs (the "Original Expenditures") relating to the acquisition, construction, expansion and renovation of the Projects to be financed by the bonds and reasonably expects to reimburse itself for the Original Expenditures from the proceeds of the debt to be incurred.

(d) $340,000,000 is the maximum principal amount of debt expected to be incurred for the purpose of paying the costs of the School Project and $60,000,000 is the

maximum principal amount of debt expected to be incurred for the purpose of paying the costs of the Community College Project.

(e) This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

(f) The funds heretofore advanced or to be advanced by the County to pay the Original Expenditures are or will be available only on a temporary basis, and do not consist of funds that were otherwise earmarked or intended to be used by the County to permanently finance the Original Expenditures.

(g) All Original Expenditures to be reimbursed by the County were paid no more than sixty (60) days prior to, or will be paid on or after the date of, this declaration of official intent, except with respect to certain amounts incurred before such 60-day period not exceeding 20% of the issue price of the proceeds of the debt to be hereinafter incurred which are expended for "preliminary expenditures" within the meaning of Section 1.150-2 of the Treasury Regulations (the "Preliminary Expenditures"). The County understands that, except for the Preliminary Expenditures, such reimbursement must occur not later than eighteen (18) months after the later of (a) the date the Original Expenditures were paid and (b) the date the School Project or the Community College Project, as applicable, is placed in service or abandoned, but in no event more than three (3) years after the Original Expenditures were paid.

Section 2. This resolution shall take effect upon its adoption.

Upon motion of Commissioner Jones, seconded by Vice Chair Patrick, the foregoing resolution entitled "RESOLUTION OF THE COUNTY OF CABARRUS, NORTH CAROLINA DECLARING ITS OFFICIAL INTENT TO REIMBURSE EXPENDITURES UNDER UNITED STATES DEPARTMENT OF TREASURY REGULATIONS" was adopted by the following vote:

Ayes: Chair Lindsey, Vice Chair Patrick and Commissioners Jones, Pittman and Wortman

Noes: None

* * * * *

I, Ariadne Olvera, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of the recorded minutes of said Board for said County at a regular meeting held on June 15, 2026, said record having been made in the minutes of said Board, and is a true copy of so much of said proceedings of said Board as relates in any way to the introduction and adoption on introduction of orders authorizing bonds of said County and the calling of a public hearing upon such orders, and the adoption of the reimbursement resolution set forth above.

I DO HEREBY FURTHER CERTIFY that proper notice of such meeting was given as required by North Carolina law.

WITNESS my hand and the official seal of said County this 15th day of June, 2026.

/s/ Ariadne Olvera
Ariadne Olvera Clerk to the Board

Mr. Howden announced that a public hearing on the General Obligation (GO) Bonds will be held at the July 21, 2026 regular meeting. He requested that the Clerk publish the public hearing notice and introduction of the bond orders. He also stated that he will file with the Commission a sworn statement of debt and a statement of disclosure, both of which will be signed and notarized.

(I-5) Fire Marshal - Fire District Changes Public Hearing 6:00 P.M.

The Board held a public hearing to receive comments regarding proposed changes to the fire districts. Following discussion and review, the Board considered an ordinance to amend the fire district boundaries.

The Public Hearing Notice was published on May 19. 2026 in *The Independent Tribune* in English and Spanish. The public hearing notice was also posted on the County's website (www.cabarruscounty.us) on June 1, 2026 in English and Spanish in

accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chair Lindsey opened the public hearing at 8:13 p.m.

Scott Robinson, a resident at 3004 Barr Road, Concord spoke regarding deannexation.

There was no one else who wished to address the Board; therefore, Vice Chair Lindsey closed the public hearing at 8:14 p.m.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Pittman and unanimously carried, the Board approved the ordinance changing the fire districts.

Ordinance No. 2026-07

AN ORDINANCE CHANGING THE BOUNDRAIRES OF THE RURAL FIRE PROTECTION DISTRICTS WITHIN CABARRUS COUNTY

WHEREAS, notwithstanding N.C.G.S. 69-25.11, the Cabarrus County Board of Commissioners may change the boundaries of fire districts in Cabarrus County by ordinance pursuant to section 19.1 of Chapter 558 of the 1987 Session Laws, as added by N.C. Sess. Laws 2006-1, and amended by N.C. Sess. Laws 2010-17; and

WHEREAS, Parcel Nos. 46928542120000 having an address of 3004 BARR RD KANNAPOLIS NC 28027 and 46927593330000 having an address of 3110 BARR RD KANNAPOLIS NC 28027, have need to be added to the Kannapolis Rural Fire District due to de-annexation of these parcels from the City of Kannapolis by way of Senate Bill 214 / SL 2026-2; and

WHEREAS, the Cabarrus County Board of Commissioners held a public hearing on this ordinance on June 15th, 2026, after public notice was given on June 1st, 2026; and

WHEREAS, a map showing the proposed changes to the rural fire protection districts within Cabarrus County were made available in the office of the Clerk to the Board of Commissioners; and

WHEREAS, no area in the proposed fire districts will be in more than one district; and

WHEREAS, no area in the proposed fire districts will be within the corporate limits of a municipality.
NOW, THEREFORE BE IT ORDAINED by the Cabarrus County Board of Commissioners as follows:

Section 1. Revision of Rural Fire Protection District Boundaries.

The boundaries of the Rural Fire Protection Districts within Cabarrus County, North Carolina are revised as indicated in the maps identified as "Revised Fire District Attachment", which is attached to this ordinance and identified as Attachment A.

Sec. 2. Effective date.

This ordinance shall become effective on July 1st, 2026.

ADOPTED this 15th day of June, 2026.

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

Attest:

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

(I-6) Discussion Regarding Cabarrus County Fire Squad 410

Commissioner Wortman stated that the Board had held several lengthy discussions regarding the continuation of Squad 410.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Pittman and unanimously carried, the Board approved discontinuing the operation of Squad 410

effective November 12, 2026, allowing current employees approximately five months of continued pay and benefits to secure other employment.

(I-7) County Manager - Adoption of the Fiscal Year 2027 Budget

Kelly Sifford, Interim County Manager, presented the recommended budget for Fiscal Year 2027.

Commissioner Jones **MOVED** to adopt the recommended budget for Fiscal Year 2027. Commissioner Wortman seconded the motion. The **MOTION** carried 4:1 with the following vote: AYES: Chair Lindsey, Vice Chair Patrick, Commissioner Jones and Commissioner Wortman; NAYS: Commissioner Pittman

Ordinance No. 2026-08

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, 2026, and ending June 30, 2027:

I. General Fund

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

Ad Valorem Tax Levy	286,640,815
Sales Tax/Other	50,156,000
Intergovernmental	30,584,723
Permits & Fees	9,498,270
Sales & Services	22,929,229
Investment Earnings	7,000,000
Miscellaneous	750,375
Other Financing Sources	6,013,409
TOTAL REVENUES	413,572,821

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

General Government	46,118,624
Public Safety	103,531,265
Economic and Physical Development	7,149,701
Human Services	67,993,453
Cultural and Recreational	12,009,471
Cabarrus County Schools	
Instructional Services	84,855,607
Charter Schools	9,104,186
Technology Support Services	7,063,506
Building and Grounds Maintenance	16,205,394
Other Schools (School Parks, Special Olympics)	159,375
Schools Information Technology Services (ITS)	36,324
Kannapolis City Schools	
Instructional Services	10,288,372
Charter Schools	1,107,266
Technology Support Services	833,868
Building Maintenance	1,260,567
Grounds Maintenance	141,600
Schools Information Technology Services (ITS)	8,832
Rowan-Cabarrus Community College	
Current Expense	5,124,158
Other Programs	
Contributions to Other Funds	40,581,252
TOTAL EXPENDITURES	413,572,821

II. Community Investment Fund (CIF)

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

Sales Tax	29,284,000
Intergovernmental - Grants- Other	404,000
Investments Earnings	3,876,182

Lottery Proceeds	3,000,000
Other Financing Sources	53,239,990
TOTAL REVENUES	89,804,172

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

Debt Service	
Public Schools	
Principal	28,338,940
Interest	14,501,410
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,376,370
Interest	407,140
Capital Outlay	100,000
Other Debt Service	39,655,312
Contribution to Capital Project Fund	3,605,000
Legal Fees	250,000
Bank Service Charges	450,000
TOTAL EXPENDITURES	89,804,172

III Cabarrus Arena and Events Center Fund

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

Sales & Services	692,300
Investment Earnings	90,000
Miscellaneous	8,000
Other Financing Sources	2,018,486
TOTAL REVENUES	2,808,786

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

Personnel Services	195,731
Operations	2,613,055
TOTAL EXPENDITURES	2,808,786

IV. Opioid Settlement Fund

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

Miscellaneous	1,100,000
Other Financing Sources	2,619,426
TOTAL REVENUES	3,719,426

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

Personnel Services	444,540
Operations	1,335,140
Contributions to Other Fund or Activities	1,939,746
TOTAL EXPENDITURES	3,719,426

V. Landfill Fund

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

Sales Tax/Other	75,000
Intergovernmental	59,000
Permits & Fees	210,000
Sales & Services	2,088,500
Other Financing Sources	752,783
TOTAL REVENUES	3,185,283

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

Personnel Services	1,077,943
Operations	2,107,340
TOTAL EXPENDITURES	3,185,283

VI. 911 Emergency Telephone Fund

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

Intergovernmental	465,793	
Investment Earnings	10,000	
TOTAL REVENUES	475,793	

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

Operations	475,793
TOTAL EXPENDITURES	475,793

VII. Social Services Fund

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

Sales & Services	500,000
TOTAL REVENUES	500,000

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

Operations	500,000
TOTAL EXPENDITURES	500,000

VIII. Intergovernmental Fund

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

Sales & Services	1,800,000
TOTAL REVENUES	1,800,000

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

Education	1,800,000
TOTAL EXPENDITURES	1,800,000

IX. Health and Dental Insurance Fund

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

Sales & Services	25,729,766
Investment Earnings	100,000
Miscellaneous	1,164,738
Fund Balance	115,412
TOTAL REVENUES	27,109,916

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

Operations	27,109,916
TOTAL EXPENDITURES	27,109,916

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	4,077,992
Investment Earnings	75,000
Fund Balance	3,234,008
TOTAL REVENUES	7,387,000

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

Operations	4,887,000
Contributions to Other Fund or Activities	2,500,000
TOTAL EXPENDITURES	7,387,000

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	10,570,152
TOTAL REVENUES	10,570,152

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

Allen Fire Tax District	1,107,451
Cold Water Fire Tax District	509,640
Concord Rural Fire Tax District	40,626
Flowes Store Fire Tax District	532,301
Georgeville Fire Tax District	478,857
Gold Hill Fire Tax District	73,543
Harrisburg Rural Fire Tax District	2,001,464
Jackson Park (City of Concord) Fire Tax District	314,142
Kannapolis Rural Fire Tax District	392,968
Midland Fire Tax District	1,540,198
Mt. Mitchell Fire Tax District	203,347
Mt. Pleasant Rural Fire Tax District	1,046,540
Northeast Fire Tax District	318,766
Odell Fire Tax District	1,562,656
Richfield-Misenheimer Fire Tax District	19,754
Rimer Fire Tax District	427,899
TOTAL EXPENDITURES	10,570,152
GRAND TOTAL --- ALL FUNDS - REVENUES	560,933,349
GRAND TOTAL --- ALL FUNDS - EXPENDITURES	560,933,349

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, 2026, and ending June 30, 2027, 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, 2026, of $50,002,251,000, at an estimated collection rate of 98.75% on Real, Personal and Public Service property. A 99.5% collection rate on vehicles. An estimated total valuation of Real, Personal and Public Service property is $46,409,395,000 and vehicle of $3,592,856,000.

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, 2026, and ending June 30, 2027:

Fire District	Based on Estimated Assessed Valuation of Taxable Property:	Tax Rate
Allen Fire Tax District	$1,019,518,000	$0.1100
Cold Water Fire Tax District	$645,114,000	$0.0800
Concord Rural Fire Tax District	$32,912,000	$0.1250
Flowes Store Fire Tax District	$449,199,000	$0.1200
Georgeville Fire Tax Disrict	$538,798,000	$0.0900
Gold Hill Fire Tax District	$82,749,000	$0.0900
Harrisburg Fire Tax District	$1,351,199,000	$0.1500
Jackson Park Fire (City of Concord) Tax District	$254,495,000	$0.1250
Kannapolis Rural Fire Tax District	$397,942,000	$0.1000
Midland Fire Tax District	$1,417,904,000	$0.1100
Mt. Mitchell Fire Tax District	$205,921,000	$0.1000
Mt. Pleasant Rural Fire Tax District	$847,830,000	$0.1250
Northeast Fire Tax District	$269,001,000	$0.1200
Odell Fire Tax District	$1,978,046,000	$0.0800
Richfield-Misenheimer Fire Tax District	$28,577,000	$0.0700
Rimer Fire Tax District	$433,315,000	$0.1000

Section 4 - Authorized Positions

The Board authorizes 1,547 total positions equaling 1,473.19 full-time equivalents. This includes the following new positions authorized in FY27:

Department	Position	# FTE	Title	Grade
Sheriff's Office	5.00	5.00	Deputy Sheriff	21
Detention Center	16.00	16.00	Detention Officer	20
Total	**21.00**	**21.00**		

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.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 2026-2027 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 15th day of June 2026.

/s/ Laura Lindsey
Chairman

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

(I-8) Board of Commissioners – County Manager Position

The Board provided remarks on the incoming county manager and on the process it took to get a new county manager

UPON MOTION of Vice Chair Patrick, seconded by Commissioner Pittman and unanimously carried the board appointed John K. Eller IV as pursuant to G.S. 153A-81 effective July 27th, 2026 and pursuant to the terms of the negotiated contract.

UPON MOTION of Vice Chair Patrick seconded by Commissioner Pittman and unanimously carried the Board formally approved the contract negotiated by Mr. Eller and the Board and authorized the Board Chair to sign the contract.

Chair Lindsey introduced John Eller, who provided brief remarks.

(J) CLOSED SESSION

UPON MOTION of Commissioner Jones, seconded by Commissioner Pittman, and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation, economic development and real estate as authorized by NCGS 143-318.11 (a)(3), (4) and (5).

UPON MOTION of Commissioner Jones, seconded by Commissioner Wortman and unanimously carried, the Board came out of closed session.

(K) RETURN TO OPEN SESSION

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

(L) ADJOURN

UPON MOTION of Commissioner Wortman seconded by Commissioner Pittman and unanimously carried, the meeting adjourned at 9:35 p.m.

Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY SEAL 1792 NORTH CAROLINA