

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:30 p.m. on Monday, May 16, 2022.

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

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

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

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Rodney Harris, Deputy County Manager; and Lauren Linker, Clerk to the Board.

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

Chairman Morris led the Pledge of Allegiance.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Commissioner Shue, seconded by Commissioner Honeycutt and unanimously carried, the Board approved the minutes of February 26, 2022 (Board Retreat), March 7, 2022 (Work Session), and March 21, 2022 (Regular Meeting) as presented.

(B) APPROVAL OF THE AGENDA

Chairman Morris reviewed the following changes to the agenda.

Additions:

New Business

G-2 BOC - Resolution Amending the Board of Commissioners' 2022 Meeting Schedule

G-3 Legal - Duke Energy Easement at Rob Wallace Park

Closed Session

K-1 Closed Session - Pending Litigation

Supplemental Information:

New Business

G-1 Economic Development Investment - Westwinds Center, LLC and NASCAR Media Group, LLC - Public Hearing 6:30 p.m.

- Project Overview
- Grant Analysis

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

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) BOC - Jay M. Robinson High School Men's Basketball Proclamation

Chairman Morris read the proclamation aloud.

UPON MOTION of Commissioner Honeycutt, seconded by Commissioner Strang and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2022-07

Proclamation
Jay M. Robinson Men's Basketball
State Championship

WHEREAS, it has been brought to the attention of the Cabarrus County Commissioners that the Jay M. Robinson Men's Basketball team has exhibited astounding athletic abilities which has earned them a North Carolina 2A State Championship title; and,

WHEREAS, the team was made of thirteen outstanding players: Simarion Hughes, Zi'kei Wheeler, Jaylen Jackson, Brain Rowe, Jamari Brooks, Jak Kilzi, Pierce Carter, Camden Camp, Londen Roseman, Terrell, Parker, Jermaine Gray, Andrew Jordan, Daevin Hobbs, and two dedicated coaches: Head Coach, Lavar Batts Sr. and Assistant Coach, Andrew Jackson; and

WHEREAS, the team won multiple tournaments throughout the season along with their conference games which lead them to be the Yadkin Valley 1A/2A Conference Champions, the 2A Western Regional Champions and the 2A North Carolina State Champions; and,

WHEREAS, the team's overall year end record was 28-3, their conference season was a perfect 12-0; and,

WHEREAS, the following team members received individual awards as participants in the North Carolina 2A State Championship game: Daevin Hobbs, 2A Game Most Valuable Player; Jermaine Gray, 2A Most Outstanding Player; Jak Kilzi, 2A Sportsmanship Award; and

NOW, THEREFORE, BE IT PROCLAIMED, that the Cabarrus County Board of Commissioners do hereby extend Congratulations and Best Wishes on behalf of the citizens of Cabarrus County to the,

Jay M. Robinson 2022 NC State Men's Basketball 2A Championship Team.

Adopted this 16th day of May, 2022.

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

(C-2) Cooperative Extension - Recognition of 2021-2022 Youth Commission and Graduating Seniors

Tracy LeCompte, Cooperative Extensions Director, announced the 2021-2022 Youth Commission graduating seniors are being recognized for their service on the Cabarrus County Youth Commission.

Youth Commission President Tisha Abdul thanked the Board and Youth Commission members for another successful year. She extended special thanks to Youth Commission liaison, Commissioner Strang. Ms. Abdul then presented a number of the Commission's achievements over the past two years. She also advised the Youth Commission is accepting applications for the upcoming school year.

Graduating Youth Commission members, Tisha Abdul, Nisha Jakkinpali and Lainey Lancaster, shared their future plans beyond graduation.

Chairman Morris congratulated the youth commissioners.

(C-3) Planning and Development - Cabarrus Soil and Water Conservation District Contest Recognitions

Tammi Remsburg, Resource Conservation Coordinator, reported every year the Cabarrus Soil and Water Conservation District (CSWCD) holds contests in the areas of Bookmarks, Posters, Slide Shows, Essays, Public Speaking and Envirothon for grades K-12. This year's theme was Soil and Water, Yours for Life. Ms. Remsburg recognized county and regional winners. Participants present were Adrienne Valladares, Yoshitha Kanuparthi, Beryl Mais, Christopher Mozqueda Hernandez, Gaige Loftis, Daleshka Jara Aliaga, Bhuvika Maladi, Molly McGinn, Addison Davis, Elijah Williams, Olivia Puckett, Sun Lee, Miles Spellman, and Ashley Jara Aliaga.

(C-4) Active Living and Parks - 40th Anniversary of Frank Liske Park Proclamation

Londa Strong, Active Living and Parks Director, presented a video celebrating the 40th anniversary of Frank Liske Park and the reading of the proclamation.

Steve Little, retired Parks Director, presented an overview on the history of Frank Liske Park.

Perry Gabriel, Frank Liske Park Manager, presented a plaque to Mr. Little for his service and dedication in the development of the park and commemorating the 40th anniversary of the park.

Ms. Strong recognized Bub Cowan and Randy Daniels, Retired Frank Liske Park Manager, who were unable to attend, for their service and dedication in the development of the park.

Mementos of the 40th anniversary of the park were presented to the Board.

Mike Downs, County Manager, expressed appreciation to Ms. Strong and Mr. Gabriel.

Chairman Morris expressed appreciation to everyone involved in the development of the park.

UPON MOTION of Commissioner Honeycutt, seconded by Commissioner Strang and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2022-08

Proclamation for 40th Anniversary of
Frank Liske Park

Whereas, Cabarrus County Active Living and Parks Department is Celebrating the 40th Anniversary of Frank Liske Park; and

Whereas, June 4, 1982, Frank Liske Park was dedicated and opened to the people of Cabarrus County and surrounding region and was the first Cabarrus County operated Park; and

Whereas, The Board of Commissioners and Management have supported the continuous operation of the Park and the many additions and improvements; and

Whereas, the Park promotes health and wellness, improving the physical and mental health of park patrons, and

Whereas, the Park is a regional leader in providing healthy concessions and nutritional education; and

Whereas, the natural areas of the Park ensures ecological preservation and provides a natural place for patrons to connect with nature and use their creative skills; and

Whereas, Generations of residents have utilized the Park for weddings, showers, birthday parties, and other family events; and

Whereas, the athletic fields host numerous practices, games and tournaments and the trails provide an opportunity for walkers and joggers; and

Whereas, Frank Liske Park has brought many hours of enjoyment and added to the Quality of Life of Cabarrus County for over 750,000 residents each year;

NOW, THEREFORE, BE IT RESOLVED that we, the Board of Commissioners of Cabarrus County do hereby proclaim the month of June 2022 a Celebration of the 40th Anniversary of Frank Liske Park for all Cabarrus County residents to enjoy. Activities throughout the month of June will help celebrate this anniversary.

Adopted this 16th day of May, 2022.

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

(C-5) DHS - Foster Care Appreciation Month Proclamation

Melissa Mayeu, Permanency Planning Social Worker Supervisor, reported there are 178 children in foster care in Cabarrus County. She stated there are 37 foster families dedicated to providing care for children. Ms. Mayeu advised 10 of our amazing foster parents are here to share in reading the proclamation.

The following Cabarrus County foster parents shared in reading the proclamation aloud: Scott Wilson, Heather Falkowski, Sonja Allison, Megan Henderson, Catherine McCormack, Nancy Satre Richardson, Julie Stephenson, Deborah Logan, Morgan White, and CJ White.

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

Following the motion, Chairman Morris expressed appreciation to the foster parents for what they do for the children, Cabarrus County, and being here and delivering the proclamation in such a meaningful way.

Proclamation No. 2022-09

PROCLAMATION
FOSTER CARE APPRECIATION MONTH
MAY 2022

WHEREAS, Cabarrus County joins the nation in recognizing the month of May as National Foster Family Appreciation Month honoring foster parents who are true champions for the children in their care and who help to ensure their brightest possible futures; and

WHEREAS, children are key to our community's future success, prosperity and quality of life; and

WHEREAS, children have a right to thrive, learn, grow in a safe and loving environment; and

WHEREAS, foster parents, including kinship caregivers, provide the love, safety and stability that children need in order to overcome past traumatic experiences; and

WHEREAS, Cabarrus County foster parents and other caregivers are caring for and nurturing more than 145 children and youth currently in foster care today; and

WHEREAS, Cabarrus County foster parents are helping birth families heal and thrive so children can be safely reunified and reach their full potential; and

WHEREAS, Cabarrus County foster parents help children transition from foster care to permanent homes through adoption or guardianship when they can't be reunified with their parents; and

WHEREAS, our community must come together to recognize the important role foster parents and kinship providers play in caring for abused and neglected children, supporting family reunification and building strong communities; and

WHEREAS, there is always a need for more foster parents in order to ensure children and youth with complex needs have a safe, stable home in their community and siblings can live together; and

WHEREAS, through partnerships with families, child welfare staff, public and private agencies, there is a collaborative effort to ensure that children are supported and cared for;

NOW, THEREFORE, BE IT RESOLVED that we, the Board of Commissioners of Cabarrus County do hereby proclaim May 2022 as FOSTER CARE APPRECIATION MONTH in Cabarrus County, and urge all citizens to engage in activities that strengthen families and communities to provide the optimal environment for children to learn, grow and thrive.

Adopted this 16th day of May, 2022.

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

(C-6) DHS - World Elder Abuse Awareness Day Proclamation

Anthony Hodges, Program Administrator, Adult and Aging Services, stated each year, World and Elder Abuse Awareness Day is recognized on June 15th. He advised, unofficially, World and Elder Abuse Awareness Month runs from Mother's Day through Father's Day. Mr. Hodges then read the proclamation aloud.

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

Proclamation No. 2022-10

WORLD ELDER ABUSE AWARENESS DAY
Building Strong Support for Elders

WHEREAS: Older adults deserve to be treated with respect and dignity to enable them to serve as leaders, mentors, volunteers and vital participating members of our communities; and

WHEREAS: In 2006, the International Network for the Prevention of Elder Abuse, in support of the United Nations International Plan of Action, proclaimed a day to recognize the significance of elder abuse as a public health and human rights issue; and

WHEREAS: June 15, 2022 marks the 16th Annual World Elder Abuse Awareness Day. Its recognition will promote a better understanding of abuse and neglect of older adults; and

WHEREAS: The National Center on Elder Abuse (NCEA) and the Cabarrus County Government recognize the importance of taking action to raise awareness, prevent and address elder abuse; and

WHEREAS: As our population lives longer, we are presented with an opportunity to think about our collective needs and future as a nation; and

WHEREAS: Ageism and social isolation are major causes of elder abuse in the United States; and

WHEREAS: Recognizing that it is up to all of us, to ensure that proper social structures exist so people can retain community and societal connections, reducing the likelihood of abuse; and

WHEREAS: Preventing abuse of older adults through maintaining and improving social supports like senior centers, human services and transportation will allow everyone to continue to live as independently as possible and contribute to the life and vibrancy of our communities; and

WHEREAS: Where there is justice there can be no abuse; therefore, NCEA urges all people to restore justice by honoring older adults.

WHEREAS: Join us in our engaging and empowering movement and putting an end to abuse.

NOW, THEREFORE BE IT RESOLVED; The Cabarrus County Board of Commissioners, hereby proclaim June 15, 2022 as World Elder Abuse Awareness Day in Cabarrus County, and encourage all of our communities to recognize and celebrate older adults and their ongoing contributions to the success and vitality of our country.

Adopted this 16th day of May 2022.

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

(C-7) EMS - Cabarrus County Emergency Services Week

Jimmy Lentz, Emergency Medical Services Director, read the proclamation aloud.

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

Proclamation No. 2022-11

CABARRUS COUNTY
North Carolina
P R O C L A M A T I O N

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services teams consist of emergency physicians, emergency nurses, emergency medical technicians, paramedics, firefighters, educators, administrators, and others; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education enhance their lifesaving skills; and

WHEREAS, Americans benefit daily from the knowledge and skills of these highly trained individuals; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical service providers by designating Emergency Medical Services Week; and

NOW, THEREFORE, BE IT RESOLVED that we, the Cabarrus County Board of Commissioners, in recognition of this event do hereby proclaim the week of May 15 - 21, 2022, as

CABARRUS COUNTY EMERGENCY MEDICAL SERVICES WEEK

Adopted this 16th day of May 2022.

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

ATTEST:

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

(C-8) EMS - Recognition of EMS Personnel in Paramedic Competition

Justin Brines, Emergency Medical Services (EMS) Deputy Chief, reported Cabarrus EMS had two teams to compete in a regional paramedic competition. Mr. Brines recognized Lieutenant Kaleb Frady and Lieutenant Nicole Shapiro who competed in Surry County and won against 5 other teams. Paramedic James Hoover, and Senior Paramedic Nicole Jernigan competed in Catawba County and won 2nd place against 5 other teams. Lieutenants Frady and Shapiro advanced to the state finals which were held on May 1, 2022, in Greensboro at the North Carolina EMS Expo. Christopher Love, EMS Shift Supervisor was also in attendance.

Chairman Morris expressed appreciation to the paramedics and what they do for the citizens of Cabarrus County.

(C-9) Veterans Services - Memorial Day 2022 Proclamation

Tony Miller, Veterans Services Director, read the proclamation aloud.

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

Proclamation No. 2022-12

MEMORIAL DAY PROCLAMATION

WHEREAS, our ancestors shaped the structure of our political system, laid the groundwork for higher discoveries in science and medical research, started long-lasting traditions that enrich our heritage, and fought in wars so that future generations would have freedom; and

WHEREAS, it is important to cherish the memories of our friends and family members who have died, and to remember their contributions towards making our lives better; and

WHEREAS, the veterans who fought and died for our country helped preserve the freedoms and rights guaranteed to all people under the U.S. Constitution; and

WHEREAS, on Memorial Day, Americans remember the enormous debt of gratitude we owe to our veterans who have lost their lives in the defense of freedom and pursuit of peace and we reflect on the past and renew our patriotism so that we may continue to live in freedom and seek peace so that our veterans will not have died in vain.

NOW, THEREFORE, BE IT PROCLAIMED that the Cabarrus County Board of Commissioners do hereby recognize May 30, 2022 as

MEMORIAL DAY 2022

in Cabarrus County and urges all residents in the county to take time on this special day of remembrance to honor those who have sacrificed and died to improve our quality of life, and to strengthen our nation.

ADOPTED this 16th day of May, 2022.

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

ATTEST:

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

(D) INFORMAL COMMENTS

Chairman Morris opened the meeting for Informal Public Comments at 7:17 p.m. He reviewed the Public Participation Policy and stated the Clerk has copies of the Policy available for the public. He then stated each speaker would be limited to three minutes.

Jerry Anderson, resident of 133 Kennedy Avenue in Kannapolis, commented on the Department of Human Services.

Jeeter Anderson, resident of 133 Kennedy Avenue in Kannapolis, commented on the Department of Human Services.

Debbie Bost, resident of Mount Pleasant, commented on the agricultural portion of the county fair.

Marvin Bost, resident of Mount Pleasant, commented on concerns with the county fair.

Susan Furr, resident of 21189 Biles Road in Albemarle, commented on concerns with showing animals at the county fair.

Roland Jordan, resident of 134 Lore Street in Concord, commented on senior citizens and the detention center.

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

(E) OLD BUSINESS

None.

(F) CONSENT

(F-1) Appointments (Removals) - Adult Care Home Community Advisory Committee

Jack Boyer has resigned from his position on the Adult Care Home Community Advisory Committee. Mr. Boyer has served on this Committee since August 2009.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board removed Jack Boyer from the Adult Care Home Community Advisory Committee roster and thanked him for his many years of service.

(F-2) Cooperative Extension - Pollinator Garden at Cooperative Extension

The Cabarrus County Cooperative Extension Horticulture Agent would like to partner with the Extension Master Gardener volunteers to install a pollinator garden in the grassy area corner on Cabarrus Avenue on the northeast corner of the building. The pollinator garden will feature native plants and be used as an educational garden to inform community members on the benefits of native pollinators and instruct on the care and maintenance of such a garden.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the installation of the pollinator garden at the Cabarrus County Center of NC Cooperative Extension according to the Memorandum of Understanding between Cabarrus County, the NC Cooperative

Extension Horticulture Extension Agent, and the Cabarrus County Master Gardener Volunteers.

(F-3) County Manager - Juvenile Crime Prevention Council (JCPC) FY 2022-23 Allocation of Funding

The County receives Juvenile Crime Prevention Council (JCPC) funding from the Department of Public Safety (DPS) annually and passes the majority of funds to JCPC-approved sub-recipients. The total amount of funds to be received from DPS for FY 2022-23 is \$459,927. The funding plan, which includes \$15,500 for administrative expenses and \$444,427 for awarded youth programs, along with the JCPC Admin Program Certification, is presented to the Board for approval.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the FY 2022-23 JCPC Certification and County Funding Plan.

(F-4) County Manager - One-Time Purchases

Every March, the county receives a hold-harmless payment from the State if Medicaid claims are less than the revenue generated from the local sales and use tax previously exchanged for the State to assume responsibility for the non-administrative costs of Medicaid. The March payment exceeded budget by \$4.4 million. The County Manager recommends allocating just under \$2.4 million for one-time purchases to address needs for the elections, information technology, and public safety.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the budget amendment for one-time purchases.

Date: 5/16/2022	Amount: 2,815,930.00						
Dept. Head: Rodney Harris (prepared by Wendi Heglar)	Department: CMO						
<input type="checkbox"/> Internal Transfer Within Department <input type="checkbox"/> Transfer Between Departments/Funds <input checked="" type="checkbox"/> Supplemental Request							
To budget one time expenditures with funds received over budget for Medicaid hold harmless.							
Fund	Indicator	Department/Object/Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	1910-6445	MEDICAID HOLD HARMLESS	4,000,000	2,396,850	-	6,396,850
001	9	1510 9860	Equipment & Furniture	-	65,770	-	65,770
001	9	1810 9860	Equipment & Furniture	-	385,900	-	385,900
001	9	1955 9863	Motor Vehicles	703,940	454,000	-	1,157,940
001	9	2710 9860	Equipment & Furniture	-	90,000	-	90,000
380	9	9820 EMSHQ	Construction - Technology	20,520,017	419,080	-	20,939,097
001	9	2110 9860	Equipment & Furniture	34,005	405,000	-	439,005
001	9	2110 9863	Motor Vehicles	1,714,915	577,100	-	2,292,015
380	6	2730 6902 EMSHQ	Contribution from General Fund	2,500,000	419,080	-	2,919,080
001	9	1960 9708	Contribution to Capital Project Fund	10,590,316	419,080	-	11,009,396

(F-5) DHS - Transportation Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and Coronavirus Aid, Relief, and Economic Security (CARES) Act 5310 Funds

The Federal Transit Administration has released Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and Coronavirus Aid, Relief, and Economic Security (CARES) Act 5310 funds to the City of Concord NC. The City of Concord NC has awarded \$35,018 to Cabarrus County. These funds will be reimbursed to Cabarrus County for expenses incurred on or after January 20, 2022. Cabarrus County will use these funds to cover fuel costs.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board accepted the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and Coronavirus Aid, Relief, and Economic Security (CARES) Act 5310 grant funds and approved the budget amendment.

Date: 5/16/2022	Amount: 35,018.00
Dept. Head: Karen Calhoun	Department: CCTS
<input type="checkbox"/> Internal Transfer Within Department <input type="checkbox"/> Transfer Between Departments/Funds <input checked="" type="checkbox"/> Supplemental Request	
CCTS is the subrecipient of the Coronavirus Reponse and Relief Supplemental Appropriation Act (CRRSA) 5310 grant through the City of Concord. The grant amount is \$35,018 to be used for operational expenses. The fund is 100% federal. No county match is required.	

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	5240-9346	Fuel	197,121.00	35,018.00		232,139.00
001	6	5240-6384-CARES	Cares Act Relief Payment	-	35,018.00		35,018.00

(F-6) Finance - Cabarrus County School Agency and Lease Agreement for R. Brown McAllister Elementary School and updated Lease Agreement for Roberta Road Middle School

The Cabarrus County Schools (CCS) Agency Agreement and Lease Agreement, among other items, allows the County to appoint the Cabarrus Board of Education as its agent in connection with the construction and equipping Roberta Road Middle School and R. Brown McAllister Elementary School.

The Cabarrus Board of Education shall cause the Roberta Road Middle School and R. Brown McAllister Elementary School to be completed in accordance with the respective construction documents and any applicable requirements of governmental authorities and law. The County and the Board of Education agree that all amounts received as refunds of State sales tax, with respect to expenditures made in connection with the project, will be deposited as funds available for the acquisition and construction of the project or used to pay debt service on the installment financing issued to fund this project.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the Cabarrus County School Agency Agreement and Lease Agreement for R. Brown McAllister Elementary School and updated Lease Agreement for Roberta Road Middle School, subject to review and revision by the County Attorney.

(F-7) Finance - Government Accounting Standards Board (GASB) 87 Statement - Leases

In June 2017, the Government Accounting Standards Board (GASB) issued Statement No. 87, Leases. GASB 87 establishes a single model for lease accounting based on the principal that leases are financings of the "right to use" an asset. There is no longer an operating vs. capital classification. Lessees will recognize a lease liability and an intangible right to use asset and lessors will recognize a lease receivable and a deferred inflow of resources.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in a contract for a period of time in an exchange or exchange-like transaction.

Leased assets are defined as non-financial assets, such as land, buildings, equipment and vehicles. Certain non-financial asset-based lease agreements are out of scope, such as intangible assets and inventory.

Beginning July 2021, Fiscal Year 2022, Cabarrus County will record all leases within the scope of GASB 87 that exceed an established capitalization threshold. The capitalization threshold is defined as \$100,000 in total lease payments over the lease term.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board adopted the lease threshold and authorized the Finance Director to prepare the necessary budget amendment.

Date: June 30, 2022	Amount: 7,250,000.00
Dept. Head: Suzanne Burgess	Department: Finance

Internal Transfer Within Department

Transfer Between Departments/Funds

Supplemental Request

To budget for GASB 87 implementation for lease principal and interest payments.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASE - G87	-	6,000,000.00	-	6,000,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	6,000,000.00	-	6,000,000.00
100	6	0000-6901	FUND BALANCE APPROPRIATED	6,801,375.00	1,250,000.00	-	8,051,375.00
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	1,200,000.00	-	1,200,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	50,000.00	-	50,000.00

(F-8) Finance - Health Insurance Fund Balance Amendment

The Finance Department annually reviews revenue and expenditures for the Health Insurance Fund based on actual activity and anticipated activity for the remainder of the fiscal year. Based on this analysis, a budget amendment is needed. This budget amendment appropriates funds balance, transfers funds from the General Fund using a portion of Medicaid Hold Harmless Funds and adjusts revenues and expenditures as needed.

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

Date: May 16, 2022	Amount: 5,218,350.00						
Dept. Head: Suzanne Burgess for Wendi Heglar	Department: Health and Dental Insurance - Internal Service Fund						
Internal Transfer Within Department	Transfer Between Departments/Funds	X Supplemental Request					
This budget amendment is to increase the budget for expenditures in the Health Insurance Fund based on anticipated medical claims and other expenditures. Medical claims average \$1.2 million per month for the first nine of the fiscal year. The budget for claims is being increased based on higher than average claims for the last three months of the fiscal year. This budget amendment appropriates fund balance. To ensure the Health Insurance and Dental Fund does not show a negative fund balance at the end of fiscal year 2022, a contribution from the general fund using a portion of Medicaid Hold Harmless Funds received is also budgeted.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	1910-6445	MEDICAID HOLD HARMLESS	2,000,000.00	2,000,000.00	-	4,000,000.00
001	9	1960-9734	CONTRIBUTION TO INTERNAL SERVICE FUND	-	2,000,000.00	-	2,000,000.00
610	6	1917-6902	CONTRIBUTION FROM GENERAL FUND	-	2,000,000.00	-	2,000,000.00
610	6	1917-6901	FUND BALANCE APPROPRIATED	1,124,800.00	1,218,350.00	-	2,343,150.00
610	9	1917-9360	MEDICAL SUPPLIES	155,450.00	30,000.00	-	185,450.00
610	9	1917-9401	BUILDING RENT	34,798.00	50.00	-	34,848.00
610	9	1917-9445	PURCHASED SERVICES	32,270.00	5,000.00	-	37,270.00
610	9	1917-9485	ADMIN FEES	1,385,184.00	25,000.00	-	1,410,184.00
610	9	1917-9570	SERVICE CONTRACTS	415,076.00	-	5,500.00	409,576.00
610	9	1917-9645	CLAIMS	12,323,554.00	3,160,600.00	-	15,484,154.00
610	9	1917-9647	WELLNESS PROGRAM	117,150.00	3,200.00	-	120,350.00

(F-9) Finance - Opioid Settlement New Special Revenue Fund and Budget Amendment

This budget amendment is to establish a budget related to the Settlement of the Opioid Litigation. Per the Memorandum of Agreement (MOA) between the State of North Carolina and Local Governments, every Local Government shall create a Special Revenue Fund that is designated for the receipt and expenditure of the Opioid Settlement Funds. At this time, the County has not indicated a spending strategy and the funds will be budgeted in an unallocated account. The County will receive funds directly as early as spring 2022.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the new special revenue fund and adopted the budget amendment and project ordinance.

Date: May 16, 2022	Amount: 1,321,587.00						
Dept. Head: WENDI HEGLAR	Department: OPIOID SETTLEMENT - SPECIAL REVENUE FUND						
Internal Transfer Within Department	Transfer Between Departments/Funds	X Supplemental Request					
This budget amendment is to establish a budget related to the Settlement of the Opioid Litigation. Per the Memorandum Of Agreement (MOA) between the State of NC and Local Governments, every Local Government shall create a Special Revenue Fund that is designated for the receipt and expenditure of the Opioid Settlement Funds. At this time the County has not indicated a spending strategy and the funds will be budgeted in an unallocated account. The County will receive funds directly as early as spring 2022.							
FUND	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
441	6	5910-6838-OPIOID	CLAIM SETTLEMENT - OPIOID SETTLEMENT FUNDS	-	1,321,587.00	-	1,321,587.00
441	9	5910-9397	MISCELLANEOUS-UNALLOCATED	-	1,321,587.00	-	1,321,587.00

Ordinance No. 2022-17

**CABARRUS COUNTY OPIOID SETTLEMENT
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 Opioid Settlement.

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:

Settlement Revenue Funds:	
Claim Settlement - Opioid Settle Funds	\$1,321,587
TOTAL EXPENDITURES	\$1,321,587

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

Settlement Expenditure Funds:	
Miscellaneous - Unallocated	\$1,321,587
TOTAL REVENUES	\$1,321,587

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 16th day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(F-10) Finance - Rowan Cabarrus Community College Transfer Request for a Paramedicine Lab from Excess Welding Lab Budget

Rowan Cabarrus Community College is requesting \$155,000 for a Paramedicine Lab from the excess Welding Lab budget. A letter from Dr. Carol Spalding,

President of Rowan Cabarrus Community College, with the detailed request was provided in the agenda.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the transfer request for a Paramedicine Lab from excess Welding Lab budget.

(F-11) Finance - Update of Capital Project Fund Budgets, Related Project Ordinances and Close Completed Capital Project Funds

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

Based on the Finance Department's evaluation:

Budget amendments and project ordinance updates are included with this agenda for the Small Projects Fund (Fund 460), the Sheriff's Fund (Fund 461) and the County Capital Projects Fund (Fund 380), School Capital Project Fund (Fund 390). The County Capital Project Fund also budgets the \$7.5m from State Allocations for the Courthouse, \$700,000 for Frank Liske Barn and \$1.6m from American Rescue Plan Fund. The School Capital Project Fund includes a transfer from a closed fund for \$188,750 originally allocated for Kannapolis City Schools.

Completed fund closures, associated budget amendments and project ordinance updates are included with this agenda for the Construction and Renovation Fund (Fund 343), School Construction Fund (Fund 364), LOBS 2017 Fund (Fund 369), LOBS 2018 Fund (Fund 370), and the Cannon Memorial Library Fund (Fund 534). The Construction and Renovation Fund has on going revenue and expenditures that will be transferred to the General Fund and 911 Special Revenue Fund. It also transfers the continuing projects for the Public Safety Training Facility and Rob Wallace Park to the County Capital Project to continue these projects.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the multi-year budget amendments, revised project ordinances, and close completed funds.

Ordinance No. 2022-18

**CABARRUS COUNTY SHERIFF'S DEPARTMENT
SPECIAL REVENUE PROJECT ORDINANCE**

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

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

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

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

Federal Forfeiture Funds:

Federal Forfeiture Sharing Justice Funds	\$ 199,952
Federal Forfeiture Sharing Treasury Funds	223,131
Contribution to General Fund-Fed Forf	107,687

NC Substance Control:

NC Substance Control Expenses	731,984
-------------------------------	---------

Firing Range:

Firing Range Maintenance/Repair	35,592
---------------------------------	--------

TOTAL EXPENDITURES

\$1,298,346

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

Federal Forfeiture Funds:	
Federal Forfeiture Sharing Justice Funds	\$ 114,390
Federal Forfeiture Sharing Treasury Funds	280,102
Contribution from General Fund-Fed Forf	114,935
Interest on Investments-Federal Forfeiture	21,343
NC Substance Control:	
NC Substance Control Funds	502,497
Interest on Investments-NC Substance Control	59,284
Contribution from General Fund	170,203
Firing Range:	
Firing Range Funds	34,832
Interest on Investments	760
TOTAL REVENUES	\$1,298,346

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:

- The Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- The Manager may transfer amounts up to \$100,000 between functions of the same ordinance.
- 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.
- 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.
- 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 16th day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Date: 5/16/2022 Amount: 2,762,170.00

Dept. Head: Wendi Heglar Department: Finance - County Capital Projects

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This Budget Amendment closes out the projects in Fund 370 LOBS 2018 and Fund 369 LOBS 2017 and transfers the remaining available budget to the Community Investment Fund							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
370	6	0000-6701	Interest on Investments	236,160	99	-	236,259

370	9	7505-9825	Contra Sales Tax	-	-	171,129	(171,129)
370	9	7399-9830	Other Improvements	3,597,029	-	1,093	3,595,936
370	9	7345-9606	Engineers	361,250	-	4,059	357,191
370	9	7345-9726	Cabarrus County Startup	300,000.00	-	1,390.00	298,610.00
370	9	7345-9801	Land Acquisition	1,221,460.00	-	259.00	1,221,201.00
370	9	7345-9803	Utility Extensions	249,635.00	-	8,845.00	240,790.00
370	9	7345-9820	Construction	30,155,928.00	-	1,758.00	30,154,170.00
370	9	7345-9820-0599	Construction Owner costs	163,000.00	-	704.00	162,296.00
370	9	7345-9825	Contra Sales Tax	(505,124.00)	-	781.00	(505,905.00)
370	9	7345-9860	Equipment & Furniture	900,000.00	-	4,011.00	895,989.00
370	9	7345-9862	Technology	510,000.00	-	45,962.00	464,038.00
370	9	7345-9864	Technology Infrastructure	350,000.00	-	12,524.00	337,476.00
370	9	0000-970118	Cont to Community Investment Fund	-	252,614.00	-	252,614.00
369	6	0000-6701	Interest on Investments	11,530,418	1,124	-	11,531,542
369	6	7344 6439	NC DOT	-	1,538,966.00	-	1,538,966
369	9	7344 9485	Admin Fees	74,097.00	-	31,124.00	42,973
369	9	7344 9606	Engineers	478,509.00	-	62,148.00	416,361
369	9	7344 9607	Architects	3,016,000.00	-	15,000.00	3,001,000
369	9	7334 9802	Road Construction	1,421,276.00	-	1,386.00	1,419,890
369	9	7334 9820	Construction	61,951,513.00	6,706.00	-	61,958,219
369	9	7334 9802 0599	Construction	107,525.00	-	7,998.00	99,527
369	9	7334 9825	Contra Sales Tax	(64,973.00)	(828,866.00)	-	(893,839)
369	9	7344 9860	Equipment and Furniture	1,950,000.00	-	150.00	1,949,850
369	9	7344 9862	Technology	581,000.00	-	431.00	580,569
369	9	7344 9864	Technology Infrastructure	790,000.00	-	15,657.00	774,343
369	9	0000-970118	Cont to Community Investment Fund	-	2,509,556.00	-	2,509,556
							-
100	6	9120-6910-2018	Contribution from Capital Project Fund	-	2,762,170.00	-	2,762,170.00
100	9	0000-9830-AVAIL	Other Improvements	16,931,622.00	2,762,170.00	-	19,693,792.00

Ordinance No. 2022-19

**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	\$ 34,130
Interest on Investments	61,484
Contribution from General Fund	150,000
Contribution from Capital Reserve	<hr/> \$ 245,614

Register of Deeds Department:	\$2,179,413
Register of Deeds Fees	68,805
Interest on Investments	77,505
Contribution from General Fund	<hr/> \$2,325,723

Community Development	\$54,902
Contribution from General Fund	24,321
Duke Power Rebate	<hr/> \$79,223

Soil and Water Department:	
Deferred Tax Collections	\$443,823
Interest on Investments	1,693
Contributions and Private Donations	2,898
Contribution from General fund	86,145
EEP Contract	3,225
ADFP Grant	54,000
Drill Program Fees	17,873
Suther Farm Project	806,396
Hill Farm Project	99,000
Stewardship Fund	52,250
	<hr/>
	\$1,567,303
Educational Farming	
Educational Farming (Lomax)	\$ 267,000
Local Agricultural Preservation Projects:	
Contribution from General Fund	\$13,801
Deferred Farm Tax Collections	3,916,767
Deferred Farm Tax Interest	635,994
Lease	7,500
Interest on Investments	128,342
	<hr/>
	\$4,702,404
TOTAL REVENUES	\$9,187,267

D. The following appropriations are made as listed:

Board of Elections Department:	
Board of Elections Equipment and Furniture	\$ 245,614
Register of Deeds Department:	
Register of Deeds Automation & Preservation	\$ 2,325,723
Community Development	
Duke Rebate Projects	\$79,223
Soil and Water Department:	
Other Improvement Projects	\$556,234
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	17,873
Suther Farm Project	780,000
Hill Farm Project	99,000
Stewardship	56,971
	<hr/>
	\$1,567,303
Educational Farming	
Educational Farming (Lomax)	\$ 267,000
Local Agricultural Preservation Projects:	
Other Improvement Projects	\$4,702,404
TOTAL EXPENDITURES	\$9,187,267
GRAND TOTAL - REVENUES	\$9,187,267
GRAND TOTAL - EXPENDITURES	\$9,187,267

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 16th day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Date: <u>5/16/2022</u>	Amount: <u>9,800,000.00</u>						
Dept. Head: <u>Wendi Heglar</u>	Department: <u>Finance - County Capital Projects</u>						
<input type="checkbox"/> Internal Transfer Within Department <input checked="" type="checkbox"/> Transfer Between Departments/Funds <input type="checkbox"/> Supplemental Request							
This budget decreasing the County loan portion of Courthouse for the State Allocation of \$7,500,000. It also allocates the State Funds of \$700,000 to the Frank Liske Barn project. In addition to the State funds it allocates \$1,600,000 from American Rescue Plan Fund for capital projects previously approved by the Board.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	9	2210-9821-COURT	Building and Renovations	24,238,515	-	7,500,000	16,738,515
380	6	2210-6918-2022A	Proceeds from COPS/L085	45,826,301	-	7,500,000	41,326,301

380	9	2210-9860-COURT	Equipment & Furniture	2,623,500	34,000	-	2,657,500
380	9	2210-9660-COURT	Contingency	4,205,016	616,000		4,821,016
380	9	2210 9330 COURT	Tools & Minor Equipment	2,500,000	300,000		2,800,000
380	9	2210 9607 COURT	Architects	9,538,076	150,000		9,688,076
380	6	8140 6902 BARN	Contribution from General Fund	-	1,100,000		1,100,000
380	9	8140 9820 BARN	Construction	5,342,026	900,000		6,242,026
380	6	8140 6902 BARN	Contribution from General Fund	3,648,673	200,000		3,848,673
380	6	8140 6375 BARN	State Budget Allocation	-	700,000		700,000
380	9	8140 9830 ADA	Other Improvements	1,100,000	200,000		1,300,000
380	6	8140 6902 ADA	Contribution from General Fund	-	200,000		200,000
380	9	8140 9830 RWP	Other Improvements	1,000,000	100,000		1,100,000
380	6	8140 6932 RWP	Contribution from General Fund	1,000,000	100,000		1,100,000

Date: 5/16/2022

Amount: 6,775

Dept. Head: Wendi Heglar

Department: Finance - County Capital Projects

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

To Budget Amendment closes out the remaining accounts in Fund 534 transfers the remaining available budget to the General Fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
534	6	8240 6701	Interest on Investments	159,745		1,276	158,470
534	9	8240 9302 MIDLB	Circulation Stock	100,302		3,131	97,171
534	9	8240 9607	Architects	9,740		4,920	4,820
534	9	8240 9704	Contribution to the General Fund	1,035,824		6,775	1,029,049

Date: May 16, 2022

Amount: \$ 1,574,238.00

Dept. Head: Wendi Heglar

Department: FUND 480 - SMALL PROJECTS MULTIYEAR FUND

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

The purpose of this budget amendment is to make adjustment to the SMALL PROJECTS FUND - Multi Year Fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	0000-6023	Deferred Tax Collections	2,648,271.00	1,201,382.00	-	3,849,653.00
460	6	0000-602301	Deferred Tax Collections Prior Years	43,846.00	23,268.00	-	67,114.00
460	6	000-661401	Deferred Tax Interest	462,079.00	173,915.00	-	635,994.00
460	6	000-661401	Lease of land revenue	0.00	7,500.00	-	7,500.00
460	6	0000-6701	Interest on Investments	126,447.00	1,895.00	-	128,342.00
460	9	0000-9830	Other Improvements	484,444.44	1,407,980.00		1,892,404.44
			Increase Revenue for Deferred Tax and Interest				
460	6	1610-6701	Interest on Investments	67,793.00	1,012.00		68,805.00
460	6	1610-6501-0258	Register of Deeds Fees	2,015,437.00	163,976.00		2,179,413.00
460	9	1610-9407	Automation & Enhancement	2,160,735.00	164,988.00		2,325,723.00
			Increase Revenue for Interest ROD				
460	6	3270-6606-DRILL	Drill Program Fees	16,582.59	1,290.00		17,872.59
460	9	3270-9419-DRILL	Drill Repairs and Maintenance	16,582.59	1,290.00		17,872.59
			Increase Revenue for Drill Program Fees				

Ordinance No. 2022-20

**CABARRUS COUNTY SCHOOL CONSTRUCTION PROJECT
BUDGET ORDINANCE**

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

Section I.

- A. The project authorized is for the construction and renovations of Public Schools. Details of the projects are listed in section D. 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.
 - a. It is estimated that the following revenues will be available to complete capital projects as listed.

General Fund Contribution	\$8,115,115
Capital Reserve Contribution	6,053,512
Capital Projects Fund Contribution	4,096,555
 TOTAL REVENUES	 \$18,265,182
C. The following appropriations are made as listed.	
CCS Security Cameras	\$822,699
CCS FMD Capital Outlay Projects	877,466
CCS Non-FMD Capital Outlay Projects	53,359
Mt. Pleasant Elementary School Electrical Services CCS	568,700
Mt. Pleasant Elementary Roof Repair	1,045,020
Site Evaluations-Multiple Schools	41,745
20 Mobile Units/Other Improvements-Multiple Schools	2,400,000
10 Yellow Buses-Multiple Schools	880,000
CCS Activity Buses	300,000
J.N. Fries Middle School Other Improvements	300,000
A.L. Brown HS Other Improvements	421,653
A.L. Brown HS Gymnasium	11,250
RCCC - South Campus Fire Alarm Replacement	112,000
RCCC - HVAC Replacement	100,000
CBTC A/C Units Replacement Phase II	161,684
Contribution to Capital Projects Fund	9,531,582
Contribution to Capital Reserve Fund	378,707
Contribution to Community Investment Fund	259,317
 TOTAL EXPENDITURES	 \$18,265,182
GRAND TOTAL - REVENUES	\$18,265,182
GRAND TOTAL - EXPENDITURES	\$18,265,182

Section II.

A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.

B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

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

9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

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

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

Adopted this 2nd day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2022-21

CABARRUS COUNTY
LIMITED OBLIGATION BONDS 2018 PROJECT
BUDGET ORDINANCE

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

Section I.

- A. The project authorized is for the construction and renovations of Public Schools. 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 Contribution	\$ 901,000
Interest Income	236,259
Capital Project Fund Contribution	668,032
Debt Proceeds	54,680,000
Capital Reserve Contribution	7,942,288

NC Dept of Transportation	1,038,464
TOTAL REVENUES	\$65,466,043

C. The following appropriations are made as listed.

Legal Fees	\$ 416,293
HVAC Replacement - Mt. Pleasant High-CCS	3,691,183
Mobile Units - CCS	2,095,676
HVAC Replacement - JN Fries Middle-CCS	3,595,936
Hickory Ridge Elementary-CCS	35,214,857
RCCC - Advanced Technology Center	16,846,354
Land - RCCC	1,721,000
Contribution to General Fund	1,041,915
Contribution to Capital Projects Fund	590,214
Contribution to Community Investment Fund	252,614
 TOTAL EXPENDITURES	 \$65,466,043
 GRAND TOTAL - REVENUES	 \$65,466,043
 GRAND TOTAL - EXPENDITURES	 \$65,466,043

Section II.

A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.

B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

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

11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

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

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

Adopted this 16th Day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2022-22

CABARRUS COUNTY
LIMITED OBLIGATION BONDS 2017 PROJECT
BUDGET ORDINANCE

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

Section I.

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

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

Debt Proceeds	\$79,194,879
General Fund Contribution	2,650,083
Capital Projects Fund	7,679,803
Capital Reserve Contribution	9,291,915
Interest Income	1,531,542
NC Department of Transportation	1,538,966
 TOTAL REVENUES	 \$101,887,188

C. The following appropriations are made as listed.

Financing Costs	\$741,338
General Government	1,653,083
Parking Deck Downtown Concord	13,044,004
Performance Learning Center	3,811,311

West Cabarrus High School	75,097,153
Contribution to General Fund	6,436
Contribution to Capital Reserve Fund	331,709
Contribution to Capital Projects Fund	4,041,738
Contribution to Community Investment Fund	3,160,416
 TOTAL EXPENDITURES	 \$101,887,188
GRAND TOTAL - REVENUES	\$101,887,188
GRAND TOTAL - EXPENDITURES	\$101,887,188

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.
 - 12. The Manager, Finance 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.

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 projects Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 16th Day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Date: 5/16/2022	Amount: 45,943.00						
Dept. Head: Wendi Heglar	Department: Finance - County Capital Projects						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
The purpose of this budget amendment is to make adjustment to the SHERIFF PROJECT FUND - Multi Year Fund.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
461	6	2111 6305 TREAS	Federal Forfeiture Sharing	257,611	22,491	-	280,102
461	6	2111 6701	Interest on Investments	7,934	73	-	8,007
461	6	2111 6701 TREAS	Interest on Investments	13,264	73	-	13,337
461	6	2112 6306	NC Substance Control Tax	480,142	22,355	-	502,497
461	6	2112 6701	Interest on Investments	59,136	148	-	59,284
461	6	2114 6694	Firing Range Revenues	34,038	794	-	34,832
461	6	2114 6701	Interest on Investments	752	9	-	761
461	9	2111 9836 TREAS	Forfeiture Sharing Expenses	200,495.00	22,637.00	-	223,132
461	9	2112 9838	NC Control Substance Tax Expen	709,481.00	22,503.00	-	731,984
461	9	2114 9572	Range Maintenance/Repair	34,790.00	803.00	-	35,593

Date: 5/16/2022	Amount: 1,024,929	
Dept. Head: Wendi Heglar	Department: Finance - County Capital Projects	
<input type="checkbox"/> Internal Transfer Within Department	<input checked="" type="checkbox"/> Transfer Between Departments/Funds	<input type="checkbox"/> Supplemental Request

To Budget Amendment closes out the remaining projects in Fund 343 and Fund 364 and transfers the remaining available budget to the Community Investment Fund. It also transfers money from the community investment fund to cover charges not approved by the 911 Board.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
343	9	0000-9830 AVAIL	Other Improvements	90,386	-	90,386	-
343	9	1810-9605 WEB	Consultants	283,750	-	250	283,500
343	9	1810-9830	Other Improvements	300,000		78	299,922
343	9	2110-9342 CAM	Minor Technology Equipment	172,607	-	552	172,055
343	9	2710-9605 PSTC	Consultants	90,000	-	73,823	16,177
343	6	2740 6614	Rental Fee	1,056,214	8,554	-	1,064,768
343	9	2740 9331	MO Equipment	2,208,885	-	281,175	1,927,710
343	9	2740 9860	Equipment & Furniture	525,743	-	1,273	524,470
343	9	8140 9801 CTT	Land Acquisition	50,000	-	47,900	2,100
343	9	8140 9830 0618	Other Improvements	4,095,193	-	133,504	3,961,689
343	9	8140 9830 RESTR	Other Improvements	693,951	-	3,715	690,236
343	9	8310 9821	Build/Renovations	161,000	-	39,185	121,815
343	9	8310 9830 REPL	Other Improvements	116,438	-	85,217	31,221
343	9	0000-970118	Cont to Community Investment Fund	-	765,612	-	765,612

364	9	7210 9830 FMD	Other Improvements	878,074		608	877,466
364	9	7309 9830	Other Improvements	1,615,108		1,388	1,613,720
364	9	7503 9821 HVAC	Build/Renovations	330,000		68,316	261,684
364	9	7338 9606	Engineers	12,000		55	11,945
364	9	7338 9849	Site Development	30,000		200	29,800
364	9	7407 9830 0632	Other Improvements	200,000		188,750	11,250
364	9	0000-970118	Cont to Community Investment Fund	-	259,317		259,317
401	6	2740 6422	Contribution from Local Government	-	40,212		40,212
401	9	2740 9445	Purchased Services	662,902	40,212		703,114
001	6	1960 6910	Contribution from Capital Project Fund	-	249,517		249,517
001	9	2740 9331	MO Equipment	-	249,517		249,517
100	6	9120 6910	Contribution from Capital Project Fund	1,038,464	775,412		1,813,876
100	9	0000 9708	Contribution to Capital Project Fund	10,881,375	436,289		11,317,664
100	9	0000-9830-AVAIL	Other Improvements	14,531,622	339,123		14,870,745
390	6	7230 6902	Cont from Community Investment Fund	2,451,284	188,750		2,640,034
390	9	7230 9501 DM22	Building & Grounds Maintenance	2,451,284	188,750		2,640,034
380	9	2710 9605 PSTC	Consultants	-	73,823		73,823
380	6	2710 6932 PSTC	Cont from Community Investment Fund	-	73,823		73,823
380	9	8140 9830 RWP	Other Improvements	-	133,504		133,504
380	6	8140 6932 RWP	Cont from Community Investment Fund	1,000,000	133,504		1,133,504

Ordinance No. 2022-23

**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	\$ 19,954,708
Contribution from Capital Projects Fund	9,522,511
Debt Proceeds 2020 Draw Note	46,620,222
Debt Proceeds 2022 Draw Note	55,711,930
Contribution from Capital Reserve Fund	1,662,314
NC Department of Transportation	1,300,000
 TOTAL REVENUES	 \$134,771,685

C. The following appropriations are made as listed.

CCS Mobile Unit Renovation	\$ 3,300,000
Concord High Fire Alarm Replacement	89,314
Northwest High Fire Alarm Replacement	89,314
JM Robinson Renovation	81,195
R. Brown McAllister Replacement	39,950,000
Roberta Road Middle School	56,604,300
CCS New High School	9,508,821
Kannapolis Middle School	138,897
AL Brown Football Stadium ADA/Drainage	228,000
AL Brown Roof Replacement	190,000
RCCC Building 1000 Boiler	62,780
RCCC Building 2000 Roof Replacement	154,500
RCCC CBTC HVAC	244,291
Contribution to Capital Reserve	5,001,114
Early College Mobile Units	1,850,000

Deferred Maintenance Cabarrus County Schools	13,431,125
Deferred Maintenance Kannapolis City School	2,640,034
Deferred Maintenance Rowan Cabarrus Community College	1,208,000
 TOTAL EXPENDITURES	 \$134,771,685
GRAND TOTAL - REVENUES	\$134,771,685
GRAND TOTAL - EXPENDITURES	\$134,771,685

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 16th Day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2022-24

CABARRUS COUNTY
CANNON MEMORIAL LIBRARY CAPITAL
PROJECT BUDGET ORDINANCE

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

Section I.

- A. The project authorized is for the purpose of collecting and appropriating contributions and private donations received specifically for the Cabarrus County Cannon Memorial Library System.
- 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.

Contributions and Private Donations	\$ 923,758
Contributions and Donations - Flowe Trust	11,331
Interest on Investments	158,470
Interest on Investments - Trust	44,876
Private Donations for Mt. Pleasant Library	9,740
 TOTAL REVENUES	 \$1,148,175

- C. The following appropriations are made as listed.

Bank Service Charges - Concord	\$ 3,585
Contribution to General Fund	1,042,599
Renovations Architects	4,820
Midway Library Circulation	97,171
 TOTAL EXPENDITURES	 \$1,148,175
GRAND TOTAL - REVENUES	\$1,148,175
GRAND TOTAL - EXPENDITURES	\$1,148,175

Section II.

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

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

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

Section III.

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

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

Adopted this 16th Day of May, 2022.

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

ATTEST:

/s/ Lauren Linker
 Clerk to the Board

Ordinance No. 2022-25

CABARRUS COUNTY
 COUNTY CAPITAL PROJECTS
 BUDGET ORDINANCE

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

Section I.

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

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

Debt Proceeds 2020 Draw Note	\$ 77,592,977
Debt Proceeds 2022 Draw Note	87,051,452
Contributions from Capital Projects Fund	27,766,063
Contribution from General Fund	37,950,372
Contribution from Capital Reserve Fund	3,657,664
Contribution from Internal Service Fund	1,065,425
Contribution from Community Investment Fund	207,327
State Allocation	38,200,000
 TOTAL REVENUES	 \$273,491,280

- C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 135,959,518
Governmental Center Skylight & Roof Replacement	2,028,494
Contribution to Capital Reserve (Reimb for Skylight Project)	2,085,000
Artificial Turf Fields	4,401,748
Frank Liske Barn Replacement	7,083,844
Legal / Closing Expenses	952,508
Governmental Center Parking Deck Sealing	235,982
Emergency Equipment Warehouse/ ITS Location	14,867,999
Fiber Infrastructure Improvement	720,000
Jail Annex HVAC Replacement	193,000
Sheriff Training & Firing Range Renovations	2,450,000
Human Services HVAC	180,000
Frank Liske Park ADA Renovations	1,300,000
Frank Liske Park Playground Replacement	93,600
Camp Spencer Vending & Archery Building	336,998
West Cabarrus Library & Senior Center	2,400,000
Deferred Maintenance Projects	6,471,450
EMS Headquarters	20,520,017
Northeast Area Park	8,089,024
Northeast Area Land	3,650,150
Mental Health Facility	33,097,554
Other Improvements Unallocated	2,443,764
Enterprise Physical Security Project (ITS)	700,000
Concord Senior Center Overflow Parking Lot	100,000
Contribution to the General Fund	47,500
Frank Liske Park Softball Complex Utilities	60,000
Rob Wallace Park	1,233,504
Animal Shelter Expansion	190,000
Frank Liske Park Stormwater Project	570,803
Northeast Cabarrus Radio Tower Project	2,435,000

Milestone Building	8,150,000
Fire Services Building	370,000
Mt Pleasant Library	10,000,000
Public Safety Training Center	73,823
 TOTAL EXPENDITURES	 \$273,491,280
GRAND TOTAL - REVENUES	\$273,491,280
GRAND TOTAL - EXPENDITURES	\$273,491,280

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 and the portion of the Capital Project associated with the project is closed.

Adopted this 16th day of May 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2022-26

CABARRUS COUNTY CONSTRUCTION AND RENOVATION
PROJECT
BUDGET ORDINANCE

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

Section I.

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

Park & Recreation Trust Fund (PARTF) Grant	\$ 350,000
Rental - Tower Lease	1,064,768
Sale of Fixed Assets	1,012,442
Contributions and Donations	223,036
General Fund Contribution	3,754,144
Lease Proceeds (Robert Wallace Park)	3,666,394
Capital Projects Fund Contribution	2,926,264
Capital Reserve Fund Contribution	9,035,937
Special Revenue Contribution	41,438

TOTAL REVENUES	\$22,074,423
----------------	--------------

- D. The following appropriations are made as listed.

Government Management Furniture & Fixtures	\$ 26,300
Enterprise Physical Security	299,922
County Website Design	283,500
Jail Camera Upgrade	172,055
Public Safety Training Center	16,177
EMS Co-location - Concord Fire #11	482,761
Emergency Communications Equip & Ethernet Backhaul	2,647,157
JM Robinson High School Wetlands Mitigation	100,000
Robert Wallace Park	8,01,959
Carolina Thread Trail	2,100
Frank Liske Park - Lower Lot Restrooms	690,236
Arena - Lighting Control System Replacement	175,000
Arena - Building & Storage Replacement	121,815
Arena - Equipment & Furniture	31,221
Contribution to County Capital Projects Fund	8,212,811
Unassigned	29,797
Contribution to Community Investment Fund	765,612

TOTAL EXPENDITURES	\$22,074,423
--------------------	--------------

GRAND TOTAL - REVENUES	\$22,074,423
GRAND TOTAL - EXPENDITURES	\$22,074,423

Section II.

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

and revenues within a function without limitation.

2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

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

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

Adopted this 16th Day of May, 2022.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker

Clerk to the Board

(F-12) Infrastructure and Asset Management - Request for Public Art Placement at Rotary Square

The County has been approached by Fulltime Funkytown about displaying public art sculptures at Rotary Square. County staff and Fulltime Funkytown presented the proposal, specifics, legal aspects, and other details at the work session.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board moved to allow the County Manager to enter into an agreement with Fulltime Funkytown to place two sculptures in Rotary Square after review and revision by the County Attorney.

(F-13) Legal Department - Huntersville Land Development Services Interlocal Agreement

In May 2021, the Town of Huntersville annexed about 11.5 acres in Cabarrus County as part of a proposed housing development. The current plan calls for about 20 of the lots to be contained partially or fully within Cabarrus County. This is Huntersville's first annexation into Cabarrus County. Staff is working with Huntersville and Mecklenburg to assign responsibility for services in the annexed area.

Mecklenburg County currently provides land development services to Huntersville via an interlocal agreement. The attached amendment to that agreement would extend Mecklenburg County's responsibility to areas of Huntersville located inside of Cabarrus County. Cabarrus County will not be providing any land development services to Huntersville under this agreement.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board authorized the County Manager to execute the attached Interlocal Agreement, subject to review and approval from the County Attorney.

(F-14) Library - Budget Amendment

The Concord Friends of the Library have donated \$3,000 to purchase a new seating booth in the Concord Library teen area. This will allow youth to have outlets for computers and other technological equipment.

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

Date: 5/16/2022	Amount: 3,000.00																									
Dept. Head: Emery Ortiz	Department: Library System																									
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request																								
<p>The Concord Friends of the Library have donated \$3,000 to purchase a new booth in the Concord Library teen area. This will allow youth to have outlets for computers and other technological equipment.</p> <table border="1"> <thead> <tr> <th>Fund</th> <th>Indicator</th> <th>Department/ Object/ Project</th> <th>Account Name</th> <th>Approved Budget</th> <th>Increase Amount</th> <th>Decrease Amount</th> <th>Revised Budget</th> </tr> </thead> <tbody> <tr> <td>001</td> <td>6</td> <td>8240 6805</td> <td>Contributions and Private Donations</td> <td>3,000.00</td> <td>3,000.00</td> <td></td> <td>6,000.00</td> </tr> <tr> <td>001</td> <td>9</td> <td>8240 9331</td> <td>Minor Office Equipment and Furniture</td> <td>10,000.00</td> <td>3,000.00</td> <td></td> <td>13,000.00</td> </tr> </tbody> </table>			Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget	001	6	8240 6805	Contributions and Private Donations	3,000.00	3,000.00		6,000.00	001	9	8240 9331	Minor Office Equipment and Furniture	10,000.00	3,000.00		13,000.00
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget																			
001	6	8240 6805	Contributions and Private Donations	3,000.00	3,000.00		6,000.00																			
001	9	8240 9331	Minor Office Equipment and Furniture	10,000.00	3,000.00		13,000.00																			

(F-15) Recycling / Waste Reduction - Renewal of Existing Contract with Ecoflo, Inc.

The County has an existing contract with Ecoflo, Inc. to manage the Household Hazardous Waste collection events and manifest, transport and properly dispose waste received from Cabarrus County residents. The County has the option, at its sole discretion, to renew it annually thereafter twice. The County does wish to execute the first of the two renewal options.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the renewal of the existing agreement between Cabarrus County and Ecoflo, Inc. and authorized the County Manager to execute the contract on behalf of Cabarrus County, subject to review or revision by the County Attorney.

(F-16) Sheriff's Office - Acceptance of Urban Areas Security Initiative (UASI) Grant

Each year, grant funding through the Department of Homeland Security's Urban Security Initiative's (UASI) is given to high-density, high-threat, and highly populated areas and should be used to assist them in building an enhanced and sustainable capacity to prevent, protect against, respond to, and recover from acts of terrorism.

In this year's grant, Cabarrus County applied for and received \$50,000 in grant funding which was allocated to assist with the purchase of a new Explosives Ordnance Robot for the Explosives Ordnance Team.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board accepted the grant award and the associated budget amendment.

Date: 5/16/2022	Amount: \$355,000.00						
Dept. Head: Sheriff Van Shaw (prepared by Wendi Heglar)	Department: Sheriff						
<input type="checkbox"/> Internal Transfer Within Department <input type="checkbox"/> Transfer Between Departments/Funds <input type="checkbox"/> Supplemental Request							
To budget the Department of Homeland Security's Urban Security Grant for \$50,000 to purchase a new explosives ordinance robot for \$355,000. The County will appropriate fund balance for the difference.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	1910-6901	Fund Balance Appropriated	3,037,832	305,000	-	3,342,832
001	6	2110 6386 BOMB	Department of Homeland Security Urban Security Grant	-	50,000	-	50,000
001	9	2110 9860 BOMB	Equipment & Furniture	-	355,000	-	355,000

(F-17) Sheriff's Office - Approval of Sole Source and Purchase of Explosive Ordnance Robot

In 2021, Cabarrus County Emergency Management and the Cabarrus County Sheriff's Office applied for UASI grant funding. UASI stands for Urban Areas Security Initiative and is Federal grant dollars administered in this area by Charlotte-Mecklenburg Emergency Management.

The UASI Program provides funding to address the unique planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas, and assists them in building an enhanced and sustainable capacity to prevent, protect against, respond to, and recover from acts of terrorism. Per the 9/11 Act, states are required to ensure that at least 25 percent (25%) of UASI appropriated funds are dedicated towards law enforcement terrorism prevention activities.

As part of this initiative, the Cabarrus County Sheriff's Office was awarded \$50,000 towards the purchase of a new explosives ordinance robot which will replace our current robot which is more than 20 years old and is no longer guaranteed by the manufacturer. There is only one company that manufactures this type of specialty robot, that qualifies this company and purchase as a sole source provider. This type of purchase requires governing board approval due to the exception of normal purchasing procedures.

UPON MOTION Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved this sole source exception and approved the Sheriff's Office to purchase this device.

(F-18) Sheriff's Office - Approval of Out of County Daily Inmate Charge

This item seeks to get Board approval for a base fee that will be charged (per inmate/day) to other jurisdictions for the housing of out of county inmates. It is the recommendation of the Sheriff that a minimum fee of \$70 per inmate/per day be utilized as that base fee. This fee comes from the current agreement in place with Stanly County to house their inmates. The \$70 rate is higher than the Statewide Misdemeanant Rate for housing State inmates.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved this base fee of \$70 per inmate/per day for the ensuing fiscal year.

(F-19) Tax Administration - Refund and Release Reports - April 2022

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

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

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Kiger and unanimously carried, the Board approved the April 2022 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases. The report is hereby included in the minutes by reference and is on file with the Clerk to the Board.

(G) NEW BUSINESS

(G-1) Economic Development Investment - Westwinds Center, LLC and NASCAR Media Group, LLC - Public Hearing 6:30 p.m.

Samantha Grass, Recruitment Project Manager, presented a request for an economic development investment for Westwinds Center, LLC and NASCAR Media Group, LLC pursuant to North Carolina General Statute 158.7.1. The project proposes to locate at 7550 West Winds Boulevard NW in Concord with a projected investment of approximately \$28,500,000 in real and personal property. The project would contain studios, production facilities and offices. The project would also relocate jobs to Cabarrus County with average wages above our current County average wage. A three-year grant equivalent to 85 percent of the ad valorem taxes on the increase in real and personal property tax values is requested. A public hearing is required.

Cabarrus County Economic Development Grant Analysis

		Year 1	Year 2	Year 3
Total Assessed Value (Real)		\$25,000,000	\$25,000,000	\$25,000,000
Total Assessed Value (Personal)		\$3,150,000	\$2,870,000	\$2,555,000
	\$3,500,000.00	\$3,150,000	\$2,870,000	\$2,555,000
County taxes at .74		\$208,310	\$206,238	\$203,907
Grant @ 85 %		\$177,064	\$175,302	\$173,321
Net Taxes to County		\$31,247	\$30,936	\$30,586
	Taxes		\$ 618,455	
	Grant		\$ 525,687	
	Net Taxes to County		\$ 92,768	

Chairman Morris opened the public hearing at 7:42 p.m. The public hearing notice was posted on the County's website (www.cabarruscounty.us) on May 4, 2022, in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

There was no one present to address the Board; therefore, Chairman Morris closed the public hearing.

Vice Chairman Kiger **MOVED** to approve an economic development agreement (3 years, 85 percent) between Westwinds Center, LLC and NASCAR Media Group, LLC and Cabarrus County, and to authorize the County Manager to execute the Agreement on behalf of the Board, subject to review or revision by the County Attorney. Commissioner Honeycutt seconded the motion.

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

(G-2) BOC - Resolution Amending the Board of Commissioners' 2022 Meeting Schedule

Chairman Morris stated a resolution to amend the Board's 2022 meeting schedule is required to change the time and place for the June 6, 2022 work session. He advised the June 6, 2022 work session will meet in the Board of Commissioners' meeting room at 5:30 p.m. to enable more public participation in the budget public hearing.

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

Resolution No. 2022-18

Resolution Amending the
Cabarrus County Board of Commissioners'

2022 Meeting Schedule

WHEREAS, on December 20, 2021, the Cabarrus County Board of Commissioners adopted a meeting schedule for calendar year 2022, which sets forth the dates, times and locations of various official county meetings; and

WHEREAS, the regular agenda work sessions of the Cabarrus County Board of Commissioners are held on the first Monday of each month at 4:00 p.m. in the Multipurpose Room at the Governmental Center, except in December; and

WHEREAS, the Board scheduled a Budget Public Hearing meeting June 6, 2022, at 4:00 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

WHEREAS, the Cabarrus County Board of Commissioners would like to move the time and place for the June 6, 2022 work session to the Board of Commissioners' Meeting Room at 5:30 p.m.; and

WHEREAS, the Cabarrus County Board of Commissioners would like to move the time for the Budget Public Hearing on June 6, 2022 to 5:30 p.m.

NOW, THEREFORE BE IT RESOLVED that the Cabarrus County Board of Commissioners hereby amends its 2022 Meeting Schedule as follows:

1. The Board of Commissioners will hold the June 6, 2022, work session at 5:30 p.m. in the Commissioners' Meeting Room at the Governmental Center in Concord, North Carolina.
2. The Board of Commissioners will hold the Budget Public Hearing June 6, 2022, at 5:30 p.m. in the Commissioners' Meeting Room at the Governmental Center in Concord, North Carolina.

ADOPTED this 16th day of May, 2022.

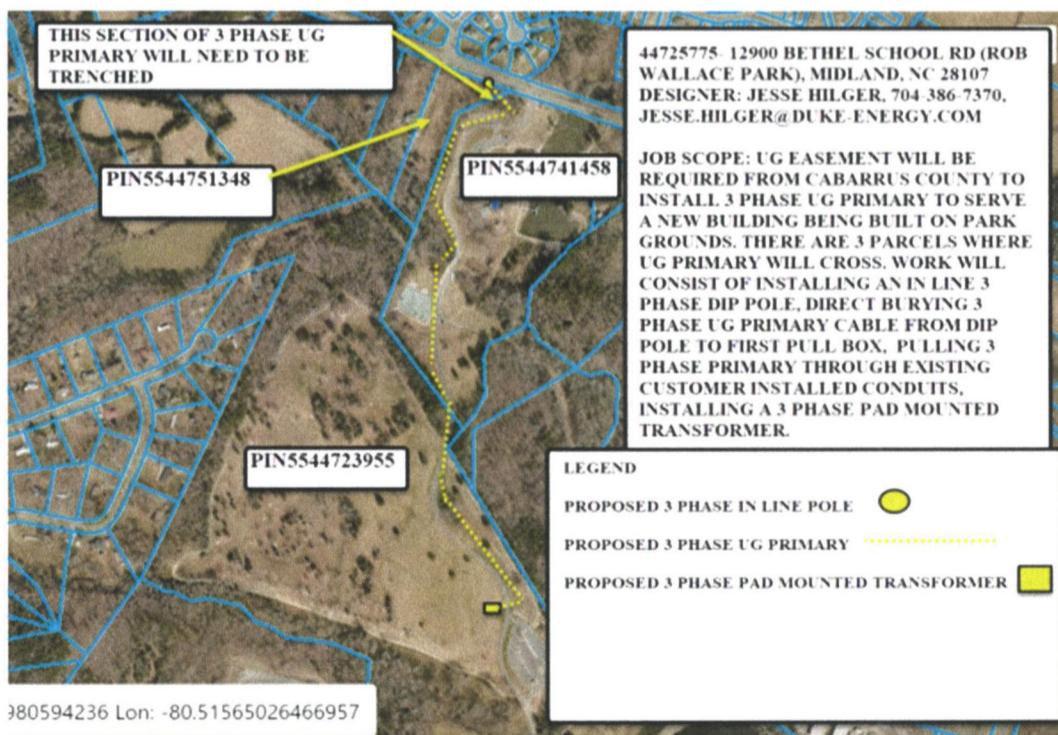
/s/ Stephen M. Morris
 Stephen M. Morris, Chairman
 Cabarrus County Board of Commissioners

ATTEST:

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

(G-3) Legal - Duke Energy Easement at Rob Wallace Park

David Goldberg, Deputy County Attorney, presented a request from Duke Energy to install buried electrical infrastructure to serve a new building being built on the Rob Wallace Park grounds. The service for this easement will serve Phase IIB and Phase III of the Rob Wallace Park Expansion Project.



UPON MOTION of Commissioner Honeycutt, seconded by Vice Chairman Kiger and unanimously carried, the Board authorized the County Manager to grant the attached easement between Cabarrus County and Duke Energy, subject to review or revision by the County Attorney.

(G-4) Finance - Cabarrus County Reimbursement Resolutions for Roberta Road Middle School

Rodney Harris, Deputy County Manager, presented a request for the County to advance its own funds to pay expenditures associated with Roberta Road Middle School. Mr. Harris stated approval of the attached resolution will allow the County to pay original expenditures then reimburse itself with proceeds from the Limited Obligation Bonds debt to be incurred by the County in June from 2022B.

UPON MOTION of Commissioner Strang, seconded by Vice Chairman Kiger and unanimously carried, the Board adopted the reimbursement resolution for Roberta Road Middle School.

Resolution No. 2022-19

RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE
EXPENDITURES WITH PROCEEDS OF DEBT PURSUANT TO UNITED STATES
DEPARTMENT OF TREASURY REGULATIONS

BE IT RESOLVED by the Board of Commissioners of Cabarrus County:

1. The Board hereby finds, determines and declares as follows:

(a) Treasury Regulations Section 1.150-2 (the "Regulations"), promulgated by the United States Department of Treasury on June 18, 1993, prescribes certain specific procedures applicable to certain obligations issued by the County after June 30, 1993, including, without limitation, a requirement that the County timely declare its official intent to reimburse certain expenditures with the proceeds of debt to be issued thereafter by the County.

(b) The County has advanced and/or will advance its own funds to pay certain capital costs (the "Original Expenditures") associated with financing, in whole or in part, (i) the design, acquisition, construction, installation and equipping of Roberta Road Middle School, including the acquisition of necessary land, easements and rights-of-way, (ii) site development, (iii) any and all related utilities relocation and (iv) various real and/or personal property improvements related to any of the foregoing (collectively, the "RR Middle School Project").

(c) 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.

(d) As of the date hereof, the County reasonably expects that it will reimburse itself for such Original Expenditures with the proceeds of debt to be incurred by the County, and the maximum principal amount of debt to be incurred with respect to the RR Middle School Project is expected to be \$8,000,000.

(e) All Original Expenditures to be reimbursed by the County were paid no more than 60 days prior to, or will be paid on or after the date of, this declaration of official intent. The County understands that such reimbursement must occur not later than 18 months after the later of (i) the date the Original Expenditure was paid; or (ii) the date the RR Middle School Project was placed in service or abandoned, but in no event more than 3 years after the Original Expenditure was paid.

2. This resolution shall take effect immediately.

Commissioner Barbara C. Strang moved to approve the passage of the foregoing resolution and Commissioner F. Blake Kiger seconded the motion, and the resolution was passed by the following vote:

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

Nays: [None.]

Not Voting: [None.]

(G-4) County Manager - Presentation of the FY23 Recommended Budget

Mike Downs, County Manager, presented the following budget message to the Board:

Honorable Chairman and Members of the Cabarrus County Board of Commissioners:

It is my honor and privilege to submit the Fiscal Year 2022-2023 (FY23) Recommended Budget. Staff prepared this budget in accordance with the laws of North Carolina, guided by the Board of Commissioners' strategic priorities.

Fiscal Year 22: A look back

In planning for FY22, commissioners adopted a budget aligned with the County's strategic priorities of having:

- A Thriving Economy
- A Healthy and Safe Community
- Available Culture and Recreation opportunities
- Sustainable Growth and Development
- A Transparent and Accountable Government

The FY22 budget focused on several important elements of a successful community.

It funded high-quality educators and schools, which are crucial to a thriving economy. The County-paid supplement for certified staff employed by Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS) increased for the ninth consecutive year. For the 2022 school year, CCS had the 16th and KCS had the 53rd highest average teacher supplements out of the 115 Local Education Agencies in the state. Just 10 years ago CCS ranked 37th and KCS 70th in the state.

This progress would not have happened without your commitment to this important priority.

School facilities also received substantial funding in the FY22 budget, including just under \$55 million to replace R. Brown McAllister Elementary School, complete construction of Roberta Road Middle School, design a new Northwest High School and replace five school roofs. The budget set aside just over \$12 million for school facility projects like flooring and playground replacements across both districts and Rowan-Cabarrus Community College.

Through all our efforts, we continue to work toward a County where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

Fiscal Year 23: Where we're going

The FY23 budget funds critical investments while maintaining a property tax rate of 74 cents per \$100 of assessed valuation for a third consecutive year. That brings the General Fund Operating budget to just under \$318 million.

We understand the importance of a competitive - and stable - tax rate for residents. The County's Five-Year Financial Plan assumes the tax rate will be maintained in FY24 as well (with a revisit scheduled for the FY25 budget process). The FY25 budget will be impacted by new property values that will become effective January 1, 2024 - an opportune time to consider a tax rate adjustment if the board desires.

Our services contribute to the well-being and quality of life for residents. This requires strategic investments as the county grows. However, staff is also mindful that any investments must be balanced with the impact on taxpayers.

We believe this budget strikes that balance.

Although the population of Cabarrus grew by 27% from 2010 to 2020, the county continues to uphold its reputation as a wonderful place to live, work and visit by providing an enhanced quality of life. The University of Wisconsin Population Health Institute's County Health Rankings puts Cabarrus at 13 out of the 100 North Carolina counties across key health measures, such as crime rate, unemployment and health outcomes. These results are due in large part to our dedicated public safety agencies and the Cabarrus Health Alliance.

This budget includes additional funding for these core areas.

Finally, this budget enhances County recreational opportunities with the upcoming construction of a new library; senior center and park facility in the northeast part of the county; added or updated amenities at Frank Liske Park; and an additional phase at Rob Wallace Park.

This message details three major areas of the budget: personnel, education and capital (building) projects.

PERSONNEL: The most important commodity

To ensure we provide competitive compensation compared to other jurisdictions, the FY23 budget increases public safety salaries between 5 and 15 percent for 287 positions, including Deputy Sheriff, Senior Deputy Sheriff, Telecommunicators, Fire Captain and more. These adjustments are a result of the recently completed market study that compared our public safety pay rates to comparable cities and counties throughout North Carolina.

In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. Competitive pay enables us to attract and retain high-quality employees to allow us to serve the community better.

Under the leadership of Sheriff Van Shaw, the Sheriff's Office continues to provide essential services ranging from traffic enforcement to criminal investigation to jail operations. The FY23 budget adds 11 positions for the Sheriff's Office, including a Captain, four (4) Deputy Sheriffs and six (6) Detention Officers to provide needed services. Expenses associated with the proposed Captain and two Deputy Sheriff positions will be paid by the Town of Harrisburg through their contract for law enforcement services.

Additional funding of \$921,006 for the Cabarrus Health Alliance will allow the hiring of two (2) additional On-site Wastewater staff members to address substantial wait times for septic and well permits; two (2) Food and Lodging staff members to complete required inspections; and a school nurse for Roberta Road Middle School. This funding also covers inflationary costs for personnel. From the 2020 to 2021 calendar years, the call volume for Emergency Medical Services (EMS) increased by 15% to more than 35,000 calls for service. During that same time, EMS maintained a response time of under eight minutes. Night shift has become more challenging during the pandemic, leading to vacancy rates of over 10 percent for both full- and part-time personnel. To combat this problem, the budget adds two (2) Paramedics to maintain appropriate response times and prevent ambulance shut down. We are currently exploring shift differential pay to attract current and future employees to consider the night shift.

Those positions will help, but we must also think creatively about how to overcome the challenges of attracting talent. The budget proposes three (3) Paramedic Trainee positions that will attend the new Paramedic Academy at Rowan-Cabarrus Community College. Upon completion of the program, these trainees would move into full-time Paramedic positions with a two-year employment commitment to the County. This approach provides another pathway to addressing staffing challenges within EMS.

For our Human Services - Adult Services Division, the budget adds a Social Worker III to address the rising number of Guardianship and Adult Protective Services cases. Guardianship is a legal relationship in which a person or agency is appointed by the courts to make decisions and act on behalf of a person who does not have adequate capacity to make those decisions. The division is currently responsible for 63 individuals, with expectations of increasing next year due to policy changes at the state level. Similar policy changes at the state and federal levels have made an additional Social Worker II in the Special Assistance In-Home Program necessary. This program provides at-home support services for Medicaid-eligible individuals at risk of entering an adult care home.

Human Services also has a need for additional staff in the Child Welfare Division. The budget adds two (2) Social Worker Investigative/Assessment positions to work a non-traditional schedule (3 p.m. to midnight) during the busiest time of the week; a Social Worker Supervisor III to oversee their intake staff; a Social Worker Supervisor III to oversee family assessments; and a Social Worker III to receive intake calls. The division has experienced significant turnover in the past year, and continues to manage high caseloads. These positions will provide much-needed stability.

Veteran's Services continues to assist veterans and their families with filing claims for benefits. Staff assists with filing of over 1,000 claims

each year, resulting in more than \$10 million in benefits for local veterans. The budget adds a Veteran Services Officer to help veterans get the benefits they have earned. While this is not a mandated service for counties, the need is great and continues to grow each year.

The county's rapid growth continues to increase the workload for the Construction Standards Division. The budget adds two (2) Code Enforcement Officers and a Permit Associate to complete residential and commercial property inspections and issue building permits for residents and developers. These positions will be funded using additional inspection and permit fees collected by the County throughout the year. As in the past, these positions will remain vacant until the demand increases beyond current staff abilities.

It is an exciting time for the Cabarrus County Public Library System. The system will add its sixth branch location in late 2024 with the opening of the new Afton Ridge Library and Senior Center. Additionally, the system will open expanded facilities in Mt. Pleasant and Harrisburg within the next five years. The budget adds a Deputy Director to oversee the growing system's external programs, marketing and outreach.

The remaining recommended positions address current deficiencies. They include:

- An Assessment Associate to provide support for personal property appraisal staff to increase customer service and responsiveness.
- A Cyber Security Analyst to monitor the County's internal and third-party security prevention and detection solutions, which ensures the integrity and protection of the County's network and systems.
- A Grounds Maintenance Mechanic to increase efficiency by providing in-house maintenance and repairs on equipment and small engines.
- A Heavy Equipment Operator to meet growing demands with a consistent level of customer service at the Construction and Demolition Landfill.
- A Network Engineer to manage, configure, install, and analyze network security, infrastructure, voice, wireless and building security systems.
- A Resource Conservation Easement Specialist to review, record and monitor easement for programs that preserve county land.
- A Strategy Manager to oversee strategic planning and performance efforts for an accountable government.

In total, the budget funds an additional 39 positions across County departments. While this request is well short of what was asked for by department leadership, these additional positions are crucial to strengthening essential County services in the year ahead.

Another new employment pathway included within the budget is a Management Fellow Program and increased internship opportunities. The three (3) Management Fellows will be recent graduates or students in Master's-level programs interested in serving full-time in a high-priority area of the county. Interns will be recent graduates or current students at a community college or university who are willing to serve part-time for three to six months. Both programs align with the Board's goal to create opportunities for people to see value in the work of County government. They also support our commitment to succession planning and continuous improvement.

EDUCATION: Key to a thriving community

We cannot overstate the importance of making strategic investments in our education partners: Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College (Rowan-Cabarrus).

As always, part of the investment helps attract and retain top educators. The FY22 budget included funding for a 10.5% local supplement; however, the CCS Board of Education went beyond that, choosing to use one-time federal funding to increase the local supplement to 12% for the 2022, 2023 and 2024 school years. After the 2024 school year, there will be insufficient funding for the supplement to remain at 12% without budgeting additional local funding. The budget includes funding equivalent to 1% of the County-paid local supplement for certified staff to begin reserving the funds that will be needed to cover

the shortfall in two years. The remaining 0.5% needed to fully cover the shortfall will be recommended for the FY24 budget.

In addition to the supplement, the CCS budget includes additional funding to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; and an additional \$561,000 to improve facilities and grounds maintenance. The **CCS** budget totals \$73.6 million, an increase of 3.6%.

The County-paid local supplement for KCS lags CCS due to the requirement to allocate an equal share to each school based on enrollment. In essence, an additional dollar provided to KCS would require an additional nine dollars for CCS, making a significant supplement increase cost-prohibitive. Given that challenge, the budget includes funding for a 0.5% increase in the County-paid local supplement for certified staff employed by KCS. The KCS budget totals \$8.9 million, an increase of 3.1%.

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,000 students. That's a 21% increase over the past three years. This results in total per-pupil funding of \$6.3 million, an increase of 14.4%.

Last year, the County and CCS agreed that operating expense funding for continuation and local supplements would instead go to deferred maintenance projects until FY25. The district is using one-time federal funding to cover the gap until that time. Total funding reserved in the budget is \$4.9 million, with \$4 million for CCS, \$487,887 for KCS, and \$345,693 for charter schools. With this reserved amount, the operating budget totals \$93.6 million.

Rowan-Cabarrus serves nearly 19,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The college plays a vital role in workforce and economic development within the county and region. Additional funding for utilities, personnel and a new Building Automation Technician—co-funded by Rowan County—are included in the budget. This results in total funding of \$3.95 million, an increase of 5.3%.

CAPITAL PROJECTS: Funding for preservation and growth

The FY23 budget includes \$38.2 million from the General Fund to the Community Investment Fund (CIF) for current and future debt payments. The budget also includes \$22.1 million from the County's pay-as-you-go (PAYGO) program. PAYGO is the use of cash rather than debt to pay for needed capital projects.

The County will not issue new debt in FY23, which is consistent with our every-other-year cycle.

PAYGO will fund a significant number of essential projects, including:

- \$11.6 million for various projects at County facilities. Examples include utility and RV lot improvements at the Cabarrus Arena and Events Center; paving the overflow parking lot at the Concord Senior Center, Concord; and tennis court renovations at Frank Liske Park.
- \$4.2 million for Cabarrus County Schools to fund their Top 20 deferred maintenance projects. Project examples include multiple fire alarm system replacements, roof replacements and playground replacements. These projects would have a positive impact on 15 schools across the district.
- \$2.5 million for Cabarrus County Schools to replace the roof at W.M. Irvin Elementary School and Harris Road Middle School. With these two projects, the County will have funded seven (7) complete roof replacements in the last two years.
- \$2.3 million for Rowan-Cabarrus Community College to renovate Building 2000 for law enforcement, EMT/paramedic and certified nursing assistant programs. Completion of this project will free up needed space on the 7th floor of the Sheriff's Administrative Building for their use.
- \$2 million to program and design a new public safety training facility adjacent to Frank Liske Park in Concord. The facility will assist local emergency medical services, fire departments, and law enforcement in meeting their training requirements. This project will be in

partnership with Concord, Harrisburg, Kannapolis, and the volunteer fire departments. The County's share of construction costs for the project will be included in the FY24 budget.

- \$1.5 million for Kannapolis City Schools to fund various deferred maintenance projects including flooring replacements, security cameras and paving repairs.

Funding sources for these projects are noted in the Cabarrus County Capital Project Ordinance scheduled for adoption by commissioners in June 2022, in addition to the general budget ordinance. Capital projects planned for beyond FY23 are included in the budget document for information purposes and will require a staff recommendation and formal adoption by the board before proceeding.

While continued capital investments are necessary, it is important to set aside additional funding needed for new facilities. The additional expenses will receive funding with current resources. Two years ago, the county used this budgeting method for the courthouse renovation/expansion project. Funds were budgeted for additional staffing and operating expenses, even though the facility would not open until 2023. Since then, these funds paid for one-time capital projects, allowing us to prevent facilities from unnecessary deterioration. With this budget, the funds shift fully to staffing and operating the new courthouse.

Consistent with this approach, the budget sets aside \$3.2 million to cover a portion of the future operating expenses for the Library and Senior Center at Afton Ridge and the new behavioral health facilities in Kannapolis. These funds will become available for one-time capital projects until the facilities open. We plan to recommend reserving additional funding in FY24 as well. This will ensure that both projects have sufficient funding ahead of opening without negative impact on the tax rate.

The Library and Senior Center at Afton Ridge will become the County's sixth library branch and third senior center location, with annual operating expenses estimated to be in the \$3-4 million range.

For the behavioral health facilities, we were fortunate to receive a \$30 million grant from the state for designing and building two facilities off Kannapolis Parkway. One will provide behavioral health urgent care for those age six and older and a 16-bed adult facility-based crisis center. A second will provide a 16-bed facility-based crisis center for those between the ages of 4 and 17 years old. Facility-based crisis centers offer short-term, medically supervised service 24-hours a day, seven days a week, 365 days a year as an alternative to hospitalization or emergency department visits. These facilities will be designed over the next year with an intended opening in 2024. Although Cabarrus County will not directly operate the facilities, the County will have a financial role to play, with rough estimates in the \$3-5 million range annually, based on Guilford County's experience with similar facilities.

In closing, I would like to thank our entire workforce for their commitment to the programs and services that make Cabarrus County a special place. The last two years were difficult as we navigated a pandemic.

Countless staff members contributed to the development of this budget, but I would like to mention a few specifically: Rodney Harris, Kyle Bilafer, Lundee Covington, Rosh Khatri, Yesenia Pineda, Elie Landrum, Wendi Heglar, Suzanne Burgess and our department leadership team all helped develop a fiscally responsible budget that responds to community needs.

Finally, I commend the Board of Commissioners for their leadership over the past year. Your dedication to the citizens of our county is admirable and noticed daily by our staff and those that live, work and play in our growing county.

We look forward to your thoughtful consideration of the recommended budget and input from our residents before the budget adoption on June 20.

A discussion ensued. During discussion, Mr. Downs and Rodney Harris, Deputy County Manager, responded to questions from the Board.

UPON MOTION of Commissioner Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board scheduled a public hearing on the proposed FY23 Cabarrus County budget for Monday, June 6, 2022, at 5:30 p.m. or as soon thereafter as persons may be heard.

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

Commissioner Honeycutt reported, from the Senior Advisory Council, the Older Americans' Month celebrations are continuing at the Active Living and Parks Department. She also presented a list of activities at the Senior Center. Commissioner Honeycutt announced the Cabarrus Senior Games wrapped up another successful year with 214 participants. 18 participants are competing at the National Senior Games in Fort Lauderdale. Also, classes are being added at the Senior Center.

Commissioner Honeycutt also recognized Chief Deputy James Bailey for being the Robert Eury Award recipient on Law Day.

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

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

- Adult Care Home Community Advisory Committee - 11 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Harrisburg Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Home and Community Care Block Grant Committee - 1 Vacant Position
- Industrial Facilities and Pollution Control Financing Authority - 1 Vacant Position
- Juvenile Crime Prevention Council - 2 Vacant Positions
- Library Board of Trustees - 1 Term Expiring Soon
- Mental Health Advisory Board - 1 Vacant Position
- Nursing Home Community Advisory Committee - 9 Vacant Positions
- Planning and Zoning Commission - 1 Vacant Position
- Region F Aging Advisory Committee - 1 Vacant Position and 2 Terms Expiring Soon
- Transportation Advisory Board - 6 Vacant Positions
- Youth Commission - 11 Vacant Positions and 7 Terms Ending Soon

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

(H-3) Budget - Monthly Budget Amendment Report

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

(H-4) Budget - Monthly Financial Update

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

(H-5) County Manager - Monthly Building Activity Reports

The Board received the Cabarrus County Construction Standards Dodge Report for April 2022 and the Cabarrus County Commercial Building Plan Review Summary for April 2022 for informational purposes. No action was required of the Board.

(H-6) County Manager - Monthly New Development Report

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

(H-7) Economic Development Corporation - April 2022 Monthly Summary Report

The Board received the Cabarrus Economic Development Corporation (EDC) monthly report for the month of April 2022 for informational purposes. No action was required of the Board.

(H-8) Finance - Juvenile Crime Prevention Council (JCPC) FY22 Third Quarter Accounting Report

The Board received the Juvenile Crime Prevention Council FY22 Third Quarter Accounting Report for informational purposes. No action was required of the Board.

(I) GENERAL COMMENTS BY BOARD MEMBERS

Commissioner Shue congratulated the Finance Department on receiving the AAA Fitch and Moody's investors service ratings and commented on the savings the County will see due to this achievement.

County Manager Downs commended Rodney Harris, Wendy Heglar, Rosh Khatri, and several other on Mr. Harris's staff for accomplishing the AAA rating.

Commissioner Honeycutt pointed out the county has received AAA ratings from two of the three agencies.

Chairman Morris announced Cabarrus County is one of only 10 counties in the state to achieve this goal and the County has an AA+ with the third agency.

(J) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None.

(K) CLOSED SESSION

(K-1) Closed Session - Pending Litigation and Acquisition of Real Property

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

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

(L) ADJOURN

UPON MOTION of Commissioner Strang, seconded by Commissioner Honeycutt and unanimously carried, the meeting adjourned at 8:47 p.m.



Lauren Linker
Lauren Linker, Clerk to the Board