

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:30 p.m. on Monday, June 19, 2023.

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:	Lynn W. Shue
	Commissioners:	Christopher A. Measmer
		Barbara C. Strang
		Kenneth M. Wortman

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

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

Chairman Morris led the Pledge of Allegiance.

A moment of silence was observed.

#### (A) APPROVAL OR CORRECTION OF MINUTES

##### **(A-1) Approval or Correction of Meeting Minutes**

**UPON MOTION** of Vice Chairman Shue, seconded by Commissioner Measmer and unanimously carried, the Board approved the minutes of April 17, 2023 (Summit), April 27, 2023 (Budget Meeting), May 1, 2023 (Work Session), and May 15, 2023 (Regular Meeting) as presented.

#### (B) APPROVAL OF THE AGENDA

Chairman Morris reviewed the following changes to the agenda.

Additions:

New Business

F-1 JCPC - Funding Appeal

F-2 Sheriff's Office - Budget Amendment -Tek84 Body Scanner

F-2.5 Central Cabarrus Tennis Courts

Updated:

Old Business

G.2 Finance - Capital Improvement Plan ("CIP") Funded Projects in the FY2024 General Fund Budget

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

#### (C) RECOGNITIONS AND PRESENTATIONS

##### **(C-1) Active Living and Parks - Older Americans Month 2023 Proclamation**

Ian Sweeney, Active Living and Parks, Project Event Manager, announced July has been established as Park and Recreation Month since 1985. This year's theme will be "Where Community Grows". He stated it will celebrate the vital roles of the Park and Recreation professionals and provide services to bring people together. Mr. Sweeney read the proclamation aloud.

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

Proclamation No. 2023-14

#### DESIGNATION OF JULY AS PARK AND RECREATION MONTH A PROCLAMATION

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

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

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

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

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

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

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

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

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

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

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

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

Adopted this 19<sup>th</sup> day of June 2023

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

**(C-2) Cabarrus Soil and Water Conservation - Contest Winners**

Kelly Sifford, Assistant County Manager, introduced the students that participated in and the contests won. The contest categories were: bookmarks, posters, essays, PowerPoint presentations and public speaking. This year's theme was "Water...the Cycle of Life".

**(C-3) Human Resources - Recognition of Teresa Hillie on Her Retirement from Cabarrus County Department of Human Services**

Anthony Hodges, Social Worker Program Administrator, recognized Teresa Hillie's on her retirement after 22 years of service with Cabarrus County.

Ms. Hillie expressed appreciation.

Vice Chairman Shue presented Ms. Hillie with a service award in appreciation of her service and dedication to the citizens of Cabarrus County.

**(D) INFORMAL COMMENTS**

Chairman Morris opened the meeting for Informal Public Comments at 6:50 p.m. He stated each speaker would be limited to three minutes. He also reviewed the Public Participation Policy.

Ray Helms, a resident at 9607 Robinson Church Road, Harrisburg, commented on ethics.

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

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

Josh Norris, a resident at 4353 Shiloh Church Road, Davidson, spoke regarding events and government.

Rich Wise, a resident at 3403 Brickwood Circle, Midland and a Midland Town Councilman, commented on Emergency Medical Services (EMS) protocol and procedures.

Jaymond Bryant-Herron, a resident at 199 McKinnon Avenue NE, Concord, commented on the police training facility, Cabarrus County Government, and North Carolina elected officials.

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

Mike Huttman, a resident at 537 Blue Sky Drive, Concord, commented on emergency rental assistance.

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

Sabrina Berry, a resident at 1302 Amber Ridge, Concord, commented on the budget and emergency rental assistance.

Roland Jordan, a resident of Concord, spoke regarding community matters.

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

**(E) CONSENT**

**(E-1) Appointments - Board of Equalization and Review**

Keith Troutman and Helen McInnis currently serve as members and William Ferriss currently serves as an alternate member of the Cabarrus County Board of Equalization and Review. Each have terms expiring June 30, 2023. Each have expressed their desire to remain on the Board. Keith Troutman and Helen McInnis have served on the Board since their initial terms in 2011 and 2014 respectively so an exception to the "length of service" provision of the appointment policy will be needed for them.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed Keith Troutman and Helen McInnis to the Board of Equalization and Review for three-year terms ending June 30, 2026, including an exception to the length of service provision of the Appointment Policy for Keith Troutman and Helen McInnis.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed William Ferris to the Board of Equalization and Review as an Alternate Representative for a one-year term ending June 30, 2024.

**(E-2) Appointments - Jury Commission**

Dianne Berry's term on the Jury Commission ends June 30, 2023. Ms. Berry would like to serve another term. Ms. Berry has served on this Commission since 2017. An exception to the length of service provision of the Appointment Policy will be needed for her.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed Dianne Berry to the Jury Commission for a two-year term ending June 30, 2025; including an exception to the length of service provision of the Appointment Policy.

**(E-3) Appointments - Region F Aging Advisory Committee**

James Bernacki serves on the Region F Aging Advisory Committee (RFAAC) and his term expires June 30, 2023. It is recommended that Mr. Bernacki be reappointed to the Region F Aging Advisory Committee to serve another term.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed James Bernacki to the Region F Aging Advisory Committee for a two-year term ending June 30, 2025.

**(E-4) Appointments - Water and Sewer Authority of Cabarrus County**

Robert Richie's term on the Water and Sewer Authority of Cabarrus County as an At-large representative ends June 30, 2023. Mr. Ritchie would like to be considered for reappointment. He has served on this board since 2011. If reappointed, an exception to the length of service provision of the Appointment Policy will be needed for him.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the board reappointed Robert Richie to the Water and Sewer Authority as the At-large representative for a three-year term ending June 30, 2026; including an exception to the length of service provision of the Appointment Policy.

**(E-5) Appointments and Removals - Cabarrus County Tourism Authority**

The Cabarrus County Tourism Authority has 4 seats that need to be appointed for the term commencing July 1, 2023 and ending on June 30, 2026. The nominating group and their nominees are as follows:

- Cabarrus County - Seat #1 Mike Downs\*~
- Cabarrus County Tourism Authority - Seat #2 Greg Walter\*^
- Cabarrus County Tourism Authority - Seat #10 Steve Steinbacher\*
- Cabarrus Regional Chamber of Commerce - Seat #3 Alison Paladino

\*Reappointment

<sup>^</sup>An exception the residency provision of the Appointment Policy will be needed

~An exception the multiple boards provision of the Appointment Policy will be needed.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board removed Pat Horton (Seat #3) from the Cabarrus County Tourism Authority and thanked her for her service.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed Mike Downs (Seat #1), Greg Walter (Seat #2) and Steve Steinbacher (Seat #10) to the Cabarrus County Tourism Authority for three-year terms commencing July 1, 2023 and ending June 30, 2026; to include an exception to the residency provision of the Appointment Policy for Mr. Walter; and an exception to the service on multiple boards provision of the Appointment Policy for Mr. Downs.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board appointed Alison Paladino (Seat #3) to the Cabarrus County Tourism Authority for a three-year term commencing July 1, 2023 and ending June 30, 2026.

**(E-6) Appointments and Removals - Centralina Workforce Development Board**

The terms on the Centralina Workforce Development Board for Dr. Carol Spalding, Education Representative, and Beatriz Rodriguez, Private Sector Representative, will end June 30, 2023. Both have asked to step down from their positions on the Board. It is requested to remove their names from the roster.

David Hollars, Centralina Workforce Development Board Executive Director, has requested that the Education position on the Board be rotated to a Private Sector position. Per Board bylaws, nominations have been solicited from the Cabarrus Economic Development Commission. Anna Badiru and Chelsea Rigler have been recommended to be appointed to fill the vacant positions. A letter in this regard was included in the agenda. Neither Ms. Badiru nor Ms. Rigler are residents of Cabarrus County. An exception to the residency provision of the Appointment Policy will be needed for them.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board removed Dr. Carol Spalding and Beatriz Rodriguez from the Centralina Workforce Development Board roster and thanked them for their service.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved to rotate the Education position to a Private Sector position.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the board appointed Anna Badiru and Chelsea Rigler to the Centralina Workforce Development Board as Private Sector representatives for two-year terms ending June 30, 2025; including an exception to the residency provision of the Appointment Policy for both.

**(E-7) Appointments and Removals - Juvenile Crime Prevention Council**

Terms for the following Juvenile Crime Prevention Council (JCPC) members end June 30, 2023: Carolyn Carpenter, Heather Mobley, Connie Philbeck, and Judge Christy Wilhelm. At the JCPC's May 17 meeting, the Council voted unanimously to recommend all four be reappointed to serve another term. An exception to the length of service provision of the Appointment Policy will be needed for Ms. Carpenter, Ms. Mobley, and Ms. Philbeck. An exception to the residency provision of the Appointment Policy will be needed for Ms. Mobley.

Additionally, the Council voted unanimously to accept the resignation of LaShay Avery, LME/MCO Regional Director. Ms. Avery plans to resign from Partners Behavioral Health and relocate to Texas.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed Heather Mobley, Judge Christy Wilhelm, Carolyn Carpenter, and Connie Philbeck to the Juvenile Crime Prevention Council for two-year terms ending June 30, 2025; including an exception to the length of service provision of the Appointment Policy for Ms. Mobley, Ms. Carpenter, and Ms. Philbeck; and an exception to the residency provision of the Appointment Policy for Ms. Mobley.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board removed LaShay Avery from the JCPC roster and thanked her for her service.

**(E-8) Appointments and Removals - Transportation Advisory Board**

Terms for the following Transportation Advisory Board members end June 30, 2023: Charles Hendrix, Amy Nance, and James Polk. Mr. Hendrix and Mr. Polk have agreed to serve another term as Citizen Advocate representatives. An exception to the length of service provision of the Appointment Policy will be needed for them. Mr. Polk also serves on the Home and Community Care Block Grant Committee. An exception to the service on multiple boards provision of the Appointment Policy will be needed for him.

Amy Nance is stepping down from the Advisory Board. Letecia Loadholt has agreed to serve as the Human Services DHS representative.

Additionally, EMS Deputy Chief Kara Clarke has agreed to serve as the Cabarrus EMS representative that has been vacant since Michelle Dietrich retired.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board removed Amy Nance from the Transportation Advisory Board roster and thanked her for her service.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board appointed Letecia Loadholt to the Transportation Advisory Board for a three-year term as the Human Services DSS representative ending June 30, 2026.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the board appointed Kara Clarke to the Transportation Advisory Board as the Cabarrus EMS representative for a three-year term ending June 30, 2026.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board reappointed Charles Hendrix, Citizen Advocate/Retired, and James Polk Citizen Advocate/Aging, to the Transportation Advisory Board for three-year terms ending June 30, 2026; including an exception to the length of service provision of the Appointment Policy for Mr. Hendrix and Mr. Polk; and an exception to the service on multiple boards provision of the Appointment Policy for Mr. Polk.

**(E-9) Appointments (Removals) - Youth Commission**

The following Youth Commission members have graduated from high school: Owen Lutz (Hickory Ridge), Vishista Chittalooru (Hickory Ridge), Kylie Greenelsh

(Mt. Pleasant), Mary Liu (Northwest Cabarrus), and Kayla Anderson (At Large). It is requested to remove their names from the roster.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board removed the following Youth Commission members from the roster and thanked them for their service: Owen Lutz (Hickory Ridge), Vishista Chittalooru (Hickory Ridge), Kylie Greenelsh (Mt. Pleasant), Mary Liu (Northwest Cabarrus), and Kayla Anderson (At Large).

**(E-10) BOC - NACo Voting Credentials - 2023 Annual Conference**

The National Association of Counties (NACo) will hold their 2023 Annual Conference in Travis County, Texas on July 21 - 24, 2023. In order to participate in the Association's annual election of officers, a voting delegate must be registered by July 17, 2023 at 5 p.m.

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

**(E-11) BOC - Resolution Amending the Cabarrus County Board of Commissioners' 2023 Meeting Schedule**

The following resolution will change the date for the July work session from July 3, 2023 to July 10, 2023.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board adopted the resolution.

Resolution No. 2023-12

Resolution Amending the  
Cabarrus County Board of Commissioners'  
2023 Meeting Schedule

WHEREAS, on December 19, 2022, the Cabarrus County Board of Commissioners adopted a meeting schedule for calendar year 2023, which sets forth the dates, times and locations of various official county meetings; and

WHEREAS, the Board scheduled the July work session for July 3, 2023; and

WHEREAS, the Board is changing the date for the July work session to July 10, 2023.

NOW, THEREFORE BE IT RESOLVED that the Cabarrus County Board of Commissioners hereby amends its 2023 Meeting Schedule as follows:

1. The July work session will be held on Monday, July 10, 2023, at 4:00 p.m. in the Multipurpose Room at the Governmental Center in Concord, NC.

ADOPTED this 19<sup>th</sup> day of June, 2023.

Morris \_\_\_\_\_  
Commissioners  
ATTEST:

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

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

**(E-12) County Manager - Easement for Back Creek Greenway**

The proposed easement agreement will allow the Town of Harrisburg to hold an easement on Back Creek. The easement will cross the Hickory Ridge Middle and High School properties. The purpose is to construct a greenway and allow any access and necessary appurtenances to be constructed within the easement.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the easement agreement for Back Creek Greenway on Hickory Ridge Middle and High School.

**(E-13) County Manager - Provider for Regional Behavioral Health Center**

The County received \$32.5 million from the State of North Carolina to design and construct a regional behavioral health facility. A Request for Proposals (RFP) was issued on January 18, 2023, with two proposals received by the due date of March 17, 2023. Interviews with each firm were conducted by County staff on Friday, May 5, 2023. Staff recommends entering contract negotiations with Monarch to operate the facility.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board authorized the County Manager to negotiate and execute a contract with Monarch, subject to review and revision by the County Attorney, to operate the Cabarrus County Regional Behavioral Health Facility.

**(E-14) DHS - FY24 Home and Community Care Block Grant Funding Plan**

The FY24 Home and Community Care Block Grant (HCCBG) funding plan was provided for review and approval by the Board of Commissioners. The plan was prepared, reviewed, and approved by the HCCBG Advisory Committee. The Department of Human Services will serve as the lead agency for the Home and Community Care Block Grant. The lead agency's primary role is to organize the committee, develop the funding plan for the grant and seek approval from the Board of Commissioners for the funding plan.

The Home and Community Care Block Grant will serve citizens ages 60 and older and promote health and well-being services for qualified recipients. It will be administered by the N.C. Division of Aging and Adult Services (DAAS). The grant will provide local flexibility in that the advisory committee and the Board of Commissioners can set priorities for services within grant provisions.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the FY24 Home and Community Care Block Grant funding plan as submitted by the Home and Community Care Block Grant advisory committee.

**(E-15) Finance - Budget Amendment Ambulance Fees and EMS / MC billing service fees**

Emergency Management Services (EMS) uses EMS Management and Consultants (EMSMC) an ambulance billing services company for medical billing and collection services. EMS pays EMSMC on a monthly basis at 8.36% of net collections and \$11.50 per claim for NC Medicaid Managed Care claims. Average net collections for this fiscal year are higher than expected. Therefore, a budget amendment is needed to increase revenues for the increase in collections and expenditures for the fees associated with billing and collections of claims.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the budget amendment to increase revenues for ambulance fees and expenditures for billing and collection services.

**Budget Revision/Amendment Request**

Date: <input type="text" value="June 19, 2023"/>	Amount: <input type="text" value="100,000.00"/>						
Dept. Head: <input type="text" value="James Howden, Finance"/>	Department: <input type="text" value="Emergency Management Service"/>						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
<p>Emergency Management Services (EMS) uses EMS Management and Consultants (EMSMC) an ambulance billing services company for medical billing and collection services. EMS pays EMSMC on a monthly basis 8.36% of net collections and \$11.50 per claim for NC Medicaid Managed Care claims. Average net collections for this fiscal year are higher than expected. This budget amendment increases revenues for the increase in collections and expenditures for the fees associated with billing and collections of claims.</p>							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2730-6613	AMBULANCE FEES	6,700,000.00	50,000.00	-	6,750,000.00
001	6	2730-6613-IFAC	AMBULANCE FEES-INTER-FACILITY	240,000.00	50,000.00	-	290,000.00
001	9	2730-9445	PURCHASED SERVICES	617,812.00	100,000.00	-	717,812.00

**(E-16) Finance - Cabarrus County Schools Health Sciences Institute**

The Cabarrus Health Science Institute (CHSI) will be the 3rd Early College Program within the district. The program started in the 2022/2023 school calendar year in a temporary facility for the first 2 years. This project will provide the CHSI Program a permanent home intentionally built beside the existing Cabarrus College of Health Science, which is a part of the Atrium Partnership with Cabarrus County Schools.

Due to the program and number of students served, a permanent facility is needed. The work required for temporary spaces in the existing facility for FY24 as well as design and development work for a permanent site to open in the 24/25 school calendar year needs to begin this year.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the budget amendment to fund renovations and design and development of the new Cabarrus Health Science Institution Campus and approved the Schools Capital Project Fund budget ordinance.

**Budget Revision/Amendment Request**

Date: 6/19/2023	Amount: 2,000,000	
Dept. Head: James Howden	Department: Finance	
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> <small>INCLUDE</small> Supplemental Request
To Budget Renovations and New Modular Campus for the Cabarrus Health Science Institution. Budget from Community Investment Fund fund balance.		

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
390	6	7210-6932-CHSI	Contribution from CIF	-	2,000,000		2,000,000
390	9	7210-9821-CHSI	Building and Renovations	-	2,000,000		2,000,000
100	6	0000-6901	Fund Balance Appropriations	19,179,436	2,000,000		21,179,436
100	9	0000-9708	Contribution to Capital Project Fund	32,511,612	2,000,000		34,511,612

Ordinance No. 2023-21

**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	\$47,055,34
Contribution from Capital Projects Fund	9,383,61
Debt Proceeds 2020 Draw Note	45,227,09
Debt Proceeds 2022 Draw Note	57,105,05
Debt Proceeds 2024 Draw Note	71,466,75
Contribution from Capital Reserve Fund	693,42
Contribution from Convention & Visitor Bureau	1,550,00
NC Department of Transportation	1,950,00
 TOTAL REVENUES	 \$234,431,287

C. The following appropriations are made as listed.

CCS Mobile Unit Renovation	\$ 3,300,000
R. Brown McAllister Replacement	48,356,750
Roberta Road Middle School	56,604,300
CCS New High School	9,508,821
CCS Southeast High School - Land purchase	1,816,320
Contribution to Capital Reserve	
Early College Mobile Units	5,001,114
Mondo Track - JM Robinson High School	2,536,331
	1,550,000

Deferred Maintenance Cabarrus County Schools	24,864,617
Deferred Maintenance Kannapolis City School	5,640,034
Deferred Maintenance Rowan Cabarrus Community College	3,468,000
Central Cabarrus Track	1,500,000
Hickory Ridge Football Field and Track	1,700,000
Tennis Courts - Cox Mill, Central Cabarrus, Northwest	1,200,000
Mary Frances Wall Renovations	11,000,000
Weddington Hills Elementary School HVAC	7,000,000
Concord High School HVAC	9,000,000
Opportunity School	7,000,000
Hickory Ridge High School Roof	2,550,000
Cox Mill Elementary School Roof	2,500,000
Wolf Meadow Elementary School Roof	2,000,000
Fred L. Wilson Elementary School Addition	12,000,000
Forest Park Elementary School HVAC	7,000,000
RCCC South Campus HVAC	5,335,000
Cabarrus Health Science Institution	2,000,000

TOTAL EXPENDITURES	\$234,431,287
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GRAND TOTAL - REVENUES	\$234,431,287
GRAND TOTAL - EXPENDITURES	\$234,431,287

## 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 19<sup>th</sup> Day of June 2023.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

**(E-17) Finance - Governmental Accounting Standards Board (GASB) 87 Budget Amendment**

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. GASB 87 established a single model for lease accounting based on the principal that leases are financing of the "right to use" an asset, which is an underlying nonfinancial intangible asset, rather than an asset itself. Governments are required to amortize the nonfinancial assets over the shorter of the asset's useful life or the lease term.

In Fiscal Year 2022, Cabarrus County began recording all leases within the scope of GASB 87 and established a capitalization threshold of \$100,000, in total lease payments over the lease term.

With the implementation of GASB 87, all lease payments that fall within the materiality threshold should be budgeted and accounted for as debt service principal and interest payments.

Finance will prepare a budget amendment at fiscal year-end to budget principal and interest payments for "right to use" assets in the Community Investment Fund (CIF). Actual expenditures were paid out of the general fund throughout the fiscal year and will be moved to the debt service principal and interest accounts in CIF for reporting purposes.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the necessary budget amendment to budget and account for debt service principal and interest expenditures as required by Lessee Accounting under the Governmental Accounting Standards Board (GASB) Statement No. 87.

## Budget Revision/Amendment Request

Date: June 19, 2023	Amount: 1,169,548.00	
Dept. Head: James Howden - Finance	Department: Finance	
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request

This budget amendment is to budget principal and interest payments for lease payments made in FY 2023 as a result of implementing GASB 87. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures (lease payments) were paid out of the general fund and will be moved to the principal and interest accounts in CIF. The overall effect on fund balance is zero.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	6	0000-6901	Fund Balance Appropriated	21,179,436.00	1,169,548.00	-	22,348,984.00
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	901,379.00	-	901,379.00
100	9	9120-993201-G87	LEASE INTEREST	-	12,787.00	-	12,787.00
			<i>To budget GASB 87 implementation for DHS building lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	114,804.00	-	114,804.00
100	9	9120-993201-G87	LEASE INTEREST	-	517.00	-	517.00
			<i>To budget GASB 87 implementation for copier lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	16,896.00	-	16,896.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,365.00	-	1,365.00
			<i>To budget GASB 87 implementation for The Old Creamery lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	120,814.00	-	120,814.00
100	9	9120-993201-G87	LEASE INTEREST	-	986.00	-	986.00
			<i>To budget GASB 87 implementation for HPE equipment and HP switches lease principal and interest payments</i>				

## (E-18) Finance - Government Accounting Standards Board (GASB) 96

The Government Accounting Standards Board (GASB) issued Statement No. 96, Subscription Based Information Technology Arrangements (SBITAs) in May 2020. The statement defines a SBITA as "a contract that conveys the right to use another party's information (IT) software, alone or in combination with tangible assets as specified in the contract. As with GASB Statement No. 87, Leases, this means that the County is procuring an intangible asset, mainly a "right to use" asset and should be amortized over the shorter of the subscription term or the useful life. Subscription payments will be recognized and budgeted for like principal and interest debt service payments made on long term debt. Under the Generally Accepted Accounting Principles (GAAP) basis for governmental funds and the budgetary basis for all budgeted funds in NC, Cabarrus County will initially recognize an expenditure and other financing sources. Assets which are clearly immaterial to the financial statements will not be included for GASB 96 reporting purposes. Cabarrus County will record SBITA's within the scope of GASB 96 that exceed an established capitalization threshold, or materiality. The capitalization threshold is defined as \$100,000 in total payments over the subscription term.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board adopted the resolution to establish the materiality threshold and approved the budget amendment.

Resolution No. 2023-13

Resolution To Establish Materiality Threshold for Recognition Of Subscription-Based Information Technology Arrangements ("SBITAs") Under GASB Statement No. 96

WHEREAS, General Accounting Standards Board ("GASB") Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements ("SBITAs"); and

WHEREAS, a SBITA is defined as a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with a tangible capital asset, as specified in the contract for a defined period of time (a "subscription term"); and

WHEREAS, under GASB Statement No. 96, a government entity generally should recognize a right-to-use subscription asset, and a corresponding subscription liability; and

WHEREAS, for certain IT subscriptions, either the initial price or present value of future subscription payments will be immaterial to the total value of the County's SBITA assets and liabilities; and

WHEREAS, after review of the IT subscription contracts currently in place, county staff believes that a materiality threshold of \$100,000 is reasonable with respect to compliance with GASB Statement No. 96, as that figure represents less than 1% of total capital assets, less than 8% of the current value of IT subscription contracts and is consistent with GASB 87 materiality.

NOW, THEREFORE, BE IT RESOLVED that the Cabarrus County Board of Commissioners hereby adopts \$100,000 as the materiality threshold for subscription-based information technology arrangement (SBITAs) when determining whether to recognize such subscriptions as assets, and the cost related to same as liabilities, in compliance with GASB Statement No. 96.

BE IT FURTHER RESOLVED that the Board, upon the recommendation of the County Manager or the County Finance Director, may adjust the materiality threshold from time to time as may be needed or recommended for audit purposes.

Adopted this 19<sup>th</sup> day of June 2023.

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

Attest:

/s/ Lauren Linker  
Clerk to the Board

Budget Revision/Amendment Request

Date: June 19, 2023	Amount: 1,574,000.00						
Dept. Head: James Howden - Finance	Department: Finance						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input type="checkbox"/> Supplemental Request					
<p>This budget amendment is to budget principal and interest payments for Subscription-Based Information Technology Arrangements (SBITA's) as a result of implementing GASB 96. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures (SBITS's) were paid out of the general fund and will be moved to the principal and interest accounts in CIF. This budget amendment also budget initial expenditures and other financing source to record inception of SBITA's.</p>							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
100	6	9120-690501-G96	PROCEEDS FROM SBITA - Other Financing Source	-	1,215,000.00	-	1,215,000.00
100	9	9120-9865-G96	CAPITAL OUTLAY - G96	-	1,215,000.00	-	1,215,000.00
			<i>To budget expenditure (subscription asset) and other financing source for GASB 96 implementation.</i>				
100	6	0000-6901	Fund Balance appropriated	22,348,984.00	359,000.00	-	22,707,984.00
100	9	9120-991303-G96	PRINCIPAL GASB 96	-	350,500.00	-	350,500.00
100	9	9120-993202-G96	INTEREST GASB 96	-	8,500.00	-	8,500.00
			<i>To budget principal and interest payments for GASB 96 implementation</i>				

**(E-19) Finance - Health Insurance Fund Balance Budget Amendment**

The Finance Department annually reviews revenues and expenditures for the Health Insurance Internal Service Fund based on actual activity and estimated activity for the remainder of the fiscal year. Based on this analysis, a budget amendment has been prepared to ensure claims expenditures do not exceed the budget at fiscal year-end. This budget amendment appropriates fund balance and increases the budget for health insurance claims.

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

Date: June 19, 2023	Amount: 320,000.00						
Dept. Head: James Howden - Finance	Department: Fund 610 - Health Insurance - ISF						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
<p>This budget amendment is to increase the budget for health insurance claims in the Health Insurance Internal Service Fund. The total budget for claims is being increased based on higher than average claims for the last two months of the fiscal year. This budget amendment appropriates fund balance.</p>							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
610	6	1917-6901	FUND BALANCE APPROPRIATED	22,240.60	320,000.00	-	342,240.60
610	9	1917-9645	HEALTH INSURANCE CLAIMS	14,251,792.00	320,000.00	-	14,571,792.00

**(E-20) Finance - Opioid Abatement Funding**

Cabarrus County has been awarded Opioid Abatement Funding. Per an agreement between Partners Health Care Management and Cabarrus County, Partners Health Care Management will reimburse Cabarrus County for activities and services listed in the agreement. The County will pay Cabarrus Health Alliance for these services and activities. The funding amount is \$91,514 and there is no County match. The grant period ends June 30, 2023. All expenditures for services and activities as of June 30, 2023, and a report describing utilization of the funds will be due by July 05, 2023.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the budget amendment to budget revenues and expenditures for Opioid Abatement Funding.

**Budget Revision/Amendment Request**

Date: JUNE 19, 2023	Amount: 91,514.00						
Dept. Head: JAMES HOWDEN - FINANCE	Department: OTHER HUMAN SERVICES						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
<p>This budget amendment is to budget revenues and expenditures for OPIOID Abatement Funding awarded to Cabarrus County. An agreement has been made between the Partners Health Management (Local Managed Entity   Managed Care Organization) and Cabarrus County. Partners Health Care Management will reimburse Cabarrus County for the following activities and services listed in the agreement: purchase of Narcan, Fentanyl Strips and targeted messaging campaign activities. The County will pay Cabarrus Health Alliance for these activities and services. The amount of the award is \$91,514 and there is no County match. The grant period ends June 30, 2023.</p>							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	5910-625901	LME   MCO Grant Award	-	91,514.00	-	91,514.00
001	9	5910-9705-OPIOD	Public Health Authority - OPIOID	-	91,514.00	-	91,514.00

**(E-21) Human Resources - Fire Services Compensation**

Fire Services Operations has developed a proposed career development plan for department employees. As part of this project, the firefighter position has been re-evaluated and it has been recommended for movement as a "hot job".

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved proposed compensation changes for Fire Services Squad 410.

**(E-22) Juvenile Crime Prevention Council - Approval of FY 23-24 JCPC Certification**

The JCPC's FY 23-24 County Funding Plan remains pending at this time due to a program's appeal following the funding recommendations made during its April 19 meeting. The Plan itself cannot be presented for BOC approval until the appeal is fully resolved. However, it is requested that the JCPC Certification be considered for approval as the \$15,500 recommended for JCPC Administration remains unchanged since FY 2017-2018.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the JCPC Certification as presented with the understanding that the FY 23-24 County Funding Plan will be presented for approval when the appeal is fully resolved.

**(E-23) Planning and Development - Community Development Budget Amendment**

The Housing and Home Improvement program that is available through the Home and Community Care Block Grant requires staff to request a donation to the program for services rendered if the individual is over a certain income. The donation is voluntary. All donations are required by the grant program to be applied back to the program to expand service. The attached budget amendment will allocate donated revenues to expenses in order to follow the grant guidelines.

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

## Budget Revision/Amendment Request

Date: 6/19/2023	Amount: 210.00						
Dept. Head: Kelly Sifford	Department: Community Development						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
Purpose: To allocate the consumer contributions we have received to an expense category per grant guidelines.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	3250-6622	Home Improvement Program Fees	300.00	210.00		510.00
001	9	3250-9493-HHIHR	Operations	20,359.00	210.00		20,569.00
					Total	21,079.00	

## (E-24) Planning and Development - Community Development Grant Required Plans and Programs

Cabarrus County participates in a HOME Partnership program under the Cabarrus/Iredell/Rowan HOME Consortium and, at times, participates in CDBG programs that support various housing and economic development activities in Cabarrus County. These programs require a series of plans and programs to address various issues such as Fair Housing, Section 3, Anti-Displacement, Section 504, Citizen Participation, Procurement, Equal Opportunities and more. The required plans and programs for the next adoption period, which will extend our program until June 2026 were provided.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board adopted the Community Development Plans and Programs and the Resolution as presented.

Resolution No. 2023-14

CABARRUS COUNTY  
FAIR HOUSING RESOLUTION  
For the Period of June 19, 2023-June 19, 2026

WHEREAS, The County of Cabarrus seeks to protect the health, safety, and welfare of its residents; and

WHEREAS, citizens seek safe, sanitary and habitable dwellings in all areas of the County; and

WHEREAS, the County finds the denial of equal housing opportunities because of religion, race, creed, color, sex, national origin, handicap, or age legally wrong and socially unjust; and

WHEREAS, the denial of equal housing opportunities in housing accommodations is detrimental to public welfare and public order; and

WHEREAS, the County finds the practice of discrimination against any citizen in housing a denial of his equal rights and equal opportunity to seek better living conditions and to develop community pride;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Commissioners of the County of Cabarrus, North Carolina, that:

Section I. The Board of Commissioners of the County of Cabarrus has declared it an official policy of the County government that there shall not be allowed discrimination in the terms and conditions for buying or renting housing in the County of Cabarrus.

Section II. All business groups and individual citizens of the County of Cabarrus are urged to respect and implement this policy.

Section III. The Planning and Development Director or their designate, is the official authorized to (1) receive and document complaints regarding housing discrimination in Cabarrus County; and (2) refer such complaints to the North Carolina Human Relations Commission for investigation, conciliation and resolution.

ADOPTED, this 19<sup>th</sup> day of June, 2023.

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

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

**(E-25) Register of Deeds - Use of Register of Deeds Automation Fund for Re-indexing Cabarrus County Land Records**

The Register of Deeds index of online land records from 1/1/1983 allows access of land records by party names.

Prior online access is by use of virtual images of our physical index books, which is a more cumbersome and complex process for both professionals and the public.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved use of the Cabarrus County Register of Deeds automation fund to reindex Cabarrus County land records from January 1, 1938 through December 31, 1982.

**(E-26) Sheriff's Office - Awarding of Service Weapon to Captain Kevin Pfister Upon His Retirement**

Captain Kevin Pfister will be retiring from the Cabarrus County Sheriff's Office with his last day being June 30, 2023. In accordance with NC GS 20-187.2, his duty weapon will be awarded to him for a price of \$1.00 after being designated surplus property.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board declared Sig Sauer P320 SN# 58J376998 surplus property and authorized disposition in accordance with the County's policy.

**(E-27) Sheriff's Office - Retirement of K9 Turbo**

Due to the upcoming retirement of K9 Turbo (due to age), the Sheriff's Office requested to surplus K9 Turbo and turn him over to K9 Handler, Stephanie Champlin. Turbo is now 8 years old and has worsening health problems, specifically a heart murmur and tires easily. His last working day will be June 30th.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board declared K9 Turbo surplus property and authorized disposition in accordance with the County's policy.

**(E-28) Tax Administration - Refund and Release Reports - May 2023**

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

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

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the board approved the May 2023 Refund and Release Reports as submitted, including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

**(F) NEW BUSINESS**

**(F-1) JCPC - Funding Appeal**

Evan Lee, General Counsel, introduced the Juvenile Crime Prevention Council (JCPC) FY24 funding plan appeal. Mr. Lee then introduced Darryl Bego, Youth Development Initiatives, Executive Director.

Mr. Bego presented his appeal.

A lengthy discussion ensued.

Vice Chairman Shue **MOVED** to deny the funding appeal. Chairman Morris seconded the motion.

Following further discussion, the **MOTION** unanimously carried.

### **Cabarrus County Juvenile Crime Prevention Council BYLAWS**

#### **Article I: NAME AND PURPOSE**

##### Section 1. Name

The name of this Council shall be the Cabarrus County JCPC (Juvenile Crime Prevention Council).

##### Section 2. Purpose- The purpose of this Council shall be to:

- 2.1 Biennial review of the needs of juveniles in the county who are at risk or who have been adjudicated. Council shall develop a request for proposal process and submit to the County's authorization, the plan must be approved by the Department of Juvenile Justice and Delinquency Prevention.
- 2.2 Assist the county in planning and administering community-based delinquency alternatives to the Youth Development Center and to provide community-based delinquency and substance abuse prevention strategies and programs.
- 2.3 Ensure that appropriate community based intermediate dispositions for adjudicated juveniles are available, pursuant to minimum standards set by the Department of Juvenile Justice and Delinquency Prevention.
- 2.4 Perform on an ongoing basis:
  - 1) Assess needs of juveniles in community, evaluate resources, plan for unmet needs.
  - 2) Evaluate performance of juvenile services/programs as a condition of continued funding of those programs.
  - 3) Increase public awareness of the causes of delinquency and prevention efforts.
  - 4) Develop intervention strategies and risk assessments for at-risk youth.
  - 5) Provide funds for services: treatment, counseling, parenting, rehabilitation.
  - 6) Establish and encourage ongoing and diverse funding streams for delinquency prevention programs. Council may examine benefits to provide joint judicial district programs.

#### **Article II: MEMBERSHIP**

Section 1. Members shall be appointed by the Cabarrus County Board of Commissioners for a two-year term. Appointment shall be arranged so that approximately one half of the terms shall expire each year. The Board of County Commissioners may re-appoint members.

Section 2. The Chairperson shall advise the Board of Commissioners of members who should be replaced because of resignation, limited interest and participation, expired terms, or conflict of interest.

Section 3. The Council will review applications for any vacant positions and vote by majority regarding the replacements. The chairperson will forward the recommendations to the Board of Commissioners for approval.

Section 4. The membership shall be no less than 12 persons and no more than 26 and should include, if possible:

- 1) Local School Superintendent or that person's Designee
- 2) Chief of Police in the county or the appointed chief's Designee
- 3) Local Sheriff or that person's Designee
- 4) District Attorney or that person's Designee
- 5) Chief Court Counselor or that person's Designee

- 6) Director of the Local Management Entity/Managed Care Organization (LME/MCO) or that person's designee
- 7) Director of Social Services or that person's Designee
- 8) County Manager or that person's Designee
- 9) Substance Abuse Professional
- 10) Member of Faith Community
- 11) County Commissioner
- 12) Two persons under the age of 21, or one person under the age of 21 and one member of the public representing the interests of families of at-risk juveniles.
- 13) Juvenile Defense Attorney
- 14) Chief District Court Judge or Designee Judge
- 15) Member of Business Community
- 16) Local Health Director or that person's Designee
- 17) A representative from the United Way or other non-profit agency
- 18) Parks and Recreation Representative
- 19) Up to 7 Additional Members to be appointed by the County Commissioners

Section 5. The JCPC Regional Consultant will serve as an ex-officio member of the commission without the authority to make motions or vote.

Section 6. Members are expected to attend the regularly scheduled monthly meetings.

Section 7. At any time that a member fails to attend sixty-five percent (65%) of the annual regularly scheduled meetings called by the Chairperson, that member shall be recommended for removal from the Council, and that removal shall be sent to the Board of Commissioners after providing notice to the member being removed. That member shall provide in writing, no later than five (5) business days after notice of removal is given, that they wish to appeal the removal decision based on lack of attendance. This appeal will happen at the next regularly scheduled meeting and the Member will be given an opportunity to present his/her case against removal. The Council may vote not to remove a Member through a majority vote (quorum required) of the Council present at that regularly scheduled meeting.

At any time that a member fails to attend sixty-five percent (65%) of the annual regularly scheduled meetings called by the Chairperson, that member shall not be allowed to vote on any Council matters. If the Member files an appeal pursuant to the paragraph above, that Member shall not vote on any Council matters until the appeal is heard and a decision regarding the Member's status is decided.

Section 8. Members are allowed to attend meetings in person, or via teleconferencing when there is a conflict, given that each member attending, regardless of the attendance option used and referenced herein, has the ability to fully deliberate on any matter under consideration. A request for teleconferencing must be made to the JCPC Administrative Assistant no later than 4:00 pm the day prior to the meeting.

Members are required to attend meetings in person or via teleconferencing unless State of Emergency requires meetings to be held virtually.

### **Article III: OFFICERS**

Section 1. The officers shall include a Chairperson, Vice-Chairperson, and Parliamentarian.

Section 2. These officers shall be elected by the council at the May meeting of each year. New officers will assume office on July 1<sup>st</sup>.

Section 3. Officers shall be elected for one year terms and may succeed themselves.

Section 4. The Chairperson only votes in case of a tied vote.

Section 5. The Vice-Chairperson shall serve as acting Chairperson in the absence of the Chairperson and as such shall have the same powers and duties of the chairperson when presiding. In the event the Chairperson does not complete his/her term of office, the Vice-Chairperson may serve out the unexpired term of the Chairperson. The Vice-Chairperson shall perform the duties of the JCPC Administrative Assistant in the absence of the JCPC Admin.

Section 6. The Parliamentarian will interpret and apply "Robert's Rules of Order," as well as this Council's By Laws, to provide guidance on parliamentary procedure to the officers, committees, and members of the JCPC.

#### **Article IV: MEETINGS**

Minimum of six (6) meetings per year - subcommittee meetings can count towards this requirement.

##### Section 1. Regular Meetings

- 1.1 The Council shall meet at least six (6) times per year, at a time and place to be established
- 1.2 All meetings shall be open to the public and subject to open meetings law.
- 1.3 The membership shall be notified of all meetings in writing or by telephone at least seven (7) days prior to the meeting.
- 1.4 To conduct business a quorum will be necessary. A quorum will be a simple majority of the total board membership.
- 1.5 Minutes shall be taken at every meeting and distributed prior to or at the subsequent meeting.
- 1.6 JCPC meetings can occur remotely or virtually, only upon issuance of a State of Emergency. The county should provide proper notice to the public.

##### Section 2. Special Meetings

- 2.1 The Chairperson may call such special meetings as deemed necessary to carry out the duties of the Council.
- 2.2 Notice of special meetings shall be given to all members of the Council in writing or by telephone at least three (3) days in advance.
- 2.3 Special meetings shall be open to the public and subject to open meetings law.

#### **Article V: COMMITTEES**

##### Section 1. Standing Committees

The Chairperson shall appoint at least three (3) members of the Council to each of the following standing committees:

- 1) Risk and Needs Committee whose purpose shall be to plan and carry out the process of determining the needs of Cabarrus County youth and prioritizing those needs.
- 2) Allocations Committee whose purpose shall be to make recommendations for the use of community-based alternatives funds.
- 3) Monitoring Committee whose purpose shall be to gather information about existing programs and monitor the performance of these programs.

##### Section 2. Additional Committees

The Chairperson may at his/her discretion appoint any other committees which he/she deems necessary to carry out the general purpose of the Council.

**Article VI: FUNDING PROCEDURE**Section 1. Screening of Programs:

- 1.1 All proposed grants submitted to the JCPC will be screened by the Allocations Committee or JCPC.
- 1.2 In order to be considered for funding, proposals must be submitted by the advertised deadline.
- 1.3 Proposed grants will be scrutinized according to whether they are 501(c) 3 or public non profit organizations in good standing with the federal, state, and local government, and as to whether or not they meet the needs as indicated in the request for proposal, as well as, effectiveness, staffing, amount requested and expectations at minimum. Other considerations, such as fiscal stability, past performance, program accountability, etc. may also enter into funding deliberations.
- 1.4 If the proposal meets JCPC guidelines, programs will verbally present to the Allocations Committee or the JCPC, for a time limit to be determined annually by the JCPC, before a funding decision is made.

Section 2. Voting to Fund:

- 2.1 The JCPC, except as hereinafter excluded, will vote on the recommended funding plan provided by the Allocations Committee or JCPC and may amend recommendations before a final vote.
- 2.2 JCPC members receiving monetary compensation from JCPC funds either program or certification dollars, or any member directly supervising staff paid with JCPC funds, shall abstain from voting on funding decisions.

Section 3. Approved or Disapproved:

- 3.1 Approved proposals, and the amount of funding shall be notified immediately.
- 3.2 Proposals not approved for funding shall be notified in writing by the JCPC Chair or Administrative Assistant.

**Article VII: CONFLICT OF INTEREST**

Section 1. Any Council member actively involved in any JCPC funded program or a program requesting JCPC funds, will abstain from voting, and discussion regarding that program.

Section 2. The Council may excuse members from voting on matters involving their own financial interest or official conduct. A member wishing to be excused from voting shall so inform the Chair, who shall take a vote of the remaining members.

Section 3. All Council members shall sign a conflict of interest statement each fiscal year. Each member shall update, as needed, the conflict of interest statement.

**Article VII: MISCELLANEOUS**Section 1. Amendments

These bylaws may be amended or repealed, and new bylaws adopted by the affirmative vote of a majority of the membership at any regular or special meeting of the council.

Section 2. Appeals Process

- 1) Any agency that wishes to dispute a decision of the JCPC regarding funding under the RFP shall submit a written appeal to the Chairperson of the JCPC within five (5) business days of the date of the JCPC decision.
- 2) The appeal, at a minimum, shall state the basis of the appeal, what statutes, or Division, Board of County Commissioners and/or JCPC policies or procedures are alleged to have been violated, and what action is requested. The appeal must include supporting documentation for the council to adequately consider the appeal.
- 3) The full JCPC will hear the rule on the appeal at the next scheduled regular JCPC meeting.
- 4) Should the JCPC deny the appeal, the disputing agency may appeal, in writing, within five (5) business days to the County Manager. In that appeal, the appealing agency must state what statute, or Division, Board of County Commissioner and/or JCPC policies or procedures that are alleged to have been violated. The County Manager will review the appeal to determine if any statute, policy or procedure has been violated. The County Manager may then deny the appeal, or, upon a finding of a violation, refer the appeal back to the JCPC for reconsideration of funding. If the County Manager denies the appeal, then the disputing agency may within five (5) business days appeal, using the same procedure, to the Board of County Commissioners; and, if denied, thereafter within five (5) business days to the Division, in that order. Appeals to the Division shall be made through the Area Consultant for Cabarrus County.

(F-2) Sheriff's Office - Budget Amendment -Tek84 Body Scanner

Chief Burchett and Captain Wallace requested approval of a budget amendment to move funding revenues from inmate housing to the equipment funds for the purchase of Tek84 body scanners. The scanners will prevent contraband, to include weapons and illegal substances, from being brought into the detention facility.

**UPON MOTION** of Commissioner Measmer, seconded by Commissioner Wortman and unanimously carried, the Board approved the budget amendment to purchase the Tek 84 body scanners for inmate intake into the detention center.

(F-2.5) BOC - Central Cabarrus Tennis Courts

Commissioner Wortman discussed estimates for lighting for the Central Cabarrus High School tennis courts. The rough estimate received was \$375,000. After speaking with citizens, one court would be sufficient. The estimate for one court was. \$175,000.

**UPON MOTION** of Commissioner Wortman, seconded by Commissioner Measmer and unanimously carried, the Board approved funds in the amount of \$175,000 from the Commissioner Contingency Fund to be used for lighting for one Central Cabarrus High School tennis court.

**Budget Revision/Amendment Request**

Date: <input type="text" value="6/19/2023"/>	Amount: <input type="text" value="175,000.00"/>						
Dept. Head: <input type="text" value="Budget"/>	Department: <input type="text" value="Rosh Khatri"/>						
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request					
Funding for the Tennis Court Lighting at Central Cabarrus HS							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1910-9660	Contingency	-	-	175,000.00	(175,000.00)
001	9	1960-970118	Contribution to CIF	-	175,000.00	-	175,000.00
100	6	9120-6902	Contribution from GF	-	175,000.00	-	175,000.00
100	9	0000-9708	Contribution to Capital Project Fund	-	175,000.00	-	175,000.00
390	9	7210-6932-TENIS	Contribution from CIF	-	175,000.00	-	175,000.00
390	9	7210-9830-TENIS	Other Improvements	-	175,000.00	-	175,000.00
				-	-	-	0.00
				-	-	-	0.00
				Total	0.00		

**(F-3) County Manager - Adoption of the Fiscal Year 2024 Budget**

Mike Downs, County Manager, reported the recommended budget for Fiscal Year 2024 was presented to the Board on May 15, 2023. A public hearing was held at the June 5, 2023 work session. He then reviewed the various funds.

Chairman Morris spoke regarding the budget process. He expressed his support of the budget.

Commissioner Measmer commented on the proposed budget to include school needs and county employee pay. He expressed his support of the budget.

Vice Chairman Shue commented on the growth of the county and the needs associated with it.

Commissioner Wortman spoke in support of the proposed budget. He expressed appreciation of the employees and efforts to retain them.

Commissioner Strang commented on the proposed budget and expressed support of it. She thanked staff for their work.

Chairman Morris thanked staff for their work.

**UPON MOTION** of Chairman Morris, seconded by Vice Chairman Shue and unanimously carried the budget was approved.

Ordinance No. 2023-19

**CABARRUS COUNTY BUDGET ORDINANCE - FISCAL YEAR 2023-2024**

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

**Section 1 - County Funds**

The County hereby appropriates the following amounts, listed by fund, as the estimated revenues and expenditures for the operation and maintenance of various governmental activities, debt obligations and capital outlay purchases for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

**I. General Fund**

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

Ad Valorem Tax Levy	\$ 236,516,760
Sales Tax/Other	47,896,330
Intergovernmental	28,897,940
Permits and Fees	8,326,455
Sales and Services	15,638,414
Investment Earnings	2,000,000
Miscellaneous	286,100
Fund Balance	221,755

TOTAL REVENUES	\$ 339,783,754
b. The following expenditures are budgeted in the General Fund:	
General Government	\$ 42,584,895
Public Safety	75,937,680
Economic and Physical Development	6,358,498
Human Services	56,933,205
Cultural and Recreational	8,045,013
Cabarrus County Schools	
Instructional Services	62,727,073
Charter Schools	5,791,579
Technology Support Services	7,104,667
Building and Grounds Maintenance	11,825,418
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324
Kannapolis City Schools	
Instructional Services	7,378,552
Charter Schools	743,914
Technology Support Services	552,874
Building Maintenance	1,260,567
Grounds Maintenance	113,783
Schools Information Technology Services (ITS)	8,832
Rowan-Cabarrus Community College	
Current Expense	4,316,397
Other Programs	
Contributions to Other Funds	47,930,078
TOTAL EXPENDITURES	\$ 339,783,754

## II. Community Investment Fund (CIF)

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

Sales Tax	\$ 27,930,000
Miscellaneous	404,000
Lottery Proceeds	2,300,000
Other Financing Sources	44,105,961
TOTAL REVENUES	\$ 74,739,961

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

Debt Service	
Public Schools	
Principal	\$ 27,203,000
Interest	10,083,000
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,100,000
Interest	375,000
Capital Outlay	100,000
Other Debt Service	17,489,000
Other Improvements	5,576,867
Contribution to Capital Project Fund	11,193,094
Legal Fees	100,000
Bank Service Charges	400,000
TOTAL EXPENDITURES	\$ 74,739,961

## III. Cabarrus Arena and Events Center Fund

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

Sales and Service	\$ 749,831
Investment Earnings	15,000
Miscellaneous	5,000
Other Financing Sources	1,427,390
TOTAL REVENUES	\$ 2,197,221

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

Personnel Services	\$ 195,117
Operations	2,002,104
TOTAL EXPENDITURES	\$ 2,197,221

#### IV. Landfill Fund

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

Intergovernmental	\$ 57,000
Permits & Fees	150,000
Sales & Services	1,259,000
Contribution from General Fund	618,400
TOTAL REVENUES	\$ 2,084,400

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

Personnel Services	\$ 824,350
Operations	1,260,050
TOTAL EXPENDITURES	\$ 2,084,400

#### V. 911 Emergency Telephone Fund

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

Intergovernmental	\$ 346,955
Investment Earnings	5,000
	64683
TOTAL REVENUES	\$ 416,638

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

Operations	\$ 416,638
TOTAL EXPENDITURES	\$ 416,638

#### VI. Social Services Fund

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

Sales & Services	\$ 400,000
TOTAL REVENUES	\$ 400,000

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

Operations	\$ 400,000
TOTAL EXPENDITURES	\$ 400,000

#### VII. Intergovernmental Fund

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

Sales & Services	\$ 2,170,000
TOTAL REVENUES	\$ 2,170,000

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

Education	\$ 2,170,000
TOTAL EXPENDITURES	\$ 2,170,000

#### VIII. Health and Dental Insurance Fund

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

Sales & Services	\$ 17,383,555
Investment Earnings	5,000
Miscellaneous	970,785
Contribution from General Fund	230,000
TOTAL REVENUES	\$ 18,589,340

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

Operations	\$ 18,589,340
TOTAL EXPENDITURES	\$ 18,589,340

#### IX. Workers Compensation and Liability Fund

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

Sales & Services	\$ 3,487,537
Investment Earnings	20,000
Fund Balance	523,040
TOTAL REVENUES	\$ 4,030,577

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

Operations	\$ 4,030,577
TOTAL EXPENDITURES	\$ 4,030,577
Operations	\$ 18,589,340
TOTAL EXPENDITURES	\$ 18,589,340

#### X. Fire Tax Districts Fund

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

Ad Valorem Tax Levy	\$ 7,099,003
TOTAL REVENUES	\$ 7,099,003

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

Allen Fire Tax District	\$ 702,724
Cold Water Fire Tax District	335,329
Concord Rural Fire Tax District	52,582
Flowe's Store Fire Tax District	321,397
Georgeville Fire Tax District	297,610
Gold Hill Fire Tax District	52,556
Harrisburg Rural Fire Tax District	1,315,896
Jackson Park (City of Concord) Fire Tax District	247,631
Kannapolis Rural Fire Tax District	236,312
Midland Fire Tax District	1,138,412
Mt. Mitchell Fire Tax District	131,480
Mt. Pleasant Rural Fire Tax District	625,375
Northeast Fire Tax District	210,027
Odell Fire Tax District	1,100,721
Richfield-Misenheimer Fire Tax District	11,792
Rimer Fire Tax District	319,159
TOTAL EXPENDITURES	\$ 7,099,003

GRAND TOTAL - ALL FUNDS - REVENUES \$ 451,510,894

GRAND TOTAL - ALL FUNDS - EXPENDITURES \$ 451,510,894

#### Section 2 - County Tax Rate

There is hereby levied a tax rate of 74 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2023, and ending June 30, 2024, to finance expenditures in Section 1, excluding the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2023, of \$32,065,390,204, at an estimated collection rate of 98.75% on Real, Personal and Public Service property. A 99.5% collection rate on vehicles. An estimated total evaluation of Real, Personal and Public Service property is \$29,252,390,204 and vehicle of \$2,813,000,000.

#### Section 3 - Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

<b>Allen Fire Tax District</b>	<b>11.0 ¢</b>
Based on estimated assessed valuation in the Allen Fire Tax District of \$646,926,214	
<b>Cold Water</b>	<b>8.0 ¢</b>
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$424,466,662	
<b>Concord Rural</b>	<b>14.0 ¢</b>
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$38,033,648	
<b>Flowe's Store</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$325,465,161	
<b>Georgeville</b>	<b>9.20 ¢</b>
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$327,583,709	
<b>Gold Hill</b>	<b>9.0 ¢</b>
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$59,135,026	
<b>Harrisburg Rural</b>	<b>15.0 ¢</b>
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$888,368,361	
<b>Jackson Park (City of Concord)</b>	<b>14.0 ¢</b>
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$179,118,019	
<b>Kannapolis Rural</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$239,303,597	
<b>Midland</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Midland Fire Tax District of \$1,152,822,731	
<b>Mt. Mitchell</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$133,144,559	
<b>Mt. Pleasant Rural</b>	<b>11.80 ¢</b>
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$536,687,314	
<b>Northeast</b>	<b>12.70 ¢</b>
Based on estimated assessed valuation in the Northeast Fire Tax District of \$167,469,180	
<b>Odell</b>	<b>8.50 ¢</b>
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,311,357,422	
<b>Richfield-Misenheimer</b>	<b>7.0 ¢</b>
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$17,058,239	
<b>Rimer</b>	<b>12.0 ¢</b>
Based on estimated assessed valuation in the Rimer Fire Tax District of \$269,332,571	

The above tax rates produce Ad Valorem Tax Levy to finance the expenditures of the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2023, in the table above, at an estimated combined collection rate of 98.75%.

#### Section 4 - Authorized Positions

The Board authorizes 1,482 total positions equaling 1,409.99 full-time equivalents. This includes the following new positions authorized in FY24:

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Department	# Positions	# FTE	Title	Grade
Information Technology	1	1	Cyber Security Analyst	27
Infrastructure Asset Management – Building Maintenance	1	1	Building Maintenance Supervisor	20
Sheriff's Office	1	1	Sex Offender Registry Investigator (Detective)	18
Sheriff's Office	1	1	Records Management System (RMS) Administrator	18
Sheriff's Office - Harrisburg	2	2	Detective	18
Sheriff's Office - Harrisburg	1	1	Sergeant	13
Emergency Medical Services	1	1	Training and Education Captain	24
Economic Development Corporation	1	1	Local Business Support Manager	21
Library Services	2	1	Library Assistant	10
Library Services	1	1	Library Branch Manager	21
<b>New Positions for Additional Active Living &amp; Parks and Library Facilities Opening in FY25</b>				
Active Living & Parks -Mt Pleasant	1	1	Supervisor	16
Active Living & Parks -Mt Pleasant	1	1	Program Assistant	12
Active Living & Parks -Mt Pleasant	3	1.2	Center Facility Operators- Part-Time (0.40 FTE)	12
Active Living & Parks -Mt Pleasant	2	0.7	Rangers Part-Time (0.348 FTE)	7
Active Living & Parks -Afton	1	1	Supervisor	16
Active Living & Parks -Afton	1	1	Wellness Supervisor	17
Active Living & Parks -Afton	3	3	Program Assistant	12
Library Services – Mt. Pleasant	1	1	Librarian	17
Library Services – Mt. Pleasant	2	2	Senior Library Assistant	13
Library Services – Mt. Pleasant	2	1	Library Assistant Part Time	10
Library Services – Afton	1	1	Branch Manager	21
Library Services – Afton	2	2	Librarian (Adult, Children)	17
Library Services – Afton	3	3	Senior Library Assistant (adult, teen, children)	13
Library Services – Afton	6	6	Library Assistant Full-Time	10
Library Services – Afton	7	3.5	Library Assistant Part-Time	10
Infrastructure Asset Management	1	1	Building Maintenance Mechanics	13
Infrastructure Asset Management	1	1	HVAC Technician	16
Infrastructure Asset Management	1	1	Grounds Maintenance Worker	8
Infrastructure Asset Management	4	4	Custodians	6
<b>Total</b>	<b>55</b>	<b>46.4</b>		

#### Section 5 – Authorizations

- a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.
- b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.
- c. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:
  1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec.
  2. Requirements for accounting for the management and expenditure of county funds.
  3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.
- d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.
- e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.

- f. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
- g. The County Manager or designee may enter and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- h. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
- i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.
- j. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- k. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.
- l. In accordance with 2 C.F.R. § 200.320(a)(1)(iv), the applicable provisions of North Carolina law, and Resolution No. 2022-24, Cabarrus County hereby self-certifies the following micro-purchase Budget Ordinance thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. §200.320(a)(1)(iv)(C):
  - (a) \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
  - (b) \$30,000, for the purchase of "construction or repair work"; and
  - (c) \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
  - (d) \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.00

Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2023-2024 fiscal year. The County Manager and the Finance Officer shall administer the budget. The Budget Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 19th day of June 2023.

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

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

(G) OLD BUSINESS

(G-1) County Manager - Fiscal Year 2023 Funding Re-appropriations

Rosh Khatri, Budget Director, advised the funds budgeted in the prior fiscal year (FY23) need to be carried over to fiscal year (FY24) for use. These funds were not used in FY23 for a variety of reasons. Carrying over these funds from FY23 to FY24, through an appropriation of fund balance or revenue for

reimbursement grants, is required to complete purchases as planned. Mr. Khatri requested consideration of budget amendment to carry over FY23 unspent funds to FY24. A list of such funds was provided.

**UPON MOTION** of Commissioner Measmer, seconded by Vice Chairman Shue and unanimously carried, the Board approved the Fiscal Year 2023 Funding Re-appropriations.

Department	Project/Grant	Account Information Org-Object-Proj FY23 GL Codes	Account Information Org-Object-Proj FY24 GL Codes	Account Description	Amount	Justification (including impact if funding is not carried forward)
<b>GENERAL GOVERNMENT</b>						
ITS	ERP Upgrade project	00191810-9570	00191810-9570	Services Contracts	\$ 2,000,000.00	This project is still developing. Funding was recently allocated.
Non-Departmental	Referral & Sign-On Bonus Funds	00191910-9124	00191910-9124	Sign On/Referral Bonuses	\$ 300,000.00	Re-appropriate Referral and Sign-On Bonus funds approved by BOC 5-15-2023
<b>PUBLIC SAFETY</b>						
Animal Shelter	Donations for Animal Care	00162145-6805	00192145-9628	Donation Expenditures	\$ 13,000.00	These donations are being utilized to treat wounded and/or abandoned animals which do not met the parameters for treatment by the County Animal Shelter, this amount will likely be \$ 15,000 to \$ 16,000 by Year End
Animal Shelter	Donations for Animal Care	00192145-9605	00192145-9628	Donation Expenditures	\$ 15,450.00	These are the remainder from the Discretionary Donation Funds transferred into Consultants from Donations in a prior year. These donations are being utilized to treat wounded and/or abandoned animals which do not met the parameters for treatment by the County Animal Shelter
Animal Control	Upfits for A/C Vehicles	00192140-8863	00192140-9863	Motor Vehicles	\$ 35,021.00	Upfits for A/C Vehicles ordered but not yet delivered.
Sheriff	Upfits for Sheriff's Vehicles	00192110-8863	00192110-9963	Motor Vehicles	\$ 316,981.15	Upfits for Sheriff's Vehicles ordered but not yet delivered.
Sheriff	Sheriff's Vehicles for SROs (REDUCED 5/23, 2023)	00192110-9863	00192110-9863	Motor Vehicles	\$ 24,430.00	Vehicles for 2 SROs, EXPENSE for UPFITS.
Sheriff	Patrol Suite Cubicles	00192110-9860	00192110-9860	Equipment & Furniture	\$ 142,000.00	
Sheriff	BOMB TRUCK	00192110-9860-BOMB	00192110-9860-BOMB	Bomb Equipment	\$ 18,638.70	These funds are required to finish upfitting the Bomb Truck when it is delivered.
SHERIFF	HUMAN TRAFFICKING	00162110-6255-HTRAF	00162110-6255-HTRAF	NC DEPT OF PUBLIC SAFETY	\$ 5841,067.00	TO BUDGET THE BALANCE OF HUMAN TRAFFICKING GRANT FUNDS RECEIVED AND NOT SPENT. GRANT FUNDS WERE RECEIVED IN ADVANCE AND REVENUE WILL BE RECOGNIZED
SHERIFF	HUMAN TRAFFICKING	00192110-9101-HTRAF	00192110-9101-HTRAF	Sal & Wags	\$ 513,463.00	TO BUDGET BALANCE OF HUMAN TRAFFICKING GRANT EXPENDITURES
SHERIFF	HUMAN TRAFFICKING	00192110-9201-HTRAF	00192110-9201-HTRAF	SS	\$ 31,957.00	THIS IS A FIVE YEAR GRANT AND EXPENDITURES WERE NOT BUDGETED AS
SHERIFF	HUMAN TRAFFICKING	00192110-9202-HTRAF	00192110-9202-HTRAF	Medicare	\$ 7,472.00	PART OF FY 2024 BUDGET
SHERIFF	HUMAN TRAFFICKING	00192110-9205-HTRAF	00192110-9205-HTRAF	GH Ins	\$ 103,357.00	THESE IS NOT A COUNTY MATCH AND UNSPENT FUNDS WILL BE BUDGETED
SHERIFF	HUMAN TRAFFICKING	00192110-9206-HTRAF	00192110-9206-HTRAF	Vision	\$ 241.00	FISCAL YEAR
SHERIFF	HUMAN TRAFFICKING	00192110-9207-HTRAF	00192110-9207-HTRAF	Life Ins	\$ 324.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9210-HTRAF	00192110-9210-HTRAF	Retirement	\$ 81,255.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9230-HTRAF	00192110-9230-HTRAF	Work Comp	\$ 10,863.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9235-HTRAF	00192110-9235-HTRAF	Def C 401k	\$ 25,672.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9340-HTRAF	00192110-9340-HTRAF	Uniforms	\$ 8,402.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9342-HTRAF	00192110-9342-HTRAF	Minor Tech	\$ -	
SHERIFF	HUMAN TRAFFICKING	00192110-9420-HTRAF	00192110-9420-HTRAF	Cell Phone	\$ 2,000.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9610-HTRAF	00192110-9610-HTRAF	Travel&dc	\$ 16,977.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9640-HTRAF	00192110-9640-HTRAF	Ins & Bond	\$ 11,520.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9862-HTRAF	00192110-9862-HTRAF	Technology	\$ 24,088.00	
SHERIFF	HUMAN TRAFFICKING	00192110-9863-HTRAF	00192110-9863-HTRAF	Motor Vehi	\$ 3,476.00	
EMS		00192730-9863	00192730-9863	MOTOR VEHICLES	\$ 70,000.00	Ambulances have a very long lead time since Co-vid. Purchase Orders will need to be rolled over for FY24 along with these funds which cover tag, taxes and any other cost associated with getting the vehicle ready for use.
<b>ECONOMIC AND PHYSICAL DEVELOPMENT</b>						
Emergency Management	Ongoing projects	00192710-9431	00192710-9431	McGuire	\$ 8,662.86	Funds provided by Duke Energy to support support training and the purchase of equipment and supplies for the congregate reception center as detailed in the McGuire Nuclear Station Plan. Historically this account is re-appropriated each year as funds are not awarded on the county's fiscal year schedule.
Emergency Management	Ongoing projects	00192710-9482	00192710-9482	Emergency Management Performance Grant	\$ 3,682.04	Grant funds provided to be spent on allowable equipment as listed in the Authorized Equipment List (AEL) under the terms of the EMPO. Historically this account is re-appropriated each year as funds are not awarded on the county's fiscal year schedule.
Emergency Management	LEPC Lunch and Learn	00192710-9636	00192710-9636-TIER2	Tier II Grant	\$ 1,000.00	Period of performance on this grant is from January 1, 2023 to January 31, 2024. Funds will need to be re-appropriated in order to fund the lunch and learn meetings for the LEPC during 2023.
Emergency Management	Prime mover	00192710-9395-DPR7	00192710-9395-DPR7	Homeland Security DPR-7 grant	\$ 65,000.00	Period of performance on this grant is from September 1, 2022 to February 28, 2025. Funds will need to be re-appropriated to finance purchase of a prime mover.
Courts	Building Rental	00192210-9401-BM	00192210-9401-BM	Building and Equipment rental	\$ 14,295.00	Leasing Warehouse at Gibson Mill for the state and county furniture from the courthouse as we transition from the 1975 to the 2023 courthouse
					\$ 728,161.65	
<b>HUMAN SERVICES</b>						
DHS/Children's Services	Special Needs Kids	00195630-9332	00195630-9332	enhance Adoption Svcs program	\$ 251,247.00	These funds are awarded annually and counties are allowed to carry over funds from year to year until spent. Balance @05.05.2023 = \$252,746.58 - \$1,500 = \$251,247
DHS/Children's Services	Triple P Funds	00195630-94001	00195630-94003	Triple P Funding	\$ 3,514.63	The positive parenting program provides parenting education/intervention and the funds are carried over until spent.
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-944501-CH0R	00195660-944501-CH0R	CCOG ARPA funding	\$ 75,000.00	Funds for this program are allocated on a calendar year basis and are available through December 31st, 2023.
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-630101-CH0R	00195660-630101-CH0R	ARPA - Chore Services	\$ (75,000.00)	100% reimbursement through ARMS system for In Home services
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-986001-DTEC	00195660-986001-DTEC	ARPA Equipment funding	\$ 25,000.00	In home services to address social isolation - Grant contract runs from 07/2022 thru 09/2024
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-630101-DTEC	00195660-630101-DTEC	ARPA - Digital Technology Svcs	\$ (25,000.00)	100% reimbursement through ARMS system for In Home services
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-630101-V/PD	00195660-630101-V/PD	ARPA - Volunteer prgm development	\$ (20,000.00)	Volunteer svcs - 100% reimbursement through ARMS system for In Home services
DHS/Aging Services	DHS/Aging Services - grant 7/22 thru 9/24	00195660-630101-DTRN	00195660-630101-DTRN	ARPA - Digital Training and programming	\$ (45,000.00)	Technology/training - 100% reimbursement through ARMS system for In Home services
Transportation	TRANSPORTATION 5311 GRANT - 22-C7-042	00165240-6312-0488	00165240-6312-0488	5311 CAPITAL GRANT	\$ (98,743.00)	Remaining Federal and State grant revenues not reimbursed in FY 2023 and not budgeted in FY 2024
Transportation	TRANSPORTATION 5311 GRANT - 22-C7-042	00195240-9831-0488	00195240-9831-0488	5311 CAPITAL GRANT	\$ 109,714.00	Remaining Federal, State and Local share of 5311 capital grant funds not spent in FY 23 and not budgeted in FY 2024
Transportation	TRANSPORTATION 5311 GRANT - 23-XX-042	00165240-6312-0488	00165240-6312-0488	5311 CAPITAL GRANT	\$ (504,812.00)	Remaining Federal and State grant revenues not reimbursed in FY 2023 and not budgeted in FY 2024

Department	Project/Grant	Account Information		Account Description	Amount	Justification (Including Impact if funding is not carried forward)
		Org-Object-Proj FY23 GL Codes	Org-Object-Proj FY24 GL Codes			
Transportation	TRANSPORTATION 5311 GRANT - 23-XX-042	00195240-9831-0488	00195240-9831-0488	5311 CAPITAL GRANT	\$ 560,680.00	Remaining Federal, State and Local share of 5311 capital grant funds not spent in FY 23 and not budgeted in FY 2024.
Cooperative Extension	4-H Cannon Grant	00195410-9356-4HCAN	00195410-9356-4HCAN	Program Supplies	\$ 2,300.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9104-4HCAN	00195410-9104-4HCAN	Temporary Employees	\$ 3,500.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9201-4HCAN	00195410-9201-4HCAN	Social Security	\$ 200.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9202-4HCAN	00195410-9202-4HCAN	Medicare	\$ 195.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9230-4HCAN	00195410-9230-4HCAN	Worker's Comp	\$ 247.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9610-4HCAN	00195410-9610-4HCAN	Travel	\$ 675.00	Grant cycle runs through October. Funds need to be re-appropriated to continue the programs supported by the grant.
Cooperative Extension	4-H Cannon Grant	00195410-9640-4HCAN	00195410-9640-4HCAN	Insurance & Bonds	\$ 215.00	GRANT FUNDS - \$70,000 AWARDED ANNUALLY FOR THREE YEARS. FY24 IS YEAR 2 OF 3. GRANT FUNDS ARE USED TO SUPPLEMENT COUNTY'S COMMITMENT TO ALLOCATE FUNDS FROM OPIOID LITIGATION SETTLEMENTS TOWARD NALOXONE DISTRIBUTION AND SYRINGE SERVICE PROGRAM
Other Human Services	OPIOID FUNDING MATCH FROM VITAL STRATEGIES	00165910-6259-VITAL	00165910-6259-VITAL	GLOBAL GRANT PROGRAM	\$ (70,000.00)	PUBLIC HEALTH AUTHORITY
Other Human Services	OPIOID FUNDING EXPENDITURES	00195910-9705-VITAL	00195910-9705-VITAL	PUBLIC HEALTH AUTHORITY	\$ 70,000.00	GRANT EXPENDITURES - FUNDS ALLOCATED TO CHA TOWARD NALOXONE DISTRIBUTION AND SYRINGE SERVICE PROGRAM
DHS	Emergency Assistance	00195615-9461-232-1	00195615-9461-232-1	AFDC Emergency Assistance	\$ 76,872.12	Would like to carry forward the remaining balance. Funds were not used in full due to PHE waivers being in place, along with ERAP and LiHWAP which helped offset County costs.
<b>HUMAN SERVICES TOTAL</b>					\$ 343,004.75	
<b>CULTURE AND RECREATION</b>						
Active Living & Parks	Fish Stocking After Dam Repair	00198140-9357-FLP	00198140-9357-FLP	Park Operation Supplies	\$ 21,000.00	Restocking of Frank Liske Park lake after regulated dam repairs. Delay of repairs, lower water level and higher temperatures has placed a need to stock the lake in the Fall/Winter of FY24.
Active Living & Parks		00198140-9605	00198140-9605	Consultant	\$ 202,500.00	Department received funding at the April BOC regular meeting to update the Comprehensive Master Plan. These funds will not be encumbered in a contract prior to the end of the FY.
<b>CULTURE AND RECREATION TOTAL</b>					\$ 223,500.00	
<b>OVERALL GRAND TOTAL</b>						

**Budget Revision/Amendment Request**

Date:  Amount:

Dept. Head:  Department:

Internal Transfer Within Department  Transfer Between Departments/Funds  Supplemental Request

Funds budgeted in fiscal year 23 need to be carried over to fiscal year 24 for use. These funds were not used in FY23 for a variety of reasons. Carrying- over these funds from FY23 to FY24, through an appropriation of fund balance or revenue for reimbursement grants, is required to complete purchases as planned.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1810-9570	Services Contracts	\$ -	\$ 2,000,000.00		\$ 2,000,000.00
001	6	1810-6901	Fund Balance Appropriated	\$ -	\$ 2,000,000.00		\$ 2,000,000.00
001	9	1910-9124	Sign On/ Referral Bonus	\$ -	\$ 300,000.00		\$ 300,000.00
001	6	1910-6901	Fund Balance Appropriated	\$ -	\$ 300,000.00		\$ 300,000.00
001	9	2145-9628	Donations Expenditures	\$ -	\$ 28,450.00		\$ 28,450.00
001	6	2145-6901	Fund Balance Appropriated	\$ -	\$ 28,450.00		\$ 28,450.00
001	9	2140-9863	Motor Vehicles	\$ 119,500.00	\$ 35,021.00		\$ 154,521.00
001	6	2140-6901	Fund Balance Appropriated	\$ -	\$ 35,021.00		\$ 35,021.00
001	9	2110-9863	Motor Vehicles	\$ 1,543,150.00	\$ 416,981.15		\$ 1,960,131.15
001	9	2110-9860	Equipment & Furniture	\$ 58,000.00	\$ 142,000.00		\$ 200,000.00
001	9	2110-9860-BOMB	Bomb Equipment	\$ -	\$ 18,638.70		\$ 18,638.70
001	6	2110-6901	Fund Balance Appropriated	\$ -	\$ 577,619.85		\$ 577,619.85
001	9	2110-9101-HTRAF	Salaries & Wages	\$ -	\$ 513,463.00		\$ 513,463.00
001	9	2110-9201-HTRAF	Social Security	\$ -	\$ 31,957.00		\$ 31,957.00
001	9	2110-9202-HTRAF	Medicare	\$ -	\$ 7,472.00		\$ 7,472.00
001	9	2110-9205-HTRAF	Group Hospital Insurance	\$ -	\$ 103,357.00		\$ 103,357.00
001	9	2110-9206-HTRAF	Vision	\$ -	\$ 241.00		\$ 241.00
001	9	2110-9207-HTRAF	Life Insurance	\$ -	\$ 324.00		\$ 324.00

001	9	2110-9210-HTRAF	Retirement	\$	-	\$ 81,255.00		\$ 81,255.00
001	9	2110-9230-HTRAF	Workers Compensation	\$	-	\$ 10,863.00		\$ 10,863.00
001	9	2110-9235-HTRAF	Deferred Compensation 401k	\$	-	\$ 25,672.00		\$ 25,672.00
001	9	2110-9340-HTRAF	Uniforms	\$	-	\$ 8,402.00		\$ 8,402.00
001	9	2110-9420-HTRAF	Cell Phones	\$	-	\$ 2,000.00		\$ 2,000.00
001	9	2110-9610-HTRAF	Travel and Education	\$	-	\$ 16,977.00		\$ 16,977.00
001	9	2110-9640-HTRAF	Insurance & Bonds	\$	-	\$ 11,520.00		\$ 11,520.00
001	9	2110-9862-HTRAF	Technology	\$	-	\$ 24,088.00		\$ 24,088.00
001	9	2110-9863-HTRAF	Motor Vehicles	\$	-	\$ 3,476.00		\$ 3,476.00
001	6	2110-6255-HTRAF	NC DEPT OF PUBLIC SAFETY	\$	-	\$ 841,067.00		\$ 841,067.00
001	9	2210-9401-BM	Building and Equipment Rental	\$	-	\$ 14,295.00		\$ 14,295.00
001	9	2210-6901	Fund Balance Appropriated	\$	-	\$ 14,295.00		\$ 14,295.00
001	9	2730-9863	Motor Vehicles	\$	504,000.00	\$ 70,000.00		\$ 574,000.00
001	9	2730-6901	Fund Balance Appropriated	\$	-	\$ 70,000.00		\$ 70,000.00
001	9	2710-9431	McGuire	\$	10,000.00	\$ 8,662.86		\$ 18,662.86
001	9	2710-9842	Emergency Management Performance Grant	\$	12,500.00	\$ 3,682.94		\$ 16,182.94
001	9	2710-9636-TIER2	Tier II Grant	\$	-	\$ 1,000.00		\$ 1,000.00
001	9	2710-9395-DPR7	Homeland Security DPR-7 Grant	\$	-	\$ 65,000.00		\$ 65,000.00
001	6	2710-6901	Fund Balance Appropriated	\$	-	\$ 78,345.80		\$ 78,345.80
001	9	3230-9605	Consultants	\$	45,500.00	\$ 20,000.00		\$ 65,500.00
001	6	3230-6901	Fund Balance Appropriated	\$	-	\$ 20,000.00		\$ 20,000.00
001	9	3250-9493-DECHS	Health & Safety Materials and Contract Labor	\$	-	\$ 26,696.00		\$ 26,696.00
001	9	3250-9493-DECHV	HVAC & Appliance Materials and Contract Labor	\$	-	\$ 13,265.00		\$ 13,265.00
001	9	3250-9493-BCBS	Health & Safety Materials and Contract Labor	\$	-	\$ 7,000.00		\$ 7,000.00
001	6	3250-6901	Fund Balance Appropriated	\$	-	\$ 46,961.00		\$ 46,961.00
001	9	3270-9445	Purchased Services	\$	3,000.00	\$ 10,000.00		\$ 13,000.00
001	6	3270-6901	Fund Balance Appropriated	\$	-	\$ 10,000.00		\$ 10,000.00
001	9	5630-9332	Special Needs Kids	\$	-	\$ 251,247.00		\$ 251,247.00
001	9	5630-94003	Triple P Funding	\$	3,513.00	\$ 3,314.63		\$ 7,029.63
001	6	5630-6901	Fund Balance Appropriated	\$	-	\$ 254,761.63		\$ 254,761.63
001	9	5660-944501-CHOR	CCOG ARPA Funding	\$	-	\$ 75,000.00		\$ 75,000.00
001	6	5660-630101-CHOR	ARPA - Chore Services	\$	-	\$ 75,000.00		\$ 75,000.00
001	9	5660-986001-DTEC	ARPA Equipment Funding	\$	-	\$ 25,000.00		\$ 25,000.00
001	6	5660-630101-DTEC	ARPA - Digital Technology Services	\$	-	\$ 25,000.00		\$ 25,000.00
001	6	5660-630101-VPD	ARPA - Volunteer Program Development	\$	-	\$ 20,000.00		\$ 20,000.00
001	6	5660-630101-DTRN	ARPA - Digital Training and Programming	\$	-	\$ 45,000.00		\$ 45,000.00
001	6	5240-6312-0488	5311 Capital Grant	\$	-	\$ 603,355.00		\$ 603,355.00
001	9	5240-9831-0488	5311 Capital Grant	\$	-	\$ 670,394.00		\$ 670,394.00
001	6	1910-6901	Fund Balance Appropriated	\$	-	\$ 2,039.00		\$ 2,039.00
001	9	5410-9356-4HCAN	Program Supplies	\$	-	\$ 2,300.00		\$ 2,300.00
001	9	5410-9104-4HCAN	Temporary Employees	\$	-	\$ 3,300.00		\$ 3,300.00
001	9	5410-9201-4HCAN	Social Security	\$	-	\$ 200.00		\$ 200.00
001	9	5410-9202-4HCAN	Medicare	\$	-	\$ 195.00		\$ 195.00
001	9	5410-9230-4HCAN	Workers Compensation	\$	-	\$ 247.00		\$ 247.00
001	9	5410-9610-4HCAN	Travel and Education	\$	-	\$ 675.00		\$ 675.00
001	9	5410-9640-4HCAN	Insurance & Bonds	\$	-	\$ 215.00		\$ 215.00
001	6	5410-6901	Fund Balance Appropriated	\$	-	\$ 7,332.00		\$ 7,332.00
001	6	5910-6239-VITAL	Global Grant Program	\$	-	\$ 70,000.00		\$ 70,000.00
001	9	5910-9705-VITAL	Public Health Authority	\$	-	\$ 70,000.00		\$ 70,000.00
001	9	5615-9461-232-1	AFDC Emergency Assistance	\$	-	\$ 78,872.12		\$ 78,872.12
001	6	5615-6901	Fund Balance Appropriated	\$	-	\$ 78,872.12		\$ 78,872.12
001	9	8140-9357-FLP	Park Operation Supplies	\$	20,800.00	\$ 21,000.00		\$ 41,800.00
001	9	8140-9605	Consultants	\$	-	\$ 202,500.00		\$ 202,500.00
001	6	8140-6901	Fund Balance Appropriated	\$	-	\$ 223,500.00		\$ 223,500.00

Total \$

**(G-2) Finance - Capital Improvement Plan ("CIP") Funded Projects in the FY2024 General Fund Budget**

The County's CIP projects that were approved as part of the FY 2024 budget process were provided to the Board for review. The projects will be recorded and tracked in the County's Capital Project Fund and the School's Capital Project Fund. The projects are being funded by a contribution from the General Fund, the Community Investment Fund and future FY 2024 Debt. The County Capital Project Fund and the School Capital Project Fund project ordinances, the related budget

amendment and applicable reimbursement resolutions were also provided for consideration.

**UPON MOTION** of Commissioner Measmer, seconded by Commissioner Wortman and unanimously carried, the Board approved the Capital Improvement Plan (CIP).

**Budget Revision/Amendment Request**

Date: 6/19/2023	Amount: 184,355,532
Dept. Head: James Howden	Department: Finance
<input type="checkbox"/> Internal Transfer Within Department <input type="checkbox"/> Transfer Between Departments/Funds <input checked="" type="checkbox"/> <small>IN/OUT</small> Supplemental Request	
To Budget Landfill Compactor purchase, School Capital Projects, Deferred Maintenance Projects and County Capital Projects with available cash (Paygo Projects), Contribution from General Fund and FY 2024 Debt Proceeds. Projects have already been approved by Board of Commissioners.	

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
270	6	4610-6932	Contribution from CIF	-	935,000		935,000
270	9	4610-9860-2221	Equipment and Vehicles	-	935,000		935,000
100	6	0000-6901	Fund Balance Appropriations	-	935,000		935,000
100	9	0000-971015	Contribution to Landfill	-	935,000		935,000
		<b>Purchase New Compactor for Landfill</b>					
390	6	7210-6932-DM24	Contribution from CIF	-	5,400,532		5,400,532
390	6	7230-6932-DM24	Contribution from CIF	-	1,500,000		1,500,000
390	9	7210 9501 DM24	Building and Grounds Maintenance	-	5,400,532		5,400,532
390	9	7230 9501 DM24	Building and Grounds Maintenance	-	1,500,000		1,500,000
100	6	0000-6901	Fund Balance Appropriations	935,000	6,900,532		7,835,532
100	9	0000-9708	Contribution to Capital Project Fund	-	6,900,532		6,900,532
		<b>Budget Deferred Maintenance for the Schools</b>					
390	6	7210-6932-CCTRK	Contribution from CIF	-	1,500,000		1,500,000
390	9	7210-9830-CCTRK	Other Improvements	-	1,500,000		1,500,000
390	6	7210-6932-HRTRK	Contribution from CIF	-	1,700,000		1,700,000
390	9	7210-9830-HRTRK	Other Improvements	-	1,700,000		1,700,000
390	6	7210-6932-TENIS	Contribution from CIF	-	1,200,000		1,200,000
390	9	7210-9830-TENIS	Other Improvements	-	1,200,000		1,200,000
100	6	0000-6901	Fund Balance Appropriations	7,835,532	4,400,000		12,235,532
100	9	0000-9708	Contribution to Capital Project Fund	6,900,532	4,400,000		11,300,532
		<b>Budget PayGo School Projects</b>					
380	6	8140-6932-VVBWK	Contribution from CIF	-	85,000		85,000
380	9	8140-9830-VVBWK	Other Improvements	-	85,000		85,000
		<b>Budget Boardwalk Vietnam Park</b>					
380	6	1110-6932	Contribution from CIF	-	4,000,000		4,000,000
380	9	1110-9801	Land Acquisition	-	4,000,000		4,000,000
		<b>Budget Land Acquisition</b>					
380	6	8140-6932-FLP	Contribution from CIF	-	1,100,000		1,100,000
380	9	8140-9830-FLP	Other Improvements	-	1,100,000		1,100,000
		<b>Budget Additional funds for mini-golf and park office</b>					
380	6	2110-6932-SCHIL	Contribution from CIF	-	1,000,000		1,000,000
380	9	2110-9860-SCHIL	Equipment & Furniture	-	1,000,000		1,000,000
		<b>Budget Chiller at Sheriff's Admin Building</b>					
100	6	0000-6901	Fund Balance Appropriations	12,235,532	6,185,000		18,420,532
100	9	0000-9708	Contribution to Capital Project Fund	11,300,532	6,185,000		17,485,532
		<b>Budget County PayGo Projects Funded by CIF</b>					
380	6	1952-6932-DM	Contribution From CIF	-	700,000		700,000
380	6	2110-6932-DM	Contribution From CIF	-	500,000		500,000
380	6	1940-6932-DM	Contribution From CIF	-	1,300,000		1,300,000
380	9	1952-9501-DM	Building and Ground Maintenance - DM	-	700,000		700,000
380	9	2110-9501-DM	Building and Ground Maintenance - DM	-	500,000		500,000
380	9	1940-9501-DM	Building and Ground Maintenance - DM	-	1,300,000		1,300,000
		<b>Budget County's Deferred Maintenance Projects</b>					
380	6	5610-6927-HSC	Proceeds from 2024 Draw Program	-	62,115,000		62,115,000
380	9	5610-9826-HSC	Building Acquisition	-	42,000,000		
380	9	5610-9606-HSC	Engineering	-	2,000,000		2,000,000
380	9	5610-9820-HSC	Construction	-	18,115,000		18,115,000
		<b>Budget Human Services Facility</b>					
380	6	2710-6927-PSTC	Proceeds from 2024 Draw Program	-	35,000,000		35,000,000
380	9	2710-9820-PSTC	Construction	-	35,000,000		35,000,000

		Budget Public Safety Training Facility					
390	6	7230-6927-FLW	Proceeds from 2024 Draw Program	-	12,000,000		12,000,000
390	9	7230-9820-FLW	Construction	-	12,000,000		12,000,000
<b>Budget Fred L. Wilson Elementary School Addition</b>							
390	6	7230-6927-FPEAC	Proceeds from 2024 Draw Program	-	7,000,000		7,000,000
390	9	7230-9821-FPEAC	Building and Renovations	-	7,000,000		7,000,000
<b>Budget Forest Park Elementary School HVAC</b>							
390	6	7240-6927-SCAC	Proceeds from 2024 Draw Program	-	5,335,000		5,335,000
390	9	7240-9821-SCAC	Building and Renovations	-	5,335,000		5,335,000
<b>Budget HVAC Replacement RCCC South Campus</b>							
390	6	7210-6927-MFWRV	Proceeds from 2024 Draw Program	-	11,000,000		11,000,000
390	9	7210-9830-MFWRV	Other Improvements	-	11,000,000	-	11,000,000
<b>Budget Mary Frances Wall Renovations</b>							
390	6	7210-6927-WHVAC	Proceeds from 2024 Draw Program	-	7,000,000		7,000,000
390	9	7210-9821-WHVAC	Building and Renovations	-	7,000,000		7,000,000
<b>Budget Weddington Hills E.S. HVAC Replacement</b>							
390	6	7210-6927-CHVAC	Proceeds from 2024 Draw Program	-	9,000,000	-	9,000,000
390	9	7210-9821-CHVAC	Building and Renovations	-	9,000,000		9,000,000
<b>Budget Concord H.S. HVAC Replacement</b>							
390	6	7210-6927-OPPOR	Proceeds from 2024 Draw Program	-	7,000,000		7,000,000
390	9	7210-9820-OPPOR	Construction	-	7,000,000		7,000,000
<b>Budget for Opportunity School</b>							
390	6	7210-6927-HRROF	Proceeds from 2024 Draw Program	-	2,550,000		2,550,000
390	9	7210-9830-HRROF	Other Improvements	-	2,550,000		2,550,000
<b>Budget Hickory Ridge H.S. Roof Replacement</b>							
390	6	7210-6927-CMROF	Proceeds from 2024 Draw Program	-	2,500,000		2,500,000
390	9	7210-9830-CMROF	Other Improvements	-	2,500,000		2,500,000
<b>Budget Cox Mill E.S. Roof Replacement</b>							
390	6	7210-6927-WMROF	Proceeds from 2024 Draw Program	-	2,000,000		2,000,000
390	9	7210-9830-WMROF	Other Improvements	-	2,000,000		2,000,000
<b>Budget Wolf Meadow E.S. Roof Replacement</b>							

#### Fiscal Year 2024 PayGo, and Capital Projects

#### Fiscal Year 2024 PayGo Projects and County Deferred Maintenance Projects (funded by Community Investment Fund)

- Cabarrus County Schools
  - \$5,400,532 – Cabarrus County Schools Deferred Maintenance
  - \$1,500,000 – Central Cabarrus Track
  - \$1,700,000 - Hickory Ridge High School Football Field and Track
  - \$1,200,000 - Cox Mills, Central Cabarrus & Northwest Tennis Courts
- Kannapolis City Schools
  - \$1,500,000 – Kannapolis City Schools Deferred Maintenance
- Cabarrus County
  - \$85,000 – Boardwalk Vietnam Veterans Park
  - \$1,100,000 – Frank Liske Park Mini-Golf and Office Project
  - \$1,000,000 – Replace Chiller at Sheriff's Administration Building
  - \$935,000 – Compactor at Landfill
  - \$4,000,000 – Land Acquisition
  - \$2,500,000 – Deferred Maintenance

#### Fiscal Year 2024 Capital Projects (funded by 2024 Draw Program)

- Cabarrus County Schools
  - \$11,000,000 - Mary Frances Wall Renovations (Currently R. Brown McAllister ES)
  - \$7,000,000 – Weddington Hills Elementary School HVAC
  - \$9,000,000 – Concord High School HVAC
  - \$7,000,000 – Opportunity School
  - \$2,550,000 – Hickory Ridge High School Roof
  - \$2,500,000 – Cox Mill Elementary School Roof
  - \$2,000,000 – Wolf Meadow Elementary School Roof
- Kannapolis City Schools
  - \$12,000,000 – Fred L. Wilson Elementary School Addition
  - \$7,000,000 - Forest Park Elementary School HVAC
- Rowan Cabarrus Community College
  - \$5,335,000 - South Campus HVAC
- Cabarrus County

- o \$62,115,000 - Human Services Facility Design, Renovation and Construction
- o \$35,000,000 - Public Safety Training Facility

Ordinance No. 2023-20

**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	\$ 60,904,154
Debt Proceeds 2022 Draw Note	103,458,267
Debt Proceeds 2024 Debt Program	131,269,664
Debt Proceeds 2026 Debt Program	10,500,000
Contributions from Capital Projects Fund	24,696,943
Contribution from General Fund	40,091,315
Contribution from Capital Reserve Fund	2,728,681
Contribution from Internal Service Fund	1,065,426
Contribution from Community Investment Fund	27,078,328
State Allocation	40,700,000
PARTF Grant	500,000
 TOTAL REVENUES	 \$442,992,778

- C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation Exterior Repairs to Multiple Buildings	\$ 146,545,280 326,174
Contribution to Capital Reserve (Reimb for Skylight Project)	2,085,000
West Cabarrus High School Artificial Turf Fields	2,566,810
Frank Liske Barn Replacement Legal / Closing Expenses	7,033,845 952,508
Emergency Equipment Warehouse/ ITS Location Fiber Infrastructure Improvement	15,867,999 799,000
Sheriff Training & Firing Range Renovations Human Services HVAC	2,200,000 180,000
Frank Liske Park ADA Renovations	1,450,000
Frank Liske Park Playground Replacement Camp	203,600
Spencer Vending & Archery Building West Cabarrus Library & Senior Center Deferred Maintenance Projects	536,998 30,400,000 11,871,450
EMS Headquarters	21,007,999
Mt. Pleasant Library / ALC / Foil Park Project	26,500,000
Northeast Area Land	4,729,117
Mental Health Facility	35,597,554
Other Improvements Unallocated	1,632,642
Enterprise Physical Security Project (ITS)	807,000
Concord Senior Center Overflow Parking Lot	550,000
Contribution to the General Fund	47,500
Frank Liske Park Softball Complex Utilities	410,000
Rob Wallace Park	1,533,504
Animal Shelter Expansion	275,000
Frank Liske Park Stormwater Project	570,803
Northeast Cabarrus Radio Tower	2,439,172
Project Milestone Building	8,150,000
Fire Services Building	370,000
Frank Liske Park Tennis Court	280,000
Frank Liske Park Multiple Projects	5,000,000

Government Center Building Repair	450,000
Public Safety Training Center	37,073,823
Human Services Facility	66,365,000
Frank Liske Park Mini-Golf and Office	1,100,000
Boardwalk at Vietnam Veterans Park	85,000
Land Acquisition	4,000,000
Chiller Replacement at Sheriff's Admin Office	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$442,992,778</b>

GRAND TOTAL - REVENUES \$442,992,778  
 GRAND TOTAL - EXPENDITURES \$442,992,778

#### 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 19th day of June 2023.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

Ordinance No. 2023-21

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	\$ 47,055,342
Contribution from Capital Projects Fund	9,383,614
Debt Proceeds 2020 Draw Note	45,227,096
Debt Proceeds 2022 Draw Note	57,105,056
Debt Proceeds 2024 Draw Note	71,466,750
Contribution from Capital Reserve Fund	693,429
Contribution from Convention & Visitors Bureau	1,550,000
NC Department of Transportation	1,950,000
 TOTAL REVENUES	 \$234,431,287

C. The following appropriations are made as listed.

CCS Mobile Unit Renovation	\$ 3,300,000
R. Brown McAllister Replacement	48,356,750
Roberta Road Middle School CCS New	56,604,300
High School	9,508,821
CCS Southeast High School - Land purchase	1,816,320
Contribution to Capital Reserve	5,001,114
Early College Mobile Units	2,536,331
Mondo Track - JM Robinson High School	1,550,000
Deferred Maintenance Cabarrus County Schools	24,864,617
Deferred Maintenance Kannapolis City School	5,640,034
Deferred Maintenance Rowan Cabarrus Community College	3,468,000
Central Cabarrus Track	1,500,000
Hickory Ridge Football Field and Track	1,700,000
Tennis Courts - Cox Mill, Central Cabarrus, Northwest	1,200,000
Mary Frances Wall Renovations	11,000,000
Weddington Hills Elementary School HVAC	7,000,000
Concord High School HVAC	9,000,000
Opportunity School	7,000,000
Hickory Ridge High School Roof	2,550,000
Cox Mill Elementary School Roof	2,500,000
Wolf Meadow Elementary School Roof	2,000,000
Fred L. Wilson Elementary School Addition	12,000,00
Forest Park Elementary School HVAC	7,000,000
RCCC South Campus HVAC	5,335,000
Cabarrus Health Science Institution	2,000,000

TOTAL EXPENDITURES	\$234,431,287
GRAND TOTAL - REVENUES	\$234,431,287
GRAND TOTAL - EXPENDITURES	\$234,431,287

## 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 19th Day of June 2023.

CABARRUS COUNTY BOARD OF COMMISSIONERS

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

ATTEST:

/s/ Lauren Linker  
Clerk to the Board

Resolution No. 2023-15

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 a new public park facility, 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 "Concord High School HVAC Replacement").

(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 Concord High School HVAC Replacement is expected to be \$9,000,000.

(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 Concord High School HVAC Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular

meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5563.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-16

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 a new public park facility, 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 "Cox Mill Elementary School Roof Replacement").

(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 Cox Mill Elementary School Roof Replacement is expected to be \$2,500,000.

(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 Cox Mill Elementary School Roof Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5563.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board

of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker

Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-17

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 a new public park facility, 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 "Forest Park Elementary School HVAC Replacement").

(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 Forest Park Elementary School HVAC Replacement is expected to be \$7,000,000.

(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 Forest Park Elementary School HVAC Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5563.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-18

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 a new public park facility, 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 "Fred L. Wilson Elementary School Addition").

(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 Fred L. Wilson Elementary School Addition is expected to be \$12,000,000.

(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 Fred L. Wilson Elementary School Addition 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 551 and ending at page 556.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-19

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 a new public park facility, 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 "Hickory Ridge High School Roof Replacement").

(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 Hickory Ridge High School Roof Replacement is expected to be \$2,550,000.

(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 Hickory Ridge High School Roof Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 551 and ending at page 556.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-20

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 a new public park facility, 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 "Human Services Facility").

(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 Human Services Facility is expected to be \$62,115,000.

(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 Human Services Facility 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5517.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-21

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 a new public park facility, 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 "Mary Frances Wall Renovation").

(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 Mary Frances Wall Renovation is expected to be \$11,000,000.

(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 Mary Frances Wall Renovation 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5523.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-22

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 a new public park facility, 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 "Opportunity School").

(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 Opportunity School is expected to be \$7,000,000.

(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 Opportunity School 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 551 and ending at page 552.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Laruen Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-23

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 a new public park facility, 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 "Public Safety Training Facility").

(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 Public Safety Training Facility is expected to be \$35,000,000.

(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 Public Safety Training Facility 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5543.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker

Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-24

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 a new public park facility, 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 "Rowan Cabarrus Community College "RCCC" South Campus HVAC Replacement").

(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 RCCC South Campus HVAC Replacement is expected to be \$5,335,000.

(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 RCCC South Campus HVAC Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5543.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-25

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 a new public park facility, 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 "Weddington Hills Elementary School HVAC Replacement").

(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 Weddington Hills Elementary School HVAC Replacement is expected to be \$7,000,000.

(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 Weddington Hills Elementary School HVAC Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 5516 and ending at page 5563.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker

Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

Resolution No. 2023-26

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 a new public park facility, 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 "Wolf Meadow Elementary School Roof Replacement").

(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 Wolf Meadow Elementary School Roof Replacement is expected to be \$2,000,000.

(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 Wolf Meadow Elementary School Roof Replacement 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.

I, Lauren Linker, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners at a regular meeting held on June 19, 2023, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. 41 of the minutes of said Board of Commissioners, beginning at page 551 and ending at page 556.

I DO HEREBY FURTHER CERTIFY that the schedule of regular meetings of said Board of Commissioners has been on file in my office pursuant to North Carolina General Statutes §143-318.12 as of a date not less than seven (7) days before said meeting.

WITNESS my hand and the corporate seal of said County, this 19th day of June 2023.

/s/ Lauren Linker  
Clerk to the Board of Commissioners  
for the County of Cabarrus, North Carolina

**(G-3) Human Resources - Personnel Ordinance Update**

There have been proposed updates to the Personnel Ordinance to reflect a new longevity bonus program for county employees with greater than 5 years of service. This language will replace the existing Ordinance section that ended the former longevity program July 1, 1993.

Commissioner Wortman **MOVED** to implement the longevity program to include a revised scale of 30 and 35 years. Vice Chairman Shue seconded the motion.

Following further discussion, the **MOTION** unanimously carried.

**(H) REPORTS**

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

Commissioner Strang reported on the world elder abuse awareness walk and event that took place. It is planned to hold events next year.

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

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

- Active Living and Parks Commission - 1 Expired Term
- Adult Care Home Community Advisory Committee - 13 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
- Mental Health Advisory Board - 1 Vacant Position
- Nursing Home Community Advisory Committee - 11 Vacant Positions
- Planning and Zoning Commission - 1 Vacant Position
- Region F Aging Advisory Committee - 2 Vacant Positions
- Senior Centers Advisory Council - 2 Expired Terms
- Transportation Advisory Board - 6 Vacant Positions
- Youth Commission - 9 Vacant Positions

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

**(H-3) Budget - Monthly Budget Amendment Report**

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

**(H-4) Budget - Monthly Financial Update**

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

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

The Board received the monthly financial update report 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 - May 2023 Monthly Summary Report**

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

**(I) GENERAL COMMENTS BY BOARD MEMBERS**

None.

**(J) WATER AND SEWER DISTRICT OF CABARRUS COUNTY**

None.

**(L) ADJOURN**

**UPON MOTION** of Commissioner Measmer, seconded by Commissioner Wortman and unanimously carried, the meeting adjourned at 8:50 p.m.



*Lauren Linker*  
Lauren Linker, Clerk to the Board