

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:00 p.m. on Tuesday, February 18, 2025.

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

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

Present - Chairman: Christopher A. Measmer
Vice Chairman: Laura B. Lindsey
Commissioners: Kenneth M. Wortman
Larry G. Pittman

Absent - Commissioner: Lynn W. Shue

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

Chairman Measmer called the meeting to order at 6:00 p.m.

Chairman Measmer led the Pledge of Allegiance.

Dan Marshall, Local Government Ministries, gave the invocation.

Chairman Measmer recognized Youth Commissioner, Amoria Rose, from West Cabarrus High School.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Vice Chairman Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board approved the following minutes as presented:

November 18, 2024 (Regular Meeting)
December 2, 2024 (Swearing-In Ceremony and Organizational Meeting)
December 2, 2024 (Work Session)
December 16, 2024 (Regular Meeting)

(B) APPROVAL OF THE AGENDA

Vice Chair Lindsey MOVED to approve the agenda as amended. Commissioner Pittman seconded the motion.

Following discussion, the Motion carried unanimously.

Chairman Measmer reviewed the following changes to the agenda.

UPDATED:

Consent Agenda
E-8 Tax Administration - Refund and Release Reports - January 2025
Release Refund Summary

New Business

F-2 Finance - Fiscal year 2024 Annual Comprehensive Financial Report and Audit
ACFR

ADDITION:

Closed Session
J-1 Closed Session - Personnel

MOVED:

New Business
E-7 to F-5 Tax Administration - Advertisement of Delinquent 2024 Taxes

(C) INFORMAL COMMENTS

Chairman Measmer opened the meeting for Informal Public Comments at 6:09 p.m. He stated each speaker would be limited to three minutes.

Mae Mack, a resident at 92 St. Mary Avenue NW, Concord, spoke regarding practices of the boards and committees.

Nancy Hoffarth, a resident at 6000 Creekview Court, Harrisburg, spoke regarding boards and committees.

Rick Hoffarth, a resident at 6000 Creekview Court, Harrisburg, commented on transparency.

Brendan O'Conner, a resident of Concord, spoke regarding boards and committees.

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

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

Steve Bellendir, a resident at 7605 Maple Bluff, Concord, commented on public speaking.

Ingrid Nurse, a resident of Concord, spoke regarding the county budget.

Eulonda Rushing, a resident at 4420 Falls Lake Drive SW, Concord, commented on community matters.

Wesley Huneycutt, a resident at 2700 Cal Bost Road, Midland, spoke regarding boards and committees and the community.

Chris Cranston, a resident at 475 High Meadows Drive, Concord, commented on economics and government.

Tim Taylor, a resident at 4615 Dunhill Lane SW, Concord, spoke regarding public school funding.

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

(D) OLD BUSINESS

None.

(E) CONSENT

(E-1) Finance - Financing Budget Amendment and Updated Project Ordinances

A budget amendment and project ordinances were updated based on the two financings completed a few months ago. The budget amendment records legal costs in the capital project funds, adjust projects to match funding and allows the County to reimburse itself for funds budgeted from the Community Investment Fund that started projects.

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

Budget Revision/Amendment Request

Date: 2/18/2025	Amount: 37,538,214	
Dept. Head: James Howden	Department: Finance	
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input type="checkbox"/> Supplemental Request
Budget amendment to adjust accounts to match LOBs financing and adjust project budgets as needed.		

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	6	0000-6937-2024A	Proceeds from Financing to offset legal costs		1,881,533		1,881,533
380	9	0000-9609-2024A	Legal Cost		1,881,533		1,881,533
380	6	0000-6927-2024B	Proceeds from Financing to offset legal costs	-	890,764		890,764
380	9	0000-9609-2024B	Legal Cost	-	890,764	-	890,764
380	6	8140-6937-MPLIB	2024A Financing	-	9,059,908		9,059,908
380	9	8140-970118-MPLIB	Transfer to CIF	-	9,059,908		9,059,908

380	6	2110-6936-2022B	2022B Draw	2,275,000		104,624	2,170,376
380	9	2110-9820-TECH	Construction	2,286,085		104,624	2,181,461
380	6	8140-6936-2022B	2022B Draw	7,500,000		61,934	7,438,066
380	9	8140-9830-MPLIB	Other Improvements	9,355,999		61,934	9,294,065
380	6	5310-6937-MENT	2024A Financing	20,000,000	3,000,000		23,000,000
380	9	5310-970118-MENT	Transfer to CIF	-	3,097,554		3,097,554
380	6	5310-6701-MENT	Interest	966,616	1,533,384		2,500,000
380	9	5310-9820-MENT	Construction	56,564,170	1,435,830		58,000,000
380	6	2210-6937-COURT	2024A Financing	10,585,762		1,100,886	9,484,876
380	9	2210-9820-COURT	Construction	97,961,848		1,100,886	96,860,962
380	6	5610-6937-HSC	2024A Financing	62,115,000		115,000	62,000,000
380	9	5610-9820-HSC	Construction	20,115,000		115,000	20,000,000
380	6	1950-6927-BUILD	2024B Financing	1,000,000		1,000,000	-
380	9	1950-9860-BUILD	Equipment and Furniture	1,924,581		1,000,000	924,581
380	6	8240-6927-LIBSC	2024B Financing	28,000,000		12,636	27,987,364
380	9	8240-9862-LIBSC	Technology	500,000		12,636	487,364
390	6	7210-6927-OPPOR	2024B Financing	9,535,000	2,196,149		11,731,149
390	9	7210-9820-OPPOR	Construction	9,535,000	2,196,149		11,731,149
390	6	7210-6927-MFWRV	2024B Financing	11,000,000	3,740,000	-	14,740,000
390	9	7210-9830-MFWRV	Other Improvements	11,000,000	3,740,000		14,740,000
390	6	7210-6927-COLWB	2024B Financing	45,314,081	5,155,913		50,469,994
390	9	7210-9820-COLWB	Construction	50,600,000	-	1,630,006	48,969,994
390	9	7210-970118-COLWB	Transfer to CIF	-	6,785,919		6,785,919
390	6	7210-6709-WMROF	Interest	-	73,395	-	73,395
390	6	7210-6927-WMROF	2024B Financing	2,000,000		872,500	1,127,500
390	9	7210-9830-WMROF	Other Improvements	2,000,000	-	799,105	1,200,895
390	6	7210-6709-CHVAC	Interest	-	912,158		912,158
390	6	7210-6927-CHVAC	2024B Financing	9,000,000	-	820,200	8,179,800
390	9	7210-9821-CHVAC	Building and Repairs	9,000,000	91,958	-	9,091,958
390	6	7210-6927-CMROF	2024B Financing	2,500,000	-	1,640,165	859,835
390	6	7210-6709-CMROF	Interest	-	57,795		57,795
390	9	7210-9830-CMROF	Building and Repairs	2,500,000	-	1,582,370	917,630
390	6	7210-6927-HRROF	2024B Financing	2,550,000		1,101,432	1,448,568
390	6	7210-6709-HRROF	Interest	-	433,896		433,896
390	9	7210-9830-HRROF	Other Improvements	2,550,000	-	667,536	1,882,464
390	6	7210-6709-WHVAC	Interest	-	591,637	-	591,637
390	6	7210-6927-WHVAC	2024B Financing	7,000,000	-	585,260	6,414,740
390	9	7210-9821-WHVAC	Building and Repairs	7,000,000	6,377	-	7,006,377
390	6	7346-6918-2022B	2022B Draw	7,064,556		597,045	6,467,511
390	9	7346-9820	Construction	44,772,038		597,045	44,174,993

Ordinance No. 2025-01

**CABARRUS COUNTY
COUNTY CAPITAL PROJECTS
BUDGET ORDINANCE**

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

Section I.

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

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

Debt Proceeds 2020 Draw / 2022 LOBs	\$60,622,14
Debt Proceeds 2022 Draw / 2024A LOBs	14,060,555
Debt Proceeds 2024B LOBs	28,878,128
Future Debt	70,000,00
Contributions from Capital Projects Fund	24,696,943

Contribution from General Fund	40,372,704
Contribution from Capital Reserve Fund	2,728,681
Contribution from Internal Service Fund	2,287,024
Contribution from Community Investment Fund	38,735,828
State Allocation	40,700,000
PARTF Grant	500,000
Interest	4,212,30

TOTAL REVENUES	\$527,794,312
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C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 147,139,364
Exterior Repairs to Multiple Buildings	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	7,764,393
Legal / Closing Expenses	3,724,805
Emergency Equipment Warehouse/ ITS Location	14,867,999
Fiber Infrastructure Improvement	799,000
Sheriff Training & Firing Range Renovations	2,200,000
Human Services HVAC	180,000
Frank Liske Park ADA Renovations	1,450,000
Frank Liske Park Playground Replacement	203,600
Camp Spencer Vending & Archery Building	526,998
West Cabarrus Library & Senior Center	32,243,364
Deferred Maintenance Projects	21,806,950
EMS Headquarters	21,007,999
Mt. Pleasant Library / ALC / Foil Park Project	28,294,067
Northeast Area Land	4,729,117
Mental Health Facility	58,000,000
Other Improvements Unallocated	1,924,031
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	1,433,504
Animal Shelter Expansion	275,000
Frank Liske Park Stormwater Project	570,803
Northeast Cabarrus Radio Tower Project	2,334,547
Milestone Building	8,150,000
Fire Services Building	370,000
Frank Liske Park Tennis Court	280,000
Frank Liske Park Multiple Projects	5,600,000
Government Center Building Repair	450,000
Public Safety Training Center	70,000,000
Human Services Facility	64,250,000
Frank Liske Park Mini-Golf and Office (ADA)	1,100,000
Boardwalk at Vietnam Veterans Park	95,000
Land Acquisition	4,000,000
Chiller Replacement at Sheriff's Admin Office	1,000,000
Contributions to Community Investment Fund	14,231,285

TOTAL EXPENDITURES	\$527,794,312
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GRAND TOTAL - REVENUES	\$527,794,312
GRAND TOTAL - EXPENDITURES	\$527,794,312

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 18th day of February 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Chris Measmer
Chris Measmer, Chairman

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2025-02

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.

- D. 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.
- E. 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	\$ 71,686,261
Contribution from Capital Projects Fund	9,383,614
Debt Proceeds 2020 Draw / 2022 LOBs	45,227,096
Debt Proceeds 2022 Draw / 2024A LOBs	58,308,011
Debt Proceeds 2024B LOBS	120,855,302
Future Debt	104,600,000
Contribution from Capital Reserve Fund	693,429
Contribution from Convention & Visitors Bureau	1,550,000
Grant	1,950,000
Interest	6,801,915

TOTAL REVENUES \$421,055,628

F. The following appropriations are made as listed.

CCS Mobile Unit Renovation	\$ 3,300,000
R. Brown McAllister Replacement	48,326,750
Roberta Road Middle School	58,073,579
CCS New High School	9,513,790
CCS Southeast High School - Land purchase	1,816,320
Early College Mobile Units	2,536,331
Mondo Track - JM Robinson High School	1,550,000
Deferred Maintenance Cabarrus County Schools	36,229,617
Deferred Maintenance Kannapolis City School	8,890,034
Deferred Maintenance Rowan Cabarrus Community College	3,652,500
Central Cabarrus Track	1,155,000
Hickory Ridge Football Field and Track	1,925,000
Tennis Courts - Cox Mill, Central Cabarrus, Northwest	1,495,000
Mary Frances Wall Renovations	14,740,000
Weddington Hills Elementary School HVAC	7,006,377
Concord High School HVAC	9,091,958
Opportunity School	11,731,149
Hickory Ridge High School Roof	1,882,464
Cox Mill Elementary School Roof	917,630
Wolf Meadow Elementary School Roof	1,200,895
Fred L. Wilson Elementary School Addition	14,000,000
Forest Park Elementary School HVAC	7,000,000
RCCC South Campus HVAC	6,150,500
Cabarrus Health Science Institution	2,000,000
Shady Brook Elementary School Chiller	450,000
Consulting - Project Process Review	30,000
Coltrane Webb STEM Elementary School	50,469,994
New Elementary School - Northwest or Southwest	52,100,000
Concord High School Track Wall Repairs	105,000
Rowan Cabarrus Community College - Renovation S203	7,000,000
Rowan Cabarrus Com College - Workforce Innovation Center	47,000,000
Contribution to Capital Investment Fund	9,715,740

TOTAL EXPENDITURES \$421,055,628

GRAND TOTAL - REVENUES \$421,055,628
GRAND TOTAL - EXPENDITURES \$421,055,628

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 18th Day of February 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Chris Measmer
Chris Measmer, Chairman

ATTEST:

Lauren Linker

Clerk to the Board

(E-2) Sheriff's Office - Acceptance of Fees from the Interlocal Detention Agreement with Union County Sheriff's Office

The Union County Detention Center plans to undergo major renovations and will therefore need to send some of its inmates to another facility. Cabarrus County Sheriff's Office (CCSO) currently houses up to 10 female inmates per day under the current BOC agreed upon rate of \$70.00 per inmate per day. Union County now needs us to house up to 48 male inmates per day. CCSO has space available, but not the manpower to run additional detention pods. Union County Sheriff's Office will provide manpower to run two pods and pay the overtime for one CCSO detention personnel to run the control panel per shift at a rate of \$45.00 per hour; the rate of \$70.00 per day per inmate will remain.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board approved the Memorandum of Agreement between Cabarrus County and Union County.

(E-3) Sheriff's Office - Additional Position Allocations for Law Enforcement in Town of Harrisburg

In conformity with an existing agreement with the Town of Harrisburg for law enforcement services, the Town of Harrisburg has approved funding for two additional deputies for a traffic unit and two additional patrol sergeants for the 2024 - 2025 fiscal year. Based on position vacancies at the beginning of the fiscal year, it was decided to wait until progress was made in filling vacancies. Cabarrus County Sheriff's Office (CCSO) is now ready to proceed with filling the positions as allocation allows. The cost of the positions will be billed to the Town of Harrisburg according to the agreement; personnel costs including salaries and benefits will be based on the county-wide average of the position and equipment and vehicles based on actual cost.

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

Budget Revision/Amendment Request

Date: <u>February 18, 2025</u>	Amount: <u>719,765.07</u>
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Dept. Head: <u>Sheriff Van W. Shaw</u>	Department: <u>2110- Sheriff's Office</u>
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<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request
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Purpose: This Budget Amendment records the expense and related revenue for 4 additional Officers for the Harrisburg Division.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2115-6605	Deputy Reimbursement	2,932,983.00	\$17,435.68		3,450,418.68
001	9	2115-9101	Salary	2,049,975.00	359,418.00		2,409,393.00
001	9	2115-9201	Social Security	132,900.00	22,283.92		155,183.92
001	9	2115-9202	Medicare	31,084.00	5,211.56		36,295.56
001	9	2115-9205	Health Insurance	267,000.00	42,720.00		309,720.00
001	9	2115-9206	Vision Insurance		\$16.00	84.00	600.00
001	9	2115-9207	Life Insurance		1,020.00	164.00	1,184.00
001	9	2115-9210	Retirement	320,622.00	\$4,056.46		374,678.46
001	9	2115-9230	Workers Compensation	46,032.00	7,619.66		53,651.66
001	9	2115-9235	401K	107,177.00	17,970.90		125,147.90
001	9	2115-9640	Insurance & Bonds		-	7,907.18	7,907.18
				5,889,309.00	1,034,871.36		6,924,180.36

(E-4) Sheriff's Office - Awarding of Service Weapon to Deputy Stephen Wagoner upon his Retirement

Deputy Stephen Wagoner retired from the Cabarrus County Sheriff's Office on February 1, 2025, after 30 creditable years of service. Pursuant to North Carolina General Statute 20-187.2, it is requested that Deputy Wagoner's service weapon (Sig Sauer P320, SN 58C351863) be designated surplus and awarded to Deputy Wagoner for a price of \$1.00.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board declared Sig Sauer P320 SN 58C351863 surplus property and authorized disposition in accordance with the County's policy.

(E-5) Sheriff's Office - Budget Amendment to Increase Medical Cost Pool Account Using Revenues From Housing State Misdemeanant Confinement Program (SMCP) Inmates

The Sheriff's Office has a contract with Southern Health Partners for inmate health care. The contract covers the first \$5,000 in medical bills per inmate. While in custody, we will be completely responsible for their medical bills. It can be unpredictable as to what type of medical emergencies may occur. Therefore, an additional \$50,000.00 has been budgeted in a medical cost pool to pay for anything above the \$5,000 per inmate.

Recently, an inmate had a severe medical emergency that resulted in a medical invoice in the amount of \$112,719.55. There is currently \$28,356.71 in the cost pool account with expected invoices to be paid from this account in the current fiscal year.

It was requested that \$85,000.00 be moved from the State Misdemeanant Confinement Program account to the Medical Treatment Cost Pool account.

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

Budget Revision/Amendment Request

Date: 18-Feb-25	Amount: 85,000.00	
Dept. Head: Sheriff Van W. Shaw	Department: 2110- Sheriff's Office	
<input type="checkbox"/> Internal Transfer Within Department	<input type="checkbox"/> Transfer Between Departments/Funds	<input checked="" type="checkbox"/> Supplemental Request

Purpose: This Budget Amendment increases the Detention Center Budget for Medical Treatments, also known as the Cost Pool. These funds are used to cover inmate healthcare that exceed the \$5,000 maximum liability assumed by Southern Health Partners, per the contract. We have received an invoice from Southern Health Partners for November for \$ 112,719.55; the funds remaining in the Cost Pool prior to this invoice are \$ 28,356.71.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2130-6606-SMCP	State Misdemeanent Confinement Program (SMCP)	362,000.00	85,000.00		447,000.00
001	9	2130-9654	Medical Treatments (Cost Pool)	50,000.00	85,000.00		135,000.00
				412,000.00	170,000.00		582,000.00

(E-6) Sheriff's Office - Surplus of K9 Jax Due to Medical Reasons

K9 Jax, a seven-and-a-half-year-old Belgian Malinois Police K9, has served faithfully throughout his career. However, he has been diagnosed with spondylosis in L5, L6 and L7. The K9's former handler, Brian McClellen, signed a waiver and agreement to take custody and care for the dog for the remainder of his life.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board declared Police K9 Jax, a 7 1/2-year-old Belgian Malinois, surplus property and authorized disposition in accordance with the County's policy.

(E-7) Tax Administration - Refund and Release Reports - January 2025

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 that 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 Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board approved the January 2025 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases.

(F) NEW BUSINESS

(F-1) County Manager - Duke Power Right of Way Easement at Fred L Wilson

Kelly Sifford, Deputy County Manager, advised that an addition is being constructed on the Fred L. Wilson Elementary School. In that regard, Kannapolis City Schools has requested to dedicate an easement for the new transformer and associated lines.

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the easement dedication and authorized the Deputy County Manager to execute the necessary documents upon review of county legal staff.

(F-2) Finance - Fiscal Year 2024 Annual Comprehensive Financial Report and Audit

Jim Howden, Finance Director, provided comments regarding the Annual Comprehensive Financial Report. Mr. Howden then introduced Matt Braswell, Senior Manager, Martin Starnes and Associates, who presented a PowerPoint presentation reviewing the report. Items included were:

- Audit highlights
 - Unmodified opinion
 - Cooperative staff
 - No findings or questioned costs
 - No material weakness or significant deficiencies
 - 2024 Property tax revenues - \$240,250,343
 - 2024 Collection rate - 99.44%
 - 2023 Property tax revenues - \$231,483,637
 - 2023 Collection rate - 99.33\$
- General fund summary
 - Revenues
 - Expenditures
- Total fund balance: General Fund
- Fund balance position - General Fund
- Unassigned fund balance as a percent of expenditures and transfers out - General Fund
- Property tax
- Other taxes and licenses
- Intergovernmental revenues
- Human services
- Public safety
- Education

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

(F-3) Finance - Transfer of Funds

Jim Howden, Finance Director, advised as part of the County's Financial and Budgetary Policies, the sum of the General Operating Fund's unassigned fund balance in excess of 15% of the current fiscal year's budget is available to transfer and appropriate to the Community Investment Fund for future project allocation mainly for capital projects and deferred maintenance projects. Funds in the amount of \$23,603,962 will be available to transfer.

A discussion ensued. During discussion, Mr. Howden responded to questions.

(F-4) BOC - Appointment and Removal - Human Services Advisory Board

Aalece Pugh, Assistant County Manager, reported that a member of the Human Services Advisory Board stepped down a year early creating the need to fill the unexpired term. Dr. Pugh reviewed the makeup of the advisory board and presented an applicant for consideration.

A brief discussion ensued.

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, and unanimously carried, the Board removed Marie Dockery from the Human Services Advisory Board and thanked her for her service.

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, the Board appointed Shannon Lancaster to the Human Services Advisory Board to fill the unexpired term ending December 31, 2025, by the following vote: Ayes: Chairman Measmer, Vice Chair Lindsey and Commissioner Pittman; Nays: Commissioner Wortman.

(F-5) BOC - Board Liaison Positions

From previous discussion, Chairman Measmer referred to Commissioner Wortman, who requested to fill the At-Large Seat #1 position on the Tourism Authority for the remainder of the term, which will end June 30, 2026.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey, and unanimously carried, the Board removed Mike Downs from the Tourism Authority.

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, and unanimously carried, the Board appointed Commissioner Wortman to the At-Large Seat #1 position on the Tourism Authority for the remainder of the unexpired term.

(F-6) Tax Administration - Advertisement of Delinquent 2024 Taxes

Commissioner Pittman expressed concerns regarding real property taxes.

Chairman Measmer recognized Tax Administrator David Thrift.

Mr. Thrift advised the North Carolina General Statute 105-369 requires counties to report the amount of unpaid taxes for the current year, 2024, that are liens on real property, less bankruptcies and Property Tax Commission (PTC) appeals; and to set the advertisement date. The 2024 delinquent tax information is listed below:

2024 REAL ESTATE	\$ 12,220,698.66
LESS: BANKRUPTCIES	\$ 37,704.43
PTC APPEALS	\$ 3,525.49
TOTAL (As of Jan, 29, 2025)	\$ 12,179,468.74

Date of Advertisement of Tax Liens: March 30, 2025

Mr. Thrift further advised, there are options available to assist taxpayers in the payment of real property taxes. Anyone interested should contact the tax office and staff will discuss the options further.

A discussion ensued. During discussion, Mr. Thrift and Daniel Peterson, County Attorney, responded to questions from the Board.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman, and unanimously carried, the Board approved the report for the 2024 outstanding delinquent taxes that have a lien on real property and to order the Tax Administrator to advertise these liens on March 30, 2025.

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

Vice Chair Lindsey, reported on the Public Health Authority, Commission on Financial Efficiency, Hearts and Heros event and the legislative meeting with Cabarrus County Schools Board of Education.

Commissioner Wortman, reported on the Active Living and Parks Commission, Centralina Workforce Development and the Town of Kannapolis meeting.

Commissioner Pittman reported on Kannapolis City Schools, Cabarrus-Rowan TAC, the Town of Midland meeting and the Home and Community Care Block Grant Committee.

Chairman Measmer reported on meeting with staff and a delegation to discuss county needs and upcoming Juvenile Crime Prevention Council and Water and Sewer Authority meetings.

Commissioner Wortman, Chairman Measmer and Vice Chair Lindsey provided comments regarding the ECA meeting.

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

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

- Active Living and Parks Commission - 1 Vacant and 1 Expired Positions
- Adult Care Home Community Advisory Committee - 13 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position

- Home and Community Care Block Grant Committee - 1 Vacant Position
- Human Services Advisory Board - 1 Vacant Position
- Juvenile Crime Prevention Council - 1 Vacant Position
- Library Board of Trustees - 2 Expired Positions
- Nursing Home Community Advisory Committee - 11 Vacant Positions
- Region F Aging Advisory Committee - 2 Vacant Positions
- Senior Centers Advisory Council - 2 Vacant and 4 Expired Positions
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 7 Vacant Positions

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

(G-3) Budget - Monthly Budget Amendment Report

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

(G-4) Budget - Monthly Financial Update

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

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

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

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

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

(G-7) Economic Development Corporation - January 2025 Monthly Summary Report

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

(H) GENERAL COMMENTS BY BOARD MEMBERS

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

(I) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None.

(J) CLOSED SESSION

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board moved to go into closed session to discuss matters related to personnel as authorized by NCGS 143-138.11(a)(6). (Intended statute NCGS 143-318.11(a)(6).)

(K) RETURN TO OPEN SESSION

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

(L) ADJOURN

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the meeting adjourned at 8:46 p.m.



Lauren Linker
Lauren Linker, Clerk to the Board