

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

CALL TO ORDER BY THE CHAIRMAN

PLEDGE OF ALLEGIANCE

INVOCATION

Dan Marshall, Capital Ministries, Local Government Ministry

A. APPROVAL OR CORRECTIONS OF MINUTES

1. Approval or Correction of Meeting Minutes Pg. 4

B. APPROVAL OF THE AGENDA

1. BOC - Changes to the Agenda Pg. 100

C. RECOGNITIONS AND PRESENTATIONS

1. Proclamation - Consolidated Human Services Agency - Social Worker Month Pg. 104

D. INFORMAL PUBLIC COMMENTS

E. OLD BUSINESS

F. CONSENT AGENDA

(Items listed under consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.)

1. Boards and Committees - Agricultural Advisory Board - Removal Pg. 108
2. Boards and Committees - Agricultural Advisory Board - Removal Pg. 111

3. Boards and Committees - Agricultural Advisory Board - Appointment Pg. 114
4. Boards and Committees - Agricultural Advisory Board - Appointment Pg. 117
5. Cabarrus Soil and Water Conservation District - Authorization for Cabarrus Soil and Water Conservation District to Approve Grant Contract for Agricultural Growth Zone Pg. 120
6. Cooperative Extension - Budget Amendment - Cannon Grant Pg. 123
7. Cooperative Extension- Poultry Equipment Rental Pg. 126
8. Consolidated Human Services Agency (CHSA) - Transportation 5310 Elderly and Handicap Grant Pg. 130
9. Legal - Termination of 2022 Economic Development Grant between Kroger Fulfillment Network LLC, the City of Concord and Cabarrus County Pg. 142
10. Tax Administration - Approval of 2025 Delinquent Taxes Having Liens on Real Property and Advertisement Date Pg. 146
11. Tax Administration - Refund and Release Reports - January 2026 Pg. 149

G. NEW BUSINESS

1. Finance - Fiscal Year 2025 Annual Comprehensive Financial Report and Audit Report Pg. 159
2. Finance - LOBS Refund - Public Hearing 6:00 p.m. Pg. 439
3. Boards and Committees - Commission on Financial Efficiency - Removal Pg. 449
4. Boards and Committees - Commission on Financial Efficiency - Removal Pg. 452
5. Boards and Committees - Commission on Financial Efficiency - Appointment Pg. 455
6. Boards and Committees - Commission on Financial Efficiency - Appointment Pg. 458
7. Boards and Committees - Commission on Financial Efficiency - Appointment Pg. 461
8. Facilities Design and Construction - Recommended Approval of Preferred Bid Alternate for Progress Place Renovation Pg. 464

H. REPORTS

1. BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees Pg. 469
2. BOC - Request for Applications for County Boards/Committees Pg. 470
3. Budget - Monthly Budget Amendment Report Pg. 483
4. Budget - Monthly Financial Update Pg. 494
5. Communications and Outreach - Monthly Summary Report Pg. 500
6. County Manager - Cabarrus Arena and Events Center Financial Report Pg. 504
7. County Manager - Monthly Building Activity Reports Pg. 548
8. EDC - January 2026 Monthly Summary Report Pg. 557
9. Fire Marshal - Cabarrus County Fire Services Monthly Report Pg. 559
10. Super Cab Co - Monthly Report Pg. 700

I. GENERAL COMMENTS BY BOARD MEMBERS

J. CLOSED SESSION

1. Closed Session - Consult with Attorney Pg.706

K. RETURN TO OPEN SESSION

L. ADJOURN

In accordance with ADA regulations, anyone who needs an accommodation to participate in the meeting should notify the ADA Coordinator at 704-920-2100 at least forty-eight (48) hours prior to the meeting.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Approval or Correction of Minutes

SUBJECT:

Approval or Correction of Meeting Minutes

BRIEF SUMMARY:

The following meeting minutes are provided for correction or approval:

- June 16, 2025 (Regular Meeting)
- July 7, 2025 (Work Session)
- July 16, 2025 (Cabarrus Summit)
- July 21, 2025 (Regular Meeting)
- August 4, 2025 (Work Session)
- August 18, 2025 (Regular Meeting)
- August 25, 2025 (Special meeting)
- September 2, 2025 (Work Session)

REQUESTED ACTION:

Motion to approve the aforementioned meeting minutes as presented.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- ▢ June 16, 2025 Regular Meeting Draft Minutes
- ▢ July 7, 2025 Work Session Draft Minutes
- ▢ July 16, 2025 Cabarrus Summit Draft Minutes
- ▢ July 21, 2025 Regular Meeting Draft Minutes
- ▢ August 4, 2025 Work Session Draft Minutes
- ▢ August 18, 2025 Regular Meeting Draft Minutes
- ▢ August 25, 2025 Special Meeting Draft Minutes
- ▢ September 2, 2025 Work Session Draft Minutes

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:00 p.m. on Monday, June 16, 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 - Vice Chair: Laura B. Lindsey
Commissioners: Kenneth M. Wortman
Larry G. Pittman
Lynn W. Shue
Jeff Jones

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

Vice Chair Lindsey called the meeting to order at 6:00 p.m.

Vice Chair Lindsey led the Pledge of Allegiance.

Dan Marshall, Local Government Ministries, provided the invocation.

(A) APPROVAL OF THE AGENDA

(A-1) BOC - Changes to the Agenda

Addition:
Organizational Meeting

Updated:
Closed Session
K-1 Closed Session - Pending Litigation and Personnel

Commissioner Shue **MOVED** to approve the agenda as amended with the addition of Organization Meeting. Commissioner Wortman seconded the Motion.

Following discussion, the **MOTION** carried by the following vote: Ayes: Commissioners Jones, Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

Organizational Meeting

Election of Chairman

Sean Newton, County Manager, opened the floor at 6:06 p.m. for a vote on the nomination of Chairman to the Board of Commissioners.

Commissioner Pittman nominated Vice Chair Lindsey for Chairman of the Cabarrus County Board of Commissioners, Vice Chair Lindsey seconded the nomination.

Commissioner Shue nominated Commissioner Jeff Jones for Chairman of the Cabarrus County Board of Commissioners. Commissioner Wortman seconded the nomination.

A discussion ensued.

Mr. Newton called for further nominations; hearing none, the floor was closed for nominations.

Mr. Newton called for a vote on the nomination of Vice Chair Lindsey. Voting was as follows:

Voting for: Vice Chair Lindsey and Commissioner Pittman.
Voting against: Commissioners Jones, Shue and Wortman.

Mr. Newton called for a vote on the nomination of Commissioner Jones. Voting was as follows:

Voting for: Commissioners Jones, Shue and Wortman.
Voting against: Vice Chair Lindsey and Commissioner Pittman.

Mr. Newton declared Commissioner Jones as the Chairman to the Board of Commissioners.

Lauren Linker, Clerk to the Board requested a recess to reorganize at 6:12 p.m.

The meeting was reconvened at 6:25 p.m.

(B) RECOGNITIONS AND PRESENTATIONS

(B-1) Recognition - Cooperative Extension

Tracey LeCompte, Cooperative Extension Director, introduced Christine Barrier and recognized her many years of service with the County.

Commissioner Pittman then presented Ms. Barrier with the Order of the Long Leaf Pine.

(B-2) Proclamation - Active Living and Parks - July Park and Recreation Month

Byron Haigler, Active Living and Parks Interim Director, presented the proclamation by way of a video. Mr. Haigler then introduced Jon Poole, Program Supervisor at Frank Liske Park. Mr. Poole spoke regarding summer camp programs and their impact. He then introduced Noah, a summer camp attendee, and shared Noah's experience and growth through the summer camp programs.

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

Proclamation No. 2025-10

Designation of July as Park and Recreation Month

WHEREAS parks and recreation is an integral part of communities throughout this country, including Cabarrus County; and

WHEREAS parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and

WHEREAS parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimers; and

WHEREAS parks and recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS parks and recreation is a leading provider of healthy meals, nutrition services and education; and

WHEREAS park and recreation programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and

WHEREAS parks and recreation increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS parks and recreation is fundamental to the environmental well-being of our community; and

WHEREAS parks and recreation is essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and

WHEREAS our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

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

WHEREAS Cabarrus County recognizes the benefits derived from parks and recreation resources.

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

Adopted this the 16th day of June, 2025.

/s/Jeff Jones
Jeff Jones, Chairman
Cabarrus County Board of Commissioners

(C) INFORMAL COMMENTS

Commissioner Jones opened the meeting for Informal Public Comments at 6:40 p.m. Each speaker was limited to three minutes.

Paul Waynish, a resident at 695 Beacontree Ct. NW, Concord, NC, commented on Cabarrus County Parks.

Raijene Walker and Jamese Ivy, both from United Way, spoke regarding their support of the Steven M. Morris Behavioral Health Center.

Ingrid Nurse, a resident of Concord, commented on local government.

Eric Young, a resident at 607 Rainbow Drive, Kannapolis, commented on the Boards and Committees appointments for the Juvenile Crime Prevention Council.

Dr. Kym Seldon, a resident at 6029 Willowood Road, Kannapolis, spoke regarding local and state government.

There was no one else to address the Board, therefore, Commissioner Jeff Jones closed the public comments.

(D) OLD BUSINESS

None.

(E) CONSENT AGENDA

(E-1) BOC - Concord Downtown Development Corporation Appointment

The Concord Downtown Development Corporation (CDDC) requested a County representative and alternate. Susie Morris, whose current term expires June 30, 2025, has served one term and is willing to continue. Michael Miller has agreed to serve as the alternate representative.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Susie Morris as the County representative and Michael Miller as the Alternate to the Concord Downtown Development Corporation (CDDC) for a three-year term ending June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(E-2) Cooperative Extension - Family and Consumer Science (FCS) Programs - Budget Amendment

Cooperative Extension held a joint event with the Cabarrus County Extension and Community Association (ECA) at the Cabarrus Arena and Event Center. Funds were collected to cover registration. A budget amendment was requested to increase both expense and revenue accounts by \$2,200 to cover event costs and ECA contributions, in addition to the original \$1,500 budget projected for the upcoming six food preservation classes.

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

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Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Due to increased program expenses, the FCS program is requesting an increase in both the expense and revenue accounts associated with the Family & Consumer Science program.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	5410-9356-FCS	Special Programs - Family & Consumer Science	\$1,500.00	\$2,500		4,000.00
001	6	5410-6606-FCS	Special Programs - Family & Consumer Science	\$1,500.00	2,500.00		4,000.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
Total							8,000.00

(E-3) Finance - Governmental Accounting Standards Board (GASB) 87 and 96 Budget Amendments

The Governmental Accounting Standards Board (GASB) established GASB 87 and GASB 96, which required certain leases and technology subscriptions to be recognized as assets or as debt service payments of principal and interest.

The original expenditure for these items was budgeted in the General Fund within the departments. A budget amendment was provided to allow Finance to prepare the year end journal entry to recognize the payments as principal and interest within our Community Investment Fund where our debt payments reside.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the corresponding budget amendment.

Budget Revision/Amendment Request

Date: Amount:
 Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

This budget amendment is to budget principal and interest payments for lease payments and subscription-based information technology arrangements made in FY 2025 as a result of implementing GASB 87 and GASB 96. The budget amendment budgets principal and interest payments in the Community Investment Fund (CIF) and appropriates fund balance. Actual expenditures 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	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	450,000.00	-	450,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	450,000.00	-	450,000.00
			<i>TO BUDGET GASB87 IMPLEMENTATION FOR CCA FINANCIAL</i>				
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	150,000.00	-	150,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	150,000.00	-	150,000.00
			<i>TO BUDGET GASB87 IMPLEMENTATION FOR MIDLAND LIBRARY</i>				
100	9	9120-9800-G87	CAPITAL OUTLAY - LEASAE - G87	-	300,000.00	-	300,000.00
100	6	9120-6905-G87	PROCEEDS FROM LEASE	-	300,000.00	-	300,000.00
			<i>TO BUDGET GASB87 IMPLEMENTATION FOR HELMS OLIN COPY</i>				
100	6	0000-6901	Fund Balance Appropriated	-	1,936,350.00	-	1,936,350.00
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	115,000.00	-	115,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	8,200.00	-	8,200.00
			<i>To budget GASB 87 implementation for Sharpe copier lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	909,000.00	-	909,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,600.00	-	7,600.00
			<i>To budget GASB 87 implementation for DHS building lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	64,000.00	-	64,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,800.00	-	7,800.00
			<i>To budget GASB 87 implementation for CCA Financial lease principal and interest payment</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	20,000.00	-	20,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,000.00	-	1,000.00
			<i>To budget GASB 87 implementation for The Old Creamery lease principal and interest payment</i>				

100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	20,000.00	-	20,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	1,250.00	-	1,250.00
			<i>To budget GASB 87 Midland Library lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	55,000.00	-	55,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	7,500.00	-	7,500.00
			<i>To budget GASB 87 Helms Olin lease principal and interest payments</i>				
100	9	9120-991302-G87	LEASE FINANCING PRINCIPAL - G87	-	700,000.00	-	700,000.00
100	9	9120-993201-G87	LEASE INTEREST	-	20,000.00	-	20,000.00
			<i>To budget GASB 87 Afton Library lease principal and interest payments</i>				
100	6	9120-690501-G96	PROCEEDS FROM SBITA - Other Financing Source	-	1,850,000.00	-	1,850,000.00
100	9	9120-9865-G96	CAPITAL OUTLAY - G96	-	1,850,000.00	-	1,850,000.00
			<i>To budget expenditure (subscription asset) and other financing source for GASB 96 implementation.</i>				
100	6	0000-6901	Fund Balance appropriated	1,936,350.00	922,000.00	-	2,858,350.00
100	9	9120-991303-G96	PRINCIPAL GASB 96	-	882,000.00	-	882,000.00
100	9	9120-993202-G96	INTEREST GASB 96	-	40,000.00	-	40,000.00
			<i>To budget principal and interest payments for GASB 96 implementation</i>				

(E-4) Finance - Rowan County Lottery Proceeds

Lottery revenues allocated for Kannapolis City Schools, including those located in Rowan County, are transferred by the State to Cabarrus County's Disbursing Account. Although Cabarrus County manages these funds, they belong to Rowan County.

Rowan County has requested \$93,009.50 for renovations and construction of facilities which have been approved by Rowan County School Board and Rowan County's Board of Commissioners. An updated project ordinance and corresponding budget amendment were prepared to release these funds to Rowan County.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the updated Public School Building Capital Fund Project Ordinance and the corresponding budget amendment.

Ordinance No. 2025-08

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND
BUDGET ORDINANCE

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

Section I.

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

Lottery Proceeds	\$23,427,858
Lottery - Repairs and Renovations	<u>830,352</u>
TOTAL REVENUES	\$24,258,210

D. The following appropriations are made as listed.

Capital Outlay - Rowan County	\$1,297,858
Transfer out	<u>\$22,960,352</u>

TOTAL EXPENDITURES	\$24,258,210
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GRAND TOTAL - REVENUES	\$24,258,210
GRAND TOTAL - EXPENDITURES	\$24,258,210

Section II.

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

Section III.

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

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.

- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 16th day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:
Lauren Linker
 Clerk to the Board

Budget Revision/Amendment Request							
Date: 6/16/2025				Amount: 93,009.00			
Dept. Head: James Howden				Department: Finance, Fund 320			
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds		<input checked="" type="checkbox"/> Supplemental Request			
This amendment records the Public School Building Capital Lottery funds requested from the Department of Public Instruction. Rowan County will be submitting a \$93,009.50 request to the State of North Carolina to be used for Debt Service.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
320	6	7210-6444 0617	Lottery Proceeds	1,204,849.00	93,009.00		1,297,858.00
320	9	7210-9702 0617	Kannapolis City Schools	1,204,849.00	93,009.00		1,297,858.00

(E-5) Finance - Year End Budget Amendments

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

- Fund 410 - Community Development Fund
- Fund 430 - Fire Districts Tax Distribution Fund
- Fund 460 - Small Projects Fund
- Fund 461 - Sheriff's Department Fund
- Fund 532 - Department of Aging
- Fund 610 - Self-Insured Medical Fund
- Fund 001 - General Fund (Sales Tax and Ambulance Billing Revenue and Expenditure/Turnover)

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

Budget Revision/Amendment Request							
Date: June 16, 2025				Amount: 3,583			
Dept. Head: James Howden				Department: Multi Fund Year End Adjustment			
<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 adjust revenues and expenditures based on year end analysis for the Community Development Fund 410.							
Fund	Indicator	Department/ Object/ Project	Account Name (Description)	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
410	6	3674-6606	Program Fees (Additional Funds From Homeowner)	15,399	3,583	-	18,982
410	9	3674-9605	Program Expenses (Expenses Related to Program)	8,366	3,583	-	11,949

Ordinance No. 2025-09

CABARRUS COUNTY
 COMMUNITY DEVELOPMENT SPECIAL REVENUE PROJECT ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the County of Cabarrus, North Carolina that, pursuant to Section 13.2 of Chapter 159

of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1. The projects authorized is for the Grant Projects for the purpose of receiving and disbursing funds as directed by Home Program Grant and the Department of Commerce. The projects are referenced in Section 3.

Section 2. The officers of this unit are hereby directed to proceed within the terms of the Generally Accepted Accounting Principles (GAAP), the grant terms, the rules and regulations of the Department of Commerce and the budget contained herein.

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

CDBG:			
	Sub-Contractor		\$ 42,352
Home 2020:			
	Sub-Contractor		188,386
	Printing		1,299
	Consultants		11,949
Home 2023-ARP:			
	Sub-Contractor		578,000
	Consultants		45,900
Home 2024:			
	Sub-Contractor		211,805
	Consultants		10,008
	Total		\$ 1,089,699

Section 4. The following budgeted revenues are anticipated to be available to complete these projects.

CDBG:			
	Program Fees		\$42,352
Home 2020:			
	Home Consortium Revenues		147,795
	Program Fees		18,982
	Contribution from General Fund		34,857
Home 2023-ARP:			
	ARP		623,900
Home 2024:			
	Home Consortium Revenues		176,813
	Program Fees		0
	Contribution from General Fund		45,000
	Total		\$1,089,699

Section 5. The Finance Officer is hereby directed to maintain within the Grant Project sufficient detailed accounting records to satisfy the terms of any debt financing resolutions and any grant agreements or federal and State regulations.

Section 6. Funds may be advanced from the General Fund for the purpose or making payments as due. Reimbursement requests should be made to the granter agencies in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, at the request of the Board, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. Copies of this grant project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out the projects.

Section 9. At the completion of each individual project, all unrestricted excess funds are transferred to the General Fund and the Grant Project Ordinance is closed.

Section 10. The County Manager is hereby authorized to transfer revenues and appropriation within an ordinance as contained herein under the following conditions:

- a. The Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- b. The Manager may transfer amounts up to \$100,000 between functions of the same ordinance.
- c. The Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
- d. The Manager may either enter into and execute change orders or amendments to County construction contracts in amounts up to \$90,000 when the project ordinance contains sufficient appropriated but unencumbered funds.

Adopted this 16th day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones
Cabarrus County Board of Commissioners

ATTEST:

/s/ Lauren Linker
Clerk to the Board

Budget Revision/Amendment Request

Date: <u>6/16/2025</u>	Amount: <u>385,000.00</u>
Dept. Head: <u>Jim Howden (Prepared by Katrina Myers-Arnold)</u>	Department: <u>Finance</u>
<input type="checkbox"/> Internal Transfer Within Department <input type="checkbox"/> Transfer Between Departments/Funds <input checked="" type="checkbox"/> Supplemental Request	
To increase Fire Districts' current year property tax collections as well as increase related districts' turnovers. Per the Fire Tax Districts budget ordinance, Section V. (7), upon notification of funding increases of revenues, the Manager may adjust budgets to match.	

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
430	6	2710-6011	Property Tax Current Year Coll	9,549,821.00	385,000.00		9,934,821.00
430	9	2710-975601	Con Rural	42,801.00	3,000.00		45,801.00
430	9	2710-9773	Rimer Fire	398,919.00	15,000.00		413,919.00
430	9	2710-9774	Mt Mitchel	198,230.00	5,000.00		203,230.00
430	9	2710-9775	Gold H VFD	71,455.00	15,000.00		86,455.00
430	9	2710-9776	Mt Pleasant	881,491.00	25,000.00		906,491.00
430	9	2710-9777	Kann Rural	366,212.00	2,000.00		368,212.00
430	9	2710-9778	Georgevill	449,500.00	15,000.00		464,500.00
430	9	2710-9779	Flowes St	432,111.00	20,000.00		452,111.00
430	9	2710-9780	Odell	1,122,121.00	75,000.00		1,197,121.00
430	9	2710-9781	Richf VFD	17,939.00	5,000.00		22,939.00
430	9	2710-9783	Jackson Pk	303,913.00	25,000.00		328,913.00
430	9	2710-9784	Cold Water	491,351.00	25,000.00		516,351.00
430	9	2710-9785	Allen	1,074,181.00	25,000.00		1,099,181.00
430	9	2710-9786	Midland	1,430,528.00	75,000.00		1,505,528.00
430	9	2710-9788	Northeast	295,019.00	20,000.00		315,019.00
430	9	2710-9798	Harris VFD	1,974,050.00	35,000.00		2,009,050.00

Budget Revision/Amendment Request			
Date:	June 16, 2025	Amount:	511,801.00
Dept. Head:	JAMES HOWDEN	Department:	FUND 461 - SHERIFF SPECIAL REVENUE FUND
<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 adjust revenues and expenditures for the Sheriff Project Fund based on Finance analysis.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
461	6	2111-6701	INTEREST ON INVESTMENTS	9,948.00	1,522.00	-	11,470.00
461	6	2111-6305	FEDERAL FOREITURE SHARING	123,678.00	179,292.00	-	302,970.00
461	9	2111-9836	FORFEITURE SHARING EXPENSES	211,254.00	180,814.00	-	392,068.00
461	6	2111-6701-TREAS	INTEREST ON INVESTMENTS	16,024.00	3,414.00	-	19,438.00
461	6	2111-6305-TREAS	TREASURY FEDERAL FORFEITURE	277,298.00	245,749.00	-	523,047.00
461	9	2111-9836-TREAS	FORFEITURE SHARING EXPENSES - TREAS	222,942.00	249,163.00	-	472,105.00
461	6	2112-6306	NC SUBSTANCE CONTROL	672,575.00	68,879.00	-	741,454.00
461	6	2112-6701	INTEREST ON INVESTMENTS	66,200.00	8,571.00	-	74,771.00
461	9	2112-9838	NC CONTROL EXPENDITURES	908,978.00	77,450.00	-	986,428.00
461	6	2114-6694	FIRING RANGE	37,323.00	3,905.00	-	41,228.00
461	6	2114-6701	INTEREST ON INVESTMENTS	1,181.00	469.00	-	1,650.00
461	9	2114-9572	MAINTENANCE AND REPAIRS	38,504.00	4,374.00	-	42,878.00

Ordinance No. 2025-10

CABARRUS COUNTY SHERIFF'S DEPARTMENT
SPECIAL REVENUE PROJECT ORDINANCE

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

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

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

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

Federal Forfeiture Funds:	
Federal Forfeiture Sharing Justice Funds	\$392,068
Federal Forfeiture Sharing Treasury Funds	472,105
Contribution to General Fund-Fed Forfeiture	107,687
NC Substance Control:	
NC Substance Control Expenses	986,428
Firing Range:	
Firing Range Maintenance/Repair	42,878
TOTAL EXPENDITURES	\$2,001,166

Section 4. The following revenues are anticipated to be available to complete the projects:

Federal Forfeiture Funds:	
Federal Forfeiture Sharing Justice Funds	\$302,970
Federal Forfeiture Sharing Treasury Funds	523,047
Contribution from General Fund-Fed Forfeiture	114,935
Interest on Investments-Federal Forfeiture	30,908
NC Substance Control:	
NC Substance Control Funds	741,454
Interest on Investments-NC Substance Control	74,771

Contribution from General Fund	170,203
Firing Range:	
Firing Range Funds	41,228
Interest on Investments	1,650
TOTAL REVENUES	\$2,001,166

Section 5. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient detailed accounting records.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement to the General Fund should be made in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, at the request of the Board, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. Copies of this special revenue project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Section 9. At the completion of the project, all unrestricted excess funds are transferred to the General Fund and the Special Revenue Project Ordinance is closed.

Section 10. The County Manager is hereby authorized to transfer revenues and appropriation within an ordinance as contained herein under the following conditions:

- a. The Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- b. The Manager may transfer amounts up to \$100,000 between functions of the same ordinance.
- c. The Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
- d. Upon notification of funding increases or decreases to existing grants or revenues or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match, including grants that require a County match for which funds are available.
- e. The Manager may enter into and execute change orders or amendments to County construction contracts in amounts up to \$90,000 when the project ordinance contains sufficient appropriated but unencumbered funds.

Adopted this 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:
/s/ Lauren Linker
 Clerk to the Board

Budget Revision/Amendment Request							
Date:		June 16, 2025		Amount:		12,371.00	
Dept. Head:		JAMES HOWDEN		Department:		FUND 532 -Dept. of Aging Special Revenue Fund	
<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 adjust revenues and expenditures for the Department of Aging based on Finance analysis.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
532	6	0000-6701	INTEREST ON INVESTMENTS	25,602.00	11,269.00	-	36,871.00
532	6	0000-6805	CONTRIBUTION AND PRIVATE DONATION	197,528.00	1,102.00	-	198,630.00
532	9	0000-9358	SPECIAL PROJECTS	223,130.00	12,371.00	-	235,501.00

CABARRUS COUNTY DEPARTMENT OF AGING
SPECIAL REVENUE PROJECT ORDINANCE

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

Section 1. The special revenue project authorized is for the purpose of collecting and appropriating contributions and private donations received specifically for the Cabarrus County Department of Aging System.

Section 2. The officers of this unit are hereby directed to proceed with this project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

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

Special Projects \$ 235,501

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

Contributions and Private Donations \$ 198,630
Interest on Investments 36,871

Section 5. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient detailed accounting records.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement to the General Fund should be made in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, at the request of the Board, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. Copies of this special revenue project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Section 9. At the completion of the project, all unrestricted excess funds are transferred to the General Fund and the Special Revenue Project Ordinance is closed.

Section 10. The County Manager is hereby authorized to transfer revenues and appropriation within an ordinance as contained herein under the following conditions:

- a. The Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- b. The Manager may transfer amounts up to \$100,000 between functions of the same ordinance.
- c. The Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
- d. The Manager may enter into and execute change orders or amendments to County construction contracts in amounts up to \$90,000 when the project ordinance contains sufficient appropriated but unencumbered funds.

Adopted this 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:
 /s/ Lauren Linker
 Clerk to the Board

Date: June 16, 2025		Amount: 4,200,000.00					
Dept. Head: James Howden - Finance		Department: Fund 610 - Health Insurance - ISF					
Internal Transfer Within Department		Transfer Between Departments/Funds					
		<input checked="" type="checkbox"/> Supplemental Request					
This budget amendment is to increase the budget for health insurance claims contributions, dental claims and admin costs in the Health Insurance and Dental Internal Service Fund. The total budget for claims is being increased based on estimated higher than average claims for the last two months of the fiscal year. This budget amendment appropriates fund balance and transfers funds from the general fund.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
610	6	1917-6901	FUND BALANCE APPROPRIATED	231,153.00	4,000,000.00	-	4,231,153.00
610	9	1917-9645	HEALTH INSURANCE CLAIMS	14,915,316.00	4,000,000.00	-	18,915,316.00
610	9	1918-9485	ADMINISTRATIVE FEES	73,000.00	10,000.00	-	83,000.00
610	9	1918-9645	DENTAL CLAIMS	540,000.00	192,000.00	-	732,000.00
610	6		FUND BALANCE	35,000.00	102,000.00	-	137,000.00
610	6	1918-6902	CONTRIBUTION FROM GENERAL FUND	-	100,000.00	-	100,000.00
001	9	1960-9734	TRASNFER TO INTERNAL SERVICE FUND	-	100,000.00	-	100,000.00
001	6	1960-6901	FUND BALANCE	23,603,963.00	100,000.00	-	23,703,963.00
Total							0.00

Date: June 16, 2025		Amount: 500,000.00					
Dept. Head: James Howden - Finance		Department: Fund 001 - General Fund					
Internal Transfer Within Department		Transfer Between Departments/Funds					
		<input checked="" type="checkbox"/> Supplemental Request					
This budget amendment is to increase the budget for general fund revenue and expenses related to an increase in sales tax allocated to fire districts and an increase in ambulance revenue which increases our fees to EMS Management and Consultants who oversees our medical billing and collections. The total budget is being increased based on estimated for the last two months of the fiscal year.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2720-6126	Sales Tax - Fire Districts	1,703,079.00	350,000.00	-	2,053,079.00
001	9	2720-9756	Fire Districts	1,703,079.00	350,000.00	-	2,053,079.00
001	6	2730-6613	Ambulance Fees	8,300,000.00	150,000.00	-	8,450,000.00
001	9	2730-9445	Purchased Services	735,838.00	150,000.00	-	885,838.00
Total							0.00

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Budget Revision/Amendment Request			
Date:	June 16, 2025	Amount:	1,443,680
Dept. Head:	James Howden	Department:	Multi Fund Year End Adjustment
<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 adjust revenues and expenditures based on year end analysis for the Small Project Fund 460.

Fund	Indicator	Department/ Object/ Project	Account Name (Description)	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	0000-6023	DEFERRED TAX COLLECTIONS	4,171,417	368,251	725,000	3,814,668
460	6	0000-602301	DEFERRED TAX COLLECTIONS PRIOR YEARS	89,760	4,982	-	94,742
460	6	0000-6024	DEFERRED TAX INTEREST	716,766	112,818	-	829,584
460	6	0000-661401	LEASE OF LAND REVENUES	27,037	12,038	-	39,075
460	6	0000-6701	INTEREST ON INVESTMENTS	250,034	68,075	-	318,109
460	9	0000-9830	OTHER IMPROVEMENTS	866,951	566,164	725,000	708,115
			INCREASE REVENUE AND EXPENDITURES FOR DEFERRED TAX AND OTHER IMPROVEMENTS				
460	6	3250-6841-DE	DUKE POWER REBATE	118,988	3,900	-	122,888
460	9	3250-9315-DE	HEALTH AND SAFETY	149,689	3,900	-	153,589
			INCREASE REVENUES AND EXPENDITURES FOR DUKE REBATE				
460	6	1610-6501-0258	REGISTER OF DEEDS FEES	2,425,515	121,787	-	2,547,302
460	6	1610-6701	INTEEST ON INVESTMENTS	97,294	25,486	-	122,780
460	9	1610-9407	AUTOMATION AND ENHANCEMENT	2,600,314	147,273	-	2,747,587
			INCREASE REVENUES AND EXPENDITURES FOR REGISTER OF DEEDS AUTOMATION AND ENHANCEMENT				
460	6	1510-6701	INTEREST ON INVESTMENTS	34,130	65.42	-	34,195
460	9	1510-9860	EQUIPMENT AND FURNITURE	152,899	65.42	-	152,964
			INCREASE REVENUES AND EXPENDITURES FOR BOARD OF ELECTIONS				
460	6	8140-6923	Contributions from Cabarrus Visitors Bureau	-	213,715	-	213,715
460	9	8140-9830	Other Improvements	-	213,715	-	213,715
			INCREASE REVENUES AND EXPENDITURES FOR CABARRUS VISISTORS BUREAU				
460	6	3270-6606-DRILL	PROGRAM FEES	20,709	1,343	-	22,052
460	9	3270-9419-DRILL	REPAIRS AND MAINTENANCE	20,709	1,343	-	22,052
460	6	3270-6023	DEFERRED TAX COLLECTIONS	190,102	725,000	-	915,102
460	9	3270-9698	SOIL AND WATER PROJECTS	70,000	725,000	-	795,000
			INCREASE REVENUES AND EXPENDITURES FOR SOIL AND WATER PROJECTS				

Ordinance No. 2025-12

CABARRUS COUNTY SMALL PROJECTS
CAPITAL PROJECT ORDINANCE

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

Section I.

- A. The project authorized is for the purpose of accumulating and appropriating general fund revenues and federal and state grants funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the guidelines as set forth by the federal and state government, Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

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

Board of Elections Department		
	Interest on Investments	\$ 34,195
	Contribution from General Fund	61,484
	Contribution from Capital Reserve	150,000
		\$ 245,679
Register of Deeds Department:		
	Register of Deeds Fees	\$2,547,302
	Interest on Investments	122,780
	Contribution from General Fund	77,505
		\$2,747,587
Community Development		
	Contribution from General Fund	\$54,901
	Duke Power Rebate	122,887
		\$177,788
Cabarrus Visitors Bureau Athletic Fund		\$213,715
Soil and Water Department:		
	Deferred Tax Collections	\$915,102
	Interest on Investments	1,693
	Contributions and Private Donations	2,898
	Contribution from General fund	86,146
	EEP Contract	3,225
	ADFP Grant	54,000
	Drill Program Fees	22,052
	Easement	275,396
	Suther Farm Project	780,000
	StRAP	258,798
	Hill Farm Project	99,000
	Stewardship Fund	56,971
		\$2,555,3401
Educational Farming		\$607,000
Local Agricultural Preservation Projects:		
	Contribution from General Fund	\$13,801
	Deferred Farm Tax Collections	3,909,410
	Deferred Farm Tax Interest	829,584
	Lease	39,075
	Interest on Investments	318,109
		\$5,109,979
TOTAL REVENUES		\$11,657,029

D. The following appropriations are made as listed:

Board of Elections Department:		
	Board of Elections Equipment and Furniture	\$ 245,679
Register of Deeds Department:		
	Register of Deeds Automation & Preservation	\$ 2,747,587
Community Development		
	Duke Rebate Projects	\$177,788
Cabarrus Visitors Bureau Athletic Funds		\$213,715
Soil and Water Department:		

Other Improvement Projects	\$1,005,839
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	22,052
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Easement	275,396
Stewardship	56,971
	\$2,555,281
Educational Farming	
Educational Farming (Lomax)	\$ 607,000
Local Agricultural Preservation Projects:	
Other Improvement Projects	\$5,109,979
TOTAL EXPENDITURES	\$11,657,029
GRAND TOTAL - REVENUES	\$11,657,029
GRAND TOTAL - EXPENDITURES	\$11,657,029

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 - 1. The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
 - 2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 - 3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 - 4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 - 5. The County Manager may enter into and execute change orders or amendments to County construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 - 6. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 - 7. The County Manager may execute contracts with outside agencies to properly document budgeted appropriation to such agencies where G.S. 153 A-248(b), 259. 449 and any similar statutes require such contracts.
 - 8. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129 (a).

Section III.

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

- a. The Finance Director is hereby directed to maintain within the

Capital Projects Fund sufficient detailed accounting records to satisfy the requirements of the law.

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

Adopted this 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(E-6) Tax Administration - Refund and Release Reports - May 2025.

The Release Report lists taxpayers' names, bill numbers, valuations, tax amounts, and justifications for releasing valuation or tax amounts for outstanding levies, in accordance with N.C.G.S. 105-381. The Refund Report summarizes data from each refund request form, including justifications for refunds to taxpayers, also in accordance with N.C.G.S. 105-381. Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will now be displayed on the NCVTS-generated report.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the May 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) BOC - 2025 Commissioner Board Appointments Update

Chairman Jones reviewed the list of commissioner board vacancies due to the resignation of Chairman Measmer. Lauren Linker, Clerk to the Board, advised the Tourism Authority (CVB) vacancy has been filled by the appointment of Sean Newton, County Manager.

Vice Chair Lindsey confirmed the Tourism Authority vacancy has been filled by County Manager Sean Newton and further advised the Exit 49 Task Force vacancy has been filled by Kelly Sifford; both may be removed from the vacancy list.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to fill the vacancy on the Blended Community Child Protection Team (CCPT) Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to fill the vacancy on the Cabarrus County Partnership for Children (Smart Start) Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Vice Chair Lindsey to serve as liaison to the City of Concord.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to serve as the representative on the Human Services Advisory Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Chairman Jones to serve as the representative on the Juvenile Crime Prevention Council.

The Board discussed the Water and Sewer Authority (WSACC) vacancy. Commissioner Jones expressed his willingness to serve. Vice Chair Lindsey stated she currently serves as the alternate and would be willing to serve as the Board's representative.

Commissioner Wortman reported WSACC does not specifically require a representative from the Board of Commissioners. He recommended replacing Senator Measmer (due to his resignation on the Cabarrus County Board of Commissioners) with Jonathan Marshall. He also recommended removing Doug Paris and reappointing Bob Richie in his place. Finally, Josh Mendoza would remain on the WSACC board representing Midland.

Commissioner Wortman **MOVED** to remove Chris Measmer and Doug Paris from the Water and Sewer Authority of Cabarrus County. Commissioner Shue seconded the motion.

Following discussion, the **MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

Commissioner Wortman **MOVED** to appoint Jonathan Marshall and Bob Ritchie to the Water and Sewer Authority of Cabarrus County. Commissioner Shue seconded the vote.

Following discussion, the **MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

(F-2) County Manager - Adoption of the Fiscal Year 2026 Budget

Sean Newton, County Manger, presented the recommended budget for Fiscal Year 2026 to include technical adjustments, a summary by fund, and the five-year plan with previously discussed adjustments.

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

Commissioner Pittman provided comments.

Commissioner Pittman **MOVED** to remove the following items from the proposed FY26 budget ordinance:

- EDC 401k Contributions - \$14,591
- EDC Allocation - \$175,000
- EDC Insurance - \$40,500
- EDC Insurance and Bonds - \$4,961
- EDC Life Insurance - \$123,000
- EDC Medicare - \$4,232
- EDC Retirement - \$41,993
- EDC Salaries - \$291,820
- EDC Social Security - \$18,093
- EDC Vision - \$62,000
- EDC Workers' Compensation - \$351,000
- Subtotal: \$591,726
- Chamber of Commerce Annual Dues - \$1,850
- Building Maintenance (Animal Shelter Quarantine Feasibility Study) - \$50,000

Total Proposed Reduction of \$643,576.

Vice Chair Lindsey seconded the motion.

Following discussion, the **MOTION** failed by the following vote: Ayes: Vice Chair Lindsey and Commissioner; Nays: Chairman Jones and Commissioners Shue and Wortman.

Commissioner Wortman **MOVED** to adopt the budget ordinance as recommended by the County Manager, including the technical adjustments identified during the June 4, 2025 Budget Meeting, with the following additional changes:

- Eliminate the lobbyist contract, resulting in savings of \$4,000 per month
- Remove the \$10,000 finance adjustment for the financial advisor contract

Commissioner Shue seconded.

A discussion ensued.

Commissioner Wortman **MOVED** to amend the motion to adopt the budget ordinance as recommended by the County Manager, including the technical adjustments identified during the June 4, 2025 Budget Meeting, with the following change:

- Remove the \$10,000 finance adjustment for the financial advisor contract.

Commissioner Shue seconded the amended motion.

Following discussion, the **AMENDED MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

Ordinance No. 2025-13

Budget Ordinance

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

Section 1 – County Funds

The County hereby appropriates the following amounts, listed by fund, as the estimated revenues and expenditures for the operation and maintenance of various governmental activities, debt obligations and capital outlay purchases for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026:

I. General Fund

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

Ad Valorem Tax Levy	280,066,034
Sales Tax/Other	49,039,740
Intergovernmental	31,450,692
Permits and Fees	9,652,880
Sales and Services	19,219,193
Investment Earnings	4,500,000
Miscellaneous	377,700
Other Financing Sources	5,205,008
TOTAL REVENUES	<u>399,511,247</u>

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

General Government	47,118,706
Public Safety	97,737,353
Economic and Physical Development	8,093,106
Human Services	66,614,473
Cultural and Recreational	11,482,104
<u>Cabarrus County Schools</u>	
Instructional Services	79,182,495
Charter Schools	7,590,442
Technology Support Services	7,259,163
Building and Grounds Maintenance	15,198,894
Other Schools (School Parks, Special Olympics)	148,534
Schools Information Technology Services (ITS)	36,324
<u>Kannapolis City Schools</u>	
Instructional Services	9,386,345
Charter Schools	880,966
Technology Support Services	833,868
Building Maintenance	1,260,567
Grounds Maintenance	141,600
Schools Information Technology Services (ITS)	8,832
<u>Rowan-Cabarrus Community College</u>	
Current Expense	4,903,500
<u>Other Programs</u>	
Contributions to Other Funds	41,633,975
TOTAL EXPENDITURES	<u>399,511,247</u>

II. Community Investment Fund (CIF)

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

Sales Tax	28,710,260
Intergovernmental - Grants- Other	404,000
Investments	2,000,000
Lottery Proceeds	3,000,000
Other Financing Sources	59,795,997
TOTAL REVENUES	<u>93,910,257</u>

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

Debt Service	
Public Schools	
Principal	31,851,391
Interest	14,541,305
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,408,690
Interest	453,705
Capital Outlay	100,000
Other Debt Service	39,014,318
Contribution to Capital Project Fund	4,870,848
Legal Fees	100,000
Bank Service Charges	450,000
TOTAL EXPENDITURES	<u>93,910,257</u>

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	632,000
Investment Earnings	60,000
Miscellaneous	5,000
Other Financing Sources	2,006,208
TOTAL REVENUES	<u>2,703,208</u>

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

Personnel Services	176,635
Operations	2,526,573
TOTAL EXPENDITURES	<u>2,703,208</u>

IV. Opioid Settlement Fund

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

Miscellaneous	1,400,000
Other Financing Sources	1,789,703
TOTAL REVENUES	<u>3,189,703</u>

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

Personnel Services	359,122
Operations	1,586,706
Contributions to Other Fund or Activities	1,243,875
TOTAL EXPENDITURES	<u>3,189,703</u>

V. Landfill Fund

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

Sales Tax/Other	75,000
Intergovernmental	53,000
Permits and Fees	180,000
Sales and Services	1,874,000
Other Financing Sources	724,274
TOTAL REVENUES	<u>2,906,274</u>

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

Personnel Services	1,032,996
Operations	<u>1,873,278</u>
TOTAL EXPENDITURES	<u>2,906,274</u>

VI. 911 Emergency Telephone Fund

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

Intergovernmental	442,764
Investment Earnings	10,000
Fund Balance	<u>13,121</u>
TOTAL REVENUES	<u>465,885</u>

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

Operations	<u>465,885</u>
TOTAL EXPENDITURES	<u>465,885</u>

VII. Social Services Fund

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

Sales & Services	<u>475,000</u>
TOTAL REVENUES	<u>475,000</u>

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

Operations	<u>475,000</u>
TOTAL EXPENDITURES	<u>475,000</u>

VIII. Intergovernmental Fund

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

Sales & Services	<u>2,605,000</u>
TOTAL REVENUES	<u>2,605,000</u>

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

Education	<u>2,605,000</u>
TOTAL EXPENDITURES	<u>2,605,000</u>

IX. Health and Dental Insurance Fund

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

Sales & Services	23,865,172
Investment Earnings	75,000
Miscellaneous	<u>725,000</u>
TOTAL REVENUES	<u>24,665,172</u>

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

Operations	<u>24,665,172</u>
TOTAL EXPENDITURES	<u>24,665,172</u>

X. Workers Compensation and Liability Fund

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

Sales & Services	4,450,455
Investment Earnings	50,000
Fund Balance	3,062,563
TOTAL REVENUES	<u>7,563,018</u>

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

Operations	7,563,018
TOTAL EXPENDITURES	<u>7,563,018</u>

XI. Fire Tax Districts Fund

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

Ad Valorem Tax Levy	9,650,712
TOTAL REVENUES	<u>9,650,712</u>

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

Allen Fire Tax District	1,088,914
Cold Water Fire Tax District	499,159
Concord Rural Fire Tax District	40,881
Flowers Store Fire Tax District	438,995
Georgeville Fire Tax District	461,467
Gold Hill Fire Tax District	71,359
Harrisburg Rural Fire Tax District	1,996,329
Jackson Park (City of Concord) Fire Tax District	312,488
Kannapolis Rural Fire Tax District	373,494
Midland Fire Tax District	1,393,033
Mt. Mitchell Fire Tax District	200,052
Mt. Pleasant Rural Fire Tax District	902,103
Northeast Fire Tax District	304,286
Odell Fire Tax District	1,141,433
Richfield-Misenheimer Fire Tax District	18,864
Rimer Fire Tax District	407,855
TOTAL EXPENDITURES	<u>9,650,712</u>

GRAND TOTAL — ALL FUNDS – REVENUES	<u>547,645,476</u>
GRAND TOTAL — ALL FUNDS – EXPENDITURES	<u>547,645,476</u>

Section 2 – County Tax Rate

There is hereby levied a tax rate of 57.6 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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, 2025, of \$48,853,329,072, at an estimated collection rate of 98.75% on Real, Personal and Public Service property. A 99.5% collection rate on vehicles. An estimated total valuation of Real, Personal and Public Service property is \$45,485,319,072 and vehicle of \$3,368,010,000.

Section 3 – Fire Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Allen Fire Tax District	11.0 ¢
<i>Based on estimated assessed valuation in the Allen Fire Tax District of \$1,002,452,701</i>	
Cold Water	8.0 ¢
<i>Based on estimated assessed valuation in the Cold Water Fire Tax District of \$631,846,277</i>	
Concord Rural	12.5 ¢
<i>Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$33,118,555</i>	
Flowe's Store	10.0 ¢
<i>Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$444,552,356</i>	
Georgeville	9.0 ¢
<i>Based on estimated assessed valuation in the Georgeville Fire Tax District of \$519,231,071</i>	
Gold Hill	9.0 ¢
<i>Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$80,291,830</i>	
Harrisburg Rural	15.0 ¢
<i>Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$1,347,732,515</i>	
Jackson Park (City of Concord)	12.5 ¢
<i>Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$253,154,577</i>	
Kannapolis Rural	10.0 ¢
<i>Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$378,222,257</i>	
Midland	10.0 ¢
<i>Based on estimated assessed valuation in the Midland Fire Tax District of \$1,410,666,796</i>	
Mt. Mitchell	10.0 ¢
<i>Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$202,584,799</i>	
Mt. Pleasant Rural	11.0 ¢
<i>Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$830,474,962</i>	
Northeast	12.0 ¢
<i>Based on estimated assessed valuation in the Northeast Fire Tax District of \$256,781,564</i>	
Odell	5.9 ¢
<i>Based on estimated assessed valuation in the Odell Fire Tax District of \$1,959,121,532</i>	
Richfield-Misenheimer	7.0 ¢
<i>Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$27,289,935</i>	
Rimer	10.0 ¢
<i>Based on estimated assessed valuation in the Rimer Fire Tax District of \$413,017,558</i>	

Section 4 – Authorized Positions

The Board authorizes **1,532** total positions equaling **1,457.79** full-time equivalents.

Section 5 – Authorizations

- a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.
- b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.
- c. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:
 - 1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.

- 2. Requirements for accounting for the management and expenditure of county funds.
- 3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.
- d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.
- e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.
- f. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
- g. The County Manager or designee may enter and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- h. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
- i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.
- j. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- k. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.
- l. The Finance Officer or designee shall re-appropriate for expenditures in the current fiscal year the remaining encumbered appropriations on June 30th of the prior fiscal year.
- m. In accordance with 2 C.F.R. § 200.320(a)(1)(iv), the applicable provisions of North Carolina law, and Resolution No. 2022-24, Cabarrus County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):
 - (a) \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
 - (b) \$30,000, for the purchase of "construction or repair work"; and
 - (c) \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
 - (d) \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.00

Section 6

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2025-2026 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 16th day of June 2025.

/s/ Jeff Jones
Board of Commissioners

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

(F-3) Finance - Cabarrus County FY2026 Capital Projects Budget Request

Jim Howden, Finance Director, reported the Board had already approved the County and Schools capital projects, along with deferred maintenance projects. This agenda item would allow the Finance Department to track those funds within the Capital Project Funds. He presented a budget amendment and related project ordinances, with the caveat for any corrections that may be made needed. He noted that adjustments had already been made for ambulances, Sheriff's Department vehicles, school projects, and other related items.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board unanimously approved the project ordinances for the County's Capital Project Fund, the Lottery Fund and the School's Capital Project Fund and approved the budget amendment.

Lauren Linker, Clerk to the Board, advised due to the additional funding for the Economic Development Corporation, a public hearing will be held at next month's meeting for the funding to be recognized by the public.

Budget Revision/Amendment Request

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Budget New and Updated School Capital Projects, Deferred Maintenance Projects and County Capital Projects with available cash (Paygo Projects), Contribution from General Fund and allocation from Lottery Fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	6	2145-6932-AMSLT	Contribution From CIF	-	2,000,000		2,000,000
380	9	2145-9607-AMSLT	Architect / Design	-	2,000,000		2,000,000
			<i>Sheriff - Animal Shelter Design</i>				
380	6	8140-6932-DM26	Contribution From CIF	2,000,000	900,000		2,900,000
380	9	8140-9501-DM26	Building and Ground Maintenance - DM	-	900,000		900,000
			<i>Parks - Vietnam Park Boardwalk</i>				
380	6	8140-6932-DM26	Contribution From CIF	2,900,000	550,000		3,450,000
380	9	8140-9501-DM26	Building and Ground Maintenance - DM	900,000	550,000		1,450,000
			<i>Parks - Camp Spencer Multi Building</i>				
380	6	2110-6932-DM26	Contribution From CIF	-	150,000		150,000
380	9	2110-9501-DM26	Building and Ground Maintenance - DM	-	150,000		150,000
			<i>Sheriff - 7th Floor Renovations</i>				
380	6	1940-6932-DM26	Contribution From CIF	-	150,000		150,000
380	9	1940-9501-DM26	Building and Ground Maintenance - DM	-	150,000		150,000
			<i>IAMS - ADA Transition Plan</i>				
380	6	1952-6932-DM26	Contribution From CIF	-	600,000		600,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	150,000	600,000		750,000
			<i>IAMS - GC Generator Replacement</i>				
380	6	1952-6932-DM26	Contribution From CIF	600,000	200,000		800,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	750,000	200,000		950,000
			<i>IAMS - Human Serv Ctr HVAC Replacement</i>				
380	6	1952-6932-DM26	Contribution From CIF	800,000	400,000		1,200,000
380	9	1952-9501-DM26	Building and Ground Maintenance - DM	950,000	400,000		1,350,000
			<i>IAMS - Multi Building Ext Envelop Repairs</i>				
380	6	8240-6932-DM26	Contribution From CIF	-	80,000		80,000
380	9	8240-9501-DM26	Building and Ground Maintenance - DM	-	80,000		80,000
			<i>Library - Concord Library Exterior</i>				
380	6	8240-6932-DM26	Contribution From CIF	80,000	350,000		430,000
380	9	8240-9501-DM26	Building and Ground Maintenance - DM	80,000	350,000		430,000
			<i>Library - Concord Library Interior</i>				
380	6	3270-6932-DM26	Contribution From CIF	-	170,000		170,000
380	9	3270-9698-DM26	Soil and Water - Conservation Easement	-	170,000		170,000
			<i>Soil and Water - Conservation Easement</i>				
100	6	0000-6901	Fund Balance Appropriations	-	5,550,000		5,550,000
100	9	0000-9708	Contribution to Capital Project Fund	-	5,550,000		5,550,000
			<i>County's Deferred Maintenance, Capital and Paygo Projects</i>				
390	6	7210-6932-DM26	Contribution from Community Investment Fund	-	14,912,241		14,912,241
390	9	7210-9501-DM26	Buildings and Grounds Maintenance	-	14,912,241		14,912,241
390	6	7230-6932-DM26	Contribution from Community Investment Fund	-	3,075,759		3,075,759
390	9	7230-9501-DM26	Buildings and Grounds Maintenance	-	3,075,759		3,075,759
390	6	7240-6932-DM26	Contribution from Community Investment Fund	-	1,250,000		1,250,000
390	9	7240-9501-DM26	Buildings and Grounds Maintenance	-	1,250,000		1,250,000
			<i>Schools Deferred Maintenance and Paygo Projects</i>				
390	6	7230-6932-JPES	Contribution from Community Investment Fund	-	1,040,000	-	1,040,000
390	9	7230-9606-JPES	Jackson Park Engineering	-	1,040,000	-	1,040,000
390	6	7230-6932-ALBRN	Contribution from Community Investment Fund	-	1,950,000	-	1,950,000
390	9	7320-9606-ALBRN	AL Brown Engineering	-	1,950,000	-	1,950,000
			<i>KCS - Jackson Park and AL Brown Engineering</i>				
390	6	7240-6932-WFIC	Contribution from Community Investment Fund	-	5,922,000	-	5,922,000
390	9	7240-9820-WFIC	Workforce Building Engineering	-	5,922,000	-	5,922,000
			<i>RCCC Workforce Building Construction</i>				
							-

390	6	7240-6932-S203	Contribution from Community Investment Fund	-	900,000		900,000
390	9	7240-9820-S203	Building 201 Engineering	-	900,000	-	900,000
			RCCC Building 201 Renovations				-
100	6	0000-6901	Fund Balance Appropriations	5,550,000	29,050,000		34,600,000
100	9	0000-9708	Contribution to Capital Project Fund	5,550,000	29,050,000		34,600,000
			Schools Capital, Deferred Maintenance and Paygo Projects				
380	9	1940-9501-DM	Building and Ground Maintenance - DM	5,624,221	1,000,000		6,624,221
380	9	1952-9501-DM	Building and Ground Maintenance - DM	59,191,450	715,000		59,906,450
380	9	2110-9501-DM	Building and Ground Maintenance - DM	2,493,145	500,000		2,993,145
380	6	1940-6932-DM	Contribution from CIF	2,300,000	1,000,000		3,300,000
380	6	1952-6932-DM	Contribution from CIF	2,100,000	715,000		2,815,000
380	6	2110-6932-DM	Contribution from CIF	1,000,000	500,000		1,500,000
			Annual DM Contribution from GF and CIF				
100	6	0000-6901	Fund Balance Appropriations	34,600,000	2,215,000		36,815,000
100	9	0000-9708	Contribution to Capital Project Fund	34,600,000	2,215,000		36,815,000
			Annual DM Contribution from GF				
390	6	7210-6444-DM-24	Contribution from Lottery - Repairs and Renovations	-	432,161	-	432,161
390	9	7210-9501-DM-24	Building and Grounds Deferred Maintenance	5,252,857	432,161	-	5,685,018
			Lottery Funds - Board approved at prior meeting				-

Ordinance No. 2025-14

CABARRUS COUNTY
 COUNTY CAPITAL PROJECTS
 BUDGET ORDINANCE

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

Section I.

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

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

Debt Proceeds 2020 Draw / 2022 LOBs	\$ 652,508
Debt Proceeds 2022 Draw / 2024A LOBs	122,429,507
Debt Proceeds 2024B LOBs	28,878,128
Future Debt	70,000,000
Contributions from Capital Projects Fund	3,136,366
Contribution from General Fund	23,783,608
Contribution from Capital Reserve Fund	1,556,937
Contribution from Community Investment Fund	42,055,658
State Allocation	32,500,000
PARTF Grant	500,000
Interest	2,500,001
TOTAL REVENUES	\$327,992,713

C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$ 11,203
Exterior Repairs to Multiple Buildings	326,174
Legal / Closing Expenses	3,651,456
Fiber Infrastructure Improvement	790,619
Frank Liske Park ADA Renovations	1,450,000
Frank Liske Park Playground Replacement	203,600
Camp Spencer Vending & Archery Building	526,998
West Cabarrus Library & Senior Center	32,243,364
Deferred Maintenance Projects	28,126,780

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	2,432,196
Enterprise Physical Security Project (ITS)	807,000
Frank Liske Park Softball Complex Utilities	410,000
Rob Wallace Park	1,433,504
Animal Shelter Expansion	275,000
Frank Liske Park Stormwater Project	570,803
Northeast Cabarrus Radio Tower Project	2,334,547
Fire Services Building	370,000
Frank Liske Park Tennis Court	280,000
Frank Liske Park 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	\$327,992,713
GRAND TOTAL - REVENUES	\$327,992,713
GRAND TOTAL - EXPENDITURES	\$327,992,713

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 - 1. Transfers amounts between objects of expenditure and revenues within a function without limitation.
 - 2. Transfer amounts up to \$500,000 between functions of the same fund.
 - 3. Transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 - 4. Enter and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 - 5. Award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 - 6. Execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
 - 7. Reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

Section III.

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

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.

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

Adopted this 16 day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones
Chairperson

ATTEST:
/s/ Lauren Linker
Clerk to the Board

Ordinance No. 2025-15

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	\$ 88,688,930
Contribution from Capital Projects Fund	5,129,821
Debt Proceeds 2020 Draw / 2022 LOBs	3,014,821
Debt Proceeds 2022 Draw / 2024A LOBs	51,836,500
Debt Proceeds 2024B LOBS	120,855,302
Future Debt	104,600,000
Lottery Funds - Repairs and Renovations	830,352
Contribution from Capital Reserve Fund	693,429
Grant	650,000
Interest	6,801,915
TOTAL REVENUES	\$383,101,07

C. The following appropriations are made as listed.

R. Brown McAllister Replacement	\$ 48,326,750
CCS New High School	9,513,790
CCS Southeast High School - Land purchase	1,816,320
Deferred Maintenance Cabarrus County Schools	52,077,210
Deferred Maintenance Kannapolis City School	11,965,793
Deferred Maintenance Rowan Cabarrus Community College	4,902,500
Central Cabarrus Track	965,000
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	997,895
Fred L. Wilson Elementary School Addition	14,000,000
Forest Park Elementary School HVAC	7,203,000
RCCC South Campus HVAC	6,150,500
Cabarrus Health Science Institution	2,000,000
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	190,000
Rowan Cabarrus Community College - Renovation S201	7,900,000
Rowan Cabarrus Com College - Workforce Innovation Center	52,922,000
Contribution to Capital Investment Fund	9,715,740
Jackson Park Elementary School Renovations	1,040,000
AL Brown Addition	1,950,000
TOTAL EXPENDITURES	\$383,101,070
GRAND TOTAL - REVENUES	\$383,101,070
GRAND TOTAL - EXPENDITURES	\$383,101,070

Section II.

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

properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.

- 10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- 11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

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

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

Adopted this 16 Day of June 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones

ATTEST:

/s/ Lauren Linker
Clerk to the Board

(G) APPOINTMENTS TO BOARDS AND COMMITTEES

(G-1) Boards and Committees - Removal and Appointment - Cabarrus County Board of Equalization and Review

Helen McInnis has moved out of the county and no longer able to serve on the Board of Equalization and Review (Seat #3, term expiring June 30, 2026). It was requested to remove her and thank her for her service and to appoint Mike Wallace to fill the unexpired term.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board removed Helen McInnis from Seat #3 on the Board of Equalization and Review and thanked her for her service.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey the Board appointed Mike Wallace to fill the unexpired term of Seat #3 on the Board of Equalization and Review, term ending June 30, 2026; and to include any necessary exceptions to the Appointment Policy.

(G-2) Boards and Committees - Appointment - Centralina Workforce Development Board

Anna Badiru currently holds the Private Sector Seat #1 - Manufacturing on the Centralina Workforce Development Board; the term will expire June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Anna Badiru to the Private Sector Seat #1 - Manufacturing on the Centralina Workforce Development Board, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-3) Boards and Committees - Appointment - Centralina Workforce Development Board

Angela Reid currently holds Private Sector Seat #2 - Healthcare on the Centralina Workforce Development Board, the term will expire June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, and unanimously carried, the Board reappointed Angela Reid to Private Sector Seat #2 - Healthcare on the Centralina Workforce Development Board, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(H-4) Boards and Committees - Removal and Appointment - Centralina Workforce Development Board

Milton Chicas has resigned from Private Sector Seat #4 - Construction on the Centralina Workforce Development Board effective May 2025. The term expires June 30, 2026. The advisory board recommended the appointment of Chad Champine, Vice President of Wayne Brothers, to fill the unexpired term.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board unanimously appointed Chad Champine, Vice President of Wayne Brothers, to Private Sector Seat #4 - Construction on the Centralina Workforce Development Board to fill the unexpired term ending June 30, 2026; and to include any necessary exceptions to the Appointment Policy.

(G-5) Boards and Committees - Appointment - Jury Commission

Dianne Berry currently holds the County Commissioner-appointed seat on the Jury Commission, the term will end June 30, 2025. The seat will need to be filled.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Christine Barrier to the County Commissioner-appointed seat on the Jury Commission, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-6) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Christy Wilhelm has resigned from the Chief District Court Judge (Designee) Seat #14 on the Juvenile Crime Prevention Council effective June 30, 2025. The advisory council recommended the appointment of Retired District Court Judge Steve Grossman to fill the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Retired District Court Judge Steve Grossman to Chief District Court Judge (Designee) Seat #14 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-7) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Megan Baumgardner currently holds the Juvenile Defense Attorney Seat #13 on the Juvenile Crime Prevention Council, the term will expire June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Vice Chair Lindsey, the Board unanimously reappointed Megan Baumgardner to Juvenile Defense Attorney Seat #13 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-8) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Carolyn Carpenter holds the Representative United Way/Other Non-profit Seat #17 on the Juvenile Crime Prevention Council, the term will expire June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board voted to reappoint Carolyn Carpenter to Representative United Way/Other Non-profit Seat #17 on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(G-9) Boards and Committees - Appointment - Juvenile Crime Prevention Council

Connie Philbeck holds At-Large Seat #19e on the Juvenile Crime Prevention Council, term expiring June 30, 2025. The advisory council recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Pittman, the Board unanimously voted to appoint Alvarys Santana to At-Large Seat #19e on the Juvenile Crime Prevention Council, term ending June 30, 2027; and to include any necessary exceptions to the Appointment Policy.

(G-10) Boards and Committees - Appointment - Juvenile Crime Prevention Council

There is an unexpired term for Member of the Business Community Seat #15 on the Juvenile Crime Prevention Council, term expiring September 30, 2025 that needs to be filled.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board appointed Holly Edwards to fill Member of the Business Community Seat #15 on the Juvenile Crime Prevention Council, term expiring September 30, 2025; to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(G-11) Boards and Committees - Appointment - Mt. Pleasant Planning Board and Board of Adjustment

William Whitaker Moose, Jr. holds ETJ Seat #2 on the Mt. Pleasant Planning Board and Board of Adjustment, term ending June 30, 2025. The advisory board recommended his reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board appointed William Whitaker Moose, Jr. to ETJ Seat #2 on the Mt. Pleasant Planning Board and Board of Adjustment, term expiring June 30, 2028, to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones, Vice Chair Lindsey, Commissioners Wortman and Shue; Nays: Commissioner Pittman.

(G-12) Boards and Committees - Appointment - Mt. Pleasant Planning Board and Board of Adjustment

Bridget Fowler holds ETJ Seat #1 on the Mt. Pleasant Planning Board and Board of Adjustment, term ending June 30, 2025. The advisory board recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board appointed Bridget Fowler to ETJ Seat #1 on the Mt. Pleasant Planning Board and Board of Adjustment, term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy by the following vote: Chairman Jones, Vice Chair Lindsey, Commissioners Wortman and Shue; Nays: Commissioner Pittman.

(G-13) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Asha Rodriguez holds the Member, Atrium Health-Cabarrus Local Governing or Advisory Board seat on the Public Health Authority, term ending June 30, 2025. The advisory committee recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Asha Rodriguez to the Member, Atrium Health-Cabarrus Local Governing or Advisory Board seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; to include any necessary exceptions to the Appointment Policy.

(G-14) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Dr. Kerry Dove currently holds the Dentist seat on the Public Health Authority, with a term ending June 30, 2025. The advisory committee recommended her reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Dr. Kerry Dove to the Dentist seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(G-15) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

Daryle Adams currently holds the Leadership Representative (Schools), Kannapolis City Schools seat on the Public Health Authority, with a term ending June 30, 2025. The advisory committee recommended his reappointment to the seat.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously appointed Daryle Adams to the Leadership Representative (Schools), Kannapolis City Schools seat on the Public Health Authority of Cabarrus County, term expiring June 30, 2028; and to include any necessary exceptions to the Appointment Policy.

(G-16) Boards and Committees - Appointment - Rowan-Cabarrus Community College Board of Trustees

Cynthia (Cyndie) Mynatt holds Seat #2 on the Rowan-Cabarrus Community College Board of Trustees, with a term ending June 30, 2025. The advisory board recommended her reappointment to the seat.

Commissioner Wortman **MOVED** to appoint Cynthia (Cyndie) Mynatt to Seat #2 on the Rowan-Cabarrus Community College Board of Trustees, term expiring June 30, 2029; and to include any necessary exceptions to the Appointment Policy. Commissioner Shue seconded the motion.

Following discussion, the **MOTION** carried.

(G-17) Boards and Committees - Appointment - Rowan-Cabarrus Community College Board of Trustees

Steve Morris currently holds Seat #1 on the Rowan-Cabarrus Community College Board of Trustees, with a term ending June 30, 2025. The advisory board recommended the appointment of William Dusch to fill the seat.

UPON MOTION by Commissioner Wortman, seconded by Commissioner Shue, the Board voted to appoint William Dusch to Seat #1 on the Rowan-Cabarrus Community College Board of Trustees, term expiring June 30, 2027; and to include any necessary exceptions to the Appointment Policy by the following vote: Ayes: Chairman Jones and Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

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

Commissioner Pittman reported on the Cabarrus-Rowan MPO TAC and the Town of Midland Town Council meeting.

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

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

- Active Living and Parks Commission - 1 Vacant and 4 Expired Positions
- Adult Care Home Community Advisory Committee - 13 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 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
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 7 Vacant Positions

Commissioner Jones urged citizens to consider participating on a board or committee.

(I-3) Budget - Monthly Budget Amendment Report

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

(I-4) Budget - Budget - Monthly Financial Update

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

(I-5) Budget - Communications and Outreach - Monthly Summary Report

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

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

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

(I-7) EDC - May 2025 Monthly Summary Report

The Board received the May 2025 Monthly Summary Report. No action was required of the Board.

(I-8) Super Cab Co - Monthly Report

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

(J) GENERAL COMMENTS BY BOARD MEMBERS

Commissioner Wortman invited David Thrift, Tax Administrator, to give a brief presentation. Mr. Thrift addressed questions raised at the budget meeting regarding the potential impact of moving the tax revaluation from 2024 to 2025.

Mr. Thrift advised North Carolina General Statute § 105-286 establishes the timing of property revaluations, requiring a general revaluation at least once every eight years. Under this statute, commissioners have the option to advance the schedule, which Cabarrus County has done since 2004, effectively maintaining a four-year cycle. The statute also allows for optional adjustments at the discretion of the board and mandates advancement if the sales ratio report deviates more than 15%. Cabarrus County's 2022 sales ratio met this threshold, which would have required a revaluation by at least January 2025. This represents the extent to which the revaluation date could have been adjusted.

Mr. Thrift further advised there are three ways to assess the potential impact of moving the revaluation from 2024 to 2025:

1. Comparing outcomes in other counties' 2025 revaluations
2. Reviewing changes in MLS reporting data
3. Analyzing actual sales data in Cabarrus County

A discussion ensued; Mr. Thrift responded to questions from the Board.

Commissioner Wortman announced that this would be Lauren Linker's, Clerk to the Board, last meeting, as she has accepted another position with the county. He recognized her years of dedicated service to the Board and the county over the past eight years and offered the Board's sincerest thanks. The Board wished her well in her new role. Commissioner Wortman presented her with a typed letter signed by all current and past commissioners during her tenure.

Vice Chair Lindsey shared a video highlighting shelter animals in need of homes.

(K) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None

(L) CLOSED SESSION

(L-1) Closed Session - Pending Litigation and Personnel

UPON MOTION of Commissioner Shue, seconded by Commissioner Wortman and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation as authorized by NCGS 143-138.11(a)(3).

(M) RETURN TO OPEN SESSION

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

(N) ADJOURN

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey and unanimously carried, the meeting adjourned at 9:19 p.m.

Ariadne Olvera, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met for an Agenda Work Session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 5:00 p.m. on Monday, July 7, 2025.

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

live broadcast at 5:00 p.m. on Channel 22
<https://www.youtube.com/cabarruscounty>
<https://www.cabarruscounty.us/cabcotv>

Present - Chairman:	Jeff Jones
Vice Chairman:	Laura B. Lindsey
Commissioners:	Larry G. Pittman
	Kenneth M. Wortman
	Lynn W. Shue

Also present were: Sean Newton, County Manager; Kelly Sifford, Deputy County Manager; Aalece Pugh, Assistant County Manager; Douglas Hall, County Attorney and Lauren Linker, Clerk to the Board.

Commissioner Pittman provided the invocation.

1. Call to Order

Chairman Jones called the meeting to order at 5:00 p.m.

2. Approval of Work Session Agenda

2.1 BOC - Changes to the Agenda

Discussion Items - No Action

3.2 Active Living and Parks - Perry Weather Systems in County Parks

Discussion Items For Action

4.6 Legal - Tentative Sandoz Opioid Settlement

4.9 Tax Administration - Tax Collector's Annual Settlement and Order Authorizing Collection of FY2025-2026 Taxes

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

3. Discussion Items - No Action

3.1 Convention and Visitors Bureau (CVB) - Presentation on Creating a Cross-Country Course and Associated Facilities at Frank Liske Park

Kelly Sifford, Deputy County Manager, introduced Donna Carpenter, Cabarrus Convention and Visitors Bureau (CVB), President and CEO,

Ms. Carpenter presented the potential project to create a cross-country course. The course would be used by the University of Carolina Charlotte (UNCC) and could also be used by the County to host other events. The proposed project would be funded by visitor tax dollars.

An invitation to take part in a site visit to the Tallahassee course (logistics to be determined later) and funded by the CVB), was extended for two board members or staff.

Finally, the plan would be contingent upon the following: approval of a second entrance for Frank Liske Park and the participation of partners from the UNCC Civil Engineering Department.

A discussion ensued; Ms. Carpenter responded to questions from the Board.

3.2 Active Living and Parks - Perry Weather Systems in County Parks

Todd Shanley, Chief Information Office/Chief of Staff, introduced Byron Haigler, Active Living & Parks Director. Mr. Haigler provided a PowerPoint presentation regarding the Perry Weather System. Topics included:

- On-site weather stations
- Key Features
 - Software
 - Hardware
- Parks live looks

- Current weather and history
- Lightening alert notification policy

A discussion ensued; Mr. Haigler and Mr. Shanley responded to questions from the Board.

3.3 County Manager - Update on Holloway Group

Sean Newton, County Manager, provided an update regarding the Holloway Group to include the impacts of the State budget not yet being passed. The estimated time of completion for the Holloway Group is September or October. Currently, the county is on a month-to-month contract. It is recommended to continue the contract until the budget cycle ends then review the matter.

A discussion ensued; Mr. Newton and Kelly Sifford, Deputy County Manger, responded to questions from the Board.

It was recommended to place the matter on the regular meeting agenda for further discussion.

4. Discussion Items - For Action

4.1 Active Living and Parks - North Carolina Amateur Sports (NCAS) Youth Sports Grant

Rae Moore, Active Living and Parks, Project/event Manager, advised the Active Living and Parks Department has been awarded a \$1,500 grant by The North Carolina Recreation and Parks Association. This grant will be used for training aids for pickle ball and youth camps at Frank Liske Park. A budget amended was presented for the Board's consideration.

4.2 Facilities Design and Construction - Progress Place Renovation Construction Manager at Risk Selection and Pre-Construction Services Contract

Kelly Sifford, Deputy County Manager, on behalf of Michael Miller, Design and Construction Director, reported a RFQ had gone out for a Construction Manager at Risk for the Progress Place renovation project. Six submissions were received, of which three firms were shortlisted. Messer Construction was recommended. The proposed pre-construction amount is \$379,452, which would set Messer Construction's fee at 3.15 for future GMPs.

Jason Harris, Construction Manager, Messer Construction, was in attendance.

4.3 Fair - 2025 County Fair Update and Fee Schedule Approval Request

Todd Shanley, Chief Information Officer, introduced Courtney Wyatt, Fair Director, by way of introduction video. Mr. Shanley also thanked staff for their assistance involving the fair.

Ms. Wyatt provided a PowerPoint presentation to include the following:

- New for 2025 Fair
 - Advanced ticket sales:
 - Fair, Ride wristband and rodeo
 - Online entries
 - Livestock shows held in arena
 - Seating
 - Show space
 - The Fair Mercantile
 - Local craft vendors
 - Cabarrus grown booths
- New entertainment
 - Paul Bunyan
 - First Bite Fishing
 - Hog Diggity Dogs
 - Landon Cline
 - Montana Sky
 - Dangerous Feats of Comedy
 - Edudora Farms Petting Zoo
 - Too much Sylvia
 - Cabarrus County Fair Pageant
 - Fireworks
- Rodeo - Southern Rodeo Company
 - 8 events each night
 - Bulls
 - Saddle bronc

- Bareback
 - Barrel racing
 - Team roping
 - Calf roping
 - Break-a-way roping
 - Steer wrestling
- Dates
 - Friday, September 5
 - Saturday, September 6
 - Friday, September 12
 - Saturday, September 13
- Time: 6:30 p.m. (2 - 2.5-hour show)
- Location: Cabarrus Arena
- General Admission: \$25 and Children 2 and under: Free
- Rodeo ticket includes fair admission
- Fair staff
 - Administrative Specialist: Stephanie Simpson
 - Gold Hall Superintendent: Cathy Harkey
 - Livestock Superintendent: Jimmy Petty
- Sponsorships
 - Fair
 - Cabarrus County Fair naming rights sponsor - \$50,000
 - Presenting Rodeo Sponsor - \$10,000
 - Gold level - \$7,500
 - Silver level - \$5,000
 - Bronze level - \$2,500
 - Blue Ribbon level - \$250 - \$1,500
 - Rodeo
 - Chute gate - \$1,500
 - Corner banner - \$2,500
- Current Sponsorships
 - James River Equipment
 - McDonald General Store
 - First Bank
 - Ron Smith with Ed Jones
 - Faulk Bros Turf Supply
 - Cabarrus County Farm Bureau
 - Rocky River Large Animal
- Fee Structure for Entry and Theme Days
 - Fair General Admission
 - \$8: Adults
 - \$6: Children 6-11
 - \$6: Seniors 55+
 - \$6 Military with valid ID
 - Free: Children 5 and under
 - Free: Cabarrus County employees with badge
 - Theme Days
 - Monday: Senior Day - 55 and older get in free from 3:00-4:00 p.m.
 - Activities
 - 3:00 p.m. Fair Opens
 - 3:00 - 4:00 p.m. Seniors 55+ get in free
 - 3:30 - 4:30 p.m. Bingo
 - 5:00 p.m. Senior Talent Show
 - 7:00 - 9:00 p.m. Montana Sky on main Stage
 - Tuesday: 2 Can Tuesday - 2 cans = \$2 off admission
 - Cooperative Christina Ministry to coordinate volunteers
 - All food collected stays in Cabarrus County and Kannapolis
 - Landon Cline on main state at 6:00 p.m.
 - Wednesday: School Night - Cabarrus County students get in free
 - Dunking booth - 6:00 p.m.
 - Too Much Sylvia on main state at 6:00 p.m.
 - Thursday: Car Load Night - Up to 6 people (in the vehicle) receive an admission ticket and ride wristband for \$90
 - Value for six adults, \$270
 - Currently looking for a sponsor that will get naming rights of this night
 - Dunking booth at 6:00 p.m.

Mr. Shanley provided additional information regarding pricing.

A discussion ensued. During discussion, Ms. Wyatt and Mr. Shanley responded to questions from the Board.

Vice Chair Lindsey **MOVED** to suspend The Rules of Procedure. Commissioner Shue seconded the motion.

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

UPON MOTION by Commissioner Pittman, seconded by Vice Chair Lindsey, and unanimously carried, the Board approved the fair fee schedule as presented to include the amendment that veterans and county employees pay a \$3.00 entrance fee any night they choose to attend.

4.4. Finance - Lottery Proceeds

Jim Howden, Finance Director, reported as part of the FY26 budget process, lottery proceeds were included to help pay school debt. In doing so, a request for consideration was offered to authorize the Chairman to execute the applications for staff to send to the State to request those funds. Budget amendments and project ordinances will be needed.

4.5. Finance - Reimbursement Resolutions

Jim Howden, Finance Director, presented two reimbursement resolutions for consideration to allow Cabarrus County to reimburse itself for two school projects, A.L. Brown High School and Jackson Park Elementary School, from debt financing proceeds.

4.6. Legal - Tentative Sandoz Opioid Settlement

Doug Hall, General Counsel/Board Attorney, introduced Dr. Aalice Pugh, Assistant County Manager and DHS Director, who presented a PowerPoint Presentation to provide an update on use of opioid funds, which included the following:

- North Carolina opioid settlements
 - Wave One
 - Wave Two
 - Other/Smaller settlements
- North Carolina Memorandum of Agreement: Definition and Purpose
 - Strategies
 - Current projects
 - Cabarrus County Schools
 - Cabarrus Detention Center: MAT
 - Cabarrus EMS Community Paramedicine: MAT
 - Cabarrus Health Alliance: MAT
 - Cabarrus Health Alliance: Peer Support
 - Cabarrus Health Alliance: Address the needs of pregnant or parenting women and their families
 - Cabarrus County Communications: Prevent misuse of opioids
 - Collaborative Strategic Planning (HMA) and opioid project manager
 - Bridge to Recovery
 - Adult to Teen Challenge
 - Southeastern Recovery Center
 - Monarch
 - Naloxone/Narcan distribution
 - Providers TBD: Recovery
- 2025 Annual Meeting

The county's long-standing counsel in the national Opioid Settlement, Creuger Dickinson, LLC requested that the county execute on a tentative settlement.

Mr. Hall provided additional information in connection with a new settlement defendant, Sandoz Manufacturer. A copy of the participation agreement was provided for the Board's review and consideration.

4.7. Sheriff's Office - Acceptance of Highland Canine Connect Grant

Chief Deputy Tessa Burchette presented a request to accept a grant for a therapy dog. Highland Canine Connect has agreed to fund a therapy dog and all necessary training for the Cabarrus County Sheriff's Office through the grant. The therapy dog's vet care has been covered, and she has already been spayed.

Seargent Candice Elwood advised the dog will be ready to be placed with the Sheriff's Office at the end of July.

There is no required match by the county and no budget amendment as the grant will be paid directly to the training entity for the dog and training.

A brief discussion ensued.

4.8. Social Services - Energy Programs Outreach Plan

Lora Lipe, Economic Support Services Program Administrator, presented the annual Cabarrus County Energy Programs Outreach plan for fiscal year 2026. The Low-income Energy Assistance Program also known as (LIEAP) is a federally funded block grant program comprised of three programs.

4.9. Tax Administration - Tax Collector's Annual Settlement and Order Authorizing Collection of FY 2025-2026 Taxes

David Thrift, Tax Administrator, reported the Tax Collector is required by NCGS 105-373 to give an annual settlement on current and delinquent taxes. The fiscal year 2024-2025 settlement summary by jurisdiction was provided. The summary includes outstanding real property taxes in the amount of \$2,551,425 and outstanding personal property taxes in the amount of \$430,343 for a total of 2024 outstanding property tax of \$2,981,769 as of June 30, 2025. Mr. Thrift also provided a list of minimal refunds (almost \$1,080) currently being analyzed by staff for application to accounts or issued to the State.

The Order to collect next year's tax receipts and levies was provided for consideration.

Lastly, Mr. Thrift provided a projected levy for fiscal year 2026 real, personal property taxes and penalties totaling \$430,085,922.

4.10. Board of Commissioners - Economic Development Grant Program Policy

Commissioner Kenny Wortman proposed a change to the Economic Development Grant Program to reduce the incentive grant amount on real and personal property tax on assets eligible for this program from 85% to 80%. Commissioner Wortman advised the Economic Development Corporation (EDC) has been spoken to regarding the matter.

Brian Hiatt addressed the Board explaining when a project is proposed to the EDC, the state economic development or Charlotte Regional alliance will follow up with a series of questions regarding the site, availability of utilities and employment opportunities. If the incentive information is requested, the policy of the jurisdiction is then provided. Local government has the ultimate authority whether or not granting an incentive.

There was discussion throughout; Mr. Hiatt responded to questions from the Board.

4.11. Board of Commissioners - Proclamation

Chairman Jones updated the Board that a letter of recognition was provided to the retired pastor at the Calvary Holy Church. A proclamation was provided to the Board for review and consideration at the July Regular Meeting.

4.12. Board of Commissioners - Resolution Amending the Board of Commissioners' 2025 Meeting Schedule - Cabarrus Summit

Chairman Jones presented the Resolution Amending the Board of Commissioners' 2025 Meeting Schedule. The resolution reflected the location of the July 16, 2025 Cabarrus Summit.

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

UPON MOTION Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board approved the resolution.

Resolution No. 2025-10

Resolution Amending the
Cabarrus County Board of Commissioners'
2025 Meeting Schedule

WHEREAS, the agenda work sessions of the Cabarrus County Board of Commissioners will be held on the first Monday of each month at 5:00 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

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

WHEREAS, the Cabarrus County Board of Commissioners' 2025 meetings may be conducted remotely in a virtual setting, as allowed by the Board's Remote Participation Policy; and

WHEREAS, the Martin Luther King, Jr. holiday requires a change in the regular meeting date in January 2025; and

WHEREAS, the President's Day holiday requires a change in the regular meeting date in February 2025; and

WHEREAS, the Easter holiday requires a change in the regular meeting date in April 2025;

WHEREAS, the Labor Day holiday requires a change in the agenda work session meeting date in September 2025; and

WHEREAS, the National Association of Counties (NACo) Conference requires a change in the work session meeting date in March 2025; and

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

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

January 6, 2025	July 7, 2025
February 3, 2025	August 4, 2025
March 10, 2025	September 2, 2025 (Tuesday)
April 7, 2025	October 6, 2025
May 5, 2025	November 3, 2025
June 2, 2025*	December 1, 2025

*Commissioners' Meeting Room at 5:30 p.m.

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

January 21, 2025 (Tuesday)	July 21, 2025
February 18, 2025 (Tuesday)	August 18, 2025
March 17, 2025	September 15, 2025
April 22, 2025 (Tuesday)	October 20, 2025
May 19, 2025	November 17, 2025
June 16, 2025	December 15, 2025

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

January 15, 2025	Mt. Pleasant
April 16, 2025	Cabarrus Arena
July 16, 2025	Library and Active Living Center at Afton Ridge
October 15, 2025	TBD

- (4) The Board will hold a Budget Public Hearing at the June 2, 2025 Work Session meeting at 5:30 p.m. in the Commissioners Meeting Room at the Governmental Center; and

- (5) Sets a Board retreat, to be held at the Governmental Center in the Multipurpose Room on February 21 at 5:00 p.m. to continue February 22 at 8:00 a.m.; and

- (6) Sets the NACo Legislative Conference in Washington, DC, on March 1-4, 2025; and

- (7) Sets the NCACC County Assembly Day and Legislative Reception in Raleigh, North Carolina on June 10-11, 2025; and

- (8) Sets budget workshop meetings on April 15, 2025 and June 4, 2025 at 5:00 p.m. in the Multipurpose Room in the Governmental Center; and
- (9) Sets the NACo Annual Conference in Allegheny County, Pittsburgh, Pennsylvania on July 11 - 14, 2025; and
- (10) Sets the NCACC Annual Conference in Pitt County, North Carolina on August 20 - 23, 2025; and

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

Adopted this the 7th day of July, 2025.

/s/ Jeff Jones
 Jeff Jones, Chairman
 Cabarrus County Board of Commissioners

Attest:

/s/ Sheila Bruce
 Sheila Bruce, Deputy Clerk to the Board

4.13. Board of Commissioners - Resolution Amending the Board of Commissioners' 2025 Meeting Schedule - Work Session

Chairman Jones presented the Resolution Amending the Board of Commissioners' 2025 Meeting Schedule to reflect moving the work sessions back to the Governmental Multipurpose Room.

A discussion ensued.

4.14. Boards and Committees - Appointments - Cabarrus County Board of Equalization and Review

Chairman Jones opened a discussion regarding how the Board would like to handle board and committee appointments. Further, terms limits were discussed.

David Thrift, Tax Administrator, was present and was asked if he could provide insight involving selection process and why someone may be considered to serve beyond that term limits in connection with the board (Board of Equalization and Review) that he oversees. Mr. Thrift provided details in this regard.

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

The item will be placed on Appointments to Boards and Committees on the Regular Meeting Agenda.

4.15. Boards and Committees - Appointments - Cabarrus County Board of Equalization and Review

Refer to item 4.14 above. The item will be placed on Appointments to Boards and Committees on the Regular Meeting Agenda.

4.16. Boards and Committees - Removal and Appointment - Cabarrus County Board of Equalization and Review

Moved to the consent agenda.

4.17. Boards and Committees - Appointment - Library Board of Trustees

Moved to the consent agenda.

4.18. Boards and Committees - Appointment - Nursing Home Community Advisory Committee

Moved to the consent agenda.

4.19. Boards and Committees - Appointment - Region F Aging Advisory Committee

Moved to the consent agenda.

4.20. Boards and Committees - Appointment - Tourism Authority

Moved to the consent agenda.

4.21. Boards and Committees - Appointment - Tourism Authority

Moved to the consent agenda.

4.22. Boards and Committees - Appointment - Tourism Authority

Moved to the consent agenda.

4.23. Boards and Committees - Removal and Appointment - Tourism Authority

Moved to the consent agenda.

4.24. Boards and Committees - Removal and Appointment - Tourism Authority

Moved to the consent agenda.

4.25. Boards and Committees - Appointment - Transportation Advisory Board

Moved to the consent agenda.

4.26. Boards and Committees - Appointment - Transportation Advisory Board

Moved to the consent agenda.

4.27. Boards and Committees - Removal and Appointment - Transportation Advisory Board

Moved to the consent agenda.

5. Approval of Regular Meeting Agenda

5.1 BOC - Approval of Regular Meeting Agenda

UPON MOTION of Vice Chair Lindsey, seconded by commissioner Kenny Wortman, and unanimously carried, the Board approved the agenda to include changes noted and to schedule the necessary public hearing for the July 21, 2025 Regular Meeting.

6. Adjourn

UPON MOTION of Vice Chair Lindsey, seconded by commissioner Larry Pitman, the meeting adjourned at 6:54 p.m.

Ariadne Olvera, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met for the 3rd Quarter Cabarrus Summit at the Library and Active Living Center at Afton Ridge, Concord, North Carolina at 6:00 p.m. on Wednesday, July 16, 2025.

Present - Chairman: Jeff Jones
 Vice Chairman: Laura Lindsey
 Commissioners: Larry Pittman
 Kenny Wortman

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

Municipal representatives from Kannapolis, Harrisburg, Mount Pleasant, Midland, Concord, and Locust were also present.

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

Welcome

Chairman Jones welcomed municipal elected officials, city managers and other guests.

Introductions / Updates

Each mayor/municipal representative provided an update on current and future projects.

Opioid Annual Event Announcement

Dr. Aalece Pugh, Assistant County Manager, provided an update regarding the upcoming opioid summit to be held in August.

Dinner & Networking/General Discussion

The Board took a dinner break around 6:30 p.m. The meeting resumed shortly afterward.

Presentations

Water and Sewer Authority of Cabarrus County

Chad VonCannon, Water and Sewer Authority of Cabarrus County (WSACC), Executive Director, presented a PowerPoint presentation, which included the following:

- Who We Are
- Our Board
- How We're Funded
- Our Facilities
- Rocky River Regional Expansion
 - Phase 3 complete on time and under budget
 - Phase 4
- Planning for the Future - Master Plan
- From Master Plan to Facilities Plan
- Facilities Plan Current Status
- Inflow & Infiltration Study
- Challenges Ahead

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

Closing

Chairman Jones thanked everyone for attending.

Adjourn

The meeting was adjourned around 8:00 p.m.

Clerk to the Board

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:00 p.m. on Monday, July 21, 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: Jeff Jones
Vice Chair: Laura B. Lindsey
Commissioners: Kenneth M. Wortman
Larry G. Pittman
Lynn W. Shue

Also present were Sean Newton, County Manager; Kelly Sifford, Deputy County Manager; Aalece Pugh, Assistant County Manager; Doug Hall, County Attorney; and Lauren Linker, Contract Analyst/Clerk to the Board.

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

Chairman Jones led the Pledge of Allegiance.

Reverend Matt Hansen, St. John's Lutheran Church, gave the invocation.

(A) APPROVAL OF THE AGENDA

(A-1) BOC - Changes to the Agenda

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

UPDATED:

New Business
E-27 Fair - 2025 County Fair Fee Schedule Approval

ADDITION:

New Business
E-2 Board of Commissioners - Voting Delegate Designation for NCACC 118th Annual Conference

MOVED:

New Business
E-5 to E-1 - County Manager - FY 2026 Economic Development Allocation - Supplemental Public Hearing 6:00 p.m.

D-24 to E-7 - Tax Administration - Refund and Release Reports - June 2025

REMOVED:

E-3 - County Manager - Agreement For Use Of School Property And Harrisburg Parks And Recreation

UPON MOTION of Vice Chair Laura Lindsey, seconded by Commissioner Larry Pittman and unanimously carried, the Board approved the agenda as amended.

(B) RECOGNITIONS AND PRESENTATIONS

(B-1) Recognition - Cooperative Extension

Tracy LeCompte, Cooperative Extension Director, recognized ten North Carolina 4-H Congress delegates under the leadership of current 4-H Agent Molly Murray. The ten delegates presented at the state level, with eight placing in the top three and five earning gold at the state presentation level in Raleigh. North Carolina State University (NCSU) intern Cecilia Maxwell was also recognized in Raleigh.

Ms. LeCompte then introduced Youth Commissioner Ved Modak who spoke about Pamela Cordell Outen's contributions to the 4-H programs. Ms. LeCompte shared comments.

Commissioner Wortman presented Ms. Outen with the Order of the Long Leaf Pine on behalf of Governor Josh Stein in recognition of her 50 years of service.

Ms. Outen expressed her appreciation.

(C) INFORMAL COMMENTS

Chairman Jeff Jones opened the meeting for Informal Public Comments at 6:11 p.m.

David Conrad, a resident at 1389 Lloyd Place, Concord, commented on the DSS upfit at the former ACN building and the contract with Messer construction.

Rich Wise, a resident at 3403 Brickwood Circle, Midland, spoke regarding discussions related to water and sewer for the town of Midland.

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

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

Jeff Phillips, a resident at 6005 The Meadows Lane, Harrisburg, commented on Rob Wallace Park.

Chris Cranston, a resident at 475 High Meadows Drive, Concord, spoke regarding various local government matters.

West Honeycutt, a resident at 2700 Cal Bost Road, Midland, commented on the need for foster parents in Cabarrus County.

(D) CONSENT

(D-1) Active Living and Parks - North Carolina Amateur Sports (NCAS) Youth Sports Grant

The North Carolina Amateur Sports (NCAS) program provides grant funding to support youth sports through equipment purchases and facility improvements. The Active Living and Parks Department has been awarded a \$1,500 NCAS grant to purchase pickleball training equipment for youth programming and camps at Frank Liske Park.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board accepted the \$1,500 grant award from North Carolina Amateur Sports for pickleball training equipment at Frank Liske Park and approved the associated budget amendment.

Budget Revision/Amendment Request

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

This amendment reflects the receipt of grant funds awarded by the NC Amateur Sports through their Youth Sports Grant program. The funds are to be allocated towards enhancing youth athletic programming by supporting equipment purchases, facility improvements, and the development of new or expanded recreational opportunities, such as youth softball, soccer, and pickleball programs. The Active Living and Parks Department intends to use the funds awarded towards purchasing new equipment, including pickleball training aids that will accommodate the growing participation in these programs. By investing in pickleball for our youth population, the grant will directly impact the quality of programs we currently offer.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	8112-639999-FLPPB	One Time Grants Other	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
001	9	8112-9330-FLPPB	Tools & Minor Equipment	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00

(D-2) Board of Commissioners - Proclamation

A proclamation was presented recognizing the community service and contributions of Senior Pastor Bishop Elvin Mickens, Sr.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board adopted the proclamation recognizing the community service of Senior Pastor Bishop Elvin Mickens, Sr.

Proclamation No. 2025-11

PROCLAMATION

WHEREAS, Senior Pastor, Bishop Elvin Mickens, Sr., celebrated his 70th birthday and 35 years of pastoral ministry on June 29, 2025 at a banquet held in his honor in Kannapolis, North Carolina; and

WHEREAS, for more than three decades Bishop Mickens has served as the Senior Pastor of Mt. Calvary Holy Church Family Worship Center located in the City of Concord, Cabarrus County, State of North Carolina; and

WHEREAS, his passion for serving others, strengthening families, uplifting communities and transforming lives has led him to serve outside our local community and State; and

WHEREAS, he has served with distinction in national leadership roles within the Mt. Calvary Holy Church of America in the positions of: North Carolina Piedmont Jurisdictional Overseer, North Carolina Piedmont Jurisdictional Bishop, Second Vice-Presiding Bishop and is currently serving as Jurisdictional Bishop for California and Florida; and

WHEREAS, these roles reflect a life of tireless work, devotion and selfless leadership to others;

NOW, THEREFORE, the Cabarrus County Board of Commissioners do hereby recognize Senior Pastor, Bishop Elvin Mickens, Sr., for his many years of dedicated service and congratulates him on his 70th birthday.

Adopted this 21st day of July, 2025.

/s/ Jeff Jones
Jeff Jones, Chairman
Cabarrus County Board of Commissioners

(D-3) Board of Commissioners - Resolution Amending the Board of Commissioners' 2025 Meeting Schedule - Work Session

Resolution No. 2025-11

Resolution Amending the Cabarrus County Board
of Commissioners' 2025 Meeting Schedule

WHEREAS, the agenda work sessions of the Cabarrus County Board of Commissioners will be held on the first Monday of each month at 5:00 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

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

WHEREAS, the Cabarrus County Board of Commissioners' 2025 meetings may be conducted remotely in a virtual setting, as allowed by the Board's Remote Participation Policy; and

WHEREAS, the Martin Luther King, Jr. holiday requires a change in the regular meeting date in January 2025; and

WHEREAS, the President's Day holiday requires a change in the regular meeting date in February 2025; and

WHEREAS, the Easter holiday requires a change in the regular meeting date in April 2025;

WHEREAS, the Labor Day holiday requires a change in the agenda work session meeting date in September 2025; and

WHEREAS, the National Association of Counties (NACo) Conference requires a change in the work session meeting date in March 2025; and

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

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

January 6, 2025	July 7, 2025
February 3, 2025	August 4, 2025
March 10, 2025	September 2, 2025 (Tuesday)
April 7, 2025	October 6, 2025
May 5, 2025	November 3, 2025
June 2, 2025*	December 1, 2025

*Commissioners’ Meeting Room at 5:30 p.m.

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

January 21, 2025 (Tuesday)	July 21, 2025
February 18, 2025 (Tuesday)	August 18, 2025
March 17, 2025	September 15, 2025
April 22, 2025 (Tuesday)	October 20, 2025
May 19, 2025	November 17, 2025
June 16, 2025	December 15, 2025

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

January 15, 2025	Mt. Pleasant
April 16, 2025	Cabarrus Arena
July 16, 2025	Library and Active Living Center at Afton Ridge
October 15, 2025	TBD

- (4) The Board will hold a Budget Public Hearing at the June 2, 2025 Work Session meeting at 5:30 p.m. in the Commissioners Meeting Room at the Governmental Center; and
- (5) Sets a Board retreat, to be held at the Governmental Center in the Multipurpose Room on February 21 at 5:00 p.m. to continue February 22 at 8:00 a.m.; and
- (6) Sets the NACo Legislative Conference in Washington, DC, on March 1-4, 2025; and
- (7) Sets the NCACC County Assembly Day and Legislative Reception in Raleigh, North Carolina on June 10-11, 2025; and
- (8) Sets budget workshop meetings on April 15, 2025 and June 4, 2025 at 5:00 p.m. in the Multipurpose Room in the Governmental Center; and
- (9) Sets the NACo Annual Conference in Allegheny County, Pittsburgh, Pennsylvania on July 11 - 14, 2025; and

- (10) Sets the NCACC Annual Conference in Pitt County, North Carolina on August 20 - 23, 2025; and

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

Adopted this the 7th day of July, 2025.

/s/ Jeff Jones, Chairman
Cabarrus County Board of Commissioners

Attest:

/s/ Sheila Bruce
Sheila Bruce, Deputy Clerk to the Board

(D-4) Boards and Committees - Removal and Appointment - Cabarrus County Board of Equalization and Review

William Ferriss' term as Alternate on the Board of Equalization and Review has expired, and he has declined reappointment. At the request of the advisory board, it is requested that Robbie Jones be appointed to fill the Alternate seat for a term ending June 30, 2026.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board removed William Ferriss from the Alternate seat on the Board of Equalization and Review and thanked him for his service.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Robbie Jones to the Alternate seat on the Board of Equalization and Review for a term expiring June 30, 2026, including any necessary exceptions to the Appointment Policy.

(D-5) Boards and Committees - Appointment - Library Board of Trustees

Lori Clay holds the Midland (Southern Cabarrus County) Seat on the Library Board of Trustees, her term will expire July 31, 2025. It is requested she be reappointed.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Lori Clay to the Midland (Southern Cabarrus County) Seat on the Library Board of Trustees for a term expiring July 31, 2028, including any necessary exceptions to the Appointment Policy.

(D-6) Boards and Committees - Appointment - Nursing Home Community Advisory Committee

Wendy Betts has successfully completed all state program requirements and training. The Advisory Committee requested that Wendy Betts be appointed to fill the vacant Seat #1 on the Nursing Home Community Advisory Committee for a one-year term

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Wendy Betts to the Nursing Home Community Advisory Committee for a one-year term expiring July 31, 2026, including any necessary exceptions to the Appointment Policy.

(D-7) Boards and Committees - Appointment - Region F Aging Advisory Committee

James Bernacki's term for the Delegate #2 Seat on the Region F Aging Advisory Committee has expired, and it is requested by the advisory committee that he be reappointed.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed James Bernacki to the Delegate #2 Seat on the Region F Aging Advisory Committee for a term expiring June 30, 2027, including any necessary exceptions to the Appointment Policy.

(D-8) Boards and Committees - Appointment - Tourism Authority

DeVante' Watkins's term for seat #7, Hotelier, on the Tourism Authority has expired, and it is recommended by the advisory council to reappoint him.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed DeVante' Watkins to seat #7, Hotelier, on the Tourism Authority for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-9) Boards and Committees - Appointment - Tourism Authority

Tourism Authority Seat #9, At-Large, is currently held by James Ross, whose term has expired. It is recommended by The Cabarrus Regional Chamber of Commerce to reappoint him; the Tourism Authority concurs.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed James Ross to Seat #9, At-Large, on the Tourism Authority for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-10) Boards and Committees - Appointment - Tourism Authority

Tourism Authority Seat #8, Hotelier, is currently held by Angela Brown, whose term has expired. The Cabarrus Tourism Authority and the advisory board recommended her reappointment.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Angela Brown to seat #8, Hotelier, on the Tourism Authority for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-11) Boards and Committees - Removal and Appointment - Tourism Authority

Tourism Authority Seat #2, Tourism Activist, is currently held by Greg Walter, whose term will soon conclude his term. The Cabarrus County Tourism Authority recommended appointing Matthew Long to fill the unexpired term ending June 30, 2026.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board removed Greg Walter from Seat #2, Tourism Activist, from the Tourism Authority and thanked him for his service.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Matthew Long to Seat #2, Tourism Activist, on the Tourism Authority to fill the unexpired term, including any necessary exceptions to the Appointment Policy, with the term ending June 30, 2026.

(D-12) Boards and Committees - Removal and Appointment - Tourism Authority

Tourism Authority Seat #12, At-Large, is currently held by Jay White, whose term has expired. The Cabarrus County Tourism Authority recommended appointing Jennifer Teague to fill the seat.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board removed Jay White from seat #12, At-Large, on the Tourism Authority and thanked him for his service.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Jennifer Teague to seat #12, At-Large, on the Tourism Authority for a three-year term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-13) Boards and Committees - Appointment - Transportation Advisory Board

Judy Coble's term for the LIFE Center seat on the Transportation Advisory Board has expired; the advisory board recommended her reappointment.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Judy Coble to the LIFE Center seat on the Transportation Advisory Board for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-14) Boards and Committees - Appointment - Transportation Advisory Board

Jon Bradley's term for the County Safety Manager seat on the Transportation Advisory Board has expired and the seat needs filled. It is requested that Mr. Bradley be reappointed.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board reappointed Jon Bradley to the County Safety Manager seat on the Transportation Advisory Board for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-15) Boards and Committees - Removal and Appointment - Transportation Advisory Board

Megan Shuping's term for the Cabarrus Health Alliance Healthy Cabarrus seat on the Transportation Advisory Board has expired; she does not wish to be reappointed. The advisory board recommended Alicia Primus to fill the seat.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board removed Megan Shuping from the Cabarrus Health Alliance Healthy Cabarrus seat on the Transportation Advisory Board and thanked her for her service.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Alicia Primus to the Cabarrus Health

Alliance Healthy Cabarrus seat on the Transportation Advisory Board for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(D-16) Facilities Design and Construction - Progress Place Renovation Construction Manager at Risk Selection and Pre-Construction Services Contract

A Request for Qualifications for Construction Manager at Risk services for the renovation and upfit of the Progress Place buildings was posted on February 20, 2025, resulting in six submissions. After review and interviews, the committee unanimously recommends entering into a contract for pre-construction services with Messer Construction.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the contract between Cabarrus County and Messer Construction and authorized the County Manager to execute the contract on behalf of Cabarrus County, subject to review or revisions by the County Attorney.

(D-17) Finance - Lottery Proceeds

Lottery proceeds provide funding for school capital projects, including construction, renovations, repairs, and debt payments. For Fiscal Year 2026, \$3,000,000 was included to pay a portion of the County's public-school debt, with an additional \$500,000 allocated for Rowan County's future requests. The agenda included the budget amendment to record the receipt and transfer of these funds, the Public-School Lottery Fund Project Ordinance, and applications to draw down lottery funds for Cabarrus County Schools and Kannapolis City Schools.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board authorized the Chairman to execute the Public-School Building Capital Fund applications to release funds from the North Carolina Education Lottery, approved the associated budget amendment, and approved the Public-School Lottery Fund Project Ordinance.

Budget Revision/Amendment Request

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

This amendment records the Public School Building Capital Lottery funds requested from the Department of Public Instruction. \$3,000,000 of the funds will be used towards the FY26 school debt service payments. Cabarrus County Schools' portion is \$2,690,000 and Kannapolis City Schools' portion is \$310,000. Rowan County's portion is \$500,000 set aside for Rowan County's future requests.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
320	6	7210-6444	Lottery Proceeds	22,130,000.00	3,000,000.00		25,130,000.00
320	9	7210-9704	Contribution to GF/CIF	22,960,352.00	3,000,000.00		25,960,352.00
320	6	7210-6444 0617	Lottery Proceeds	1,297,858.00	500,000.00		1,797,858.00
320	9	7210-9702 0617	Kannapolis City Schools	1,297,858.00	500,000.00		1,797,858.00

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND
BUDGET ORDINANCE

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

Section I.

A. The project authorized is the various County construction and renovation related projects. Details of the projects are listed in section C. of this Project Ordinance.

B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

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

D.

Lottery Proceeds	\$26,927,858
Lottery - Repairs and Renovations	<u>830,352</u>

TOTAL REVENUES \$27,758,210

E. The following appropriations are made as listed.

Capital Outlay - Rowan County	\$1,797,858
Transfer out	<u>\$25,960,352</u>

TOTAL EXPENDITURES \$27,758,210

GRAND TOTAL - REVENUES \$27,758,210

GRAND TOTAL - EXPENDITURES \$27,758,210

Section II.

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

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

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.

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

Section III.

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

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.

- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 21 day of July 2025.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Jeff Jones
Chairperson

ATTEST:
/s/ Lauren Linker
Clerk to the Board

(D-18) Finance - Reimbursement Resolutions

The County may advance funds to cover certain capital expenditures prior to financing. Reimbursement Resolutions allow the County to be repaid from financing proceeds for expenditures paid with County funds. Two new capital projects approved in the Fiscal Year 2026 budget, the A.L. Brown High School Addition and Jackson Park Elementary School Addition, require new Reimbursement Resolutions. Reimbursement Resolutions were provided for consideration.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the Reimbursement Resolutions for Jackson Park Elementary School and A.L. Brown High School.

Resolution No. 2025-12

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 various new additions and improvements to Jackson

Park Elementary School including, without limitation, (A) additional classrooms for the existing building, (B) additional classrooms as part of the building expansion, (C) additional administrative offices and (D) any 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 "Jackson Park Elementary School Addition Project").

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

(d) As of the date hereof, the County reasonably expects that it will reimburse itself for such Original Expenditures with the proceeds of debt to be incurred by the County, and the maximum principal amount of debt to be incurred with respect to the Jackson Park Elementary School Addition Project is expected to be \$1,040,000.

(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 Jackson Park Elementary School Addition Project was placed in service or abandoned, but in no event more than 3 years after the Original Expenditure was paid.

2. This resolution shall take effect immediately.

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 July 21, 2025, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. [42] of the minutes of said Board of Commissioners, beginning at page ___ and ending at page ___.

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 21 day of July 2025.

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

[SEAL]

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 various new additions and improvements to A.L. Brown High School including, without limitation, (A) additional classrooms for the existing building, (B) additional classrooms as part of the building expansion, (C) additional administrative offices and (D) any 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 "A.L. Brown High School Addition Project").

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

(d) As of the date hereof, the County reasonably expects that it will reimburse itself for such Original Expenditures with the proceeds of debt to be incurred by the County, and the maximum principal amount of debt to be incurred with respect to the A.L. Brown High School Addition Project is expected to be \$1,950,000.

(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 A.L. Brown High School Addition Project was placed in service or abandoned, but in no event more than 3 years after the Original Expenditure was paid.

2. This resolution shall take effect immediately.

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 July 21, 2025, as relates in any way to the passage of the resolutions hereinabove referenced, and that said proceedings are recorded in Minute Book No. [42] of the minutes of said Board of Commissioners, beginning at page ___ and ending at page ___.

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 21 day of July 2025.

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

[SEAL]

(D-19) Legal - Tentative Sandoz Opioid Settlement

The County's long-standing counsel in the National Opioid Settlement, Crueger Dickinson, LLC of Milwaukee, WI, has requested the County execute and return a tentative Settlement Agreement and Participation Agreement for the Sandoz manufacturer by July 24, 2025.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board authorized the County Manager to execute the tentative Settlement Agreement and Participation Agreement.

(D-20) Sheriff's Office - Acceptance of Highland Canine Connect Grant

Highland Canine Connect, in partnership with Highland Canine Training, has agreed to fund a therapy dog for the Cabarrus County Sheriff's Office through a grant. The dog, a Bernese Mountain Dog/Poodle mix, all necessary training and veterinary care are covered by the grant. The therapy dog will assist officers involved in critical incidents, support mental health and wellness, participate in department visits, and aid in recruiting efforts. There is no required county match and no budget amendment is needed.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board accepted the grant award.

(D-21) Sheriff's Office - Awarding of Service Weapon to Captain Chris Measimer Upon His Retirement

Captain Christopher Measimer will retire from the Cabarrus County Sheriff's Office on August 1, 2025. It is requested that his service weapon, Sig Sauer P320 SN 58H320081, be declared surplus and awarded to him for \$1.00 upon retirement, in accordance with NC General Statute 14-187.2.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board declared the Sig Sauer P320 SN 58H320081 surplus property and authorized its disposition in accordance with the County's policy.

(D-22) Social Services - Energy Programs Outreach Plan

The Low-Income Energy Assistance Program (LIEAP) and the Crisis Intervention Program (CIP) are federally funded programs that help eligible North Carolina households with heating costs and energy-related emergencies. The annual Energy Programs Outreach Plan (EPOP) outlines how the County will ensure eligible households are aware of and can access assistance through these programs, with the county director or designee responsible for implementing the plan.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board approved the Energy Programs Outreach Plan.

(D-23) Tax Administration - Tax Collector's Annual Settlement and Order Authorizing Collection of FY 2025-2026 Taxes."

If an overpayment is less than \$15, the Tax Office has decided, for efficiency and cost savings, to utilize the general statute that allows these small refunds to be held rather than attempting to identify the taxpayer, issue a check, and make direct contact.

These funds are held and can be refunded if the taxpayer contacts the Tax Office. At the end of the fiscal year, the office reviews upcoming tax bills and applies these funds to any outstanding balances, ensuring that the taxpayer does not lose their money. If no applicable tax bill is identified and the taxpayer does not reach out, the funds are sent to the North Carolina State Unclaimed Funds, where taxpayers can claim them. The primary purpose of this process is to reduce costs for the overall tax base.

Taxpayers may search the unclaimed funds database maintained by the NC State Treasurer's Office to determine if they have funds due and request a refund through the state.

A discussion followed; during which Mr. Thrift answered questions from the Board.

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board accepted the Tax Collector's annual settlement and approved the Order to Collect in accordance with NCGS 105-321.

(E) NEW BUSINESS**(E-1) County Manager - FY 2026 Economic Development Allocation - Supplemental Public Hearing 6:00 p. m.**

Pursuant to N.C. Gen. Stat. §158-7.1, a separate public hearing is required for economic development appropriations. A hearing for the County's annual contribution to the Cabarrus Economic Development Corporation was held on June 2, 2025. The Board approved the FY2026 budget ordinance on June 16, 2025, which included a \$400,000 appropriation differing from the amount noticed at the June 2 hearing. Therefore, a supplemental public hearing was required to use the appropriated funds.

Chairman Jones opened the public hearing at 6:33 p.m. The Public Hearing Notice posted on the County's website (www.cabarruscounty.us) on July 10, 2025 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Justin Moore, a resident at 3365 Keady Mill Loop, Kannapolis, spoke regarding the positive impact of the Economic Development Corporation (EDC) on small businesses and startups in Cabarrus County.

Barbi Jones, a resident at 9850 Flannery Place, Concord, commented on the work performed by the EDC and its benefits to Cabarrus County.

Rich Wise, a resident at 3403 Brickwood Circle, Midland, spoke regarding EDC tax incentives.

Nick Buysse, a resident at 6215 Tulip Poplar Place, Huntersville, spoke in support of continued funding for the EDC.

Steve Steinbacher, a resident at 1513 Hansom Lane, Concord, spoke in favor of the EDC and the work it performs on behalf of the County.

Mark Spitzer, a resident at 150 N. Research Campus Drive, Kannapolis, spoke about Cabarrus County's growth and expressed support for tax incentives to recruit businesses to the County.

Wes Huneycutt, a resident at 2700 Cal Bost Road, Midland, spoke regarding EDC tax incentives.

Cason Gardner, a resident at 2923 Brooknell Ct NW, Concord, spoke regarding the cost of living in Cabarrus County.

Chris Cranston, a resident at 475 High Meadows Drive, Concord, spoke regarding EDC practices.

There was no one else who wished to address the Board; therefore, Chairman Jones closed the public hearing at 7:02 p.m.

(E-2) Board of Commissioners - Economic Development Grant Program Policy

Commissioner Wortman previously presented at the July 7th Work Session to reduce the incentive grant amount from 85% to 80%. After hearing public comments, he withdrew his proposal.

Commissioner Pittman **MOVED** to, exclusive of those incentive grants already in place, the Cabarrus County Board of Commissions do hereby at this time sever all relations with the Economic Development Corporation and abolish the Economic Development Grant Program, to the end that Cabarrus County Commission no longer participate in any way in giving taxpayer funding to the support of the Economic Development Corporation or to any incentive programs for the recruitment or retention of private businesses into or remaining in this county, other than fulfilling any commitments previously made. Vice Chair Lindsey seconded the motion.

Following discussion, the **MOTION** failed with the following vote: AYES: Vice Chair Lindsey and Commissioner Pittman; NAYS: Chairman Jones, Commissioner Wortman and Commissioner Shue.

Commissioner Wortman **MOVED** to accept the Cabarrus County Board of Commissioners' Economic Development Grant Program revised and effective December 2023, seconded by Commissioner Shue.

Vice Chair Lindsey **MOVED** to fund the EDC Grant Program at a rate of 50%, and that the 50% the county gets back goes specifically to public safety and to the school system.

Commissioner Wortman advised there is a motion on the floor. Discussion continued. Commissioner Wortman stated this would require an amendment to his motion and rejected the amendment.

The Board was advised for clarity and ease, there should be a vote on the first Motion and then another Motion could be made for vote.

Chairman Jones called for a vote on the MOTION to accept the Cabarrus County Board of Commissioners' Economic Development Grant Program revised and effective December 2023. The **MOTION** carried by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman; Nays: Vice Chair Lindsey and Commissioner Pittman.

(E-3) Board of Commissioners - Voting Delegate Designation for NCACC 118th Annual Conference

The NCACC's 118th Annual Conference Business Session will be held in Pitt County, and each county is entitled to one vote on matters before the membership. The NCACC has requested that each county designate a voting delegate to facilitate the voting process.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board designated Chairman Jeff Jones to represent Cabarrus County at the NCACC 118th Annual Conference Business Session in Pitt County.

(E-4) County Manager - Discuss Lobbying Firm

The County Manager provided an update on the Holloway Group, the County's lobbying firm, at the July 7 Work Session. The Board requested additional discussion and consideration.

Vice Chair Lindsey **MOVED** to approve to continue month-to-month provision of the Holloway Group contract until the Regular October Board of Commissioners. Commissioner Pittman seconded the motion.

Following discussion, the MOTION carried by the following vote: Ayes: Chairman Jones, Vice Chair Lindsey and Commissioners Pittman and Shue; Nays: Commissioner Wortman.

(E-5) Emergency Medical Services (EMS) - Grant Award

Chief Jimmy Lentz, Emergency Medical Services (EMS), presented a proposed initiative for Cabarrus County EMS to begin administering blood products in the prehospital setting. This treatment, which has long been used by the military and is gaining popularity in civilian emergency medicine, aims to improve outcomes for patients experiencing hemorrhagic shock, particularly those with traumatic injuries. Several counties in North Carolina have already implemented similar programs.

Atrium Health Cabarrus Blood Bank has agreed to support the program by providing blood products at no cost. In addition, Cabarrus County EMS has received grant funding from the Cannon Foundation to equip two EMS supervisor

vehicles with the secure refrigeration and storage systems required to deploy whole blood in the field. A budget amendment was provided for consideration.

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

Budget Revision/Amendment Request

Date: Amount:

Dept. Head: Department:

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Budgeting the funds awarded for the Cabarrus County EMS Prehospital Blood Program.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2730-6353- CAN02	Cannon Foundation Grant		545,000		45,000.00
001	9	2730-9330-CAN02	Tools & Minor Equipment - EMS Cannon Grant		45,000.00		45,000.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
Total							0.00

(E-6) Tax Administration - Refund and Release Reports - June 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 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.

Vice Chair Lindsey invited David Thrift, Tax Administrator, to provide further clarification on the refund process, specifically regarding how citizens would be notified or receive any refund money owed to them.

Mr. Thrift explained that the specific questions relate to Consent Agenda Item D-23.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board approved the June 2025 Refund and Release Reports as submitted, including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

(E-7) Fair - 2025 County Fair Fee Schedule Approval

Chairman Jones stated that a previous vote regarding the 2025 County Fee Schedule was technically unsound. Therefore, it would require another vote.

Commissioner Pittman **MOVED** to approve the 2025 Fair Fee Schedule to reflect a \$3.00 entrance fee for County employees and veterans to attend any night of their choosing. Vice Chair Lindsey seconded the motion.

Following discussion, the **MOTION** failed with the following vote: Ayes: Vice Chair Lindsey and Commissioner Pittman; Nays: Chairman Jones and Commissioners Shue and Wortman.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board adopt the 2025 Fair Fee Schedule as originally submitted to include the exception of County employees and veterans entrance fee would be no cost on any day of their choosing.

(F) APPOINTMENTS TO BOARDS AND COMMITTEES

(F-1) Boards and Committees - Appointments - Cabarrus County Board of Equalization and Review

David Thrift, Tax Administrator, addressed concerns regarding term limits for boards and committees, noting that while term limits help prevent stagnation and increase public access, limited exceptions may be beneficial.

Using the Cabarrus County Board of Equalization and Review as an example, he explained that property tax appeals involve complex legal, financial, and procedural matters, and that prior experience promotes fairness, accuracy, and consistency in decisions. He emphasized the significant learning curve associated with the Board's work and the importance of maintaining public trust in the tax program.

Mr. Thrift requested consideration of an exception to the standard two-term limit, suggesting an extension to three or four terms. He stated that seven terms may be excessive, but asked for time to develop a succession plan. He requested that Mr. Dover be reappointed for one year and that Mr. Felder be reappointed to a third term, with formal term limits to be addressed at a later date.

A discussion ensued.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Audy Dover to Seat #2 on the Board of Equalization and Review for a term expiring June 30, 2026, including any necessary exceptions to the Appointment Policy.

(F-2) Boards and Committees - Appointments - Cabarrus County Board of Equalization

Refer to previous item

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the Board reappointed Bernard Elder to Seat #1 on the Board

of Equalization and Review for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(G) REPORTS

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

Vice Chair Lindsey provided an update on the School Board meeting held on July 14, which included open-house dates and updates regarding changes in school principals. She noted the school system will transition from PowerSchool to Infinite Campus. The School Board also approved the Beginning Teacher Plan and contracts for SRO services, as well as Microsoft and Barracuda software updates. Vice Chair Lindsey encouraged everyone to watch the Title I program update on Title I schools in Cabarrus County.

Commissioner Wortman commented on the Super C report.

Commissioner Pittman advised County employees would need county ID and veterans would need their ID to receive the free fair entrance.

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

- Active Living and Parks Commission - 1 Vacant and 4 Expired Positions
- Adult Care Home Community Advisory Committee - 13 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Library Board of Trustees - 3 Expired Positions
- Nursing Home Community Advisory Committee - 11 Vacant Positions
- Region F Aging Advisory Committee - 2 Vacant Positions
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 7 Vacant and 5 Expired Positions

(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) EDC - June 2025 Monthly Summary Report

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

(G-8) Super Cab Co - Monthly Report

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

(H) GENERAL COMMENTS BY BOARD MEMBERS

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

(I) CLOSED SESSION

(I-1) Closed Session - Consult with Attorney

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

(J) RETURN TO OPEN SESSION

Consensus was to return to Open Session.

(K) ADJOURN

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Wortman and unanimously carried, the meeting adjourned at 8:21 p.m.

Ariadne Olvera, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met for an Agenda Work Session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 5:00 p.m. on Monday, August 4, 2025.

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

live broadcast at 5:00 p.m. on Channel 22
<https://www.youtube.com/cabarruscounty>
<https://www.cabarruscounty.us/cabcotv>

Present - Chairman: Jeff Jones
 Vice Chairman: Laura B. Lindsey
 Commissioners: Larry G. Pittman
 Kenneth M. Wortman
 Absent - Commissioners: Lynn W. Shue

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

Commissioner Pittman provided the invocation.

1. Call to Order

Chairman Jones called the meeting to order at 5:00 p.m.

2. Approval of Work Session Agenda

ADDITIONS:

Closed Session

2.1 Closed Session - Consult with Attorney Including Pending Litigation (Downs v. Cabarrus County, Location or Expansion of Industries or Business and Personnel

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

3. Discussion Items - No Action

3.1 County Manager - Construction Manager at Risk Delivery Method Discussion

Sean Newton, County Manager, provided an introduction explaining the discussion would address previously raised questions regarding the renovation contract regarding Progress Place. He then introduced Michael Miller, Director of Design and Construction, and Jason Harris, Messer Construction, Senior Project Executive, to provide an overview of the Construction Manager at Risk (CM@R) contract model.

Mr. Miller presented a PowerPoint presentation highlighting the following:

- **CM@R Overview:** A delivery method commonly used for large or complex public projects involving multiple phases, technical complexity, and multidisciplinary coordination. Cabarrus County has used CM@R on past projects.
- **What is CM@R:** Requires the construction manager to be a licensed contractor who provides construction management services and guarantees the maximum project cost. The "at risk" term refers to the contractor assuming risks such as subcontractor performance, vendor stability, material price fluctuations, scheduling, and weather impacts. The CM@R process shifts the traditional owner-contractor relationship by integrating the CM into the design phase, promoting collaboration.
- **CM@R - Construction Manager services** include preparation and coordination of bid packages, scheduling, cost control, value engineering, material and product evaluation, preconstruction services and construction administration
- **Selection and Onboarding Processes:** Contractors are chosen based on qualifications and experience. The county conducts internal reviews, negotiates preconstruction services, selects the contractor and presents it to the Board for approval.
- **Alternative Delivery Methods:**
 - o Design-Bid-Build (single prime contract)
 - o Design-Build
 - o Public-Private Partnership

- CM@R Project Phases: Preconstruction, construction, and post-construction.
- Additional Considerations: Benefits and advantages of CM@R, as well as Contractor Controlled Insurance Programs (CCIP) and Owner Controlled Insurance Programs (OCIP).

There was discussion throughout the presentation. Mr. Miller and Mr. Harris responded to questions from the Board.

3.2 County Manager - Proposal To Co-locate At Allen Volunteer Fire Department (VFD)

Sean Newton, County Manager, invited Jason Burnett, Emergency Management Director, and Jacob Thompson, Fire Marshal, to speak regarding co-location opportunities with the Allen Fire Department. Mr. Burnett introduced Allen Fire Department Chief Randy Dozier.

Mr. Burnett reported the County was approached by Allen Fire Department regarding the construction of a second fire station on Miami Church Road. He further provided background on Cabarrus County Squad 410, which is a firefighting unit that supplements volunteer and combination fire departments, primarily on the east side of the county. Squad 410 is currently housed at EMS Station Two with the goal of moving into a fire department related facility.

Chief Randy Dozier provided an update on the project, noting site clearing, grading, and erosion control have been completed. A meeting with the building committee and contractors is scheduled to finalize the section of a contractor. Architectural drawings are complete, and financing has been secured through Pinnacle Bank. Approximately 3,000 square feet of the new facility will be designated for Squad 410, including a bay, day room, kitchen, bathrooms, and an office. Co-locating Squad 410 with Allen Fire would add approximately \$1 million to the project cost.

Mr. Thompson advised portions of Joe Bost Road and Miami Church Road fall outside a five-mile radius of an existing fire station, which results in higher insurance premiums for affected residents. The new station would lower insurance costs, improve call coverage, and reduce response times. He also noted that the proposed location is more centrally positioned to serve most districts primarily supported by Squad 410.

A discussion ensued. During discussion, Mr. Newton, County Manager, was asked about funding. He advised that savings from closing out existing projects at the end of the fiscal year could provide funds, pending Board direction.

Mr. Thompson responded to additional questions from the Board.

UPON MOTION by Vice Chair Lindsey, seconded by Commissioner Wortman, the Board unanimously approved adding the proposal to co-locate at Allen Volunteer Fire Department (VFD) as an action item at the next meeting.

4.1 Boards and Committees - Adult Care Home Community Advisory Committee Appointment

Chairman Jones reviewed the Board/Committee appointment item and asked if there were any questions or comments. No questions or comments were raised.

4.2 Boards and Committees - Partners Health Management - Appointment

Chairman Jones Reviewed the Board/Committee appointment item and asked if there were any questions or comments. No questions or comments were raised.

4.3 Boards and Committees - Public Authority of Cabarrus County - Appointment

Chairman Jones reviewed the Board/Committee appointment item and asked if there were any questions or comments. No questions or comments were raised.

4.4 County Manager - Fiscal Year 2025 Funding Re-appropriations

Sean Newton, County Manager, provided information regarding the FY25 funding re-appropriations.

A discussion ensued. During discussion, Todd Shanley, Chief Information Officer, responded to a question regarding the COVID-19 Broadband project. Mr. Shanley explained that during the pandemic, the state pushed for broadband expansion across North Carolina. However, those funds may no longer be needed

as some projects were either canceled or covered directly by the state. Cabarrus County is awaiting confirmation from the state to ensure no repayment is required, as contracts for these projects were signed a year ago. Once clarified, the funds originally allocated to COVID-19 broadband could be re-appropriated back into the general fund for other projects. A response from the state is expected within approximately six weeks.

4.5 Planning and Development Department - Community Development NCDEQ LIHEAP and HARRP Grant Award Acceptance for FY26

Susie Morris, Planning & Development Director, reported in late January staff requested permission from the Board to apply for community development grants. The County has since been awarded the grants and is seeking formal acceptance of the funds. Because the amount awarded exceeded the original estimate, a budget amendment will be required to adjust for the additional funds. Ms. Morris introduced Robert Anderson, Community Development Manager, who was in attendance.

4.6 Planning and Development Department - Request for Board Approval to accept NCDEQ Grant Funding - Disaster Recovery Act 2024 (Part II)

Susie Morris, Planning and Development Director, reported in March staff was notified that legislators approved additional funds to be spent in Western North Carolina for the Weatherization Program. Because Cabarrus County was included in the disaster declaration for Hurricane Helene, the County is eligible to receive funding that was not part of the original request earlier in the year. She requested permission to accept \$102,000 in new funds from NCDEQ, which would supplement the existing Weatherization Program and allow more residents to be served. New accounts will need to be created since this is entirely new funding. Any unused funds would be returned to the state for redistribution to other eligible recipients in the western part of the state.

A discussion ensued. Ms. Morris; Jason Burnett, Emergency Management Director; and Robert Anderson, Community Development Manager; responded to questions from the Board.

4.7 Sheriff's Office - Acceptance of 911 Funds for 911 Expenditures and Associated Budget Amendment

Tessa Burchett, Chief Deputy, reported Cabarrus County is the primary and only recognized Public Service Answering Point (PSAP) in the county. The State 911 Board allocates funds to support centers within the state and has awarded Cabarrus County 911 a total of \$828,210.15. A budget amendment was provided for consideration in accepting the grant. The funds will be used to replace 911 console radios and support other projects to refurbish the 911 center.

Lieutenant Travis McGee provided additional information regarding use of the funds.

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

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

4.8 Sheriff's Office - Acceptance of Governor's Highway Safety Program (GHSP) Grant Award

Tessa Burchett, Chief Deputy, advised Cabarrus County has been awarded funds from the Governor's Highway Safety Program (GHSP) Grant for the fourth year to staff the Traffic Education and Enforcement Unit. The grant provides a 25% reimbursement of salaries for personnel participating in enforcement and education activities under the program. She requested the Board's consideration to accept the grant along with the necessary budget amendment.

4.9 Sheriff's Office - Acceptance of Governor's Highway Safety Program Bike Safe Grant

Tessa Burchett, Chief Deputy, advised Cabarrus County was awarded a \$5,000 grant for the "Bike Safe" program, an educational initiative that educates the public and motorcyclists on safety to help reduce crashes through community classes and outreach. No county match is required. A budget amendment was provided for Board consideration.

4.10 Soil and Water - Cabarrus County Creek Week Budget Amendment

Abby Weinshenker, Resource Education Coordinator, presented for consideration a budget amendment to implement Cabarrus County's first "Creek Week." This initiative, promoted by the Department of Environmental Quality (DEQ), is being passed to Soil and Water districts to provide local water education through a week-long series of free public events. Activities will include movie nights, water-themed trivia, a festival at Frank Liske Park, and a litter sweep (location to be determined), among others events. Sponsorship has been received from the Concord Subaru dealership.

4.11 Soil and Water - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund

Amy Cook, Resource Conservation Easement Specialist, reported that one of the department's main goals is farmland preservation in Cabarrus County. Historically, around this time of year, work begins on applications for conservation easements. Ms. Cook ask for the Board's consideration to apply for grant funds through the North Carolina Agricultural Development and Farmland Preservation Trust Fund.

4.12 Tax Administration - South Carolina Debt Setoff Resolution and Memorandum of Understanding

David Thrift, Tax Administrator, presented for consideration a resolution to participate in the South Carolina Debt Setoff Program, which is similar to a program Cabarrus County has participated in with the State of North Carolina for many years to collect delinquent taxes. The program allows the County to identify individuals who are delinquent on taxes and may have property or businesses in South Carolina. Any tax refunds or lottery winnings granted by the State of South Carolina to individuals who owe taxes in Cabarrus County could be applied toward the delinquent taxes owed to us. The resolution, prepared by County Attorney Doug Hall, authorizes the County to enter into a Memorandum of Understanding with South Carolina to submit delinquent taxes and pursue collection through the program.

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

5. Approval of Regular Meeting Agenda

5.1 BOC - Approval of Regular Meeting Agenda

The Board discussed the placement of the items on the agenda.

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, and unanimously carried, the Board approved the agenda as follows for the August 18, 2025 regular meeting.

Recognitions and Presentations

- Proclamation - Child Support Awareness Month
- Proclamation - Economic Services Appreciation
- Recognition - Active Living and Parks - Recognize Communications Department
- Recognition - Emergency Management - Recognize Dawn Gustafson, Emergency Management Planner II
- Recognition - Human Resources - Recognize Sergeant Marsha Williams on Her Retirement from Cabarrus County Sheriff's Office

Consent Agenda

- County Manager - Proposal To Co-locate at Allend Volunteer Fire Department (VFD)
- Boards and Committees - Adult Care Home Community Advisory Committee Appointment
- Boards and Committees - Partners Health Management - Appointment
- Boards and Committees - Public Authority of Cabarrus County - Appointment
- County Manager - Fiscal Year 2025 Funding Re-appropriations
- Sheriff's Office - Acceptance of Governor's Highway Safety Program (GHSP) Grant Award
- Sheriff's Office - Acceptance of Governor's Highway Safety Program Bike Safe Grant
- Soil and Water - Cabarrus County Creek Week Budget Amendment

- Soil and Water - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund
- Tax Administration - South Carolina Debt Setoff Resolution and Memorandum of Understanding

6. Closed Session

6.1 Closed Session -Pending Litigation

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

7. Return to Open Session

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

6. Adjourn

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman, the meeting adjourned at 7:44 p.m.

Ariadne Olvera, Clerk to the Board

DRAFT

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:00 p.m. on Monday, August 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: Jeff Jones
Vice Chairman: Laura B. Lindsey
Commissioners: Kenneth M Wortman
Larry G. Pittman
Lynn W. Shue

Also present were Sean Newton, County Manager; Doug Hall, County Attorney; Kelly Sifford, Deputy County Manager; Aalece Pugh, Assistant County Manager; Lauren Linker, Contract Analyst and Ariadne Olvera, Clerk to the Board.

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

Chairman Jones led the Pledge of Allegiance.

Dan Marshall, Local Government Ministries, gave the invocation.

(A) APPROVAL OR CORRECTION OF MINUTES

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

March 17, 2024 (Regular Meeting)

(B) APPROVAL OF THE AGENDA

Chairman Jones reviewed the following changes to the agenda.

REMOVED:

Consent Agenda

(D-6) Planning and Development Department - Request for Board Approval to Accept NCDEQ Grant Funding - Disaster Recovery Act of 2024 (Part II)

UPDATED:

New Business

(F-1) County Manager - Proposal To Co-locate At Allen Volunteer Fire Department (VFD)

ADDITIONS:

Appointments to Board and Committees

(G-8) Board and Committees - Removal - Adult Care Home Community Advisory Committee

Closed Session

J-1 Closed Session - Consult With Attorney Including Pending Litigation and Personnel

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

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) Proclamation - Child Support Awareness Month

Thomas Mitchell, Deputy Director for Economic Services, reported that DSS supports 12,000 children through child support collections, averaging \$12 million annually. The department also serves 25,000 Food and Nutrition recipients each year, providing about \$4 million monthly to the community. The Medicaid team supports 58,000 county residents, with \$12 million in monthly Medicaid benefits. He also shared a short video highlighting DSS staff.

Upon conclusion of the video, Susan Dillon, Program Administrator, introduced Sonia Tillman, who read the proclamation.

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

Proclamation No. 2025-12

CHILD SUPPORT AWARENESS MONTH IN CABARRUS COUNTY
A PROCLAMATION

WHEREAS, children are entitled to financial support from their parents and Cabarrus County continues to improve its efforts with child support collections; and

WHEREAS, in SFY2025, over \$12.85 million in child support was collected from parents of children whose cases are managed by Cabarrus County Child Support Services; and

WHEREAS, there are nearly 4,500 active child support cases in Cabarrus County, working to ensure that children receive financial support from their parents; and

WHEREAS, children who do not receive adequate financial and emotional support from both parents may experience greater difficulty in becoming healthy, happy, and productive citizens; and

WHEREAS, many concerned and dedicated judges, district attorneys, clerks of court, sheriffs' personnel, and child support professionals work to establish and enforce child support orders for Cabarrus County's children, one of our State's most vital resources:

NOW, THEREFORE, BE IT RESOLVED, that the Cabarrus County Board of Commissioners does hereby proclaim the month of August as

CHILD SUPPORT AWARENESS MONTH IN CABARRUS COUNTY

Adopted this the 18th day of August, 2025.

/s/Jeff Jones
Jeff Jones, Chairman
Cabarrus County Board of Commissioners

(C-2) Proclamation - Economic Services Appreciation

Thomas Mitchell introduced Heather Altman and Robert Cox, Program Administrators who read the proclamation aloud.

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

Proclamation No. 2025-13

ECONOMIC SERVICES APPRECIATION MONTH IN CABARRUS COUNTY
A PROCLAMATION

WHEREAS, individuals, families and children are entitled to public assistance services and support they may be eligible for; and

WHEREAS, Food and Nutrition Services is a USDA federal food assistance program that provides low-income families with the food they need for a nutritionally adequate diet; and

WHEREAS, Cabarrus County FNS eligibility staff have assisted in providing Food & Nutrition benefit allotments to address food insecurity for FY25 in the amount of \$49,863,058; and

WHEREAS, Medicaid is dedicated to providing access to physical and behavioral health care and services to improve the health and well-being of over 3.1 million North Carolinians; and

WHEREAS, Cabarrus County Department of Human Services' Medicaid eligibility have assisted in providing medical and behavioral health care to the citizens of Cabarrus County for FY25 in the amount of \$144,850,624; and

WHEREAS, in FY25, Cabarrus County Department of Social Services' Economic Services eligibility staff processed over 17,917 Medicaid applications and 7,526

Food and Nutrition Services applications meeting federal and state timeliness requirements in both programs; and

WHEREAS, there are currently 58,839 active Medicaid recipients and 24,080 active Food & Nutrition Services recipients in Cabarrus County; and

WHEREAS, Economic Services staff in Cabarrus County work tirelessly to ensure individuals, families and children receive access to medical care and financial support for food and nutrition services; and

NOW, THEREFORE, BE IT RESOLVED, that the Cabarrus County Board of Commissioners does hereby proclaim the month of August as

ECONOMIC SERVICES APPRECIATION MONTH IN CABARRUS COUNTY

Adopted this 18th day of August, 2025.

/s/Jeff Jones
 Jeff Jones, Chairman
 Cabarrus County Board of Commissioners

(C-3) Recognition - Active Living and Parks - Recognize Communications Department

Byron Haigler, Director of Active Living and Parks, recognized the Communications Department for their work on an article highlighting the Active Living and Parks Department, which was featured on the cover of the North Carolina Recreation and Park Association's *RECRE8* magazine. He specifically recognized Dominique Clark, Communications Manager and author of the article; Jonathan Weaver, Communications Director; and Ian Sweeney, Assistant Director of Active Living and Parks, who compiled the information for the story.

(C-4) Recognition - Emergency Management - Recognize Dawn Gustafson, Emergency Management Planner II

Jason Burnett, Director of Emergency Management, recognized Dawn Gustafson, Emergency Management Planner II, for her leadership of the Cabarrus County Shelter Task Force. He noted her strong commitment to public safety, her contributions to enhancing the county's emergency preparedness and response capabilities, and her role in implementing the county's sheltering standard operating guidelines.

Sean Newton, County Manager, presented Ms. Gustafson with the County Manager's Award of Excellence.

(C-5) Recognition - Human Resources - Recognize Sergeant Marsha Williams On Her Retirement from Cabarrus County Sherriff's Department

Sheriff Van Shaw recognized Sergeant Marsha Williams on her retirement after 30 years of service in law enforcement. He shared highlights of her career.

Chairman Jones presented her with a retirement gift in recognition of her service.

Sergeant Williams expressed her appreciation.

(D) INFORMAL COMMENTS

Chairman Jones opened the meeting for Informal Public Comments at 6:26 p.m.

Jerry Anderson, a resident of 133 Kennedy Ave., Concord, NC, spoke regarding his family and their needs.

Jeeter Anderson, a resident of 133 Kennedy Ave., Concord, NC, spoke regarding his family.

Dr. Grace Galloway, a resident of 217 Palaside Drive N.E. , Concord, NC, commented on the opioid settlement funds.

Ingrid Nurse, a resident of 367 Alleghany St. NW Concord, NC, commented on the Board of Commissioners.

Jean Chandler, a resident of 4977 Hilton Lake Road, Kannapolis commented on House Bill 432.

(E) CONSENT

(E-1) Boards and Committees - Appointment - Adult Care Home Community Advisory Committee

Siobhan Allen completed all state requirements and training. The advisory committee recommended her appointment to fill vacant seat #1 on the Adult Care Home Community Advisory Committee.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board appointed Siobhan Allen to vacant seat #1 on the Adult Care Home Community Advisory Committee for a one-year term expiring August 31, 2026, including any necessary exceptions to the Appointment Policy.

(E-2) Boards and Committees - Appointment - Partners Health Management

Janet McDaniel, Partners CFAC Chair, was selected to fill the Mental Health category on the Partners Health Management Board of Directors, as required by statute. Since she resides in Cabarrus County, her appointment must be made by the Cabarrus County Board of Commissioners.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board appointed Janet McDaniel to the Partners Health Management Board of Directors for a term beginning August 18, 2025, and ending June 30, 2028.

(E-3) Boards and Committees - Appointments - Public Health Authority of Cabarrus County

The Board of Commissioners seat on the Public Health Authority is a three-year term previously filled by Vice Chair Lindsey, who was appointed in December 2024 to complete Commissioner Morris's unexpired term. With that term now concluded, the Board must appoint a member to serve the new term expiring June 30, 2028.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board appointed Vice Chair Laura Lindsey to fill the Cabarrus County Board of Commissioners seat on the Public Health Authority of Cabarrus County for a term expiring June 30, 2028, including any necessary exceptions to the Appointment Policy.

(E-4) County Manager - Fiscal Year 2025 Funding Re-appropriations

Unspent FY25 funds need to be carried over into FY26 to complete planned purchases. Approval of the carry-over and related budget amendment is required.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board amended the FY25-26 Budget Ordinance to allow the carry-over of unspent funds and approved the associated Budget Amendment.

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Date: 8/18/2025

Amount: \$8,614,019.85 [001]; \$49,875.60 [401]; \$205,000.00 [420];
GRAND TOTAL \$8,868,895.455

Dept. Head: Rosh Khatri

Department: Budget

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose:

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1210-963701	Child Care Tuition Assistance		50,000.00		50,000.00
001	6	1210-6901	Fund Balance Appropriated		50,000.00		50,000.00
001	9	1230-9610	Training & Travel		4,000.00		4,000.00
001	9	1230-9610	Training & Travel		2,700.00		2,700.00
001	9	1230-9114	Internship Program		80,000.00		80,000.00
001	0	1230-6901	Fund Balance Appropriated		86,700.00		86,700.00
001	9	1810-9570	ERP System		891,461.52		891,461.52
001	6	1810-6901	Fund Balance Appropriated		891,461.52		891,461.52
001	9	1910-9124	Sign On Bonus		45,000.00		45,000.00
001	6	1910-6901	Fund Balance Appropriated		45,000.00		45,000.00
001	9	1925-940004	Broadband		1,950,000.00		1,950,000.00
001	6	1925-6901	Fund Balance Appropriated		1,950,000.00		1,950,000.00
001	9	1952-9610	Training & Travel		3,500.00		3,500.00
001	6	1952-6901	Fund Balance Appropriated		3,500.00		3,500.00
001	9	1955-9863	Motor Vehicles		1,891.95		1,891.95
001	6	1955-6901	Fund Balance Appropriated		1,891.95		1,891.95
001	9	2110-9316	Vehicles in process		51,231.12		51,231.12
001	9	2110-9316	CSI: Evidence Boxes		21,000.00		21,000.00
001	9	2110-9331	Vehicles in process		208,000.00		208,000.00
001	9	2110-9331	SRT: Helmets for Training		21,300.00		21,300.00
001	9	2110-9331	TRAINING- SCAT Room		11,500.00		11,500.00
001	9	2110-9340	Officer Uniforms		95,000.00		95,000.00
001	9	2110-9445	Motorola, Contract Change Order		59,000.00		59,000.00
001	9	2110-9445	ADMIN Radio Accessories		37,500.00		37,500.00
001	9	2110-9863	Vehicles in process		605,360.00		605,360.00
001	6	2110-6901	Fund Balance Appropriated		1,109,891.12		1,109,891.12
001	9	2110-9113-20096	State BOMB Grant		33,944.90		33,944.90
001	9	2110-9316-20096	State BOMB Grant		5,378.62		5,378.62
001	6	2110-6901	Fund Balance Appropriated		39,323.52		39,323.52
001	9	2110-9101-20097	State WELLNESS Grant		267,055.57		267,055.57
001	9	2110-9201-20097	State WELLNESS Grant		13,866.33		13,866.33

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	2110-9202-20097	State WELLNESS Grant		3,245.92		3,245.92
001	9	2110-9205-20097	State WELLNESS Grant		53,780.51		53,780.51
001	9	2110-9206-20097	State WELLNESS Grant		100.71		100.71
001	9	2110-9207-20097	State WELLNESS Grant		155.80		155.80
001	9	2110-9210-20097	State WELLNESS Grant		27,295.69		27,295.69
001	9	2110-9230-20097	State WELLNESS Grant		5,403.14		5,403.14
001	9	2110-9235-20097	State WELLNESS Grant		10,844.09		10,844.09
001	9	2110-9356-20097	State WELLNESS Grant		23,765.65		23,765.65
001	9	2110-9605-20097	State WELLNESS Grant		528,309.00		528,309.00
001	9	2110-9610-20097	State WELLNESS Grant		19,853.00		19,853.00
002	9	2110-9240-20097	State WELLNESS Grant		683.88		683.88
001	9	2110-9883-20097	State WELLNESS Grant		9,905.00		9,905.00
001	6	2110-6901	Fund Balance Appropriated		964,324.29		964,324.29
001	6	2110-6342-TRAFU	TRAFFIC Safety Grant		16,948.70		16,948.70
001	9	2110-9101-TRAFU	TRAFFIC Safety Grant		22,045.79		22,045.79
001	9	2110-9201-TRAFU	TRAFFIC Safety Grant		1,433.89		1,433.89
001	9	2110-9202-TRAFU	TRAFFIC Safety Grant		335.34		335.34
001	9	2110-9205-TRAFU	TRAFFIC Safety Grant		2,747.90		2,747.90
001	9	2110-9206-TRAFU	TRAFFIC Safety Grant		7.51		7.51
001	9	2110-9207-TRAFU	TRAFFIC Safety Grant		9.02		9.02
001	9	2110-9210-TRAFU	TRAFFIC Safety Grant		2,952.73		2,952.73
001	9	2110-9230-TRAFU	TRAFFIC Safety Grant		694.58		694.58
001	9	2110-9235-TRAFU	TRAFFIC Safety Grant		1,140.94		1,140.94
001	9	2110-9610-TRAFU	TRAFFIC Safety Grant		879.94		879.94
001	9	2110-9837-TRAFU	TRAFFIC Safety Grant		1,848.79		1,848.79
001	6	2110-6901	Fund Balance Appropriated		33,897.39		33,897.39
001	9	2110-9101-HTRAF	HUMAN TRAFFICKING Grant		258,059.14		258,059.14
001	9	2110-9201-HTRAF	HUMAN TRAFFICKING Grant		15,957.36		15,957.36
001	9	2110-9202-HTRAF	HUMAN TRAFFICKING Grant		3,731.78		3,731.78
001	9	2110-9205-HTRAF	HUMAN TRAFFICKING Grant		77,961.60		77,961.60
001	9	2110-9206-HTRAF	HUMAN TRAFFICKING Grant		192.85		192.85
001	9	2110-9207-HTRAF	HUMAN TRAFFICKING Grant		185.42		185.42
001	9	2110-9210-HTRAF	HUMAN TRAFFICKING Grant		42,639.71		42,639.71
001	9	2110-9230-HTRAF	HUMAN TRAFFICKING Grant		5,256.28		5,256.28
001	9	2110-9235-HTRAF	HUMAN TRAFFICKING Grant		12,546.82		12,546.82
001	9	2110-9340-HTRAF	HUMAN TRAFFICKING Grant		4,901.62		4,901.62
001	9	2110-9420-HTRAF	HUMAN TRAFFICKING Grant		30.00		30.00
001	9	2110-9610-HTRAF	HUMAN TRAFFICKING Grant		7,347.44		7,347.44
001	9	2110-9862-HTRAF	HUMAN TRAFFICKING Grant		21,750.05		21,750.05
001	9	2110-9863-HTRAF	HUMAN TRAFFICKING Grant		1,838.90		1,838.90
001	6	2110-6901	Fund Balance Appropriated		452,398.97		452,398.97

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	2130-9863	State Criminal Alien Asst. Grant		130,983.00		130,983.00
001	6	2130-6901	Fund Balance Appropriated		130,983.00		130,983.00
001	9	2130-9445	Juvenile Justice		43,451.00		43,451.00
001	9	2130-9445	Juvenile Justice		10,000.00		10,000.00
001	9	2130-9654	Medical Cost Pool		10,000.00		10,000.00
001	6	2130-6901	Fund Balance Appropriated		63,451.00		63,451.00
001	9	2140-9331	Vehicles in process		42,500.00		42,500.00
001	9	2140-9863	Vehicles in process		1,547.00		1,547.00
001	9	2140-9863	Vehicles in process		2,083.00		2,083.00
001	9	2140-9863	Vehicles in process		19,940.00		19,940.00
001	6	2140-6901	Fund Balance Appropriated		66,070.00		66,070.00
001	9	2145-9628	Donations		47,191.39		47,191.39
001	9	2145-9331	Mico-chip Scanner		1,000.00		1,000.00
001	9	2145-9331	Mico-chip Scanner		3,000.00		3,000.00
001	6	2145-6901	Fund Balance Appropriated		51,191.39		51,191.39
001	9	2710-9482	Emergency Management Performance (EMPG) Grant		31,650.24		31,650.24
001	9	2710-9431	McGuire Nuclear Station Support		8,604.12		8,604.12
001	9	2710-9636-TIER2	Tier II Grant		1,000.00		1,000.00
001	6	2710-6901	Fund Balance Appropriated		41,254.36		41,254.36
001	9	2730-9340	Uniforms		9,968.05		9,968.05
001	9	2730-9340-PPE	Footwear		2,000.00		2,000.00
001	9	2730-9863	Ambulance Tags and Taxes		38,342.23		38,342.23
001	6	2730-6901	Fund Balance Appropriated		50,310.28		50,310.28
001	9	2740-9331	Radio Equipment		10,198.37		10,198.37
001	9	2740-9445	Services for Video Wall		33,210.58		33,210.58
001	9	2740-9950	Radio Equipment		849,199.24		849,199.24
001	9	2740-9862	Radio Technology		45,894.00		45,894.00
001	6	2740-6901	Fund Balance Appropriated		928,303.82		928,303.82
001	9	3320-971000	Economic Development Grants		1,431,218.00		1,431,218.00
001	6	3320-6901	Fund Balance Appropriated		1,431,218.00		1,431,218.00
001	9	3910-971030-2018	2018 Kennapolis Interlocal		196,275.00		196,275.00
001	6	3910-6901	Fund Balance Appropriated		196,275.00		196,275.00
001	6	5240-6312-0485	5311 Grant Capital		506,315.75		506,315.75
001	6	5240-6901	Fund Balance Appropriated			506,315.75	#REF!
001	6	5410-6605-FCS	FCS Program Expenses		(340.95)		(340.95)
001	9	5410-9356-FCS	FCS Program Expenses		340.95		340.95



001	9	5410-9104-4HCAN	4-H Afterschool Grant		5,208.45		5,208.45
001	9	5410-9356-4HCAN	4-H Afterschool Grant		3,000.00		3,000.00
001	9	5410-9201-4HCAN	4-H Afterschool Grant		508.92		508.92
001	9	5410-9202-4HCAN	4-H Afterschool Grant		119.00		119.00
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	5410-9230-4HCAN	4-H Afterschool Grant		9.84		9.84
001	9	5410-9356-4HCAN	4-H Afterschool Grant		5,499.33		5,499.33
001	9	5410-9610-4HCAN	4-H Afterschool Grant		775.00		775.00
001	6	5410-6901	Fund Balance Appropriated		15,120.54		15,120.54
001	9	5615-9461-232-1	Emergency Assistance		146,327.17		146,327.17
001	6	5615-6901	Fund Balance Appropriated		146,327.17		146,327.17
001	9	5630-9114	Contracted Employees		50,000.00		50,000.00
001	9	5630-9332	Adoption Promotion Program		259,116.94		259,116.94
001	9	5630-9445	Purchased Services		42,000.00		42,000.00
001	9	5630-9610-349-1	Travel & Education		5,000.00		5,000.00
001	9	5630-9653	Medical Consultants		39,000.00		39,000.00
001	6	5630-6901	Fund Balance Appropriated		395,116.94		395,116.94
001	6	5760-6270-5TB	SHIP State Grant		(4,307.41)		(4,307.41)
001	9	5760-9356-5TB	SHIP State Grant		4,307.41		4,307.41
001	6	5760-6270-FED	SHIP Federal Grant		(5,851.00)		(5,851.00)
001	9	5760-9356-SHIP	SHIP Federal Grant		5,851.00		5,851.00
001	9	8110-9610	Supervisors Management School Training Registration		3,500.00		3,500.00
001	6	8110-6901	Fund Balance Appropriated		3,500.00		3,500.00
001	6	8110-6606-WELLA	Wellness Class Revenue		(3,800.00)		(3,800.00)
001	9	8110-9114-WELLA	Wellness Instructor/Aux Employees		3,800.00		3,800.00
001	6	8110-6606-WELLM	Wellness Class Revenue		(2,000.00)		(2,000.00)
001	9	8110-9114-WELLM	Wellness Instructor/Aux Employees		2,000.00		2,000.00
001	6	8210-6806-CAND1	Cannon Foundation		(39,308.41)		(39,308.41)
001	9	8210-9356-CAND1	Cannon Foundation		39,308.41		39,308.41
001	9	8210-9610	Travel and Training		8,000.00		8,000.00
001	6	8210-6901	Fund Balance Appropriated		8,000.00		8,000.00
401	6	2740-63999	NCDIT Grant		(719,765.07)		(719,765.07)
401	9	2740-9862-NCDIT	NCDIT Grant		719,765.07		719,765.07
401	6	2740-6951	911 Revenue		(21,859.56)		(21,859.56)
401	6	2740-6701	Interest		(29,071.25)		(29,071.25)
401	9	2740-9331	911 Equipment		2,115.17		2,115.17
401	9	2740-9445	911 Services		13,691.24		13,691.24
401	9	2740-9890	911 Equipment		85,000.00		85,000.00
401	6	2740-6901	Fund Balance Appropriated		49,875.60		49,875.60
420	9	8310-9501	Arena & Events Center		205,000.00		205,000.00
420	6	2740-6901	Fund Balance Appropriated		205,000.00		205,000.00
400	6	3250-6841-DE	DUKE Rebate		(12,513.64)		(12,513.64)
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	9	3250-9315-DE	DUKE Rebate		12,513.64		12,513.64
					9,943,848.68	Total	0.00

(E-5) Planning and Development Department - Community Development NCDEQ LIHEAP and HARRP Grant Award Acceptance For FY26

Cabarrus County received FY26 funding from NCDEQ for LIHEAP and HARRP to support weatherization and HVAC repair/replacement. A budget amendment is required to align with the corrected funding amounts.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board approved acceptance of NCDEQ LIHEAP and HARRP funding for FY26, authorized the County Manager or designee to enter into an agreement with the State, approved the budget amendments to reflect corrected funding, and allowed staff to proceed with implementation of the program activities.

Budget Revision/Amendment Request

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

Purpose: The state has released the funds for the LIHP Weatherization program FY26. The program budget needs to be amended to reflect the appropriate amount per the allotted funds in the contract.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	3250-622701	LIHEAP Program	160,000.00	39,354.91		199,354.91
001	9	3250-9493-LIHP	LIHP	129,400.00	41,624.39		171,024.39
001	9	3250-931501	LIHP Health & Safety Materials	22,400.00	5,930.52	-	28,330.52
					-	-	0.00
							0.00
					-	-	0.00
				-			0.00
Total							199,354.91

Budget Revision/Amendment Request

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

Purpose: The state has released the funds for the HARRP program FY26. The program budget needs to be amended to reflect the appropriate amount per the allotted funds in the contract.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	3250-6258	HARP Program	157,000.00		8,293.72	148,706.28
001	9	3250-9493-HARP	HARP Operations	157,000.00		8,293.72	148,706.28
							0.00
							0.00
					-	-	0.00
				-			0.00
Total							148,706.28

(E-6) Sheriff's Office - Acceptance of Governor's Highway Safety Program (GHSP) Grant Award

The Sheriff's Office requested acceptance of the fourth-year GHSP grant to support the Traffic Enforcement and Education Unit. The grant will cover 25% of salaries/benefits for two officers from October 1, 2025, to September 30, 2026, reducing the county's share to 75%.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board accepted the GHSP grant award and approved the

associated

budget

amendment.

Budget Revision/Amendment Request

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

Purpose: In Fiscal Year 2020, the Cabarrus County Sheriff's Office applied for and received funding through the Governor's Highway Safety Program (GHSP) for the formation of a Traffic Safety Unit for use throughout problem areas within Cabarrus County. These is a three year grant through the North Carolina Department of Transportation. This request is for the approval of allocating funds for year four in accordance with the agreement (attached). This grant is federally funded up to 25% with a 75% local match in the third year. The 25% local match includes personnel costs (salary & benefits) for 2 deputies and other indirect costs, which includes travel (in-state & out of state). Required to create a budget for the Traffic Grant 10/1/2025 and record Cabarrus County's 25% match.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2110-6342-TRAFU	NC Department of Transportation Grant		69,723.00		69,723.00
001	9	2110-9101-TRAFU	Salary & Wages - TRAFU		45,498.06		45,498.06
001	9	2110-9201-TRAFU	Social Security - TRAFU		600.00		600.00
001	9	2110-9202-TRAFU	Medicare - TRAFU		659.72		659.72
001	9	2110-9205-TRAFU	Group Hospital Insurance - TRAFU		10,680.00		10,680.00
001	9	2110-9206-TRAFU	Vision Care - TRAFU		21.00		21.00
001	9	2110-9207-TRAFU	Life Insurance - TRAFU		40.80		40.80
001	9	2110-9210-TRAFU	Retirement - TRAFU		6,870.21		6,870.21
001	9	2110-9230-TRAFU	Workers' Compensation - TRAFU		1,078.30		1,078.30
001	9	2110-9235-TRAFU	Deferred Compensation 401K - TRAFU		2,274.90		2,274.90
001	9	2110-9640-TRAFU	Insurance & Bonds - TRAFU		-		0.00
001	9	2110-9610-TRAFU	Travel & Education - TRAFU		2,000.00		2,000.00
Total							0.00

(E-7) Sheriff's Office - Acceptance of Governor's Highway Safety Program (GHSP) Bike Safe Grant

The Sheriff's Office requested acceptance of the FY26 GHSP BikeSafe grant, a \$5,000 continuation grant funding motorcycle safety education and training. The grant requires no local match.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board accepted the GHSP BikeSafe grant award and approved the associated budget amendment.

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

PURPOSE: In Fiscal Year 2022 the Cabarrus County Sheriff's Office applied for and received funding through the Governor's Highway Safety Program (GHSP) BikeSafe Grant for increased training on motorcycle safety throughout the State. Sgt. Grady Christie, of the Cabarrus County Sheriff's Office is the State's Regional Coordinator for BikeSafeNC. This is the 5th year of the 5 year grant. This request asks for approval of the budget Revenue and Expense for Year 4 of this grant. There is no match required of the County. Budget Amendment required to create a budget for the Revenue and Expense related to the BikeSafeNC Grant beginning 10/1/2025.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2110-6606-GHSP	Governor's Highway Safety Program Grant (Revenue)		5,000.00		5,000.00
001	9	2110-9333-GHSP	Governor's Highway Safety Program Grant (Expense)		5,000.00		5,000.00
							0.00
							0.00
							0.00

(E-8) Soil and Water - Cabarrus County Creek Week Budget Amendment

Cabarrus Soil and Water Conservation District will be hosting its first annual Creek Week, September 22-28, with sponsorship support from Subaru. Sponsorship funds need to be moved from a revenue account to an expense account to cover event costs.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board approved the budget amendment and associated ordinance to allocate Subaru sponsorship funds for Creek Week event expenses.

Budget Revision/Amendment Request

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

This budget amendment is presented to appropriate funds for revenue received for the first annual Cabarrus Creek Week. Creek Week is part of a statewide initiative led by the North Carolina Department of Environmental Quality. Cabarrus Creek Week is taking place on September 22-28, 2025 and will feature a series of community events designed to raise awareness of the importance of our local waterways.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	3270-6365-CWEEK	Soil & Water Grants - CabCo Creek Week	-	1,500.00	-	1,500.00
460	9	3270-9416-CWEEK	Soil & Water Grants - CabCo Creek Week	-	1,500.00	-	1,500.00
				-	-	-	-

(E-9) Soil and Water - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund

The Soil and Water Conservation District requested authorization to apply for state and federal Farmland Preservation Grants to secure permanent agricultural conservation easements. These efforts will support farmland protection, the county's agricultural economy, and help maintain a low tax burden.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board authorized Soil & Water Conservation District staff to submit applications to the North Carolina Agricultural Development Farmland Preservation Trust Fund and the USDA Agricultural Land Easement programs.

(E-10) Tax Administration - Refund and Release Reports - July 2025

The July 2025 Refund and Release Reports, including the NCVTS Refund Report, detail taxpayers, bill numbers, valuations, tax amounts, and justifications for releases and refunds in accordance with N.C.G.S. 105-381.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board approved the July 2025 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted the Tax Collector authority to process the refunds and releases.

(E-11) Tax Administration - South Carolina Debt Setoff Resolution and Memorandum of Understanding

The Tax Collector requests approval of a resolution and Memorandum of Understanding to utilize South Carolina Debt Setoff for collecting delinquent taxes, ambulance fees, and other debts, helping increase collection rates and reduce uncollected debts.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Shue and unanimously carried, the Board approved the resolution and Memorandum of Understanding.

(F) NEW BUSINESS

(F-1) County Manager - Proposal To Co-locate At Allen Volunteer Fire Department (VFD)

Jacob Thompson, Fire Marshal, presented a proposal to co-locate Squad 410 with the Allen Fire Department. Key points included:

- Background: Squad 410, located at EMS Station 2, was created to supplement the county fire service. A 2020 Fire Study analyzed county fire services and provided recommendations for improvement. The current squad location is not optimal.
- Proposal: Co-locate Squad 410 at the new Allen Fire Department facility at 5650 Miami Church Road. The land is cleared and graded, and the project represents a cost-effective, public non-profit partnership.
- Alignment with Fire Study: The proposed co-location aligns with the 2020 Fire Study recommendations. Statistical and demand analyses of calls from 2020-2025 show the proposed location matches the county's demand center.

- Financials:
 - Allen Fire Department's total build cost: \$3 million.
 - County's estimated contribution: up to \$1 million during the build phase.
 - County annual continuation costs: 36% of janitorial and utility expenses.
 - No district boundary changes are required.
 - The county's investment is capped at one-third of the total project cost.
- Operational Notes:
 - The county retains the right to determine district lines and adjust fire responses as needed.
 - No existing contracts prevent the building of the station; Allen intends to build regardless of county participation.
 - County approval is only required for air packs or apparatus purchases over \$50,000, per current contract provisions.
 - Co-location aims to reduce response times and optimize Squad 410 operations.
- Conclusion
 - Decision is data-driven and consistent with county planning and independent study findings.
 - Optimal location for response times, coverage, and cooperation.
 - Additional opportunity for public/non-profit cost share to reduce costs.
 - Improve service delivery and employee morale and retention.
 - ALLOWS US TO PROTECT OUR CITIZENS BETTER AND OPTIMIZE THEIR TAX FUNDED SERVICES ALREADY IN PLACE TO THEIR BENEFIT.

There was discussion throughout the presentation. During discussions, MR. Thompson responded to questions from the Board.

Commissioner Pittman **MOVED** to postpone any decision on this matter until the Board of Commissioners has had an opportunity to hold a special meeting with the chiefs of the other affected fire stations to hear from them concerning their support, objections or complaints concerning this proposal. Commissioner Wortman seconded the motion.

Following discussion, Commissioner Pittman **AMENDED** the Motion to include a Special Meeting to be held Monday, August 25, 2025 at 6:30 p.m. in the Multipurpose Room of the Governmental Center, 65 Church Street S, Concord, North Carolina. Commissioner Wortman seconded the Amended Motion.

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

(G) APPOINTMENTS TO BOARDS AND COMMITTEES

Chairman Jones made a motion to approve all appointments to boards and committees. The motion failed due to lack of a second.

(G-1) Boards and Committees - Appointment - Active Living and Parks Commission

Emily Baldwin's term for the Concord Planning Area Seat on the Active Living and Parks Commission has expired. The Advisory Commission unanimously recommended her reappointment for her leadership and continued support of county initiatives.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Pittman and unanimously carried, the Board reappointed Emily Baldwin to the Concord Planning Area Seat on the Active Living and Parks Commission for a term expiring January 31, 2028, including any necessary exceptions to the Appointment Policy.

(G-2) Boards and Committees - Appointment - Active Living and Parks Commission

Megan Baumgardner's term for the Northwest Cabarrus Planning Area Seat on the Active Living and Parks Commission has expired. The Advisory Commission unanimously recommended her reappointment for her leadership and continued support of county initiatives.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Pittman and unanimously carried, the Board reappointed Megan Baumgardner to the Northwest Cabarrus Planning Area Seat on the Active Living and Parks Commission for a term expiring January 31, 2026; including any necessary exceptions to the Appointment Policy.

(G-3) Boards and Committees - Appointment - Active Living and Parks Commission

Kenny Robinson's term for the Central Planning Area Seat on the Active Living and Parks Commission has expired. The Advisory Commission unanimously recommended his reappointment for his leadership and continued support of county initiatives.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Shue and unanimously carried, the Board reappointed Kenny Robinson to the Central Planning Area Seat on the Active Living and Parks Commission for a term expiring January 31, 2028, including any necessary exceptions to the Appointment Policy.

(G-4) Boards and Committees - Appointment - Active Living and Parks Commission

Chad Roberts' term for the Harrisburg Planning Area Seat on the Active Living and Parks Commission has expired. The Advisory Commission unanimously recommended his reappointment for his leadership and continued support of county initiatives.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Pittman and unanimously carried, the Board reappointed Chad Roberts to the Harrisburg Planning Area Seat on the Active Living and Parks Commission for a term expiring January 31, 2028, including any necessary exceptions to the Appointment Policy.

(G-5) Boards and Committees - Appointment - Planning and Zoning Commission

Charles Paxton's term as the Harrisburg Area representative on the Planning and Zoning Commission will expire August 31, 2025. The Nominations Committee recommended his reappointment for another three-year term.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Shue and unanimously carried, the Board reappointed Charles Paxton as the Harrisburg Area representative on the Planning and Zoning Commission for a three-year term expiring August 31, 2028, including any necessary exceptions to the Appointment Policy.

(G-6) Boards and Committees - Appointment - Planning and Zoning Commission

Andrew Nance's term for the Regular At-Large #2 Seat on the Planning and Zoning Commission will expire August 31, 2025. He is not seeking reappointment. The Nominations Committee recommended moving Mohammed Idlibi from an alternate member to fill this regular seat.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Shue and unanimously carried, the Board removed Andrew Nance from the Planning and Zoning Commission and thanked him for his service.

UPON MOTION of Commissioner Wortman, seconded by Commissioner Shue and unanimously carried, the Board appointed Mohammed Idlibi to the Regular At-Large #2 Seat for a three-year expiring August 31, 2028; and to include any necessary exceptions to the Appointment Policy.

(G-7) Boards and Committees - Appointment - Planning and Zoning Commission

Jeffrey Corley's term for the At-Large Regular #1 Seat on the Planning and Zoning Commission expires August 31, 2025, and he is not seeking reappointment. The Nominations Committee recommended moving Holly Edwards from an alternate member to fill this seat.

UPON MOTION of Commissioner Shue, seconded by Commissioner Wortman the Board removed Jeffrey Corely from the Planning and Zoning Commission and thank him for his service by the following vote: Ayes: Chairman Jones and Commissioners Shue and Wortman, Nays: Vice Chair Lindsey and Commissioner Pittman.

UPON MOTION of Commissioner Shue, seconded by Commissioner Wortman the Board appointed Holly Edwards to the At-Large Regular #1 Seat for a three-year term expiring August 31, 2028, including any necessary exceptions to the Appointment Policy by the following Ayes: Chairman Jones and Commissioners Shue and Wortman, Nays: Vice Chair Lindsey and Commissioner Pittman.

(G-8) Boards and Committees - Removal - Adult Care Home Community Advisory Committee

Diamond Staton-Williams has been removed from the Adult Care Home Community Advisory Committee by the State Ombudsman's Office for failing to meet attendance requirements.

UPON MOTION of Vice Chair Lindsey, seconded by Commissioner Pittman and unanimously carried, the Board removed Diamond Staton-Williams from the Adult Care Home Community Advisory Committee.

Chairman Jones noted vacancies on the boards and committees and encouraged community members to apply to serve.

(H) REPORTS

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

Commissioner Wortman reported he attended the Centralina Regional meeting, where various House bills were discussed. He also participated in Government 101. He thanked the staff at Afton Ridge for their work.

Commissioner Pitman reported on the DHS Transportation Advisory Board, the Local Emergency Planning Committee and provided an update from the Town of Midland meeting. He also reported on the Cabarrus County Block Grant Advisory Committee.

Chairman Jones encouraged everyone to participate in the Scam Jam.

Vice Chair Lindsey announced that the Cabarrus County Fair will be held September 5-13 and provided an update from the Soil and Water Committee.

(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 Vacant
- Adult Care Home Community Advisory Committee - 14 Vacant Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Library Board of Trustees - 3 Expired Positions
- Nursing Home Community Advisory Committee - 10 Vacant Positions
- Region F Aging Advisory Committee - 2 Vacant Positions
- Transportation Advisory Board - 5 Vacant Positions
- Youth Commission - 7 Vacant and 5 Expired Positions
-

(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) Communications and Outreach - Monthly Summary Report

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

(H-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.

(H-7) EDC - July 2025 Monthly Summary Report

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

(H-8) Super Cab Co - Monthly Report

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

(I) GENERAL COMMENTS BY BOARD MEMBERS

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

Commissioner Pittman announced his upcoming wedding anniversary.

(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 pending litigation as authorized by NCGS 143-138.11(a)(3).

(K) RETURN TO OPEN SESSION

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

UPON MOTION of Commissioner Wortman, seconded by Vice Chair Lindsey and unanimously carried, the Board appointed Ariadne Olvera as the new Clerk to the Board of the Cabarrus County Board of Commissioners.

UPON MOTION of Commissioner Shue, seconded by Chairman Jones the Board terminated Sean Newton's, County Manager, contract by the following vote: Ayes: Chairman Jones, Commissioners Wortman and Shue; Nays: Vice Chair Lindsey and Commissioner Pittman.

(L) ADJOURN

UPON MOTION of Commissioner Wortman, seconded by Commissioner Shue and unanimously carried, the meeting adjourned at 9:31 p.m.

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

DRAFT

The Board of Commissioners for the County of Cabarrus met for a Special Meeting in the Multipurpose Room at the Cabarrus County Governmental Center in Concord, North Carolina at 6:30 p.m. on Monday, August 25, 2025.

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/cabcotv>

Present - Chairman: Jeff Jones
Vice Chairman: Laura B. Lindsey
Commissioners: Larry G. Pittman
Kenneth M. Wortman
Lynn W. Shue

Absent - Commissioners:

Also present were: Kelly Sifford; Interim County Manager; Doug Hall, County Attorney; Jason Burnett, Emergency Management Director; Jacob Thompson, Fire Marshal; James Lentz, Emergency Medical Services (EMS) Director; and Lauren Linker, Contract Analyst/Clerk to the Board.

A. Call to Order

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

Chairman Jones stated that the purpose of this meeting was to discuss a proposal to collocate Cabarrus County Squad 410 at the Allen Volunteer Fire Department's new facility. Allen Volunteer Fire Department (VFD) requested up to a \$1 million contribution from the county should Squad 410 co-locate to Allen VFD for building cost associated with the attached addition to the building.

He also noted discussion in connection with Allen VFD purchase of a fire engine.

B. Proposal to Co-locate Squad 410 At Allen Volunteer Fire Department (VFD)

This meeting was for informational purposes only and intended to allow members of the community and local fire departments to provide comments and share their opinions on the proposal.

Items discussed included:

- clarification of no discussions or requests related to the surplus or purchase of a new fire engine as part of the co-location proposal
- timeframes regarding the project, costs and budgeting
- how the proposed co-location compares to the County's existing arrangement with Emergency Medical Services (EMS)
- increased tax revenue received due to the County's recent revaluation
- County ordinance 2020-50
- Squad 410 call types
- lack of increased staffing grants

- history of Squad 410
- Session Law 2010 (Senate Bill 1146) adjusting of fire district lines
- Concerns regarding district line adjustments
- Fire tax rates in connection with citizens petitions for redistricting
- Considerations regarding co-location, standalone station
 - funding for Squad 410
 - potential future staffing models
- Communications between departments
- Allocations of funds

Chairman Jones thanked everyone for the attendance and participation.

Those noted in attendance were: Randy Dozier, Chief, Allen Volunteer Fire Department; Jim Preddy, Chief, Coldwater Fire Department, and Tom Blackwelder, President of the Coldwater Fire Department Board of Directors; Dustin Sneed, Chief, Mt. Pleasant Volunteer Fire Department; Dylan Ennis, Chief, Rimer Volunteer Fire Department; Joey Houston, Chief, Flowe Store Volunteer Fire Department; Larry Coley, Chief, Midland Volunteer Fire Department; Trey Cruze, Chief, Georgeville Volunteer Fire Department; Joshua Case, Deputy Chief, Midland Volunteer Fire Department; Jeremy Burris, Chief, Odell Volunteer Fire Department; as well as other members from volunteer fire departments and volunteer fire department board of directors throughout the County.

C. Closed Session - Consult with Attorney, Including Pending Litigation

UPON MOTION of Commissioner Shue seconded by Commissioner Wortman and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation as authorized by NCGS 143-138.11(a) (3).

D. Return to Open Session

UPON MOTION of Commissioner Pittman, seconded by Commissioner Shue, and unanimously carried, the board returned to closed session.

E. Adjourn

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, and unanimously carried, the meeting adjourned at 8:48 p.m.

Ariadne Olvera, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met for an Agenda Work Session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina at 5:00 p.m. on Tuesday, September 2, 2025.

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

live broadcast at 5:00 p.m. on Channel 22
<https://www.youtube.com/cabarruscounty>
<https://www.cabarruscounty.us/cabcotv>

Present - Chairman:	Jeff Jones
Vice Chair:	Laura B. Lindsey
Commissioners:	Larry G. Pittman
	Kenneth M. Wortman
Absent - Commissioners:	Lynn W. Shue

Also present were: Kelly Sifford, Interim County Manager; Aalece Pugh, Assistant County Manager; Doug Hall, County Attorney; Lauren Linker, Contract Analyst and Ariadne Olvera, Clerk to the Board.

1. Call to Order

Chairman Jones called the meeting to order at 5:00 p.m.

2. Approval of Work Session Agenda

2.1. BOC - Changes to the Agenda

UPDATES:

Discussion Items For Action

4.32 Legal - N.C.G.S. 153A-94.2(b) "Fostering Care in N.C. Act" Effective October 1, 2025

Closed Session

6.1 Closed Session - Consult with Attorney Including Pending Litigation, Economic Development and Personnel

ADDITIONS:

Discussion Items For Action

4.37 Board of Commissioners - Resolution Amending the Board of Commissioners' 2025 Meeting Schedule - October Cabarrus Summit

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

3. Discussion Items - No Action

None.

4. Discussion Items For Action

4.1. Soil and Water - Grant Application to North Carolina Agricultural Development and Farmland Preservation (NCADFP) - Cost of Community Services

Amy Cook, Resource Conservation Easement Specialist, requested permission to apply for a grant through the North Carolina Agricultural Development and Farmland Preservation Trust Fund. The grant would fund a Cost of Community Services survey, which would evaluate the cost of community services by land use type. The survey would compare, for example, the cost of an acre of farmland versus an acre of developed land to illustrate the County's service cost for each use. She noted that the required matching funds are already available in the Soil and Water budget.

4.2. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.3. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.4. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.5. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.6. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.7. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.8. Boards and Committees - Appointment - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.9. Boards and Committees - Removal - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.10. Boards and Committees - Removal - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.11. Boards and Committees - Removal - Juvenile Crime Prevention Council

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.12. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.13. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.14. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.15. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.16. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.17. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.18. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.19. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.20. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.21. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.22. Boards and Committees - Appointment - Youth Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.23. Boards and Committees - Removal - Adult Care Home Community Advisory Committee

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.24. Boards and Committees - Removal - Fair Advisory Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.25. Boards and Committees - Removal - Fair Advisory Commission

By Consensus of the Board, this item will be placed on the September Regular Meeting Consent Agenda.

4.26. Board of Elections - Final Approval of Upgrade of Elections Equipment

Carol Soles, Board of Elections Director, provided an update regarding the approved upgrade of the election equipment. Since her initial presentation to the Board, a simulated election has been conducted, and final approval has been received from both the State Board of Elections and the Cabarrus County Board of Commissioners. She noted that funding for the purchase has already been included in the budget.

4.27. County Manager - Opioid Settlements Interlocal Resolution

Dr. Aalece Pugh, Assistant County Manager, provided an update regarding the City of Concord's allocation of opioid settlement funds. She reported that the City of Concord was one of the larger municipalities in North Carolina that received its own direct allocation. The City has proposed contributing those funds to Cabarrus County's collective opioid settlement pool. The City Council will be voting on this matter in the near future, and once approved, the County will be able to receive those funds.

4.28. DHS- Transportation - FY27 5311 Community Transportation Grant

Charles Ratcliff, Transportation Manager, presented information on the annual 5311 grant. For FY27, the State has allocated \$188,741, with a required County match of \$9,437.05. This grant will require a public hearing at the next meeting for consideration of the grant and its associated resolution.

4.29. Finance - Ambulance Receivable Write-Off

Jim Howden, Finance Director, stated that each fiscal year as part of the year-end process, the department reviews the ambulance accounts receivable balance. Board approval was requested for the write-off of certain balances to better reflect amounts considered collectible. Historically, balances over four years old are deemed uncollectible. For fiscal year 2021, staff requests approval to write off \$2,337,742.28. He noted the write-off is based solely on the age of the accounts and does not prevent ongoing collection efforts. Both the County's third-party administrator and Emergency Medical Service (EMS) staff will continue attempts to collect these balances.

A discussion ensued. During discussion, Mr. Howden and Kelly Sifford, Interim County Manager, answered questions from the Board.

4.30. Legal - Boundary Agreements With Two Neighboring Property Owners at Virginia Foil Park

Doug Hall, County Attorney and General Counsel, presented to the Board for consideration a resolution regarding the Virginia Foil Park property. When the property was purchased in 2021, the survey identified slight discrepancies that have existed since the 1970s. These discrepancies may be due to missing or old survey monuments and involve a relatively small area—approximately 650 square feet, including two minor overlaps (one 180 feet by 1 foot and another 43 feet by 1 foot).

Although the areas are small, the issue has arisen because the County intends to install a fence and wants to ensure it is placed correctly without future disputes. Mr. Hall requested the Board adopt a resolution to implement a boundary agreement. The affected property owners are all in agreement. Once executed and recorded, the fence project can proceed.

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

4.31. Legal - Lease With Lamar OCI South, LLC For Billboard At Progress Place

Doug Hall, County Attorney and General Counsel, provided an update regarding the Progress Place building and the billboard located on a small triangular piece of property leased by Lamar OCI South, LLC. When the County purchased the building, the existing lease for the billboard was assumed. The lease has since expired. The County received prorated rent for the last nine months at a rate of \$7,500 per year. The lease is now up for renewal. Lamar requests a five-year lease with five automatic 12-month extensions, resulting in a total lease term of ten years at \$7,500 per year, for a total of \$75,000 over the life of the lease. If approved, it would be retroactively effective from July 15, 2025, to July 15, 2026, with Lamar OCI South, LLC paying the initial 12 months of rent for that period.

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

4.32. Legal - N.C.G.S. 153A-94.2(b) "Fostering Care in N.C. Act" Effective October 1, 2025

Doug Hall, County Attorney and General Counsel, reported within the "Fostering Care in N.C. Act", there is a small section that applies to all city and county new hires effective October 1st requiring a State Bureau of Investigations (SBI) background check for employees working in any capacity with children. It does not apply to current employees.

Mr. Hall introduced Dr. Aalece Pugh, Assistant County Manager, and Ashley Dobbins, Human Resources Director, who presented a PowerPoint presentation regarding the matter to include the following:

- Updated requirements as of October 1, 2025
- Impacted positions
- Anticipated process
- Budget increase
- BOC approval

A discussion ensued. During discussion, Ms. Dobbins responded to questions from the Board.

4.33. Legal - Proposed Settlements with (1) Purdue and Certain Affiliated Entities, and the Sackler Family a/k/a the "Purdue Direct Settlement"; and (2) Eight Additional Opioids Manufacturers: Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun, and Zydus a/k/a the "Secondary Manufacturers Settlements"

Doug Hall, County Attorney and General Counsel, advised there are two new proposed national opioid settlements. Municipalities wishing to participate must opt in by September 30, 2025 for the Purdue Direct Settlement and by October 8, 2025 for the Secondary Manufacturers Settlements. Following the opt-in deadlines, settlement allocations will be calculated and communicated.

4.34. Sheriff's Office - Acceptance of North Carolina Association of Chiefs of Police (NCACP) Grant for Essential Personnel Software

Chief Tessa Burchett presented for consideration a request to accept a one-time funding from the North Carolina Association of Chiefs of Police Performance and Wellness Grant. This state-administered grant supports law

- Boards and Committees - Removal - Adult Care Home Community Advisory Committee
- Boards and Committees - Removal - Fair Advisory Commission
- Boards and Committees - Removal - Fair Advisory Commission
- Board of Commissioners - Resolution Amending the Board of Commissioners' 2025 Meeting Schedule - October Cabarrus Summit
- Board of Elections - Final Approval of Upgrade of Elections Equipment
- County Manager - Opioid Settlements Interlocal Resolution
- Finance - Ambulance Receivable Write-Off
- Legal - Boundary Agreements With Two Neighboring Property Owners at Virginia Foil Park
- Legal - Lease With Lamar OCI South, LLC For Billboard At Progress Place
- Legal - N.C.G.S. 153A-94.2(b) "Fostering Care in N.C. Act" Effective October 1, 2025
- Legal - Proposed Settlements with (1) Purdue and Certain Affiliated Entities, and the Sackler Family a/k/a the "Purdue Direct Settlement"; and (2) Eight Additional Opioids Manufacturers: Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun, and Zydus a/k/a the "Secondary Manufacturers Settlements"
- Sheriff's Office - Acceptance of North Carolina Association of Chiefs of Police (NCACP) Grant for Essential Personnel Software
- Sheriff's Office - Approval of Motorola Radio Console Contract
- Sheriff's Office - Declare K9 "Taz" Surplus Property
- Soil and Water - Grant Application to North Carolina Agricultural Development and Farmland Preservation (NCADFP) - Cost of Community Services
- Tax Administration - Refund and Release Reports - August 2025

New Business

- DHS - Transportation - FY27 5311 Community Transportation Grant - Public Hearing 6:00 p.m.

Commissioner Pittman requested an excused absence from the September 15, 2025 Regular Meeting due to another meeting. Board consensus agreed to the excused absence.

6. Closed Session - Consult with Attorney and Personnel

6.1. Closed Session - Consult with Attorney Including Pending Litigation, Economic Development and Personnel

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 pending litigation as authorized by NCGS 143-318.11(a) (3), (4) and (6).

7. Return to Open Session

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

8. Adjourn

UPON MOTION of Commissioner Pittman, seconded by Vice Chair Lindsey, the meeting adjourned at 7:39 p.m.

Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Approval of the Agenda

SUBJECT:

BOC - Changes to the Agenda

BRIEF SUMMARY:

A list of changes to the agenda is attached.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the agenda as amended.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Ariadne Olvera, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Changes to the Agenda

▣ Supplemental Changes to the Agenda



**CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
February 17, 2026**

UPDATED:

Consent Agenda

F-7 Cooperative Extension – Poultry Equipment Rental (Policy and Guidelines)

ADDITIONS:

Recognitions and Proclamations

C-1 Proclamation - Consolidated Human Services Agency – Social Worker Month

New Business

G-1 Finance - Fiscal Year 2025 Annual Comprehensive Financial Report and Audit Report

G-2 Finance – LOBS Refund

G-3 Boards and Committees – Commission on Financial Efficiency – Removal

G-4 Boards and Committees – Commission on Financial Efficiency – Removal

G-5 Boards and Committees - Commission on Financial Efficiency – Appointment

G-6 Boards and Committees - Commission on Financial Efficiency – Appointment

G-7 Boards and Committees - Commission on Financial Efficiency – Appointment



**CABARRUS COUNTY BOARD OF COMMISSIONERS
SUPPLEMENTAL CHANGES TO THE AGENDA
February 17, 2026**

UPDATED:

New Business
G-2 Finance - LOBS Refund - Public Hearing 6:00 p.m.

MOVED:

F-9 Consent Agenda to G-8 New Business - Facilities Design and Construction -
Recommended Approval of Preferred Bid Alternate for Progress Place
Renovation

ADDITION:

Closed Session
J-1 Closed Session - Consult with Attorney

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Recognitions and Presentations

SUBJECT:

Proclamation - Consolidated Human Services Agency - Social Worker Month

BRIEF SUMMARY:

Social Worker Appreciation Month Proclamation

REQUESTED ACTION:

Recommended Motion:

Motion to adopt the proclamation.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Rekita McDuffie, DSS Deputy Director

Thomas Mitchell, DSS Deputy Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

▣ Proclamation



2026 SOCIAL WORK MONTH PROCLAMATION

SOCIAL WORKERS — UPLIFT. DEFEND. TRANSFORM.

WHEREAS, Social Workers positively impact the lives of millions of Americans daily, in hospitals, schools, child welfare agencies, community, centers, and within the federal, state and local governments nationwide;

WHEREAS, for more than a century, Social Workers have worked to improve human well-being, advocate for justice, and support everyone’s basic needs;

INASMUCH AS, Social Workers select this profession out of a deep commitment to help uplift, defend, and transform the lives of people, their families and communities;

WHEREAS, the 2026 theme, “Social Workers: Uplift. Defend. Transform,” shines a light on the resolute spirit of social workers who transform lives while bringing hope, healing, and justice to the communities they serve - especially in times of profound change and challenges;

BECAUSE, Social Workers follow a Code of Ethics that calls on them to stand for residents in the Cabarrus community and uphold human dignity;

WHEREAS, Social Workers are on the frontlines uplifting vital social safety net programs and ensuring the rights of everyone;

CONSIDERING, Social Workers assist those navigating trauma, grief, and systemic biases, and help people recover from natural disasters, public health crises, and other issues while transforming their lives in encouraging ways;

INASMUCH AS, Social Workers confront oppression and racism, advocate for human rights, and advancing fair policies for all persons by obliterating barriers that prevent individuals, and families from thriving;

WHEREAS, Social Workers care for those who have mental health issues, are recovering from substance use disorders, and support the well-being of children;

BECAUSE, the profession continues to grow, with more than 810,000 social workers in the United States and approximately 130 social workers employed by Cabarrus

County who transform lives by shaping a more just and compassionate society through leadership, education, advocacy and direct practice;

NOW, THEREFORE, in recognition of the critical contributions of Cabarrus County social workers, the Cabarrus County Board of Commissioners proclaim the month of March 2026 as National Social Work Month, and call upon everyone to join the National Association of Social Workers and Cabarrus County in celebrating and supporting the vital work of Social Workers who uplift, defend, and positively transform our communities each and every day.

Adopted this 17th day of February, 2026.

Laura Lindsey, Chairman
Cabarrus County Board of Commissioners

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Boards and Committees - Agricultural Advisory Board - Removal

BRIEF SUMMARY:

Louis Suther currently serves on the Agricultural Advisory Committee. His term has expired; he is unavailable to serve. Therefore, it is requested to remove him from the roster and thank him for his service.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Louis Suther from the Agricultural Advisory Committee and thank him for his service.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Sarah Newman, Cooperative Extension Agent

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Membership List

Agricultural Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Agricultural Advisory Board					
Louis Suther	1	1/17/2023	1/31/2026	6	1
Thoms E. Porter, Jr.	2	2/19/2024	1/31/2027	5	2
Leslie Cook	3	2/19/2024	1/31/2027	5	1
Thomas E. Barbee	4	1/21/2025	1/31/2028	6	2
Eddie S. Moose	5	1/21/2025	1/31/2028	6	1
Wendy Austin-Sellers	6	1/17/2023	1/31/2026	4	1
Bob Blackwelder	7	1/17/2023	1/31/2026	5	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Boards and Committees - Agricultural Advisory Board - Removal

BRIEF SUMMARY:

Bob Blackwelder currently serves on the Agricultural Advisory Committee. His term has expired; he is unavailable to serve. Therefore, it is requested to remove him from the roster and thank him for his service.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Bob Blackwelder from the Agricultural Advisory Committee and thank him for his service.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Sarah Newman, Cooperative Extension Agent

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▢ Membership List

Agricultural Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Agricultural Advisory Board					
Louis Suther	1	1/17/2023	1/31/2026	6	1
Thoms E. Porter, Jr.	2	2/19/2024	1/31/2027	5	2
Leslie Cook	3	2/19/2024	1/31/2027	5	1
Thomas E. Barbee	4	1/21/2025	1/31/2028	6	2
Eddie S. Moose	5	1/21/2025	1/31/2028	6	1
Wendy Austin-Sellers	6	1/17/2023	1/31/2026	4	1
Bob Blackwelder	7	1/17/2023	1/31/2026	5	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Boards and Committees - Agricultural Advisory Board - Appointment

BRIEF SUMMARY:

Wendy Austin-Sellers currently serves in Seat #6 on the Agricultural Advisory Committee; the term expired January 31, 2026. It is recommended to reappoint her to a three-year term to expire January 31, 2029; and to include any necessary exceptions to the appointment policy.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Wendy Austin-Sellers to Seat #6 on the Agricultural Advisory Committee, term expiring January 31, 2029; and to include any necessary exceptions to the appointment policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Sarah Newman, Cooperative Extension Agent

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Membership List

Agricultural Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Agricultural Advisory Board					
Louis Suther	1	1/17/2023	1/31/2026	6	1
Thoms E. Porter, Jr.	2	2/19/2024	1/31/2027	5	2
Leslie Cook	3	2/19/2024	1/31/2027	5	1
Thomas E. Barbee	4	1/21/2025	1/31/2028	6	2
Eddie S. Moose	5	1/21/2025	1/31/2028	6	1
Wendy Austin-Sellers	6	1/17/2023	1/31/2026	4	1
Bob Blackwelder	7	1/17/2023	1/31/2026	5	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Boards and Committees - Agricultural Advisory Board - Appointment

BRIEF SUMMARY:

Seat #1 on the Agricultural Advisory Committee needs filled. It is recommended to appoint Carl Walker to a three-year term to expire January 31, 2029; and to include any necessary exceptions to the appointment policy.

REQUESTED ACTION:

Recommended Motion:

Motion to appoint Carl Walker to Seat #1 on the Agricultural Advisory Committee, term expiring January 31, 2029; and to include any necessary exceptions to the appointment policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Sarah Newman, Cooperative Extension Agent

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Membership List

Agricultural Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Agricultural Advisory Board					
Louis Suther	1	1/17/2023	1/31/2026	6	1
Thoms E. Porter, Jr.	2	2/19/2024	1/31/2027	5	2
Leslie Cook	3	2/19/2024	1/31/2027	5	1
Thomas E. Barbee	4	1/21/2025	1/31/2028	6	2
Eddie S. Moose	5	1/21/2025	1/31/2028	6	1
Wendy Austin-Sellers	6	1/17/2023	1/31/2026	4	1
Bob Blackwelder	7	1/17/2023	1/31/2026	5	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Cabarrus Soil and Water Conservation District - Authorization for Cabarrus Soil and Water Conservation District to Approve Grant Contract for Agricultural Growth Zone

BRIEF SUMMARY:

At the September 2024 meeting, the BOC approved Cabarrus Soil and Water Conservation District's (SWCD) request to apply for an Agricultural Growth Zone through NC Agricultural Development and Farmland Preservation Trust Fund and to provide matching funds from the Ned Hudson Fund/ back tax fund.

Our application was approved and now Cabarrus Soil and Water Conservation District wishes to formally accept a \$413,477.00 Agriculture Development and Farmland Preservation Trust Fund grant from the North Carolina Department of Agriculture and Consumer Services. The purpose of the grant is to purchase permanent conservation easements within Cabarrus County.

The contract calls for the County to provide matching funds. \$606,000 has already been earmarked for this project from the Ned Hudson Fund/ back tax fund. The landowners participating in this grant will also provide matching funds.

REQUESTED ACTION:

Recommended Motion:

Motion to accept the grant award and approve the associated budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Amy Cook, Resource Conservation Easement Specialist

BUDGET AMENDMENT REQUIRED:

Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Budget Amendment

Budget Revision/Amendment Request

Date:

Amount:

Dept. Head:

Department:

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

Budget amendment to transfer funds from Soil and Water District activities to Agriculture Growth Zone for conservation easements on productive farmland.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	9	3270-9698	Soil and Water District Activites	895,000.00		606,000.00	289,000.00
460	9	3270-9698-AGZ	Soil & Water District Activities-AGZ		1,019,477.00		1,019,477.00
460	6	3270-6365-AGZ	Revenue Soil & Water District Activities-AGZ		413,477.00		413,477.00
				895,000.00	1,432,954.00	606,000.00	1,721,954.00

Budget Officer

County Manager

Board of Commissioners

Approved
Denied

Approved
Denied

Approved
Denied

Signature

Signature

Signature

Date

Date

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Cooperative Extension - Budget Amendment - Cannon Grant

BRIEF SUMMARY:

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

REQUESTED ACTION:

Recommended Motion:

Motion to accept the grant award and approve the associated budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Tracy LeCompte, Cooperative Extension Director

BUDGET AMENDMENT REQUIRED:

Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

▣ Budget Amendment

Budget Revision/Amendment Request

Date:

Amount:

Dept. Head:

Department:

Internal Transfer Within Department

Transfer Between Departments/Funds

Supplemental Request

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

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	5410 6606 4HCAN	Program Fees due to Cannon Foundation Grant	-	11,250.00		11,250.00
001	9	5410 -9104 4HCAN	Temporary Employees	5,208.45	5,700.00		10,908.45
001	9	5410-9201-4HCAN	Social Security	383.92	240.00		623.92
001	9	5410-9202-4HCAN	Medicare	119.00	100.00		219.00
001	9	5410-9230-4HCAN	Worker's Comp	9.84	10.00		19.84
001	9	5410-9356-4HCAN	Special Program Supplies	8,499.33	5,100.00		13,599.33
1	9	5410-9640-4HCAN	Insurance & Bonds	125	100		225.00

Total 36,845.54

Budget Officer

County Manager

Board of Commissioners

Approved
Denied

Approved
Denied

Approved
Denied

Signature

Signature

Signature

Date

Date

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Cooperative Extension- Poultry Equipment Rental

BRIEF SUMMARY:

Cooperative Extension staff will provide information regarding a potential Poultry Equipment Rental Policy and associated documents.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the Poultry Equipment Rental Policy and Safety Guidelines and the liability form.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Tracy LeCompte, Cooperative County Extension Director
Sarah Newman, Cooperative County Extension Agent

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Waiver
- ▣ Policy and Guidelines

Cabarrus County Poultry Processing Equipment Release

State North Carolina
County of Cabarrus

In consideration for being allowed to rent Poultry Processing Equipment from Cabarrus County, I, _____ do consent and agree to this release of Cabarrus County from any and all liability. I hereby release and agree to indemnify and hold harmless Cabarrus County and its elected officials, officers, employees, and staff from any and all claims, suits, losses, and damages, including but not limited to such claims that result in injury or death, accidental or otherwise, and arising in any way from the transportation, set up, use, take down or cleaning of this equipment.

I understand there may be risks involved in the use of the equipment including, but in no way limited to injury, cuts or burns. I accept that the use of the equipment is solely at my own risk, and that I am responsible for the safety of others when they are in the presence of this equipment.

By signing this release, I affirm that I have read this release in its entirety and understand its terms.

Participant's Name (Please Print)

Participant or Parent/ Guardian Signature (Required for Participant Under 18)

Date

Cabarrus County Poultry Processing Equipment Release

State of North Carolina
County of Cabarrus

In consideration for being allowed to rent Poultry Processing Equipment from Cabarrus County, I, _____ do consent and agree to this release of Cabarrus County from any and all liability. I hereby release and agree to indemnify and hold harmless Cabarrus County and its elected officials, officers, employees, and staff from any and all claims, suits, losses, and damages, including but not limited to such claims that result in injury or death, accidental or otherwise, and arising in any way from the transportation, set up, use, take down or cleaning of this equipment.

I understand there may be risks involved in the use of the equipment including, but in no way limited to injury, cuts or burns. I accept that the use of the equipment is solely at my own risk, and that I am responsible for the safety of others when they are in the presence of this equipment.

By signing this release, I affirm that I have read this release in its entirety and understand its terms.

Participant's Name (Please Print)

Participant or Parent/ Guardian Signature (Required for Participant Under 18)

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Consolidated Human Services Agency (CHSA) - Transportation 5310 Elderly and Handicap Grant

BRIEF SUMMARY:

Cabarrus County Transportation plans to apply for the City of Concord 5310 grant. The goal of the Federal Transit Administration (FTA) Section 5310 grant program is to improve mobility for older adults and people with disabilities.

In FY26, Transportation requested and was awarded \$145,928 (Operating) and \$25,000 (Capital) in 5310 grant funding from the City of Concord with a 50% required County Match in Operating and a 20% County Match for Capital.

In FY26, Transportation is estimated to provide 14,238 trips at a cost of \$256,284. Requesting additional grant funding for operating trips in FY 27 would result in an overall savings of \$53,286 to the County and \$144,000 in Capital if awarded the grant amount Transportation is requesting.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the 5310 Elderly and Handicap Grant submission to the City of Concord for consideration.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Charles Ratliff, Transportation Manager
Suzanne Moose, HHS Business Services Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ 5310 grant application
- ▣ Operating



Section 5310 Funding Program Application

Please complete Parts I – III of the 5310 Funding Program Application. Return the completed application to City of Concord as noted in the Application Process Section.

*This application should reflect a true project and total project costs, not total funding available.

Part I – Funding Request

Applicant Information

Organization Name: Cabarrus County Transportation Services

Contact Person: Charles Ratliff

Address: 1303 S Cannon Blvd

City, State, Zip: Kannapolis, NC 28081

Telephone:704-920-2925_Fax: 704-920-1601

Email: crratliff@cabarruscounty.us

Website: www.cabarruscounty.us\transportation

How would you describe your organization: County

Has your organization ever been awarded federal funding? y e s

If yes, please list the funding sources: 5307, 5310

Project Information

Title:5310 Elderly and Handicapped Grant

Brief Description:

Cabarrus County will Continue to utilize the federal 5310 Grant to provide trips for the elderly and handicapped citizens of Cabarrus County. We have approximately 400 individuals in our system qualified to ride under the 5310 Grant. This year we will complete approximately 14,238 trips with 7% of those being for Dialysis and Cancer treatments.

Service days/hours (if applicable): M-F

Estimated Cost per One-Way Trip (if applicable): \$18.00

Estimated Daily Riders per Weekday/Weekend (if applicable): 94

Part II – Project Narrative

Please complete the Project Narrative questions below. These questions closely align with the Project Selection Criteria included in the 5310 Program Management Plan.

Expanded Project Description

Please use this space to expand on your project description beyond the brief description provided in Part I of the application.

Cabarrus County will use the 5310 Grant to provide transportation for citizens 65 or older and handicapped citizens of Cabarrus County.

Project Needs

How is the proposed project consistent with eligible 5310 program activities and objectives of the 5310 program?

Currently Cabarrus County Transportation utilizes the Home and Community Care Block Grant (HCCBG) to fund senior trips and the Elderly & Handicapped portion of the State ROAP Grant to fund senior and handicapped trips. The total funding received for these two grants falls short of the demand currently provided by Cabarrus County Transportation. Cabarrus County will use the 5310 funding to help fill the gap in service demand.

Describe how the project will increase or enhance the availability of transportation for the elderly and disabled populations in the Cabarrus-Rowan Urbanized Area?

Cabarrus County utilizes 5310 Elderly and Handicapped funding to provide trips to all seniors and handicapped individuals in Cabarrus County.

What need(s) does the project address in the Local Coordinated Plan? Please provide the page number(s) in the Local Coordinated Plan your project corresponds with.

Our senior transportation through the department of aging is insufficient to cover all the needed trips and therefore has a waiting list. The 5310 grant provides us the funding needed to close that gap. Because our county is still very rural the city bus routes do not provide an ADA corridor large enough to meet the need. The handicapped portion of the 5310 covers this need.

Does the project provide a service or investment that otherwise would not be available? If so, please explain.

Yes. We do not have enough funding without this grant to provide all the trip demands we have in Cabarrus County

Project Planning and Implementation

Describe how the proposed project might coordinate or link with other transportation providers or transportation stakeholders?

This project will provide trips for seniors that are not able to obtain rides with the local department of aging so the funding will help transport many of those clients. The handicapped portion will help cover trips for those individuals that would qualify for ADA transportation if they lived within the 3/4 mile of the bus route.

Describe the project timeline and project lifespan?

This project will continue as long as there is funding.

Please note how you plan to market your proposed project? If an existing service, note how your service is currently marketed?

The project is marketed on our website, through the Department of Aging, as well as annual commissioner meetings when the project is presented to the Board. These meetings are advertised, televised and open to the public.

When could your project begin upon receiving funding? Describe the process your organization would take to implement the project.

We have been operating this project for several years so it is ongoing.

Project Budget

Draft Program Management Plan

In addition to filling out the Proposed Project Budget, note any plans for continued investment and/or maintenance for the proposed project after the 5310 funds are spent.

Cabarrus County will continue to operate this project either will the 5310 funds as long as available and will utilize other grant funding as needed should the 5310 funds go away. Our fleet of vehicles are used to pick up riders with multiple funding sources and are maintained per state and federal requirements.

Program Effectiveness and Evaluation

How does your organization plan to collect information to monitor quality control and customer satisfaction related to implementing the proposed project? Include in your description any measurable indicators you propose to use.

Cabarrus County utilizes a transportation software that allows us to schedule trips and dispatch them to the drivers. This software is also and client database and provided reports on trips, miles, and on time %

Organizational Preparedness

Describe the staffing plan for this project. Who would be the primary staff person responsible for managing the grant? What other staff would be involved? Describe any relevant past experience or training these staff have in working on the type of project proposed.

The Transportation Manager will be the primary staff person. Transportation Operations management, supervisors as well as transportation clerks will assist with scheduling and monitoring. The county finance assists in submitting for reimbursement for the grant.

Please note any experience your organization has with financial reporting such as quarterly reports, annual audits and/or other forms of financial reporting.

Cabarrus County has many years experience with financial reporting as well as quarterly reports and audit. We also have been utilizing the 5310 grant for 9 years including quarterly reports and financial monitoring.

Describe any training, maintenance, inspections and/or service monitoring you plan to do focused on managing risk and providing safe services?

All of Cabarrus County transportation staff are trained in defensive driving, wheel chair securement, first aid, CPR, blood borne pathogens, PASS training. All of our vehicles are maintained as required by the State and all of our maintenance work on both the vehicles and wheel chair lifts are reported in the state Assetworks system.

Part III – Proposed Project Budget

Project Funding

Local matching funds are required for all application submittal. For projects requiring nontraditional (operating) funds the required match is 50% from non-federal transportation funds. For traditional (capital) projects the required match is 20% + from non-federal transportation funds. Some potential traditional match exceptions are noted in the FTA guidance and the City of Concord 5310 Program Management Plan.

Traditional Project:

Total Budget

\$180,000

Federal Share 80%

\$144,000

Local Match 20%

\$36,000

Non-Traditional Project:

Total Budget

\$260,000

Federal Share 50%

\$130,000

Local Match 50%

\$130,000

Local Match Fund Source: Cabarrus County General Funds _____

Type of Accounting System Used: Combonation

Note: The applicant must demonstrate a commitment to provide local funding and provide appropriate documentation showing local funding is available. Documentation may be in the form of a letter or other supporting documentation noting where funds will be drawn from.

Operating (Trips)

	Trips	Cost Per Trip	Total Cost	Grant Awarded	Grant Funds Received	County C
FY25	13,906	\$18	\$250,308	\$70,000	\$35,000	\$215,308
FY26 Estimated	14,238	\$18	\$256,284	\$145,928	\$72,964	\$183,300

	Trips	Cost Per Trip	Total Cost	Grant Funds Requested	Grant Funds Received If Awarded	Match County C
FY27 Estimated	14,446	\$18	\$260,028	\$260,028	\$130,014	\$130,014

Note:

In FY 27 if County Transportation is awarded the full grant requested in Operating, it would save the County \$53,286

Cost

Cost

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Legal - Termination of 2022 Economic Development Grant between Kroger Fulfillment Network LLC, the City of Concord and Cabarrus County

BRIEF SUMMARY:

Kroger has erected an online order fulfillment center, but has decided not to proceed with outfitting and opening it. Kroger has requested that the City and County execute the attached document to terminate the EDC incentives. No incentives have been paid by the County under the Agreement. Kroger's plans for the building have not been announced.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the Acknowledgment of the Termination of the Economic Development Grant Agreement Cabarrus County, City of Concord & Kroger Fulfillment Network LLC and to authorize the Interim County Manager to execute it and any necessary documents upon review by legal.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Doug Hall, County Attorney and General Counsel

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Acknowledgement

**ACKNOWLEDGMENT OF TERMINATION OF THE
ECONOMIC DEVELOPMENT GRANT AGREEMENT Cabarrus County, City of
Concord, & Kroger Fulfillment Network LLC**

This Acknowledgment of Termination of the Economic Development Grant Agreement (this “**Acknowledgment**”) is made and entered into by and among CABARRUS COUNTY, (the “**County**”), a body politic and political subdivision of the State of North Carolina, the CITY OF CONCORD, North Carolina, a North Carolina municipal corporation (the “**City**”), and KROGER FULFILLMENT NETWORK LLC, an Ohio limited liability company (the “**Developer**”).

WITNESSETH:

WHEREAS, the County, the City and the Developer entered into an Economic Development Grant Agreement as of August 2, 2022 (the “**Agreement**”) pursuant to which the Developer agreed to construct and develop a robotically automated customer fulfillment center (the “**Project**”), thereby creating jobs and employment opportunities in the County and the City; and

WHEREAS, the Developer has reevaluated its desire to proceed with the Project as set forth in the Agreement and has informed the County and the City that it will not commence operations at the facility; and

WHEREAS, the County, the City and the Developer desire to terminate the Agreement;

WHEREAS, the County, the City and the Developer desire to execute this Acknowledgment to document the termination of the Agreement and of all of the rights and obligations contained therein.

NOW, THEREFORE, in consideration of the mutual benefits to be derived by the parties from the termination of the Agreement, the parties hereby agree to the following:

Section 1. The County, the City and the Developer hereby acknowledge and agree that the Agreement is terminated effective upon the date of this Acknowledgment with no liability or financial exposure to any party, and that no provision of the Agreement shall remain in effect after such effective date.

Section 2. The County, the City and the Developer each waives any and all rights it had or may have had under the Agreement.

Section 3. This Acknowledgement may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same Acknowledgement.

[Remainder of page intentionally left blank.]

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Tax Administration - Approval of 2025 Delinquent Taxes Having Liens on Real Property and Advertisement Date

BRIEF SUMMARY:

NC General Statute 105-369 requires counties to report the amount of unpaid taxes for the current year, 2025, that are liens on real property, less bankruptcies and Property Tax Commission (PTC) appeals; and to set the advertisement date.

2025 REAL ESTATE	\$ 14,126,824.75
Less: Bankruptcies	42,640.36
PTC Appeals	80,154.84
Total (As of January 20, 2026)	14,004,029.55

Date of Advertisement of Tax Liens: March 28, 2026

REQUESTED ACTION:

Recommended Motion:

Motion to approve the report for the 2025 outstanding delinquent taxes that have a lien on real property and to order the Tax Administrator to advertise these liens on March 28, 2026.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

David Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Order to Advertise

ORDER OF THE CABARRUS COUNTY BOARD OF
COMMISSIONERS

IN ACCORDANCE WITH NCGS 105-369

State of North Carolina

County of Cabarrus

TO: David Thrift, Tax Administrator of Cabarrus County

You are hereby authorized, empowered and commanded to advertise tax liens on real property for failure to pay 2025 property taxes. You shall advertise said liens by posting a notice of liens at the county courthouse and by publishing each lien at least one time in a newspaper having general circulation in the taxing unit. Advertisement of the liens shall be made on Saturday March 28, 2026.

This order shall be a full and sufficient authority to direct, require and enable you to advertise said liens in accordance with NCGS 105-369. Witness my hand and official seal, this _____ day of _____, 2026.

Laura Lindsey
Chair, Board of County Commissioners

Attest:

Ariadne Olvera
Clerk to the Board of County Commissioners

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Tax Administration - Refund and Release Reports - January 2026

BRIEF SUMMARY:

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.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the January 2026 Refund and Release Reports as submitted, including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

M. David Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Release Refund Summary
- ▣ Release Refund Detail
- ▣ NCVTS Report

Summary of Releases and Refunds for the Month Of January 2026

RELEASES FOR THE MONTH OF: JANUARY 2026

\$371,213.47

BREAKDOWN OF RELEASES:

COUNTY	\$186,591.60
CITY OF CONCORD	\$130,735.95
CITY OF KANNAPOLIS	\$443.12
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
CITY OF CONCORD DOWNTOWN	\$53,442.80
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$0.00
TOWN OF MT. PLEASANT	\$0.00
TOWN OF HUNTERSVILLE	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$0.00
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT MITCHELL F/D	\$0.00
MT PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

REFUNDS FOR THE MONTH OF: JANUARY 2026

\$319,615.84

BREAKDOWN OF REFUNDS:

COUNTY	\$186,915.12
CITY OF CONCORD	\$132,183.62
CITY OF KANNAPOLIS	\$0.00
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
CITY OF CONCORD DOWNTOWN	\$0.00
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$461.33
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$0.00
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$55.77
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

JANUARY 2026 RELEASE REPORT

Name	Bill#	Reason	District	Amount
BARBER SCOTIA COLLEGE INC	2023-16516	PER G.S. 105-342, THE NC	C ADVLTX	94.57
BARBER SCOTIA COLLEGE INC	2023-16516	PER G.S. 105-342, THE NC	CI02ADVLTX	61.34
BARBER SCOTIA COLLEGE INC	2023-16516	PER G.S. 105-342, THE NC	CI02ADVLTX	29.39
BARBER SCOTIA COLLEGE INC	2024-16670	PER G.S. 105-342, THE NC	C ADVLTX	239.27
BARBER SCOTIA COLLEGE INC	2024-16670	PER G.S. 105-342, THE NC	CI02ADVLTX	174.47
BARBER SCOTIA COLLEGE INC	2024-16670	PER G.S. 105-342, THE NC	CI02ADVLTX	66.46
BARBER SCOTIA COLLEGE INC	2025-16930	PER G.S. 105-342, THE NC	C ADVLTX	239.27
BARBER SCOTIA COLLEGE INC	2025-16930	PER G.S. 105-342, THE NC	CI02ADVLTX	174.47
BARBER SCOTIA COLLEGE INC	2025-16930	PER G.S. 105-342, THE NC	CI02ADVLTX	66.46
BARBER SCOTIA COLLEGE INC	2023-16517	PER G.S. 105-342, THE NC	C ADVLTX	14410.91
BARBER SCOTIA COLLEGE INC	2023-16517	PER G.S. 105-342, THE NC	CI02ADVLTX	9347.62
BARBER SCOTIA COLLEGE INC	2023-16517	PER G.S. 105-342, THE NC	CI02ADVLTX	4479.07
BARBER SCOTIA COLLEGE INC	2024-16671	PER G.S. 105-342, THE NC	C ADVLTX	15594.85
BARBER SCOTIA COLLEGE INC	2024-16671	PER G.S. 105-342, THE NC	CI02ADVLTX	11371.25
BARBER SCOTIA COLLEGE INC	2024-16671	PER G.S. 105-342, THE NC	CI02ADVLTX	4331.90
BARBER SCOTIA COLLEGE INC	2025-16931	PER G.S. 105-342, THE NC	C ADVLTX	15594.85
BARBER SCOTIA COLLEGE INC	2025-16931	PER G.S. 105-342, THE NC	CI02ADVLTX	11371.25
BARBER SCOTIA COLLEGE INC	2025-16931	PER G.S. 105-342, THE NC	CI02ADVLTX	4331.90
BARBER SCOTIA COLLEGE INC	2023-16518	PER G.S. 105-342, THE NC	C ADVLTX	315.09
BARBER SCOTIA COLLEGE INC	2023-16518	PER G.S. 105-342, THE NC	CI02ADVLTX	204.38
BARBER SCOTIA COLLEGE INC	2024-16672	PER G.S. 105-342, THE NC	C ADVLTX	282.82
BARBER SCOTIA COLLEGE INC	2024-16672	PER G.S. 105-342, THE NC	CI02ADVLTX	206.22
BARBER SCOTIA COLLEGE INC	2025-16932	PER G.S. 105-342, THE NC	C ADVLTX	282.82
BARBER SCOTIA COLLEGE INC	2025-16932	PER G.S. 105-342, THE NC	CI02ADVLTX	206.22
BARBER SCOTIA COLLEGE INC	2025-16933	PER G.S. 105-342, THE NC	C ADVLTX	860.77
BARBER SCOTIA COLLEGE INC	2025-16933	PER G.S. 105-342, THE NC	CI02ADVLTX	627.65
BARBER SCOTIA COLLEGE INC	2025-16933	PER G.S. 105-342, THE NC	CI02ADVLTX	239.10
BARBER SCOTIA COLLEGE INC	2024-16673	PER G.S. 105-342, THE NC	C ADVLTX	860.77
BARBER SCOTIA COLLEGE INC	2024-16673	PER G.S. 105-342, THE NC	CI02ADVLTX	627.65
BARBER SCOTIA COLLEGE INC	2024-16673	PER G.S. 105-342, THE NC	CI02ADVLTX	239.10
BARBER SCOTIA COLLEGE INC	2023-16519	PER G.S. 105-342, THE NC	C ADVLTX	340.25
BARBER SCOTIA COLLEGE INC	2023-16519	PER G.S. 105-342, THE NC	CI02ADVLTX	220.70
BARBER SCOTIA COLLEGE INC	2023-16519	PER G.S. 105-342, THE NC	CI02ADVLTX	105.75
BARBER SCOTIA COLLEGE INC	2023-16512	PER G.S. 105-342, THE NC	C ADVLTX	285.42
BARBER SCOTIA COLLEGE INC	2023-16512	PER G.S. 105-342, THE NC	CI02ADVLTX	185.14
BARBER SCOTIA COLLEGE INC	2023-16512	PER G.S. 105-342, THE NC	CI02ADVLTX	88.71
BARBER SCOTIA COLLEGE INC	2024-16666	PER G.S. 105-342, THE NC	C ADVLTX	556.76
BARBER SCOTIA COLLEGE INC	2024-16666	PER G.S. 105-342, THE NC	CI02ADVLTX	405.97
BARBER SCOTIA COLLEGE INC	2024-16666	PER G.S. 105-342, THE NC	CI02ADVLTX	154.66
BARBER SCOTIA COLLEGE INC	2025-16926	PER G.S. 105-342, THE NC	C ADVLTX	556.76
BARBER SCOTIA COLLEGE INC	2025-16926	PER G.S. 105-342, THE NC	CI02ADVLTX	405.97
BARBER SCOTIA COLLEGE INC	2025-16926	PER G.S. 105-342, THE NC	CI02ADVLTX	154.66
BARBER SCOTIA COLLEGE INC	2023-16513	PER G.S. 105-342, THE NC	C ADVLTX	25761.25
BARBER SCOTIA COLLEGE INC	2023-16513	PER G.S. 105-342, THE NC	CI02ADVLTX	16710.00
BARBER SCOTIA COLLEGE INC	2023-16513	PER G.S. 105-342, THE NC	CI02ADVLTX	8006.88
BARBER SCOTIA COLLEGE INC	2024-16667	PER G.S. 105-342, THE NC	C ADVLTX	21179.87
BARBER SCOTIA COLLEGE INC	2024-16667	PER G.S. 105-342, THE NC	CI02ADVLTX	15443.65
BARBER SCOTIA COLLEGE INC	2024-16667	PER G.S. 105-342, THE NC	CI02ADVLTX	5883.30
BARBER SCOTIA COLLEGE INC	2025-16927	PER G.S. 105-342, THE NC	C ADVLTX	21179.87
BARBER SCOTIA COLLEGE INC	2025-16927	PER G.S. 105-342, THE NC	CI02ADVLTX	15443.65
BARBER SCOTIA COLLEGE INC	2025-16927	PER G.S. 105-342, THE NC	CI02ADVLTX	5883.30
BARBER SCOTIA COLLEGE INC	2023-16514	PER G.S. 105-342, THE NC	C ADVLTX	6435.48
BARBER SCOTIA COLLEGE INC	2023-16514	PER G.S. 105-342, THE NC	CI02ADVLTX	4174.37
BARBER SCOTIA COLLEGE INC	2023-16514	PER G.S. 105-342, THE NC	CI02ADVLTX	2000.22
BARBER SCOTIA COLLEGE INC	2024-16668	PER G.S. 105-342, THE NC	C ADVLTX	7238.82
BARBER SCOTIA COLLEGE INC	2024-16668	PER G.S. 105-342, THE NC	CI02ADVLTX	5278.31
BARBER SCOTIA COLLEGE INC	2024-16668	PER G.S. 105-342, THE NC	CI02ADVLTX	2010.78
BARBER SCOTIA COLLEGE INC	2025-16928	PER G.S. 105-342, THE NC	C ADVLTX	621.08
BARBER SCOTIA COLLEGE INC	2025-16928	PER G.S. 105-342, THE NC	CI02ADVLTX	402.86
BARBER SCOTIA COLLEGE INC	2025-16928	PER G.S. 105-342, THE NC	CI02ADVLTX	193.04
BARBER SCOTIA COLLEGE INC	2024-16663	PER G.S. 105-342, THE NC	C ADVLTX	1404.58
BARBER SCOTIA COLLEGE INC	2024-16663	PER G.S. 105-342, THE NC	CI02ADVLTX	1024.17
BARBER SCOTIA COLLEGE INC	2024-16663	PER G.S. 105-342, THE NC	CI02ADVLTX	390.16
BARBER SCOTIA COLLEGE INC	2025-16923	PER G.S. 105-342, THE NC	C ADVLTX	1404.58
BARBER SCOTIA COLLEGE INC	2025-16923	PER G.S. 105-342, THE NC	CI02ADVLTX	1024.17
BARBER SCOTIA COLLEGE INC	2025-16923	PER G.S. 105-342, THE NC	CI02ADVLTX	390.16
BARBER-SCOTIA COLLEGE INC	2023-16530	PER G.S. 105-342, THE NC	C ADVLTX	224.66
BARBER-SCOTIA COLLEGE INC	2023-16530	PER G.S. 105-342, THE NC	CI02ADVLTX	145.73
BARBER-SCOTIA COLLEGE INC	2023-16530	PER G.S. 105-342, THE NC	CI02ADVLTX	69.83
BARBER-SCOTIA COLLEGE INC	2024-16684	PER G.S. 105-342, THE NC	C ADVLTX	568.34
BARBER-SCOTIA COLLEGE INC	2024-16684	PER G.S. 105-342, THE NC	CI02ADVLTX	414.41
BARBER-SCOTIA COLLEGE INC	2024-16684	PER G.S. 105-342, THE NC	CI02ADVLTX	157.87
BARBER-SCOTIA COLLEGE INC	2025-16943	PER G.S. 105-342, THE NC	C ADVLTX	568.34
BARBER-SCOTIA COLLEGE INC	2025-16943	PER G.S. 105-342, THE NC	CI02ADVLTX	414.41
BARBER-SCOTIA COLLEGE INC	2025-16943	PER G.S. 105-342, THE NC	CI02ADVLTX	157.87
BARBER-SCOTIA COLLEGE INC	2024-16685	PER G.S. 105-342, THE NC	C ADVLTX	432.00
BARBER-SCOTIA COLLEGE INC	2024-16685	PER G.S. 105-342, THE NC	CI02ADVLTX	315.00
BARBER-SCOTIA COLLEGE INC	2024-16685	PER G.S. 105-342, THE NC	CI02ADVLTX	120.00
BARBER-SCOTIA COLLEGE INC	2025-16944	PER G.S. 105-342, THE NC	C ADVLTX	432.00
BARBER-SCOTIA COLLEGE INC	2025-16944	PER G.S. 105-342, THE NC	CI02ADVLTX	315.00
BARBER-SCOTIA COLLEGE INC	2025-16944	PER G.S. 105-342, THE NC	CI02ADVLTX	120.00
BARBER-SCOTIA COLLEGE INC	2023-16536	PER G.S. 105-342, THE NC	C ADVLTX	13219.36
BARBER-SCOTIA COLLEGE INC	2023-16536	PER G.S. 105-342, THE NC	CI02ADVLTX	8574.72
BARBER-SCOTIA COLLEGE INC	2023-16536	PER G.S. 105-342, THE NC	CI02ADVLTX	4108.72
BARBER-SCOTIA COLLEGE INC	2024-16688	PER G.S. 105-342, THE NC	C ADVLTX	13078.54
BARBER-SCOTIA COLLEGE INC	2024-16688	PER G.S. 105-342, THE NC	CI02ADVLTX	9536.44
BARBER-SCOTIA COLLEGE INC	2024-16688	PER G.S. 105-342, THE NC	CI02ADVLTX	3632.93
BARBER-SCOTIA COLLEGE INC	2025-16947	PER G.S. 105-342, THE NC	C ADVLTX	13078.54
BARBER-SCOTIA COLLEGE INC	2025-16947	PER G.S. 105-342, THE NC	CI02ADVLTX	9536.44

BARBER-SCOTIA COLLEGE INC	2025-16947	PER G.S. 105-342, THE NC	CIDTADVLTAX	3632.93
BARBER-SCOTIA COLLEGE INC	2023-16537	PER G.S. 105-342, THE NC	C ADVLTAX	238.13
BARBER-SCOTIA COLLEGE INC	2023-16537	PER G.S. 105-342, THE NC	CI02ADVLTAX	154.46
BARBER-SCOTIA COLLEGE INC	2023-16537	PER G.S. 105-342, THE NC	CIDTADVLTAX	74.01
BARBER-SCOTIA COLLEGE INC	2024-16689	PER G.S. 105-342, THE NC	C ADVLTAX	563.16
BARBER-SCOTIA COLLEGE INC	2024-16689	PER G.S. 105-342, THE NC	CI02ADVLTAX	410.63
BARBER-SCOTIA COLLEGE INC	2024-16689	PER G.S. 105-342, THE NC	CIDTADVLTAX	156.43
BARBER-SCOTIA COLLEGE INC	2025-16948	PER G.S. 105-342, THE NC	C ADVLTAX	563.16
BARBER-SCOTIA COLLEGE INC	2025-16948	PER G.S. 105-342, THE NC	CI02ADVLTAX	410.63
BARBER-SCOTIA COLLEGE INC	2025-16948	PER G.S. 105-342, THE NC	CIDTADVLTAX	156.43
DAVILA LINDA KATHERINE	2026-500567	105-381: TAX CODE	C ADVLTAX	456.19
DAVILA LINDA KATHERINE	2026-500567	105-381: TAX CODE	CI04ADVLTAX	443.12
ELKINS EDGAR HAIGH II	2025-740	PROPERTY SOLD: 105-381	C ADVLTAX	38.30
ELKINS EDGAR HAIGH II	2025-740	PROPERTY SOLD: 105-381	C PEN FEE	3.83
ELKINS EDGAR HAIGH II	2025-740	PROPERTY SOLD: 105-381	CI02ADVLTAX	27.93
ELKINS EDGAR HAIGH II	2025-740	PROPERTY SOLD: 105-381	CI02PEN FEE	2.79
EVANS-LANE NICOLE MARIE	2025-41274	PROPERTY SOLD: 105-381	C ADVLTAX	23.62
EVANS-LANE NICOLE MARIE	2025-41274	PROPERTY SOLD: 105-381	C PEN FEE	2.36
EVANS-LANE NICOLE MARIE	2025-41274	PROPERTY SOLD: 105-381	CI02ADVLTAX	17.22
EVANS-LANE NICOLE MARIE	2025-41274	PROPERTY SOLD: 105-381	CI02PEN FEE	1.72
LEFLER KIMBERLY A	2025-67585	DUPLICATE TAXATION: 105-381	C ADVLTAX	12.96
LEFLER KIMBERLY A	2025-67585	DUPLICATE TAXATION: 105-381	C PEN FEE	1.30
LEFLER KIMBERLY A	2025-67585	DUPLICATE TAXATION: 105-381	CI02ADVLTAX	9.45
LEFLER KIMBERLY A	2025-67585	DUPLICATE TAXATION: 105-381	CI02PEN FEE	0.95
SMITH DEAN ALLEN	2026-501120	105-381: TAX CODE	C ADVLTAX	72.83
SMITH DEAN ALLEN	2026-501120	105-381: TAX CODE	CI02ADVLTAX	53.11
WATSON MICHAEL BRANDON	2025-116017	105-381 - NON-OWNERSHIP OF	C ADVLTAX	31.32
WATSON MICHAEL BRANDON	2025-116017	105-381 - NON-OWNERSHIP OF	C PEN FEE	3.13
WATSON MICHAEL BRANDON	2025-116017	105-381 - NON-OWNERSHIP OF	CI02ADVLTAX	22.84
WATSON MICHAEL BRANDON	2025-116017	105-381 - NON-OWNERSHIP OF	CI02PEN FEE	2.28



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
ANDERSON, DARRELL EUGENE	ANDERSON, DARRELL EUGENE	192 KRIMMINGER AVE SE	CONCORD, NC 28025			Proration	0079304000	LDJ6775	PENDING	359788445	Refund Generated due to proration on Bill #0079304000-2024-2024-0000-00	Vehicle Sold	1/2/2026		C ADVL	TAX	(\$145.72)	\$0.00	(\$145.72)	
															CI02ADVL	TAX	(\$106.26)	\$0.00	(\$106.26)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$251.98
BOONE, NATALIE MARIE	BOONE, NATALIE MARIE	1005 COOPERS RIDGE DR APT	1005	KANNAPOLIS, NC 28083		Proration	0088059701	RKR2698	PENDING	361752264	Refund Generated due to proration on Bill #0088059701-2025-2025-0000-00	Vehicle Sold	1/30/2026		C ADVL	TAX	(\$71.76)	\$0.00	(\$71.76)	
															CI04ADVL	TAX	(\$69.70)	\$0.00	(\$69.70)	
															CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$141.46
BRADY, GREGORY SCOTT	BRADY, GREGORY SCOTT	8438 LIVE OAK RD	HARRISBURG, NC 28075			Proration	0044705942	FJN3315	PENDING	240671466	Refund Generated due to proration on Bill #0044705942-2025-2025-0000-00	Vehicle Sold	1/20/2026		C ADVL	TAX	(\$11.53)	\$0.00	(\$11.53)	
															FR07ADVL	TAX	(\$3.01)	\$0.00	(\$3.01)	
															Refund					
CHOUHARI, AMIT SUBHASH	CHOUHARI, AMIT SUBHASH	3190 HELMSLEY CT	CONCORD, NC 28027			Proration	0059337882	ELW9721	PENDING	359917275	Refund Generated due to proration on Bill #0059337882-2024-2024-0000-00	Vehicle Sold	1/6/2026		C ADVL	TAX	(\$28.05)	\$0.00	(\$28.05)	
															CI04ADVL	TAX	(\$27.25)	\$0.00	(\$27.25)	
															CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$55.30
CLINE, JERRY RAY	CLINE, JERRY RAY	2302 CAROLINA AVE	CONCORD, NC 28083			Adjustment < \$100	0058699529	TEK7945	PENDING	360663162	Refund Generated due to adjustment on Bill #0058699529-2025-2025-0000-00	SLVG or RBLT TTL	1/15/2026		C ADVL	TAX	(\$18.23)	\$0.00	(\$18.23)	
															CI04ADVL	TAX	(\$17.71)	\$0.00	(\$17.71)	
															CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$35.94
COLEMAN, TRENTON KIRBY	COLEMAN, TRENTON KIRBY	10598 MOUNT OLIVE ESTATES	MOUNT PLEASANT, NC 28124			Adjustment >= \$100	0088878028	J56253	PENDING	480752076	Refund Generated due to adjustment on Bill #0088878028-2025-2025-0000-00	Situs error	1/14/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
															CI02ADVL	TAX	(\$155.27)	\$0.00	(\$155.27)	
															CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)	
Refund																		\$0.00	\$2.22	\$46.58
COUCH, REBECCA JEAN	COUCH, REBECCA JEAN	1418 MASON ST	KANNAPOLIS, NC 28081			Proration	0051359502	FLE6895	PENDING	361638183	Refund Generated due to proration on Bill #0051359502-2025-2025-0000-00	Vehicle Totalled	1/29/2026		C ADVL	TAX	(\$22.60)	\$0.00	(\$22.60)	
															CI04ADVL	TAX	(\$21.95)	\$0.00	(\$21.95)	
															CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$44.55
COX, DEXTER RAY JR	COX, DEXTER RAY JR	11009 WESTON POINT PL	CONCORD, NC 28025			Adjustment >= \$100	0081577964	REW9240	PENDING	240375714	Refund Generated due to adjustment on Bill #0081577964-2025-2025-0000-00	Adjustment	1/14/2026		C ADVL	TAX	(\$103.68)	\$0.00	(\$103.68)	
															FR05ADVL	TAX	(\$18.00)	\$0.00	(\$18.00)	
															Refund					
DAMICO, DANIEL ALAN	DAMICO, DANIEL ALAN	2644 NEW HAVEN ST NW	CONCORD, NC 28027			Proration	0088613048	LML8998	PENDING	360563649	Refund Generated due to proration on Bill #0088613048-2025-2025-0000-00	Vehicle Sold	1/14/2026		C ADVL	TAX	(\$113.04)	\$0.00	(\$113.04)	
															CI02ADVL	TAX	(\$82.43)	\$0.00	(\$82.43)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$195.47
DARRELL, THOMAS EUGENE	DARRELL, THOMAS EUGENE	DARRELL, SHANNA SUE	1001 HANOVER DR NW	CONCORD, NC 28027		Adjustment >= \$100	0089050078	1B083	PENDING	361638075	Refund Generated due to adjustment on Bill #0089050078-2025-2025-0000-00	Adjustment	1/29/2026		C ADVL	TAX	(\$140.08)	\$0.00	(\$140.08)	
															CI02ADVL	TAX	(\$102.14)	\$0.00	(\$102.14)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$242.22
DILL INC	DILL INC	DILL, CLAUDE ALEXANDER III	745 BURRAGE RD NE	CONCORD, NC 28025		Proration	0043800394	EB9615	PENDING	359788688	Refund Generated due to proration on Bill #0043800394-2025-2025-0000-00	Vehicle Sold	1/2/2026		C ADVL	TAX	(\$132.73)	\$0.00	(\$132.73)	
															CI02ADVL	TAX	(\$96.78)	\$0.00	(\$96.78)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$229.51
DILL INC	DILL INC	DILL, CLAUDE ALEXANDER III	745 BURRAGE RD NE	CONCORD, NC 28025		Proration	0074598011	EEC4280	PENDING	360663501	Refund Generated due to proration on Bill #0074598011-2025-2025-0000-00	Vehicle Sold	1/15/2026		C ADVL	TAX	(\$385.47)	\$0.00	(\$385.47)	
															CI02ADVL	TAX	(\$281.07)	\$0.00	(\$281.07)	
															CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)	
Refund																		\$0.00	\$0.00	\$696.54
DOUGLAS, MARK WADDELL	DOUGLAS, MARK WADDELL	DOUGLAS, LINDA BRAGG	3630 BINGHAM DR NW	CONCORD, NC 28027		Proration	0078392345	YXK6542	PENDING	360138042	Refund Generated due to proration on Bill #0078392345-2024-2024-0000-00	Vehicle Sold	1/8/2026		C ADVL	TAX	(\$223.60)	\$0.00	(\$223.60)	
															CI02ADVL	TAX	(\$163.05)	\$0.00	(\$163.05)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$386.65
EUDY, LARRY JOE	EUDY, LARRY JOE	15620 HWY 601	MIDLAND, NC 28107			Adjustment < \$100	0088213352	VHYS717	PENDING	481391228	Refund Generated due to adjustment on Bill #0088213352-2025-2025-0000-00	Situs error	1/21/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
															CI02ADVL	TAX	(\$17.60)	\$0.00	(\$17.60)	
															CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)	
Refund																		\$4.19	\$0.00	\$4.19
FABIN, MATTHEW LEE	FABIN, MATTHEW LEE	9871 TRAVERTINE TRL	DAVIDSON, NC 28036			Adjustment >= \$100	0088785644	FLF5050	PENDING	479869040	Refund Generated due to adjustment on Bill #0088785644-2025-2025-0000-00	Situs error	1/5/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
															CI02ADVL	TAX	(\$131.29)	\$0.00	(\$131.29)	
															CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)	
Refund																		\$25.01	\$0.00	\$25.01
FINN, RICHARD DALE	FINN, RICHARD DALE	FINN, CYNTHIA SHUE	510 EASTMINISTER DR	KANNAPOLIS, NC 28083		Proration	0080691309	CDEJ3	PENDING	360454041	Refund Generated due to proration on Bill #0080691309-2024-2024-0000-00	Vehicle Totalled	1/12/2026		C ADVL	TAX	(\$4.81)	\$0.00	(\$4.81)	
															CI02ADVL	TAX	(\$3.51)	\$0.00	(\$3.51)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$8.32
FOURNIER, ZACHARY WILBER	FOURNIER, ZACHARY WILBER	536 GATSBY PL NW	CONCORD, NC 28027			Proration	0077911295	KJM8138	PENDING	361753092	Refund Generated due to proration on Bill #0077911295-2024-2024-0000-00	Vehicle Sold	1/30/2026		C ADVL	TAX	(\$12.77)	\$0.00	(\$12.77)	
															CI02ADVL	TAX	(\$9.31)	\$0.00	(\$9.31)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$22.08
GARDNER, SHIRLEY DENISE	GARDNER, SHIRLEY DENISE	646 WILSHIRE AVE SW	CONCORD, NC 28027			Adjustment < \$100	0064475904	DRVURTRK	PENDING	360470265	Refund Generated due to adjustment on Bill #0064475904-2025-2025-0000-00	Over Assessment	1/13/2026		C ADVL	TAX	(\$6.77)	\$0.00	(\$6.77)	
															CI02ADVL	TAX	(\$4.93)	\$0.00	(\$4.93)	
															CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
Refund																		\$0.00	\$0.00	\$11.70
															C ADVL	TAX	(\$22.27)	\$0.00	(\$22.27)	



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
GARRETT, MELANIE	GARRETT, MELANIE		3935 LONGWOOD DR SW		CONCORD, NC 28027	Proration	0087342537	VHB1416	PENDING	360470478	due to proration on Bill #0087342537-2025-2025-0000-00	Vehicle Sold	1/13/2026		CI02ADVL TAX		(\$16.24)	\$0.00	(\$16.24)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$38.51
GARRITY, RAVENODELL WILLIAM	GARRITY, RAVENODELL WILLIAM		58 PATTON CT SE		CONCORD, NC 28025	Adjustment < \$100	0087076495	JMC4298	PENDING	360563580	Refund Generated due to adjustment on Bill #0087076495-2025-2025-0000-00	Adjustment	1/14/2026		C ADVL TAX		(\$6.90)	\$0.00	(\$6.90)	
															CI02ADVL TAX		(\$5.04)	\$0.00	(\$5.04)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$11.94
GOPIREDDY, UDAY KIRAN	GOPIREDDY, UDAY KIRAN		304 ONYX DR		NORTHLAKE, TX 76247	Proration	0078831135	BMWX7	PENDING	248841944	Refund Generated due to proration on Bill #0078831135-2024-2024-0000-00	Reg. Out of state	1/23/2026		C ADVL TAX		(\$255.80)	\$0.00	(\$255.80)	
															CI01ADVL TAX		(\$182.08)	\$0.00	(\$182.08)	
																			Refund	\$437.88
GORDON, LANAYA MARIE	GORDON, LANAYA MARIE		800 SEASONS PL NW	APT 302	CONCORD, NC 28027	Proration	0086198428	KDH4034	PENDING	359708001	Refund Generated due to proration on Bill #0086198428-2025-2025-0000-00	Vehicle Sold	1/2/2026		C ADVL TAX		(\$17.27)	\$0.00	(\$17.27)	
															CI02ADVL TAX		(\$12.59)	\$0.00	(\$12.59)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$29.86
GRAFF, JASON TRISTIAN	GRAFF, JASON TRISTIAN		3394 BRACKHILL ST		DAVIDSON, NC 28036	Proration	0052665453	TAL3045	PENDING	361555203	Refund Generated due to proration on Bill #0052665453-2024-2024-0000-00	Vehicle Sold	1/28/2026		C ADVL TAX		(\$12.93)	\$0.00	(\$12.93)	
															CI04ADVL TAX		(\$12.56)	\$0.00	(\$12.56)	
															CI04ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$25.49
GREENE, RAYMOND EDWARD	GREENE, RAYMOND EDWARD		10182 CASTLEBROOKE DR		CONCORD, NC 28027	Adjustment >= \$100	0087866440	LFP1517	PENDING	361752675	Refund Generated due to adjustment on Bill #0087866440-2025-2025-0000-00	Over Assessment	1/30/2026		C ADVL TAX		(\$84.27)	\$0.00	(\$84.27)	
															CI04ADVL TAX		(\$81.85)	\$0.00	(\$81.85)	
															CI04ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$166.12
KAKUMANI, ANIL CHOWDARY	KAKUMANI, ANIL CHOWDARY		8729 ARRINGTON HALL DR		CHARLOTTE, NC 28215	Proration	0076523787	RDP6454	PENDING	240375938	Refund Generated due to proration on Bill #0076523787-2024-2024-0000-00	Vehicle Totalled	1/14/2026		C ADVL TAX		(\$39.96)	\$0.00	(\$39.96)	
															CI01ADVL TAX		(\$28.44)	\$0.00	(\$28.44)	
																			Refund	\$68.40
KARIMI, MOHAMMED AAMIR NAJEEB	KARIMI, MOHAMMED AAMIR NAJEEB		9153 KENSINGTON FOREST DR		HARRISBURG, NC 28075	Proration	0086251466	LJT9492	PENDING	240313364	Refund Generated due to proration on Bill #0086251466-2024-2024-0000-00	Vehicle Sold	1/13/2026		C ADVL TAX		(\$65.67)	\$0.00	(\$65.67)	
															CI01ADVL TAX		(\$46.75)	\$0.00	(\$46.75)	
																			Refund	\$112.42
KEIPER, DAVID MYRON	KEIPER, DAVID MYRON	KEIPER, SANDRA FAY	11711 TERRILL RIDGE DR		DAVIDSON, NC 28036	Proration	0057475055	WRA6495	PENDING	240022296	Refund Generated due to proration on Bill #0057475055-2025-2025-0000-00	Vehicle Sold	1/7/2026		C ADVL TAX		(\$95.15)	\$0.00	(\$95.15)	
															FR11ADVL TAX		(\$9.74)	\$0.00	(\$9.74)	
																			Refund	\$104.89
KESER, YUSUF	KESER, YUSUF	CAFEROGLU, GULBEY	3190 STREAMSIDE DR		DAVIDSON, NC 28036	Proration	0080708677	275K27	PENDING	359902716	Refund Generated due to proration on Bill #0080708677-2025-2025-0000-00	Vehicle Sold	1/5/2026		C ADVL TAX		(\$162.24)	\$0.00	(\$162.24)	
															CI04ADVL TAX		(\$157.59)	\$0.00	(\$157.59)	
															CI04ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$319.83
KINDLEY, SETH CORBIN	KINDLEY, SETH CORBIN		2616 IRISH POTATO RD		CONCORD, NC 28025	Proration	0077715603	VEV9161	PENDING	240022416	Refund Generated due to proration on Bill #0077715603-2024-2024-0000-00	Vehicle Sold	1/7/2026		C ADVL TAX		(\$33.58)	\$0.00	(\$33.58)	
															FR03ADVL TAX		(\$4.66)	\$0.00	(\$4.66)	
																			Refund	\$38.24
LE, CAOHLUNG NGUYEN	LE, CAOHLUNG NGUYEN	DO, THOA THI MY	4164 WATERSTONE PL SW		CONCORD, NC 28027	Proration	0046162008	EBZ6113	PENDING	360138444	Refund Generated due to proration on Bill #0046162008-2024-2024-0000-00	Vehicle Sold	1/9/2026		C ADVL TAX		(\$33.12)	\$0.00	(\$33.12)	
															CI02ADVL TAX		(\$24.15)	\$0.00	(\$24.15)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$57.27
LUXURY OUTDOOR LIVING INC	LUXURY OUTDOOR LIVING INC		4924 RIVERVIEW DR		HARRISBURG, NC 28075	Proration	0080384544	18ALAMB0	PENDING	240695538	Refund Generated due to proration on Bill #0080384544-2025-2025-0000-00	Vehicle Sold	1/21/2026		C ADVL TAX		(\$374.76)	\$0.00	(\$374.76)	
															CI01ADVL TAX		(\$266.76)	\$0.00	(\$266.76)	
																			Refund	\$641.52
MABEN, ARIELLE SIMONE	MABEN, ARIELLE SIMONE		3626 FARM LAKE DR SW		CONCORD, NC 28027	Proration	0072646255	VHE7701	PENDING	360663069	Refund Generated due to proration on Bill #0072646255-2024-2024-0000-00	Vehicle Sold	1/15/2026		C ADVL TAX		(\$7.35)	\$0.00	(\$7.35)	
															CI02ADVL TAX		(\$5.36)	(\$0.35)	(\$5.71)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$13.54
MAKADIYA, JANKI NAVINCHANDRA	MAKADIYA, JANKI NAVINCHANDRA		498 NUTGROVE DR NW		CONCORD, NC 28027	Proration	0087572330	FHH5679	PENDING	361007103	Refund Generated due to proration on Bill #0087572330-2024-2024-0000-00	Vehicle Sold	1/20/2026		C ADVL TAX		(\$12.06)	\$0.00	(\$12.06)	
															CI02ADVL TAX		(\$8.79)	\$0.00	(\$8.79)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$20.85
MANGHA, NANA HERMINE	MANGHA, NANA HERMINE		4440 NORFLEET ST		CONCORD, NC 28025	Proration	0077315895	TFE3921	PENDING	359902359	Refund Generated due to proration on Bill #0077315895-2024-2024-0000-00	Vehicle Sold	1/5/2026		C ADVL TAX		(\$61.22)	\$0.00	(\$61.22)	
															CI02ADVL TAX		(\$44.64)	\$0.00	(\$44.64)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$105.86
MCLAUGHLIN, NICOLE LYNN	MCLAUGHLIN, NICOLE LYNN		2617 MANIGAULT STREET		CARMEL, IN 46032	Proration	0084687561	EKY7536	PENDING	361510464	Refund Generated due to proration on Bill #0084687561-2024-2024-0000-00	Reg. Out of state	1/27/2026		C ADVL TAX		(\$53.22)	\$0.00	(\$53.22)	
															CI02ADVL TAX		(\$38.81)	\$0.00	(\$38.81)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$92.03
MCLAUGHLIN, NICOLE LYNN	MCLAUGHLIN, NICOLE LYNN		2617 MANIGAULT STREET		CARMEL, IN 46032	Proration	0084506135	JJP1041	PENDING	361510479	Refund Generated due to proration on Bill #0084506135-2024-2024-0000-00	Reg. Out of state	1/27/2026		C ADVL TAX		(\$74.70)	\$0.00	(\$74.70)	
															CI02ADVL TAX		(\$54.47)	\$0.00	(\$54.47)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$129.17
MENDOZA, RICKIE DEAN	MENDOZA, RICKIE DEAN	MENDOZA, NANCY WHITE	2238 QUAIL DR NW		CONCORD, NC 28027	Adjustment < \$100	0087888840	TEK9846	PENDING	361752402	Refund Generated due to adjustment on Bill #0087888840-2025-2025-0000-00	Mileage	1/30/2026		C ADVL TAX		(\$14.00)	\$0.00	(\$14.00)	
															CI02ADVL TAX		(\$10.21)	\$0.00	(\$10.21)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	
																			Refund	\$24.21
MEPANI, SUMEET VASANT	MEPANI, SUMEET VASANT		7086 WATERWHEEL ST SW		CONCORD, NC 28025	Proration	0084686419	VFC1945	PENDING	360761988	Refund Generated due to proration on Bill #0084686419-2024-2024-0000-00	Vehicle Sold	1/16/2026		C ADVL TAX		(\$8.71)	\$0.00	(\$8.71)	
															CI02ADVL TAX		(\$6.34)	\$0.00	(\$6.34)	
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00	



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
SUSMITHA	SUSMITHA		WATERWHEEL ST SM		28025	Proration	#0087500505-2025-2025-0000-00		PENDING	360433007	Refund Generated due to proration on Bill #0087500505-2025-2025-0000-00	Totalled	1/20/2020		CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)	
																				\$107.19
RODRIGUEZ, FRANCESKA	RODRIGUEZ, FRANCESKA		328 SWITCH GRASS CT		ELGIN, SC 29045	Proration	0080563675	RRC0620	PENDING	360138255	Refund Generated due to proration on Bill #0080563675-2023-2023-0000-00	Vehicle Sold	1/8/2026		CI02ADVL	TAX	(\$13.95)	\$0.00	(\$13.95)	
																				\$23.00
RODRIGUEZ, FRANCESKA	RODRIGUEZ, FRANCESKA		328 SWITCH GRASS CT		ELGIN, SC 29045	Proration	0078683889	KBP5595	PENDING	360138291	Refund Generated due to proration on Bill #0078683889-2023-2023-0000-00	Reg . Out of state	1/8/2026		CI02ADVL	TAX	(\$9.04)	\$0.00	(\$9.04)	
																				\$22.98
SARABADAN, DAVOOD	SARABADAN, DAVOOD	SARABADAN, PARMIS	4147 FRENCH FIELDS LN		HARRISBURG, NC 28075	Proration	0088163695	LMB6503	PENDING	241037040	Refund Generated due to proration on Bill #0088163695-2023-2023-0000-00	Tag Surrender	1/28/2026		CI01ADVL	TAX	(\$130.12)	\$0.00	(\$130.12)	
																				\$222.74
SELLERS, CLEVELAND	SELLERS, CLEVELAND		412 HUDSON DR		HARRISBURG, NC 28075	Proration	0088271504	RLD5368	PENDING	240772184	Refund Generated due to proration on Bill #0088271504-2023-2023-0000-00	Vehicle Totalled	1/22/2026		CI01ADVL	TAX	(\$113.57)	\$0.00	(\$113.57)	
																				\$194.41
SENIOR HOUSING RESOURCESLLC	SENIOR HOUSING RESOURCESLLC	UNDERWOOD, ROBERT EDMUND JR	94 UNION ST N		CONCORD, NC 28025	Proration	0076173581	EAH3792	PENDING	361043088	Refund Generated due to proration on Bill #0076173581-2024-2024-0000-00	Vehicle Sold	1/21/2026		CI02ADVL	TAX	(\$53.57)	\$0.00	(\$53.57)	
																				\$92.63
SETHI, HARVINDER SINGH	SETHI, HARVINDER SINGH		5828 STEWARTS LANDING RD		CHARLOTTE, NC 28215	Proration	0086251681	LKC6976	PENDING	360663120	Refund Generated due to proration on Bill #0086251681-2025-2025-0000-00	Tag Surrender	1/15/2026		CI02ADVL	TAX	(\$212.85)	\$0.00	(\$212.85)	
																				\$155.20
SIMPSON, ALIZAH OBYRAN	SIMPSON, ALIZAH OBYRAN		3720 SEDGEWICK DR SW		CONCORD, NC 28027	Proration	0061312442	HCC9517	PENDING	360453300	Refund Generated due to proration on Bill #0061312442-2024-2024-0000-00	Vehicle Sold	1/12/2026		CI02ADVL	TAX	(\$25.06)	\$0.00	(\$25.06)	
																				\$18.27
SISK, JORDAN CHAZ	SISK, JORDAN CHAZ		795 MARBLE ST SE		CONCORD, NC 28025	Proration	0086270169	RKT6033	PENDING	361555284	Refund Generated due to proration on Bill #0086270169-2025-2025-0000-00	Vehicle Sold	1/20/2026		CI02ADVL	TAX	(\$85.53)	(\$5.56)	(\$91.09)	
																				\$66.43
SOLOMON, MERECIA ALECIA	SOLOMON, MERECIA ALECIA		1200 POPLAR STATION CIR N	APT 307	CONCORD, NC 28027	Proration	0072536621	KBK6796	PENDING	361752246	Refund Generated due to proration on Bill #0072536621-2024-2024-0000-00	Vehicle Totalled	1/30/2026		CI02ADVL	TAX	(\$33.53)	\$0.00	(\$33.53)	
																				\$24.45
STANLY COUNTY TAX	HULEN, STACY MARIE		PO BOX 707		CONCORD, NC 28026	Adjustment > \$100	0088847036	HMX4487	PENDING	359918031	Refund Generated due to adjustment on abstract # : 0088847036-2025-2025-0000-00	Situs error	1/6/2026		CI02ADVL	TAX	(\$98.38)	\$0.00	(\$98.38)	
																				\$71.74
STEPHENS, CANDACE DENISE	STEPHENS, CANDACE DENISE		4756 FORMATION CT		LANCASTER, SC 29720	Proration	0066256779	FMR4298	PENDING	360138411	Refund Generated due to proration on Bill #0066256779-2024-2024-0000-00	Reg . Out of state	1/9/2026		CI02ADVL	TAX	(\$70.00)	\$0.00	(\$70.00)	
																				\$59.60
STUTEVILLE, PATRICIA JEAN	STUTEVILLE, PATRICIA JEAN		390 QUEENS DR SW		CONCORD, NC 28025	Proration	0026210911	VAH1497	PENDING	360564009	Refund Generated due to proration on Bill #0026210911-2024-2024-0000-00	Vehicle Sold	1/14/2026		CI02ADVL	TAX	(\$27.78)	\$0.00	(\$27.78)	
																				\$20.26
SULLIVAN, SHANNON WIMBERLEY	SULLIVAN, SHANNON WIMBERLEY		8458 MOSSY CUP TRL		HARRISBURG, NC 28075	Proration	0067875878	HJC3913	PENDING	239945164	Refund Generated due to proration on Bill #0067875878-2024-2024-0000-00	Vehicle Totalled	1/6/2026		CI01ADVL	TAX	(\$29.84)	\$0.00	(\$29.84)	
																				\$21.24
TALLET, MICHAEL EUGENE	TALLET, MICHAEL EUGENE	TALLET, BETHANY LEOPARD	12417 HOLT KAY RD		MIDLAND, NC 28107	Adjustment < \$100	0088603954	LMJ9794	PENDING	479890660	Refund Generated due to adjustment on Bill #0088603954-2025-2025-0000-00	Situs error	1/6/2026		CI02ADVL	TAX	(\$59.60)	\$0.00	(\$59.60)	
																				\$9.66
TAYLOR, DONELLA MERCEDES	TAYLOR, DONELLA MERCEDES		122 WOOD AVE		KANNAPOLIS, NC 28083	Proration	0076833295	VXK4287	PENDING	361752702	Refund Generated due to proration on Bill #0076833295-2024-2024-0000-00	Vehicle Sold	1/30/2026		CI02ADVL	TAX	(\$30.00)	\$0.00	(\$30.00)	
																				\$4.60
THE SHOE SHOW INC	THE SHOE SHOW INC		PO BOX 648		CONCORD, NC 28026	Adjustment < \$100	0076075459	KMF6417	PENDING	360453201	Refund Generated due to adjustment on Bill #0076075459-2025-2025-0000-00	Mileage	1/12/2026		CI04ADVL	TAX	(\$2.27)	\$0.00	(\$2.27)	
																				\$2.21
THIAGARAJAVIS WANA THAN, SURESH	THIAGARAJAVIS WANA THAN, SURESH		728 CYPRESS PT		HUNTERSVILLE, NC 28078	Proration	0050623309	CDL4599	PENDING	240092656	Refund Generated due to proration on Bill #0050623309-2025-2025-0000-00	Vehicle Sold	1/9/2026		FR11ADVL	TAX	(\$36.43)	\$0.00	(\$36.43)	
																				\$3.73
THOMAS, RONALD HEATH JR	THOMAS, RONALD HEATH JR		702 POCHARD PL		KNIGHTDALE, NC 27545	Proration	0079772167	KCM8811	PENDING	360033009	Refund Generated due to proration on Bill #0079772167-2024-2024-0000-00	Vehicle Sold	1/7/2026		CI02ADVL	TAX	(\$174.63)	\$0.00	(\$174.63)	
																				\$127.33
TOVAR ZAMARRIPA, NAVTH	TOVAR ZAMARRIPA, NAVTH		2852 WATERCREST DR NW		CONCORD, NC 28027	Proration	0082494265	CR27936	PENDING	360138015	Refund Generated due to proration on Bill #0082494265-	Vehicle Sold	1/8/2026		CI04ADVL	TAX	(\$4.45)	\$0.00	(\$4.45)	
																				\$4.32
																				\$0.00



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
																			\$8.77
TOVAR ZAMARRIPA, DAVID	TOVAR ZAMARRIPA, DAVID		2852 WATERCREST DR NW		CONCORD, NC 28027	Proration	0088425944	JFF1608	PENDING	360138021	Refund Generated due to proration on Bill #0088425944-2024-2024-0000-00	Vehicle Sold	1/8/2026		C ADVL TAX		(\$37.29)	Refund	(\$39.72)
															CI02ADVL TAX		(\$27.19)		(\$28.96)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$68.68
TOVAR ZAMARRIPA, DAVID	TOVAR ZAMARRIPA, DAVID		2852 WATERCREST DR NW		CONCORD, NC 28027	Proration	0087645391	MADECP	PENDING	360138024	Refund Generated due to proration on Bill #0087645391-2025-2025-0000-00	Vehicle Sold	1/8/2026		C ADVL TAX		(\$158.54)	Refund	(\$158.54)
															CI02ADVL TAX		(\$115.61)		(\$115.61)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$274.15
TUBBS, GARY MATTHEW	TUBBS, GARY MATTHEW		9356 BRIDLEPATH LN		MOUNT PLEASANT, NC 28124	Adjustment < \$100	0075834928	KMX1498	PENDING	240997132	Refund Generated due to adjustment on Bill #0075834928-2025-2025-0000-00	Mileage	1/26/2026		C ADVL TAX		(\$30.56)	Refund	(\$30.56)
															FR16ADVL TAX		(\$5.83)		(\$5.83)
																			\$36.39
UNDERWOOD, ROBERT EDMUND JR	UNDERWOOD, ROBERT EDMUND JR		94 UNION ST N		CONCORD, NC 28025	Proration	0058535212	HAA3639	PENDING	361043082	Refund Generated due to proration on Bill #0058535212-2024-2024-0000-00	Reg . Out of state	1/21/2026		C ADVL TAX		(\$141.29)	Refund	(\$141.29)
															CI02ADVL TAX		(\$103.03)		(\$103.03)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$244.32
UZOCHUKWU, KENNETH EGWUATU	UZOCHUKWU, KENNETH EGWUATU		1572 TRIPPETT ST NW		CONCORD, NC 28027	Proration	0081580404	LEZ8156	PENDING	361510518	Refund Generated due to proration on Bill #0081580404-2025-2025-0000-00	Vehicle Sold	1/27/2026		C ADVL TAX		(\$31.10)	Refund	(\$31.10)
															CI02ADVL TAX		(\$22.68)		(\$22.68)
															CI02ADVL VEHICLE FEE		(\$30.00)	\$0.00	(\$30.00)
																			\$83.78
VANCLIEF, AMBER DANIELLE	VANCLIEF, AMBER DANIELLE		4291 FORESTRIDGE LN		KANNAPOLIS, NC 28081	Proration	0074352001	TKP5727	PENDING	361495743	Refund Generated due to proration on Bill #0074352001-2024-2024-0000-00	Insurance Lapse	1/26/2026		C ADVL TAX		(\$24.69)	Refund	(\$25.92)
															CI04ADVL TAX		(\$23.99)		(\$1.20)
															CI04ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$51.11
WADDINGTON, RAYMOND	WADDINGTON, RAYMOND		271 RICHFIELD AVE		SPRINGFIELD, MI 49037	Proration	0014337617	JDP2931	PENDING	361043478	Refund Generated due to proration on Bill #0014337617-2024-2024-0000-00	Vehicle Sold	1/21/2026		C ADVL TAX		(\$3.19)	Refund	(\$3.19)
															CI02ADVL TAX		(\$2.32)		(\$2.32)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$5.51
WALKER, LANCE LOLAND	WALKER, LANCE LOLAND		999 STAFFORD FARM RD		CONCORD, NC 28025	Proration	0087206483	CLL6767	PENDING	239945350	Refund Generated due to proration on Bill #0087206483-2025-2025-0000-00	Vehicle Sold	1/6/2026		C ADVL TAX		(\$18.10)	Refund	(\$18.10)
															FR14ADVL TAX		(\$3.14)		(\$3.14)
																			\$21.24
WATSON, LISA MARIE	WATSON, LISA MARIE		3528 CHAROLAIS LN		HARRISBURG, NC 28075	Proration	0081162336	HMR7598	PENDING	240671338	Refund Generated due to proration on Bill #0081162336-2025-2025-0000-00	Vehicle Sold	1/20/2026		C ADVL TAX		(\$5.11)	Refund	(\$5.11)
															CI01ADVL TAX		(\$3.63)		(\$3.63)
																			\$8.74
WHITE, BRYANT ANSON	WHITE, BRYANT ANSON		11730 SUGARHILL RD		DAVIDSON, NC 28036	Proration	0053856241	DEX7481	PENDING	240671192	Refund Generated due to proration on Bill #0053856241-2024-2024-0000-00	Vehicle Totalled	1/20/2026		C ADVL TAX		(\$38.40)	Refund	(\$38.40)
															FR11ADVL TAX		(\$3.93)		(\$3.93)
																			\$42.33
YORK, JOHN WILLIAM	YORK, JOHN WILLIAM	YORK, ANNETTE MICHELLE	2455 SAGUARO LN		KANNAPOLIS, NC 28083	Proration	0014333610	NXZ7157	PENDING	360453774	Refund Generated due to proration on Bill #0014333610-2024-2024-0000-00	Vehicle Sold	1/12/2026		C ADVL TAX		(\$7.97)	Refund	(\$7.97)
															CI04ADVL TAX		(\$7.74)		(\$7.74)
															CI04ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$15.71
YOUNG, RANDY	YOUNG, RANDY		135 FLETCHER CT SW		CONCORD, NC 28027	Proration	0064235951	TJ55033	PENDING	360469641	Refund Generated due to proration on Bill #0064235951-2024-2024-0000-00	Vehicle Sold	1/13/2026		C ADVL TAX		(\$3.44)	Refund	(\$3.44)
															CI02ADVL TAX		(\$2.51)		(\$2.51)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$5.95
ZBD LLC	ZBD LLC		260 INTERNATIONAL DR NW		CONCORD, NC 28027	Proration	0087787935	VHX9545	PENDING	359917815	Refund Generated due to proration on Bill #0087787935-2025-2025-0000-00	Other Errors	1/6/2026		C ADVL TAX		(\$100.58)	Refund	(\$100.58)
															CI02ADVL TAX		(\$73.34)		(\$73.34)
															CI02ADVL VEHICLE FEE		\$0.00	\$0.00	\$0.00
																			\$173.92
																			Refund Total
																			\$10073.06

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Finance - Fiscal Year 2025 Annual Comprehensive Financial Report and Audit Report

BRIEF SUMMARY:

The Annual Comprehensive Financial Report ("ACFR") and the Fiscal Year 2025 Audit to be presented to the Board of Commissioners.

REQUESTED ACTION:

Provide Information

EXPECTED LENGTH OF PRESENTATION:

10 Minutes

SUBMITTED BY:

Jim Howden, Finance Director

Matt Braswell, Senior Manager, Martin Starnes and Associates

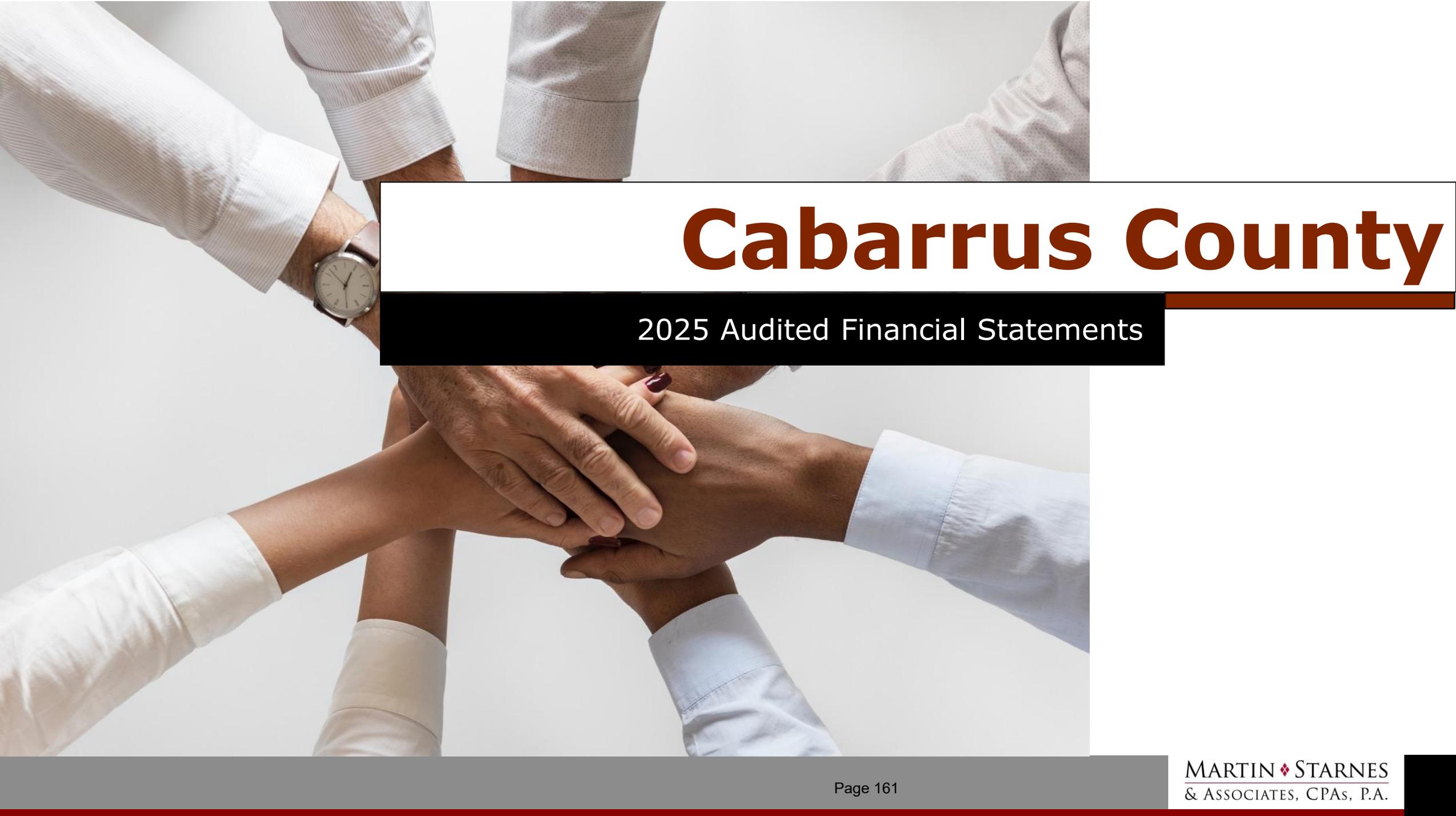
BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Presentation



Cabarrus County

2025 Audited Financial Statements

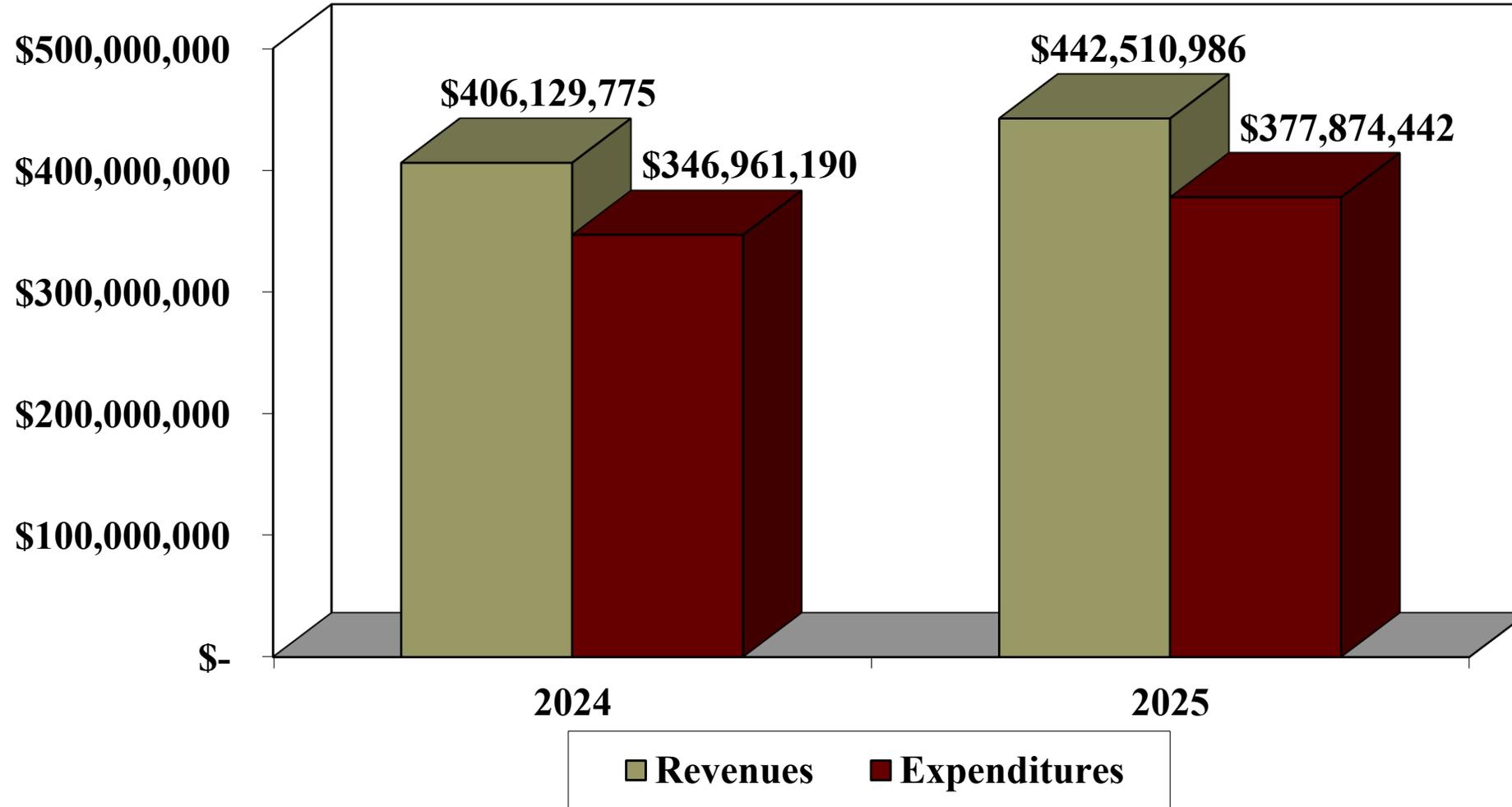
Audit Highlights

- UNMODIFIED OPINION**
- COOPERATIVE STAFF**
- NO FINDINGS OR QUESTIONED COSTS**
- NO MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

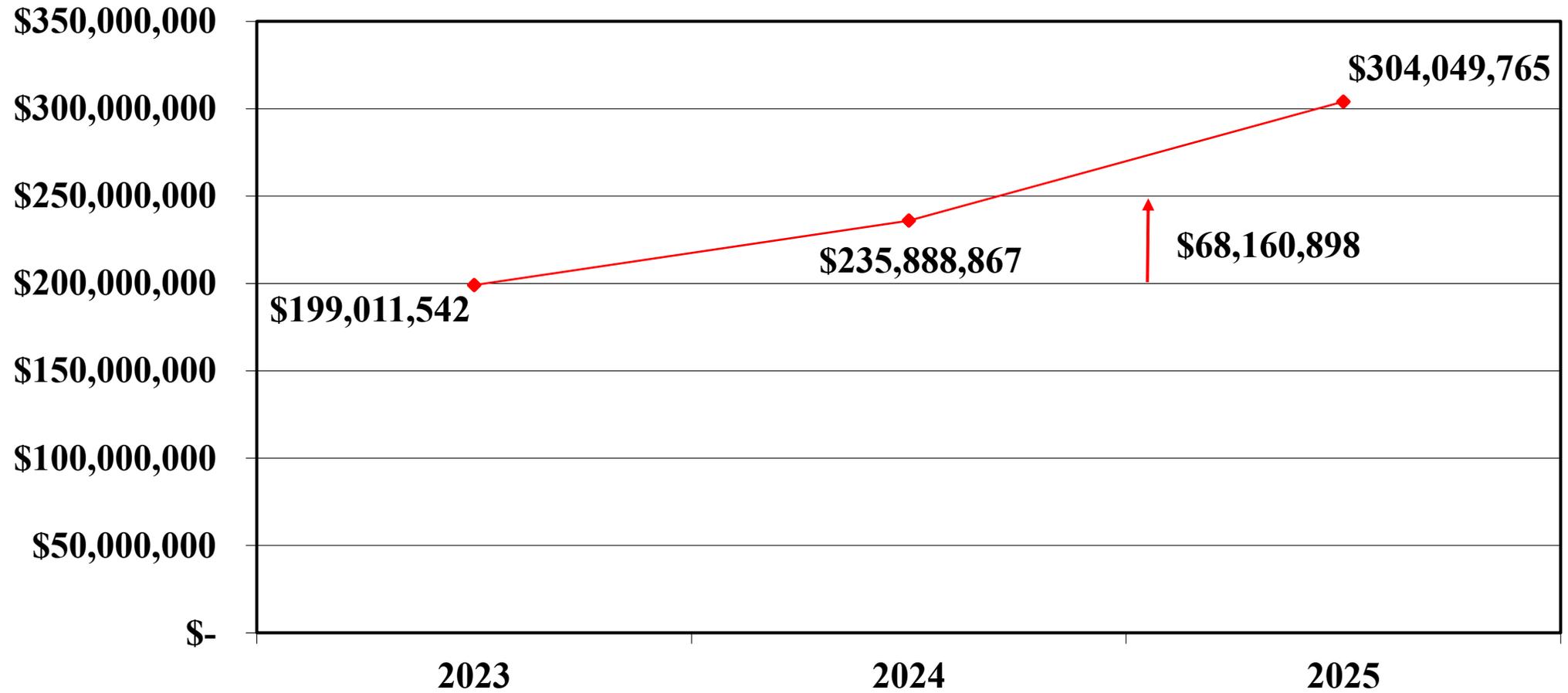
AUDIT HIGHLIGHTS (CONTINUED)

❖ 2024 Property tax revenues	\$240,250,343
❖ 2024 Collection rate	99.44%
❖ 2025 Property tax revenues	\$275,902,073
❖ 2025 Collection rate	99.33%

GENERAL FUND SUMMARY



TOTAL FUND BALANCE: GENERAL FUND

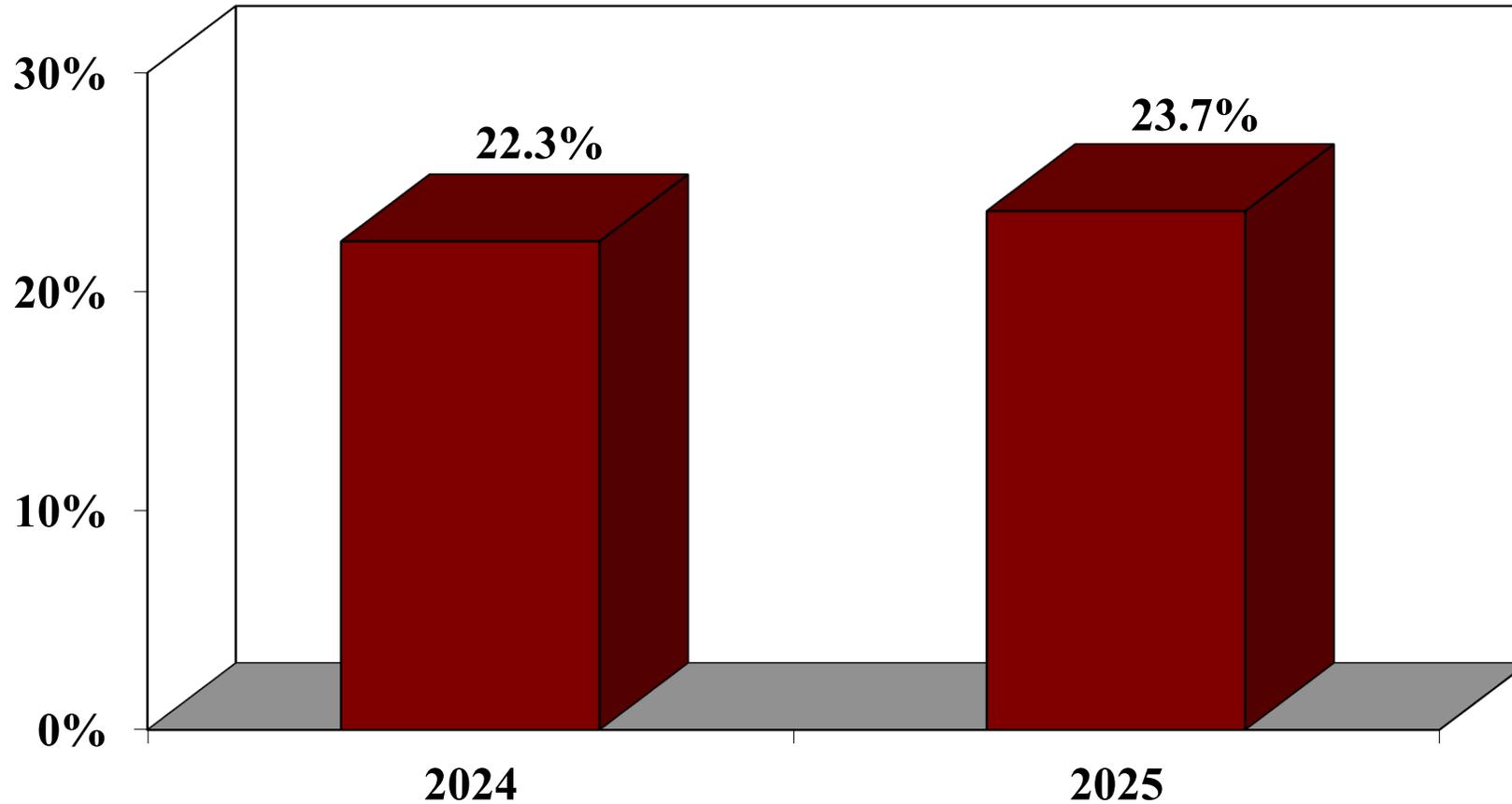


FUND BALANCE POSITION-GENERAL FUND

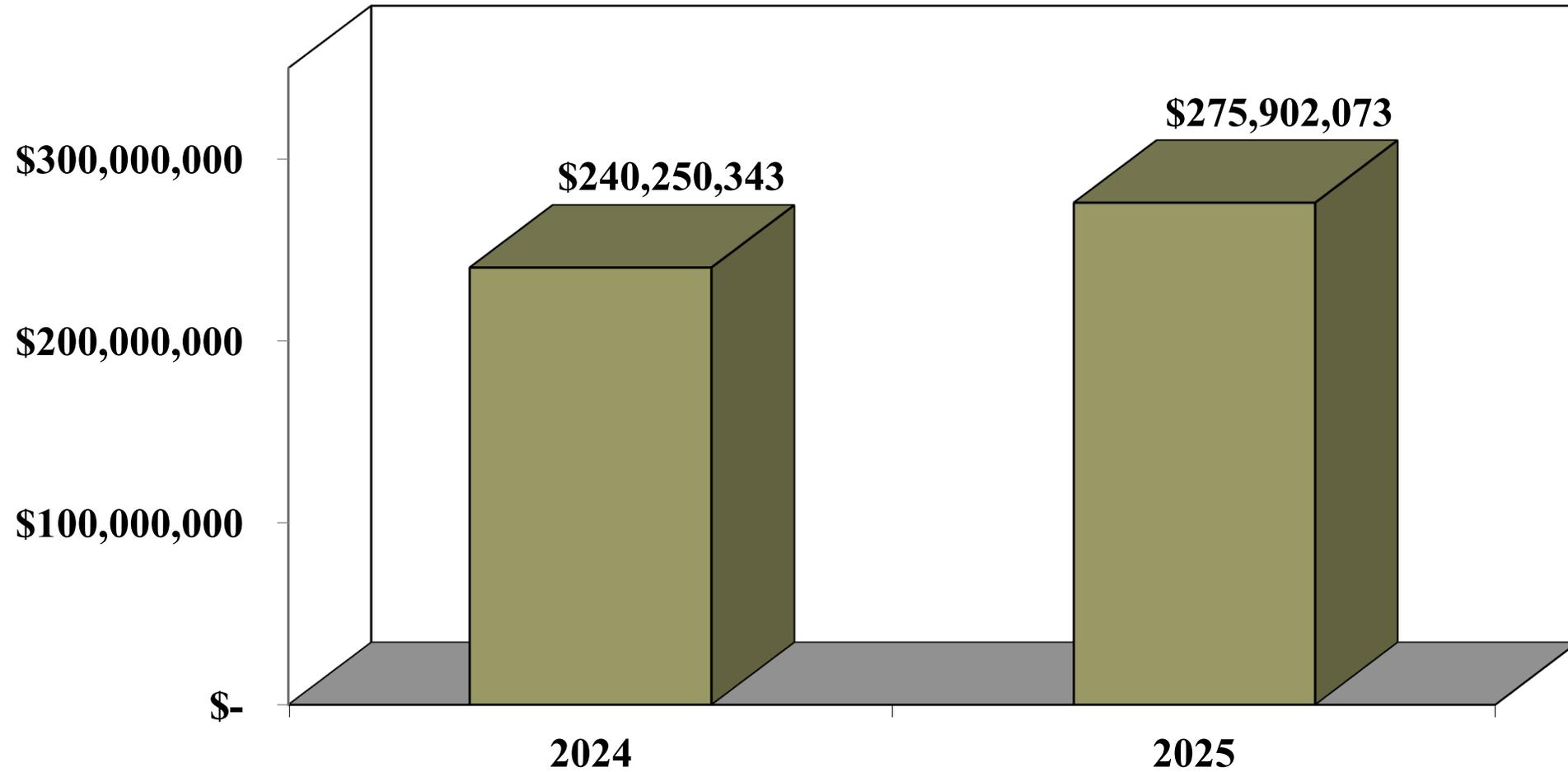
Total Fund Balance	\$ 304,049,765
Nonspendable	(721,296)
Restricted	(60,958,502)
Committed	(133,773,258)
Assigned	<u>(10,996,102)</u>
Unassigned Fund Balance	<u><u>\$ 97,600,607</u></u>
Unassigned FB 2024	\$ 83,031,217
Increase in Unassigned FB	\$ 14,569,390



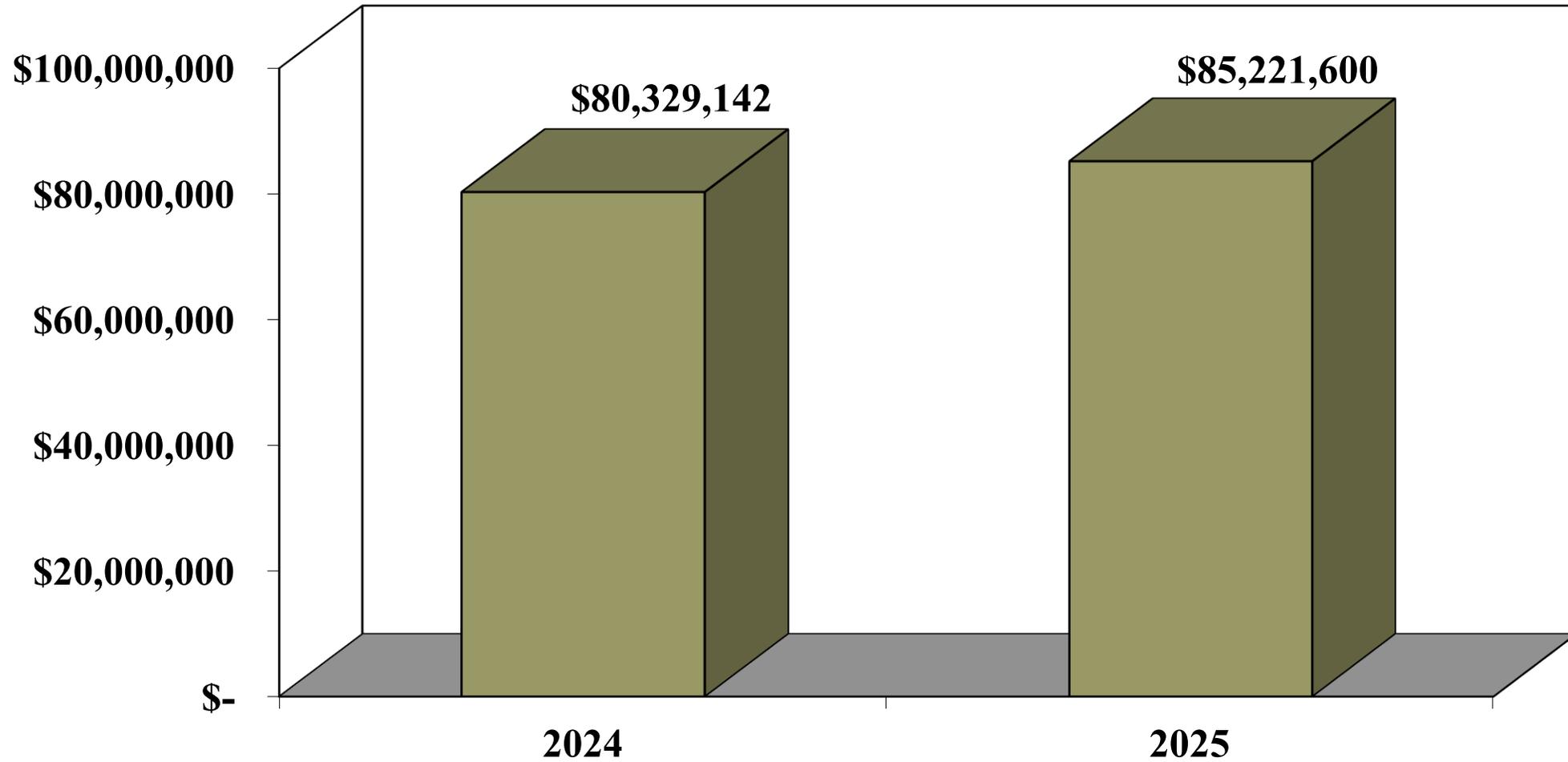
UNASSIGNED FUND BALANCE AS A PERCENT OF EXPENDITURES AND TRANSFERS OUT— GENERAL FUND



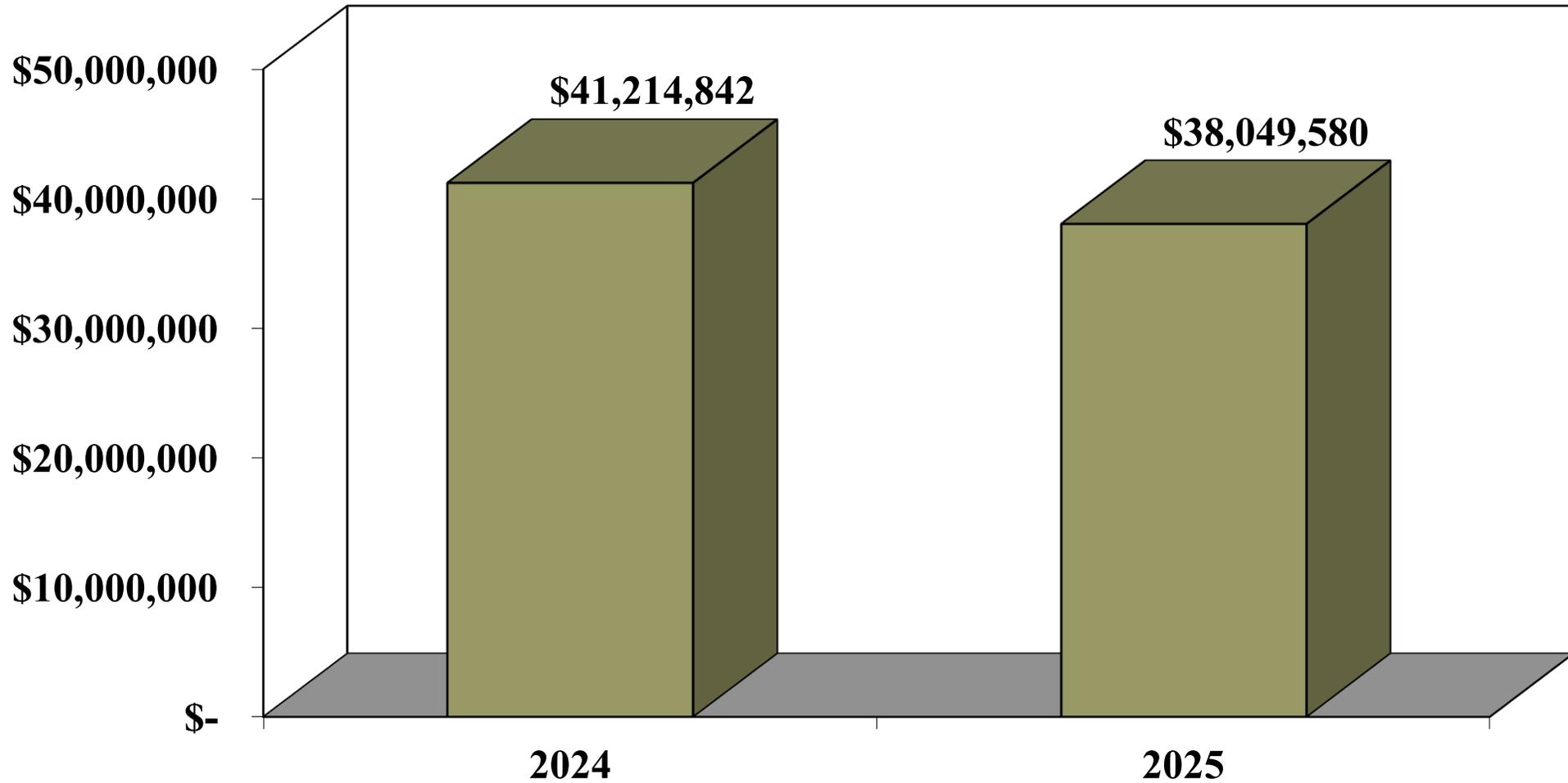
PROPERTY TAX



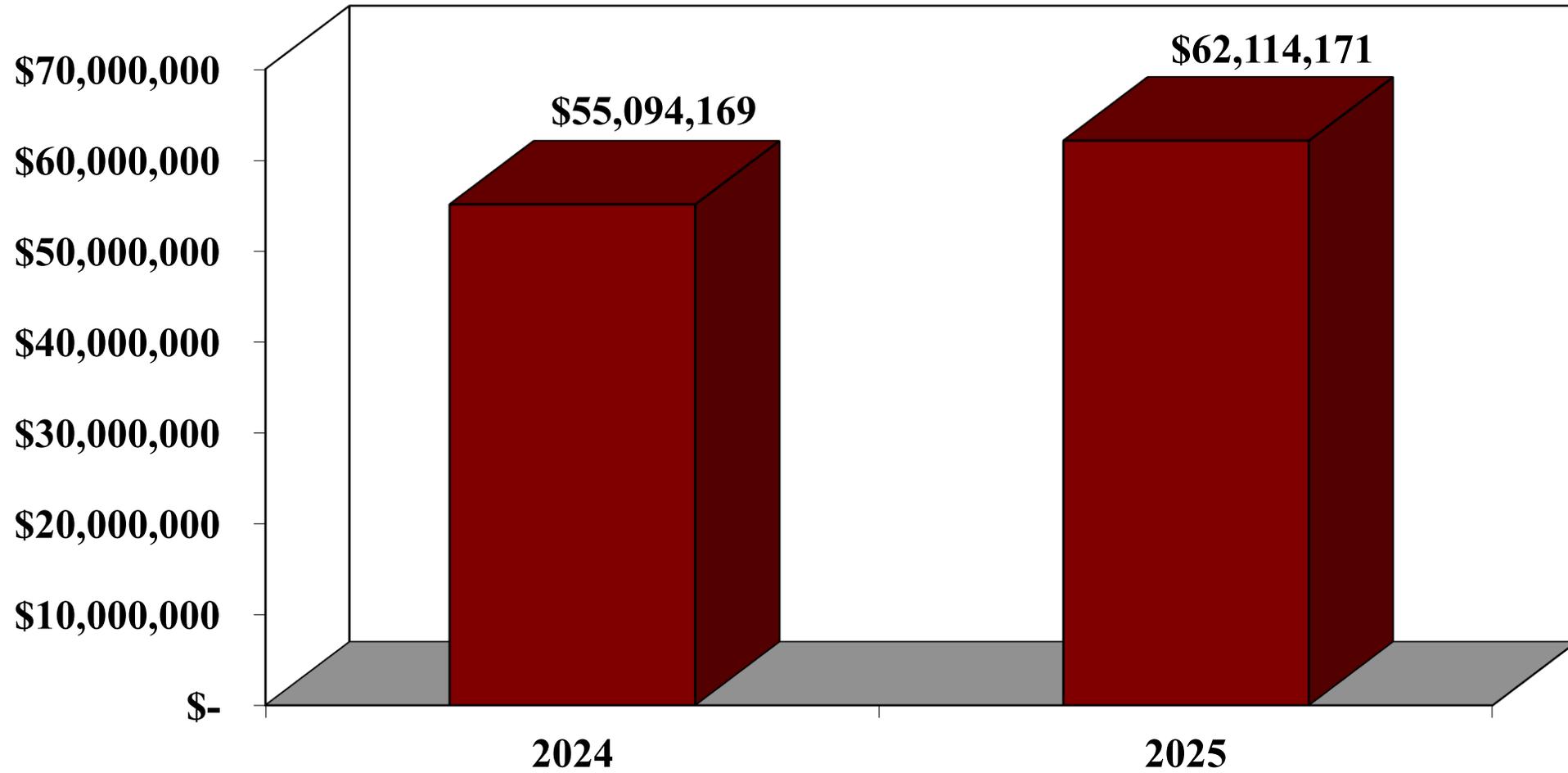
OTHER TAXES AND LICENSES



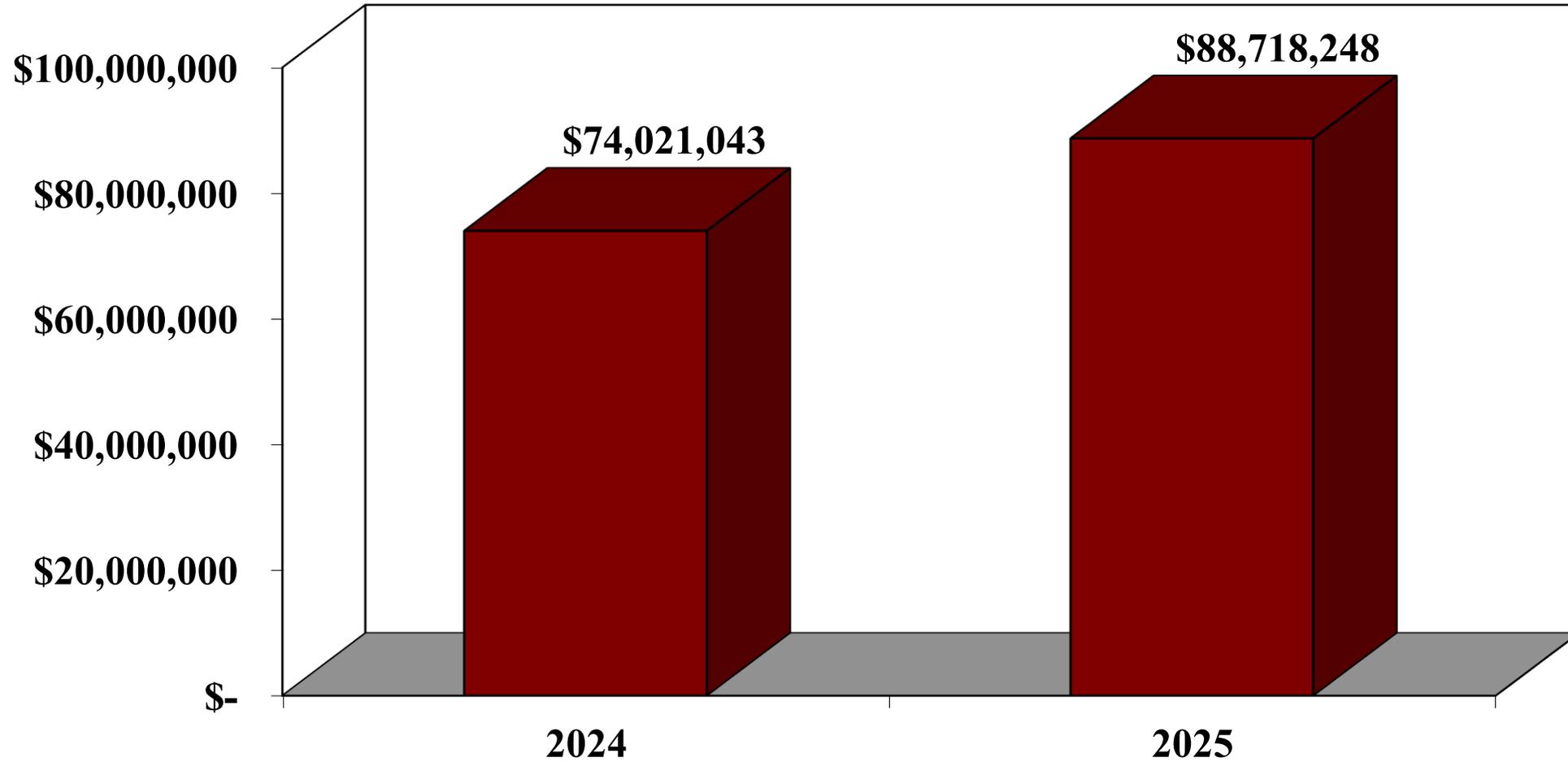
INTERGOVERNMENTAL REVENUES



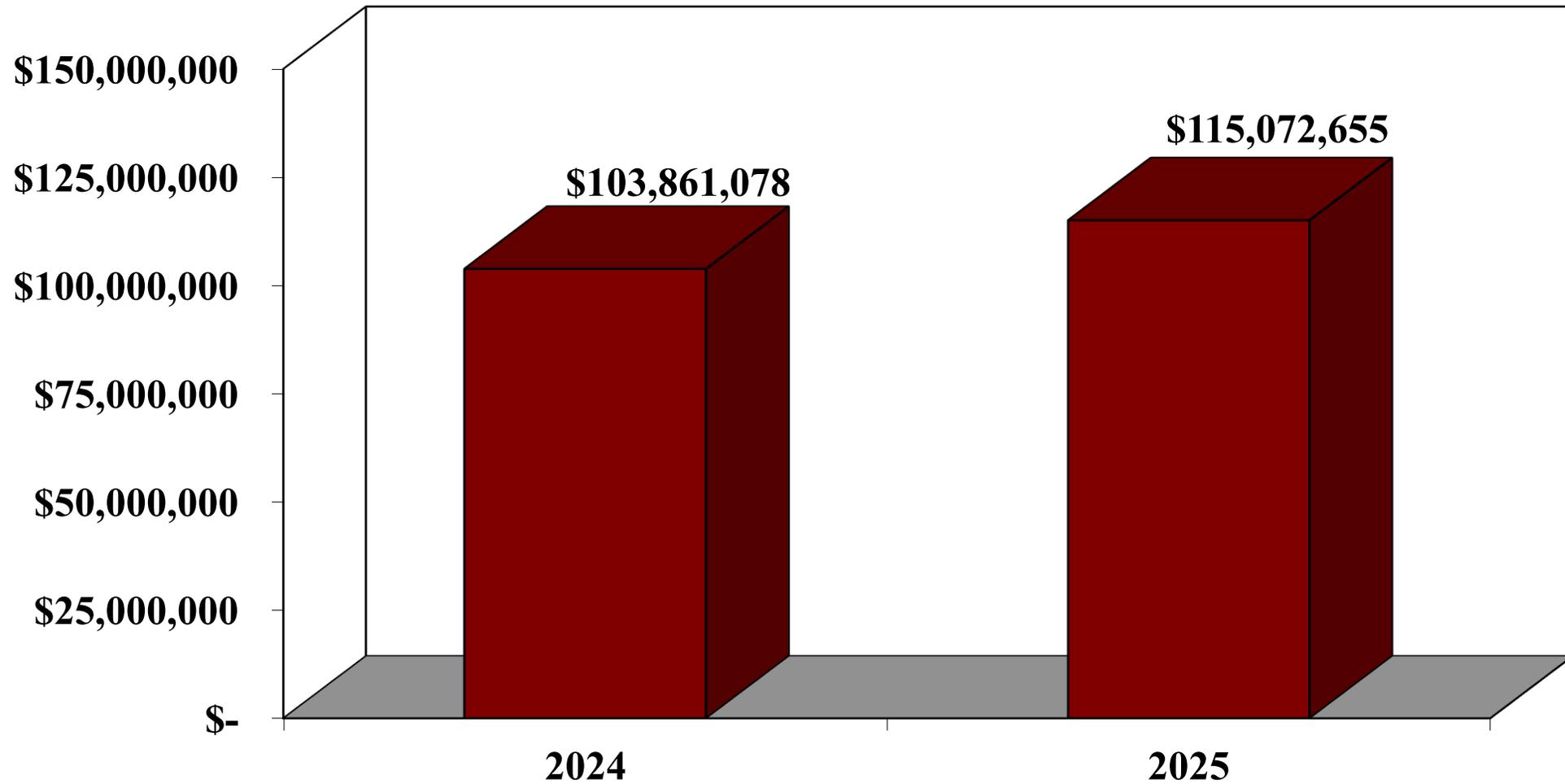
HUMAN SERVICES



PUBLIC SAFETY



EDUCATION





Questions?

Matt Braswell



828-327-2727



mbraswell@msa.cpa



www.msa.cpa



CABARRUS COUNTY

NORTH CAROLINA



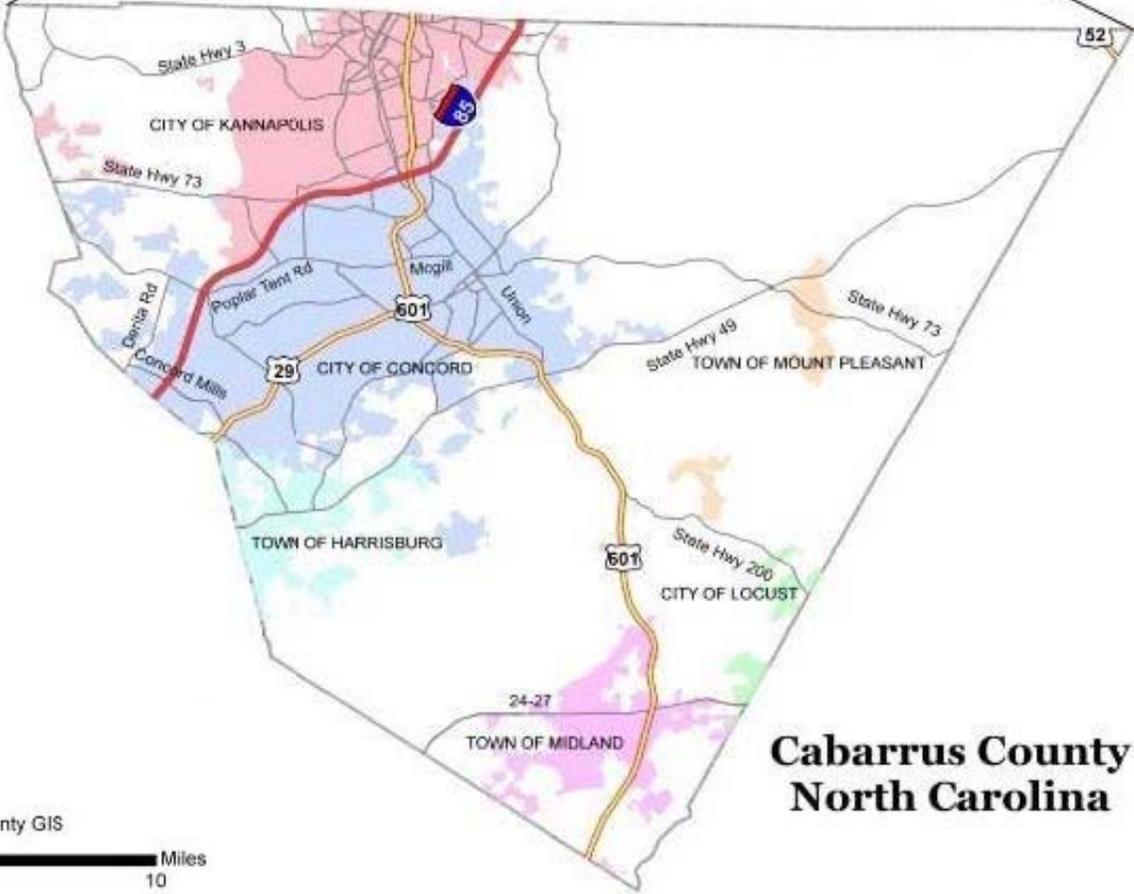
LIBRARY & ACTIVE LIVING CENTER

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2025



CABARRUS COUNTY
America Thrives Here



Prepared by Cabarrus County GIS



Cabarrus County North Carolina



Cabarrus County

North Carolina

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2025

PREPARED BY THE CABARRUS COUNTY FINANCE DEPARTMENT

James M. Howden, Finance Director





Cabarrus County, North Carolina
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Finance Department



February 2, 2026

To the Board of Commissioners and the Citizens of Cabarrus County, North Carolina:

State law requires that all general-purpose local governments publish each year a complete set of financial statements, presented in accordance with generally accepted accounting principles (GAAP), and audited by a certified public accountant in accordance with generally accepted auditing standards. Pursuant to this requirement, we hereby issue the annual comprehensive financial report (ACFR) for the County of Cabarrus (the County) for the fiscal year ended June 30, 2025.

County management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework designed to both protect the County's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County designed its comprehensive framework of internal controls to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The licensed certified public accountants of Martin Starnes & Associates, CPA's, P.A., audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. **The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2025, are fairly presented in all material respects with GAAP.** This report presents the independent auditor's report as the first component of the financial section.

The independent audit of the financial statements of the County was part of a broader, federally - and state-mandated Single Audit designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. The County issues the Single Audit report separately from the ACFR. Results of the Single Audit can be found in the compliance section of this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal complements MD&A and should be read in conjunction with it. This report presents the MD&A immediately following the report of the independent auditors.

Profile of Cabarrus County

The County, incorporated in 1792, is in the Piedmont section of the State of North Carolina and bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, and Locust are smaller municipalities in the County. The North Carolina State Demographer estimates the County had a County population of 244,925 as of August 2025. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County has operated under the Board of Commissioners-County Manager form of government since 1976. The governing board consists of five commissioners. The governing board is responsible for, among other things, passing ordinances, adopting a balanced budget, appointing committees, and hiring the County’s manager, tax administrator, attorney, and clerk. The County Manager serves as the chief executive and is responsible for carrying out the policies and legislative priorities of the governing board, overseeing day-to-day operations, and appointing the directors of various departments.

Local Economy

The County is one of 10 counties located in the Charlotte-Concord-Gastonia, NCSC Metropolitan Statistical Area (the "Charlotte MSA"). According to the U.S. Census Bureau, as of July 1, 2020, the Charlotte MSA was the 22nd largest MSA in the United States with nearly 2.7 million residents. The following table lists the five largest non-public sector employers in the county as of June 30, 2025:

Company	Em plo yee s
Atrium Health	4,500
Cabarrus County Schools	4,300
Hendrick Motorsports and Automotive	2,100
Cabarrus County Government	1,280
City of Concord	1,100

The County's rapid growth, largely attributable to the County's position in the Charlotte MSA, strong labor force, and pro-business policy climate has continued during this period of uneven national economic indicators. Short-range and long-range planning has provided the needed infrastructure to accommodate current and anticipated growth, particularly with strong cooperation with municipalities on economic recruitment and development efforts. The Cabarrus Economic Development Corporation (“Cabarrus EDC”), which operates with full-time staff, serves as the County’s primary recruiting and

marketing entity. The Cabarrus EDC makes a measurable impact on individuals and families through program partnerships for local start-ups, support of existing businesses, and recruitment of new industry. This includes supporting incubators for entrepreneurs, facilitating growth of existing businesses, and keeping an inventory of available sites for business recruitment. All of these efforts position the County for continued economic development.

The County's rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, has continued to increase in recent years. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate current and anticipated growth, and the County cooperates with its municipalities in economic recruiting and development efforts. The Cabarrus Economic Development Corporation (the "CEDC"), which operates with a full-time staff, serves as the primary recruiting and marketing entity. The CEDC concentrates its efforts on business retention and expansion, entrepreneurship and new business recruitment. These efforts include keeping an inventory of available sites within commercial and industrial parks with all municipal services available located near major highways and interstates. In partnership with Flywheel, CEDC launched the Cabarrus Center for Innovation and Entrepreneurship in 2021 (the "Cabarrus Center"). The Cabarrus Center is a business support hub that offers meeting and events space, educational workshops, networking events, business resources, mentorship services, and a host of amenities to support entrepreneurs who are launching or growing their businesses.

Biotechnology. A major initiative in Kannapolis over the last decade has been the development of the approximately 350 acres of the North Carolina Research Campus (the "Research Campus"). The Research Campus houses state-of-the-art research equipment, research space and laboratory space that brings together researchers and scientists from the public and private sector to collaborate on advancements in biotechnology, nutrition and health. The Research Campus houses researchers and staff from Appalachian State University, the David H. Murdock Research Institute, Duke University, North Carolina Agricultural and Technical State University, North Carolina Central University, North Carolina State University, the University of North Carolina at Chapel Hill, the University of North Carolina at Charlotte and the University of North Carolina at Greensboro. Private and quasi-private sector partners include Atrium Health, Cabarrus Health Alliance, Rowan-Cabarrus Community College, BeaconPoint Labs, Eremid, NC Food Innovation Lab, Bright Path Laboratories, NorthState Technology Solutions, R&S Chemicals, Standard Process and Spectrum Discovery Center.

To facilitate further development on the Research Campus and finance public improvements, Kannapolis created the North Carolina Research Campus Financing District (the "Development District"), pursuant to the State's project development financing act. The Development District is comprised of approximately 863 acres within the County and Rowan County. The Development District was created to finance infrastructure within and around the Development District to support the Research Campus. The boundaries of the Development District were created to capture the area in which such infrastructure was needed. The Research Campus is approximately 240 acres within the Development District. Kannapolis issued \$35 million in limited obligation bonds in 2010 (the "Kannapolis Bonds") to finance public infrastructure in the Development District. Pursuant to an Interlocal Agreement between the County and Kannapolis executed in connection with the issuance of the Kannapolis Bonds, the County agreed to pay a portion of its incremental ad valorem tax revenues actually collected in the Development District to Kannapolis to be used for the payment of not more than half of the annual payments of principal and interest due on the Kannapolis Bonds or any debt used to refund the Kannapolis Bonds. These payments end in the fiscal year ending June 30, 2027 and range from a high of \$1,331,402 in the fiscal year ending June 30, 2022 to a low of \$1,320,865 in the fiscal year ending June 30, 2027.

Downtown Kannapolis Revitalization. In 2015, Kannapolis acquired approximately 50 acres of downtown property. The purchase included eight blocks of buildings located on Oak Avenue, West Avenue, S. Main Street and West First Street, as well as property that housed the former Plant 4 Cannon Textile Mill, and included over 600,000 square feet of commercial buildings. Kannapolis issued \$52,000,000 aggregate principal amount Taxable Limited Obligation Bonds in November 2018 to finance the construction of a sports and entertainment venue now known as Atrium Health Ballpark (the "Stadium") on a portion of the property acquired in 2015. The Stadium is home to the Kannapolis Cannon Ballers, a minor league baseball affiliate of the Chicago White Sox in the South Atlantic League. Construction on the Stadium was completed in the Spring of 2020.

Over 30 new businesses have opened on West Avenue across the street from the Stadium, including restaurants, a brewery and boutiques. The VIDA apartment complex, also across the street from the Stadium, opened in 2021 with an attached public parking deck, and construction is underway on an adjacent apartment complex called VIDA II, which is expected to be completed in late Fall of 2024. Kannapolis has reached agreement with Right Field Development, LLC to develop two blocks adjacent to the Stadium with a mixed use of offices, restaurants, a condominium and hotel.

Healthcare. The County economy is emerging as a significant provider of healthcare services, due in part to Atrium Health Cabarrus, a 457-bed acute care public hospital which is part of the Atrium Health network of healthcare facilities. The hospital provides a full range of tertiary and surgical services. It has a Level III Trauma Center, The Jeff Gordon Children’s Hospital, The Mariam Cannon Hayes Women’s Center, The Bette Cancer Center and a few other specialized services and facilities. In August 2018, the hospital opened a new state-of-the-art heart and vascular tower costing \$115 million to house The Sanger Heart & Vascular Institute. Atrium Health Cabarrus has also built satellite facilities in Kannapolis and Harrisburg. The Cabarrus Health Alliance, which is a public health authority, also serves the County. The County does not directly contribute any funds to support Atrium Health Cabarrus, although indirectly it is responsible for the payment of certain Medicaid-eligible reimbursements.

Manufacturing. The principal products manufactured in the County include optical fiber, plastic extrusion, food processing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, corrugated packaging, automobile parts and racing electronics. One of the largest of these manufacturers is Corning. Corning’s fiber optics facility is located in the southeastern part of the County and is the world’s largest producer of fiber optic wire.

One of the largest industrial/manufacturing parcels in the State, The Grounds at Concord, is located in the center of the County. The former Philip Morris campus encompasses over 2,100 acres. Since 2019, the CEDC has announced over \$2 billion dollars of new investment and over 1,800 new jobs at the site, including manufacturing facilities for Eli Lilly, Red Bull, Ball and Rauch. The property is also adjacent to the George Liles Parkway, which has been extended and improved, providing a four-lane connector to U.S. 29, I-85, N.C. 73 and N.C. 3. In the future the four-lane thoroughfare will be extended to N.C. 49.

Industry and Distribution. The County has strong industrial and distribution sectors. This strength is due, in large part, to geographic location within the larger Charlotte MSA and the combination of road and rail service. In addition, the aviation sector is strong and growing. The primary areas that are currently occupied and growing lie along the interstate corridor, but there are also concentrations near Harrisburg and in the southern part of the County. In addition, there are areas with infrastructure in place, or being improved that are available for continued growth.

The International Business Park (“IBP”) is located near an interchange on I-85. The owners of the IBP actively pursue private investment from around the world. IBP includes a mix of over 30 companies, the majority of which are global corporations. There are additional concentrations of industry and distribution along the interstate corridor at Afton Ridge and the Derita Road area. Afton Ridge includes retail, residential and distributions center for S.P Richards (200,000 square feet) and Gordon Foods (300,000 square feet). Along Derita Road in Concord, there is over 3 million square feet of industrial space occupied by various distribution and manufacturing operations.

The West Winds Industrial Park is located on Derita Road directly across from the airport entrance. Tenants in West Winds Industrial Park include Custom Flavors, NASCAR Research & Development, as well as the NASCAR Productions Building.

The Kannapolis Gateway Business Park is an 85-acre park located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12-acre retail center. A million square feet of distribution was recently constructed which houses an Amazon distribution center. The facility is a combined investment in real and personal property of over \$85 million and has a total of 600 plus full-time employees now that it is in full operation. At Interstate 85 at exit 60, a 750,000 square foot industrial spec building, Metro 63, was recently completed and is ready for a manufacturing or distribution tenant.

The Midland Business Park and Intermodal Facility is a future business park to be built near N.C. Highway 24/27 and Highway 601. The Intertape Polymer Group completed a new manufacturing plant in Midland and has announced two other expansion projects. That plant has a value of approximately \$40 million and more than 50 employees in the first phase.

Newly constructed (and under construction) industrial speculative developments in Cabarrus include Axial Bonds Farm (Pitts School Road, NW and Weddington Roads, Concord), 85 Exchange (Highway 73 and Kannapolis Parkway, Kannapolis) Concord Commerce Center (Pitts School Road SW, Concord), Trade Park at Concord (Highway 29 and George Liles, Concord).

Retail. The retail mix in the County includes sites that serve the local and regional economies. The regional magnet is Concord Mills Mall, which draws over 17 million visitors each year and continues to spur retail and non-retail development.

Additional retail centers have been constructed throughout the County because of the population increase that has occurred. Larger retail centers are concentrated along Interstate 85 and in Harrisburg. Smaller, grocery anchored centers have been developed and are developing in several locations within Kannapolis, Concord and Harrisburg.

Aviation. Since opening in 1994, Concord has developed and operated Concord Regional Airport (now Concord-Padgett Regional Airport) on approximately 750 acres surrounded by I-85, Concord Mills Boulevard, Derita Road, and Poplar Tent Road. The public use commercial service airport is managed by Concord's Aviation Department and operates as a self-sustaining enterprise fund. The airport has a 7,400-foot fully-instrumented and strengthened runway that can accommodate aircraft up to the size of a Boeing 737 or Airbus 320.

Concord Regional Airport's public facilities include a general aviation terminal, 32,000 square-foot commercial service terminal, and 700-space two-level parking facility. The airport also includes a variety of support facilities, hangars, and over twenty-five acres of ramp space for aircraft parking.

According to a 2021 NCDOT Division of Aviation economic impact analysis, Concord-Padgett Regional Airport contributed over \$831 million into the local economy and supported 5,070 jobs in the region. There are currently 119 aircraft based at the airport with a combined taxable value of \$218 million.

The airport is home to many private sector businesses providing aircraft maintenance and detailing, flight schools, aircraft charter services, air ambulance providers and more. The airport is also home to many NASCAR corporate aviation flight departments including Hendrick Motorsports, Stewart-Haas and Joe Gibbs Racing.

Allegiant Air began commercial service at the airport in December 2013. Commercial service is offered to nine destinations including Orlando Sanford International Airport and Louis Armstrong New Orleans International Airport.

Avelo Airlines announced in July of 2024 they have expanded services and will utilize Concord-Padgett Regional Airport. Starting in the Fall of 2024 Avelo Airlines began servicing nine nonstop destinations to/from Concord-Padgett Regional Airport to New York, New Hampshire, Connecticut, Florida, and Delaware.

In 2020, 260,000 passengers flew commercial out of Concord-Padgett Regional Airport.

Tourism and Hospitality. Cabarrus County still has one of the most thriving tourism economies in the State. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway ("CMS"), as well as NASCAR-based teams such as Hendrick Motorsports, Roush Fenway Keselowski Racing, and Trackhouse Racing, which provide race fans and visitors the opportunity to get a behind-the-scenes look at top racing teams. CMS is a major sports and recreation facility that regularly hosts activities that draw over 1,000,000 visitors per year. Each year, CMS hosts major motorsports events, including two major NASCAR racing

events. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway hosts NHRA-sanctioned events on the first four-lane drag strip in the world as well as motorcross races and live music festivals. The Dirt Track at Charlotte Motor Speedway hosts annual dirt racing events including the World of Outlaws World Finals.

Additional very large-scale attractions in the County include Concord Mills Mall and Great Wolf Lodge, which has the largest indoor water park in the Carolinas. The Concord Convention Center is a full service 45,000 square-foot convention center that hosts corporate and association meetings from around the region. The County operates an Arena & Events Center which is home to the annual Cabarrus County Fair, concerts, trade shows, sports/entertainment groups, and a variety of other events throughout the year.

The County has 5 distinct downtown communities that have revitalized and offer visitors a variety of activities. In Concord visitors can dine and take in shows at the Davis Theatre. Atrium Health Ballpark in Kannapolis hosts minor league baseball games in the spring and summer with the Kannapolis Cannon Ballers. Harrisburg offers the largest July 4th celebration in the region at Harrisburg Park. Southern Grace Distilleries in Mt. Pleasant is the only distillery in the United States housed in a former prison that offers unique tasting and tour experiences. The first documented discovery of gold in the United States took place at Reed Gold Mine in Midland where visitors can still visit the mine and pan for gold. The County also offers many additional activities from the Carolina Thread Trail which is a regional walking and biking trail through 15 counties, historical areas like the Reed Gold Mine and Bost Grist Mill, art galleries, breweries, restaurants, and wineries.

Long-term financial planning

As part of the annual budget development process, the county develops a Five-Year Financial Plan - a forecast of revenues and expenditures for a five-year period beginning with the proposed budget for the upcoming fiscal year. The purpose of the Five-Year Financial Plan is to ensure the County can meet commitments, obligations, and anticipated needs in a fiscally sound manner. The basis for the forecast is the then-current fiscal year. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

In addition, the County re-examines and adopts a Capital Improvement Plan (CIP) each year. The CIP is a five-year plan for capital projects that details estimated costs, project descriptions and funding sources. The CIP generally addresses capital projects with a value greater than \$100,000 (and greater than \$500,000 for Cabarrus County Schools) and a useful life longer than one year. The County acknowledges pay-as-you-go financing as a significant capital financing source but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current and planned debt obligations factor into the County's long term financial planning.

The County has identified economic development, future capital needs of the County, our public schools, and our community college as significant issues to address as we strive to enhance the viability of our county and its resident.

Relevant Financial Policies

In accordance with state statutes, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts. The County maintains an undesignated fund balance of 15 percent (15%) to meet cash flow needs, which exceeds the eight percent (8%) recommended by the North Carolina Local Government Commission (LGC).

Board policy permits the use of fund balance to avoid cash-flow interruptions, generate interest income, and assist in maintaining an investment-grade bond rating. The County does not use fund balance for recurring, operational expenses unless required to overcome revenue shortfalls related to significant downturns in the economy. Additional assigned fund balance totaling \$5,000,000 is set aside to sustain operations during unanticipated emergencies and disasters.

Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% transfers to the Community Investment Fund (CIF) to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.

If unassigned fund balance at the end of the current fiscal year is less than the approved fund balance level, the County must replenish the deficiency within three fiscal years.

Major initiatives

The county made progress on numerous initiatives over the past year including:

- In June 2024, the County received their third AAA rating. All three rating agencies now rate the County with a triple A rating.
- In 2025 the County opened two new library and active living centers. One in the Mt. Pleasant area and one in the Afton area.
- Inspections department performed 69,923 inspections and issued 18,381 permits in Fiscal Year 2025.
- Emergency Medical Services' average response time continues to be under 8 minutes.
- Cardiac arrest survival rates continued to exceed national standards.
- Cabarrus County Parks and Active Living Centers estimate over \$300,000 worth of volunteer hours in Fiscal Year 2025.
- Cabarrus County in conjunction with the State has started construction of a Regional Behavioral Health Complex in Concord.
- Provided over \$51.3 million in American Rescue Plan Act distributions to 52 non-profits since 2022.
- Cabarrus County has established an Opioid Response Project to assist the community in the Opioid epidemic; expending \$1.0 million in FY2025.

Awards

The county was fortunate to receive the following awards and recognition over the past year:

Certificate of Excellence in Financial Reporting - the Government Finance Officers Association of the United States and Canada (GFOA) have awarded to the County for its ACFR Certificate of Excellence award 39 times since 1984.

Distinguished Budget Presentation Award - the GFOA awarded to the county for its annual budget document for the fiscal year ended June 30, 2024. This was the 26th year the County received this prestigious award.

Acknowledgements

In closing, we extend our sincere appreciation to the Finance Department staff and Martin Starnes & Associates, CPA's, P.A. Producing this report would not have been possible without their dedicated assistance. To the Board of Commissioners, thank you for your continued support for maintaining the highest standards of professionalism in the management of the County's finances.

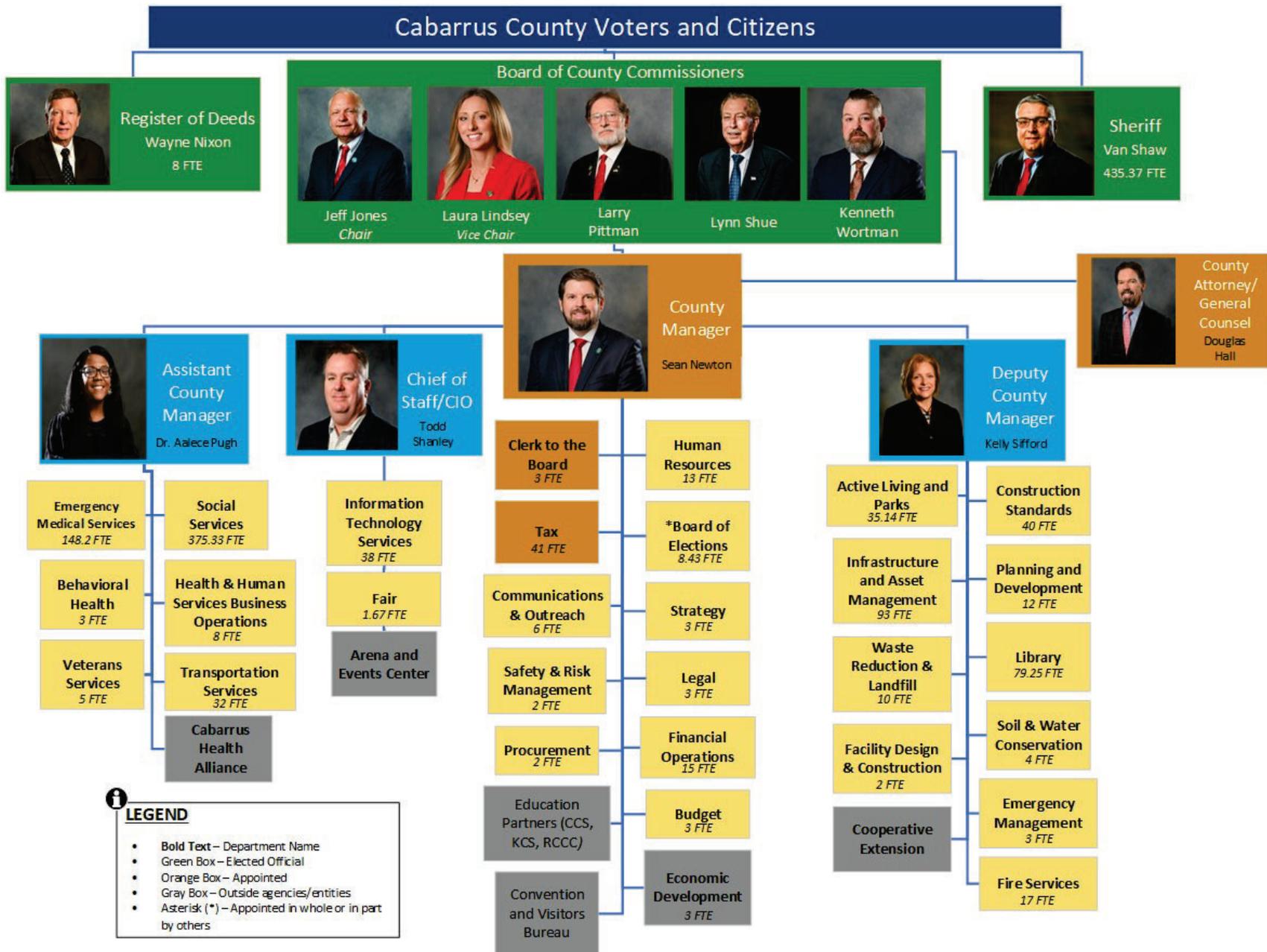
Respectfully yours,



Kelly Sifford
Interim County Manager



James M. Howden
Finance Director



Cabarrus County, North Carolina
 List of Principal Officials
 June 30, 2025

Board of County Commissioners

Chairman Jeff Jones
 Vice-Chair Laura Lyndsey
 Commissioner Larry Pittman
 Commissioner Kenneth M. Wortman
 Commissioner Lynn Shue

Other Elected Officials

Sheriff Van W. Shaw
 Register of Deeds M. Wayne Nixon

County Manager

..... Kelly Sifford
Assistant County Manager Aalece Pugh
Chief of Staff Todd Shanley

Clerk to the Board

..... Lauren E. Linker

General Counsel

..... Doug Hall

County Department Directors

Behavioral Health Kamilah McKissick
 Budget Rashmikant Khatri
 Communications and Outreach Jonathan A. Weaver
 Construction Standards T. Matt Love
 Cooperative Extension Tracy M. LeCompte
 Board of Elections Carol L. Soles
 Emergency Management Jason A. Burnett
 Emergency Medical Services James W. Lentz
 Facility Design and Construction Michael A. Miller
 Fair Courtney Wyat
 Finance James M. Howden
 Human Resources Ashley Dobbins
 Human Services Hollye McCullum
 Information Technology Services Todd M. Shanley
 Infrastructure & Asset Management Richard Stancil
 Libraries Melanie J. Holles
 Parks Londa A. Strong
 Planning Susie Morris
 Procurement Tom Nunn
 Soil and Water Conservation Daniel McClellan
 Strategy & Innovation Jacquelin Williams
 Tax Administration M. David Thrift
 Veterans' Services Tony R. Miller
 Waste Reduction and Landfill Kevin P. Grant

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

“A Professional Association of Certified Public Accountants and Management Consultants”

Independent Auditor’s Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Cabarrus County’s basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Opioid Settlement Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance) which represents 100% of the assets, net position, and revenues of the discretely presented component units as of June 30, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cabarrus Health Alliance, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 1.D.16 to the financial statements, in 2025 the County adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Employee Payroll, the Other Post-Employment Benefits schedules of Changes in the Net OPEB Liability and Related Ratios, the Local Governmental Employees' Retirement System schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, and the Register of Deed's Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and County Contributions to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cabarrus County's basic financial statements. The combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2026 on our consideration of Cabarrus County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Cabarrus County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cabarrus County’s internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
February 2, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS



Cabarrus County Management's Discussion and Analysis

As management of Cabarrus County, we offer readers of Cabarrus County's financial statements this narrative overview and analysis of the financial activities of Cabarrus County for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

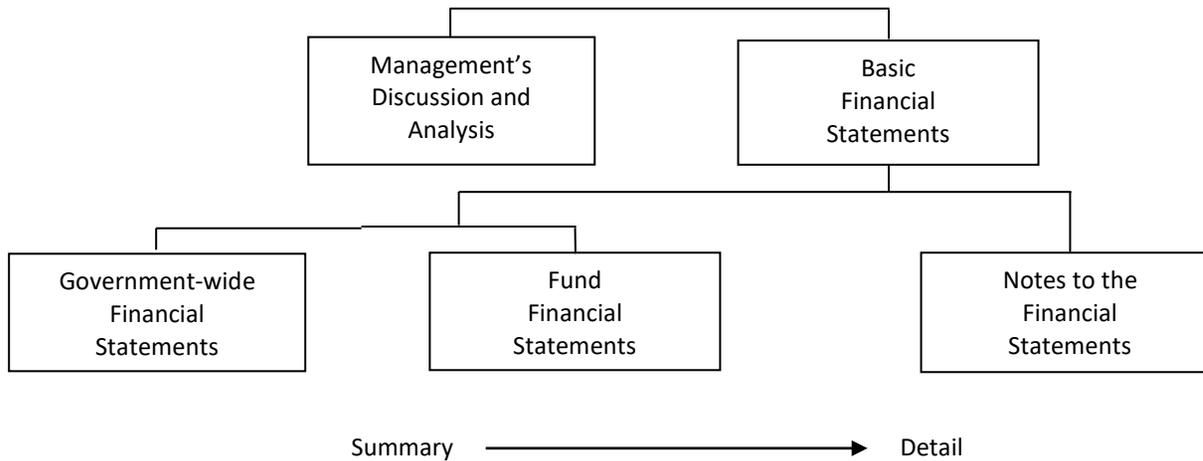
Financial Highlights

- On the government-wide Statement of Net Position, the assets, and deferred outflows of resources of the County exceeded its liabilities, and deferred inflows of resources at the close of the fiscal year 2025 by \$236.0 million (*net position*). The County's net position is impacted considerably by the debt the County has issued on behalf of the School Systems and Community College to fund school capital outlay. Under North Carolina law, the County is responsible for providing capital funding for schools. The County has chosen to meet its legal obligation by issuing general obligation and installment purchase debt. The County funds the capital assets; however, the Schools Systems and Community College utilize them. Since the County, as the issuing government acquires no capital assets, the County has incurred a liability without a corresponding increase in assets. At the end of the fiscal year, the outstanding balance of school-related debt was \$342.9 million.
- The County's total net position increased by \$63.7 million, due to an increase in governmental activities of \$63.0 million and an increase in business-type activities of \$0.7 million (Exhibit 2).
- As of the close of the 2025 fiscal year, the County's governmental funds reported combined ending fund balances of \$513.1 million after a net increase in fund balance of \$226.5 million. Approximately 60.0% of this total amount or \$307.8 million is restricted or non-spendable.
- At the end of the 2025 fiscal year, unassigned fund balance for the General Fund was \$97.6 million, or 23.6%, of total General Fund expenditures and transfers out for the fiscal year.
- Cabarrus County's total debt increased by \$246.5 million, or 42.1%, during the current fiscal year. Due to normal debt service payments, COPS and LOBS debt decreased by \$8.4 million, General Obligation Bond debt decreased by \$7.0 million, and installment financing decreased by \$.1 million. Two new direct financings were established in fiscal year 2025 increasing direct financing debt by \$196.8 million.
- In Fiscal Year 2024, for the first time in history, Cabarrus County earned the distinction of AAA ratings by Fitch Ratings, Moody's Investors Service and S&P Global ratings. The ratings reflect sound operating performance, revenue growth, strong economic development, and maintenance of healthy reserves. Those ratings were continued in Fiscal Year 2025.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Cabarrus County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that is designed to enhance the reader's understanding of the financial condition of Cabarrus County.

Required Components of Annual Financial Report (Figure 1)



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 10) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's General Fund, non-major governmental funds, and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans and other post-employment benefits.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. The only business-type activity fund is the landfill operations. The only component unit the County has is the Cabarrus Health Alliance. Cabarrus Health Alliance was incorporated under the Hospital Authority Act to provide public health care to the citizens and residents of the County. The Chairperson of the Board of Commissioners for Cabarrus County appoints the members of the Board of the Health Alliance.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cabarrus County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the NC General Statutes or the County's Budget Ordinance. All of the funds of Cabarrus County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County’s basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial resource focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County’s programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Cabarrus County adopts an annual budget for its General Fund, as required by the NC General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the Budget Ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – Cabarrus County has two kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Cabarrus County uses an enterprise fund to account for landfill operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal Service Funds* are used to account for operations that provide services to other departments on a cost-reimbursement basis. Cabarrus County uses an internal service fund to account for self-insured hospitalization/dental and workers’ compensation/property liability activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Cabarrus County has three fiduciary funds. Two are custodial funds and one Pension Trust Fund.

Notes to the Financial Statements – The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the County’s non-major governmental funds and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statement.

Following the notes is the required supplemental information. This section contains funding information about the County’s pension plans and other post-employment benefits.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government’s financial condition. The County’s assets and deferred outflows of resources exceeded its liabilities, and deferred inflows of resources by \$236.0 million as of June 30, 2025. The County’s net position increased by \$63.7 million in the same period. Net position is reported in three categories: net investment in capital assets, restricted and unrestricted.

One of the largest portions of net position reflects its Net Investment in Capital Assets (e.g., land, buildings, vehicles, equipment, and other machinery used in providing services to residents). These assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The amount reported as net investment in capital assets increased from \$186.2 million in the prior year to \$189.8 million on June 30, 2025.

The increase is mainly attributable to an increase in new school assets associated with new construction of Coltrane Webb Elementary School, renovations at three schools, HVAC replacements at four schools and three roof replacements all started in fiscal year 2025 with new debt but are not included as part of the County's assets.

The second reported category of net position is restricted net position. This category represents resources that are subject to specific external legal restrictions that limit the County's ability to access and use these funds beyond the purpose for which they were provided. Restricted net position totaled \$151.7 million on June 30, 2025, a \$2.6 million increase from prior year. This increase is primarily due to an increase in two items: stabilization by state statute which represents the County's receivables and outstanding encumbrances and new County school debt. The County's Capital Project fund included encumbrances for completion of two new libraries, purchase of a new department of human services building, construction of a new regional behavior health center and other county projects that the County will fund.

The third category of the County's net position is reported as unrestricted. The balance is to be used to meet the government's ongoing obligation to citizens and creditors. At June 30, 2025, the County reported an unrestricted net position deficit of \$105.4 million. This amount is impacted by the portion of the County's outstanding debt incurred for the Cabarrus County and Kannapolis City School Systems and Rowan-Cabarrus Community College. Even though the debt was issued to finance school capital outlay, the Governmental Accounting Standards Board has determined that it is not capital debt of the County since it does not finance assets that are owned by the County. At June 30, 2025, \$342.9 million of the outstanding debt on the County's financial statements was related to assets included on the Schools Systems' and community college's financial statements. If this debt was not reported as a reduction of net position, the balance of unrestricted net position would be a surplus of \$237.5 million.

Net position does not present the County's position regarding spending, this amount is presented in the governmental fund's statements.

Cabarrus County's Net Position

Figure 2

	Governmental		Business-type		Total	
	Activities		Activities			
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 603,461,580	\$ 391,645,689	\$ 9,835,821	\$ 7,932,707	\$ 613,297,401	\$ 399,578,396
Capital assets	482,214,739	415,319,558	2,873,071	3,110,142	485,087,810	418,429,700
Total assets	<u>1,085,676,319</u>	<u>806,965,247</u>	<u>12,708,892</u>	<u>11,042,849</u>	<u>1,098,385,211</u>	<u>818,008,096</u>
Deferred outflows of resources	44,027,847	49,223,876	131,635	148,642	44,159,482	49,372,518
Long-term liabilities outstanding	827,718,003	581,518,228	4,601,729	4,308,936	832,319,732	585,827,164
Other liabilities	55,885,645	74,344,774	206,079	160,252	56,091,724	74,505,026
Total liabilities	<u>883,603,648</u>	<u>655,863,002</u>	<u>4,807,808</u>	<u>4,469,188</u>	<u>888,411,456</u>	<u>660,332,190</u>
Deferred inflows of resources	<u>18,034,354</u>	<u>20,856,879</u>	<u>56,204</u>	<u>67,601</u>	<u>18,090,558</u>	<u>20,924,480</u>
Net Position						
Net investment in capital assets	186,894,175	183,053,027	2,873,071	3,110,142	189,767,246	186,163,169
Restricted	151,664,323	149,023,503	-	-	151,664,323	149,023,503
Unrestricted	<u>(110,492,334)</u>	<u>(152,606,288)</u>	<u>5,103,444</u>	<u>4,415,746</u>	<u>(105,388,890)</u>	<u>(148,190,542)</u>
Total net position	<u>\$ 228,066,164</u>	<u>\$ 179,470,242</u>	<u>\$ 7,976,515</u>	<u>\$ 7,525,888</u>	<u>\$ 236,042,679</u>	<u>\$ 186,996,130</u>

Several particular aspects of the County's financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a collection percentage above 99.0 percent
- Continued low cost of debt due to the County's high bond rating (Triple A from all three rating agencies) and the prevailing interest rate environment.
- Management's proactive stance on monitoring spending across County departments to ensure compliance with the budget.
- Conservative spending practices which resulted in lower expenditures.
- The main area of under budget expenses were in the area of County salary and fringe which were \$10.2 million under budget, due to unfilled positions and turnover.

Cabarrus County's Net Position
Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues						
Charges for services	\$ 30,775,810	\$ 31,607,919	\$ 1,554,277	\$ 1,331,609	\$ 32,330,087	\$ 32,939,528
Operating grants and contributions	53,792,093	57,490,120	-	-	53,792,093	57,490,120
Capital grants and contributions	3,146,955	4,638,189	-	-	3,146,955	4,638,189
General revenues:						
Property taxes	286,497,627	247,980,521	-	-	286,497,627	247,980,521
Local option sales tax	91,171,277	78,840,133	-	-	91,171,277	78,840,133
ABC revenues	923,766	251,567	-	-	923,766	251,567
Other taxes and licenses	1,049,296	1,489,009	651,720	672,412	1,701,016	2,161,421
Investment earnings	20,898,297	18,674,663	317,191	341,223	21,215,488	19,015,886
Miscellaneous	3,516,168	1,413,186	17	5,118	3,516,185	1,418,304
Total revenues	<u>491,771,289</u>	<u>442,385,307</u>	<u>2,523,205</u>	<u>2,350,362</u>	<u>494,294,494</u>	<u>444,735,669</u>
Expenses:						
General government	48,601,377	42,508,821	-	-	48,601,377	42,508,821
Public safety	111,420,584	88,195,570	-	-	111,420,584	88,195,570
Economic and physical development	5,581,255	10,414,324	-	-	5,581,255	10,414,324
Environmental protection	266,924	47,747	-	-	266,924	47,747
Human services	71,740,203	63,929,878	-	-	71,740,203	63,929,878
Education	160,280,313	146,234,198	-	-	160,280,313	146,234,198
Culture and recreation	12,898,809	11,096,890	-	-	12,898,809	11,096,890
Interest and other charges	17,259,677	15,761,744	-	-	17,259,677	15,761,744
Landfill	-	-	2,575,993	2,050,463	2,575,993	2,050,463
Total expenses	<u>428,049,142</u>	<u>378,189,172</u>	<u>2,575,993</u>	<u>2,050,463</u>	<u>430,625,135</u>	<u>380,239,635</u>
Change in net position before transfers	63,722,147	64,196,135	(52,788)	299,899	63,669,359	64,496,034
Transfers	<u>(740,478)</u>	<u>(1,553,400)</u>	<u>740,478</u>	<u>1,553,400</u>	<u>-</u>	<u>-</u>

Cabarrus County's Net Position
Figure 3 (continued)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Change in net position	62,981,669	62,642,735	687,690	1,853,299	63,669,359	64,496,034
Net Position:						
Beginning of year, July 1	179,470,242	116,827,507	7,525,888	5,672,589	186,996,130	122,500,096
Prior period restatement						
Restatement	(14,385,747)	-	(237,063)	-	(14,622,810)	-
Net position July 1, as restated	165,084,495	116,827,507	7,288,825	5,672,589	172,373,320	122,500,096
End of year, June 30	<u>\$ 228,066,164</u>	<u>\$ 179,470,242</u>	<u>\$ 7,976,515</u>	<u>\$ 7,525,888</u>	<u>\$ 236,042,679</u>	<u>\$ 186,996,130</u>

Governmental Activities

For the fiscal year ended June 30, 2025, governmental activities increased the County's net position by \$63.0 million, and business-type activities increased net position by \$0.7 million. As indicated on the previous page, the majority of the County's expenses were related to education (\$160.3 million, 37.4 percent), public safety (\$111.4 million, 26.0 percent) and human services (\$71.7 million, 16.8 percent).

Changes in the County's governmental activities net position is driving by the following:

- Overall revenues increased by \$49.4 million.
 - Investment earnings increase of \$2.2 million. This increase is driven by an increase in interest rates (from less than 1% to over 5%) and an increase in funds invested by the County throughout the year.
 - Ad valorem taxes revenue exceeded last year by \$38.5 million (15.5 percent). The increase is related to revaluation year for the County with property values increasing by over 40%. The County's tax rate was reduced from 0.7400 to 0.5760. Collection percentage is 99.3%.
- Overall expenses increased by \$49.9 million.
 - Increases in public safety of \$23.2 million related to a salary study.
 - Increase in education of \$14.0 million due to increase in current expenses and supplement teachers' pay.

Business-type Activities

The County's business-type activity, the Landfill, experienced a 9.1 percent increase in net position. Tipping fees increased in fiscal year 2025 by \$190,137, nonoperating revenues increased by \$49,825 and transfers in decreased by \$264,405. Operating expenses decreased by \$733,118 related to a capital asset purchase in Fiscal Year 2024. Exhibit 7 provides a more detailed breakdown of revenue and expenses.

Financial Analysis of the County's Funds

As noted earlier, Cabarrus County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County's major funds, as defined by GAAP for the fiscal year ended June 30, 2025, were the *General Fund*, the *County Capital Project Fund*, the *Cares Act Relief Fund*, *School Capital Projects Fund*, and the *OPIOID Settlement Fund*.

Governmental Funds. The focus of Cabarrus County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Cabarrus County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Cabarrus County. The County's total fund balance was \$304.0 million of which \$242.4 million was available for commitments, assignments, and appropriations. The governing body of Cabarrus County has determined that the County should maintain an available fund balance of 15% of General Fund expenditures in case of unforeseen needs or opportunities and to meet the cash flow needs of the County.

The County currently has an available fund balance of 64.0% of General Fund expenditures, while total fund balance represents 73.4% of that same amount. Of the \$265.0 million available fund balance, the County has restricted \$22.6 million (7.4%), committed \$133.8 million (44.0%) and assigned \$11.0 million (3.6%) for specific projects and obligations. Following the fund balance policy, \$62.1 million (20.4%) of the available fund balance has been set aside for working capital. This leaves \$35.5 million (11.7%) of fund balance remaining for appropriation, commitment, or assignment.

General Fund balance on June 30, 2025 increased \$68.2 million from the prior year. This net increase was primarily due to four factors:

- Ad valorem taxes revenue exceeded last year by \$35.7 million (14.9 percent). The increase is related to the increase in property valuations driving by the County's revaluation year, of \$40 billion. Collection percentage is 99.3%. The County's tax rate was reduced from 0.7400 to 0.5760.
- Sales tax and other tax increase of \$4.5 million (6.1 percent) greater than budget.
- Operational efficiencies resulted in \$35.6 million (10.0 percent) of unspent budgeted expenditures (excluding transfers) for the year. Mainly from payroll expenses due to lapse salaries.

Major Funds. The *County Capital Projects Fund* (Major Fund) was created in FY 2020 for the account tracking of County capital improvement projects. In Fiscal Year 2025, 2024A LOBs was issued to pay off the Limited Obligation Bond draw program that was established in February 2020 (projects included two libraries, finish courthouse, school projects and EMS Headquarters), purchase a new facility for the County's Department of Social Services and to build a new Regional Behavior Health Center. The County spent \$74.5 million in capital projects in Fiscal Year 2025.

The *Cares Act Relief Fund* (Major Fund) was created in FY 2020 to record the funding received from the federal government to cover COVID-19 expenditures for the public health emergency. \$5.6 million was recognized as revenue and expended during the fiscal year ending June 30, 2025.

The *School Capital Projects Fund* (Major Fund) was created in FY2020 for the account tracking of School capital improvement projects. A second financing, 2024B LOBs was mainly for school projects. One new elementary school is being built, three schools are being renovated, four schools have HVAC replacements, and three schools have new roofs. The County spent \$43.8 million related to school capital projects in Fiscal Year 2025.

The *Opioid Settlement Fund* (Major Fund) was created in FY2022 for the account tracking of the Opioid Settlement. \$2.1 million recognized as revenue and \$991,522 Expended during the fiscal year ending June 30, 2025.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust budgetary estimates; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund’s budget amounted to an increase of \$41.7 Million. Most of this increase is related to transfers out to fund various County and School Capital Projects.

At year-end, *actual* General Fund revenues and transfers in exceeded the *final amended budget* numbers by 23.0 million (6.0%). Actual General Fund expenditures and transfers out were less than *final budgetary* figures by \$35.6 million (8.4%).

Proprietary Funds. Cabarrus County’s proprietary funds provide the same type of information found in the government-wide statements but in more detail. The Landfill Fund is the County’s sole Enterprise fund. The Net position of the Landfill Fund increased by \$0.7 million during the fiscal year ended June 30, 2025.

Capital Asset and Debt Administration

Capital assets. Cabarrus County’s investment in capital assets for its governmental and business–type activities as of June 30, 2025, totals \$485.1 million (net of accumulated depreciation). These assets include buildings, building improvements, land, land improvements, reservoir, equipment, furniture and fixtures, vehicles, and construction in progress.

Major capital asset transactions during the year include:

- Purchased a total of 92 vehicles. Two for Animal Control, two for Active Living & Parks, six for Building Maintenance, three for Construction Standards, ten for Emergency Medical Services, one for Emergency Services, one for the Arena, four for Ground Maintenance, two for Infrastructure and Asset Management, sixty for Sheriff’s Department, and one for Transportation.
- Two land purchases – One parcel for future school site and one parcel for a future park.
- Two new libraries (Mt. Pleasant and Alton Ridge) were completed and opened in Fiscal Year 2025 and the County purchased the ACN building to house the County’s Department of Social Services in Fiscal Year 2025 for a total \$80.4 million. There was an additional \$37.1 million added to capital assets during Fiscal Year 2025 for Building Improvements, \$2.5 million was added to Land Improvements, and \$3.3 million in new equipment.
- Various Construction Projects in progress at the end of the year include a second driveway at Frank Liske Park, Public Safety Training Center, Animal Shelter, Frank Liske Park Softball facilities, Frank Liske Park Pickleball and Tennis Facilities, Government Center Bathroom Renovations, the Regional Behavior Health Center, Vietnam Veterans Park Boardwalk and Playground project and Jail Chiller Replacement.

**Cabarrus County's Capital Assets
(net of accumulated depreciation)**

Figure 4

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 32,733,750	\$ 30,337,789	\$ 490,447	\$ 490,447	\$ 33,224,197	\$ 30,828,236
Land Improvements	5,866,950	6,503,678	753,479	784,969	6,620,429	7,288,647
Buildings	295,428,906	222,982,707	660,022	691,437	296,088,928	223,674,144
Building improvements	78,898,249	44,125,008	-	-	78,898,249	44,125,008
Equipment	5,779,174	3,277,718	893,567	1,049,299	6,672,741	4,327,017
Furniture and fixtures	296,466	338,231	-	-	296,466	338,231
Vehicles	12,259,132	9,854,468	75,556	93,991	12,334,688	9,948,459
Reservoir	21,112,529	21,134,295	-	-	21,112,529	21,134,295
Construction in progress	25,366,177	72,431,956	-	-	25,366,177	72,431,956
Right to use assets	4,473,406	4,333,708	-	-	4,473,406	4,333,708
Total	\$ 482,214,739	\$ 415,319,558	\$ 2,873,071	\$ 3,110,143	\$ 485,087,810	\$ 418,429,701

Additional information on the County's capital assets can be found in Note 2 section A (6) of the Basic Financial Statements.

Long-term Debt. As of June 30, 2025, Cabarrus County had total debt outstanding of \$827,416,870 which includes General Obligation Bonds that are backed by the full faith and credit of the County and other debt that is covered by pledged collateral and is subject to appropriation. Additional information on the County’s long-term debt can be found in Note 2 section B (7) (a, b, c, d(1)(2), e, f, g) of the Basic Financial Statements.

Cabarrus County's Outstanding Debt
All Debt Funding Sources
Figure 5

	Governmental		Business-type		Total	
	Activities		Activities			
	2025	2024	2025	2024	2025	2024
General obligation bonds	\$ 7,724,541	\$ 14,741,041	\$ -	\$ -	\$ 7,724,541	\$ 14,741,041
Certificates of participation/ Limited obligation bonds	682,452,553	452,543,377	-	-	682,452,553	452,543,377
Lease obligations	2,646,114	3,263,775	-	-	2,646,114	3,263,775
IT subscriptions	1,767,368	1,132,525	-	-	1,767,368	1,132,525
Installement financing	1,897,276	2,006,991	-	-	1,897,276	2,006,991
Accrued landfill closure and postclosure care costs	-	-	3,960,688	3,963,898	3,960,688	3,963,898
Compensated Absences	29,197,061	7,046,379	305,091	12,217	29,502,152	7,058,596
Total Pension Liability (LGERS)	55,937,619	56,111,938	213,374	214,039	56,150,993	56,325,977
Total pension liability (LEOSSA)	13,961,119	13,531,599	-	-	13,961,119	13,531,599
Net OPEB Liability	32,134,352	31,139,603	122,576	118,782	32,256,928	31,258,385
Total	\$ 827,718,003	\$ 581,517,228	\$ 4,601,729	\$ 4,308,936	\$ 832,319,732	\$ 585,826,164

Cabarrus County’s total long-term obligations increased by \$246,493,568 (42.1%) during the past fiscal year. General obligation bonds decreased \$7,016,500 (47.6%) due to annual principal payments. Limited obligation bonds and the draw program increased \$229,909,176 (50.8%). During FY 2025, the County issued two financings to pay off a current draw note for \$160,000,000 and finance over \$200,000,000 in new County and school projects. There was an overall increase in net pension and OPEB liability of \$1,253,079 (1.2%).

As mentioned in the financial highlights section of this document, Cabarrus County was upgraded to AAA from AA+ from Standard and Poor’s in Fiscal Year 2024. The County is now rated triple A by all three rating agencies. These bond ratings are a clear indication of the sound financial condition of Cabarrus County.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to eight percent of the total assessed value of taxable property located within that government’s boundaries. The legal debt margin for Cabarrus County is \$3,127,050,662 as of June 30, 2025. Additional information regarding Cabarrus County’s long-term obligations can be found in the Notes to the Financial Statements, Note 2 section B (7) (g).

Accounting Change

During fiscal year 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This standard requires governments to recognize a liability for certain types of compensated absences when the leave is earned, rather than when it is taken. The application of GASB 101 resulted in a restatement of \$(14,385,747) and \$(237,063) to the beginning net position of the governmental activities and business-type activities, respectively. As a result, amounts reported in Management's Discussion and Analysis for fiscal year 2025 are not comparable to those reported for fiscal year 2024, which have not been restated in the prior year comparative information. See Note 1 for additional information regarding the impact of this standard on the Current year's financial statements.

Economic Factors and Next Year's Budgets and Rates

Cabarrus County is a part of the Charlotte Metropolitan Statistical Area (MSA), which continues to experience economic growth.

The following key indicators reflect the economic condition of the County:

- Unemployment for the County was 3.7% for June 2025, compared to 3.6% at June 2024. Comparable rates for the State of North Carolina were 3.7% and 3.5% respectively. The unemployment rate has statistically stayed consistent. This can be attributable to continuous new jobs coming into the County driven by new companies such as Lilly, Red Bull, Ball and Rauch opening new facilities in the County.
- The County is the third highest in the State for population growth from 2010 to 2020 – 27%.
- A large diverse tax base with only 6.9% of assessed value attributed to the top ten taxpayers in the County.
- Two largest municipalities of Concord and Kannapolis are both under downtown revitalization projects bring housing and commerce to the downtown area.

These factors, as well as others, were considered when management prepared the County's budget ordinances for the 2026 fiscal year.

Budget Highlights for the Upcoming Fiscal Year Ending June 30, 2026

Governmental Activities: The FY 2026 budget kept the property tax rate of 57.6 cents per \$100 of assessed valuation for a total budget of \$548,920,646, which is an increase of 10.4% over the FY 2025 adopted budget. There were two primary revenue sources for the county, property taxes and sales taxes. Property taxes are expected to see a growth of approximately 3.9% with sales tax revenues expected to have a growth of .4%.

The County directed new funding toward the following:

Personnel: The Most Important Commodity

To ensure we provide competitive compensation compared to other jurisdictions and the private industry, the FY26 budget increases overall personnel expenditures by 9.4%. These adjustments are a result of the County Commissioners focus on employees and retention by utilizing recently completed market studies that compared our pay rates to comparable cities and counties throughout North Carolina. In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. An increase in healthcare spending of 26.0% and retirement contributions of 11.3% are also included in the budget. Competitive pay enables us to attract and retain high-quality employees to allow us to serve the community better.

The budget funds reclassification of 24 positions in board of elections, finance, sheriff's office, emergency medical services, active living center, and the library to address the county's rapid growth and increased workloads across County departments strengthening essential County services.

Additional funding of \$609,219 for the Cabarrus Health Alliance will allow for inflationary and merit increases, nurses for the school nurse program and additional funding to allow CHA to provide a behavioral health program for the jail.

Education: Key to a Thriving Community

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

As always, part of the investment helps attract and retain top educators.

The FY26 budget includes for Cabarrus County Schools (CCS) funding increase of \$9,019,424 to cover rising costs of locally paid staff, facilities and grounds maintenance, and technology expenses. In addition to the day-to-day operations, the CCS budget includes additional funding salary study for classified employees and increase in local teacher supplement pay. The CCS budget totals \$106.8 million, an increase of 10.0%. This budget also includes a 9.0% increase to Kannapolis City Schools (KCS). The KCS budget totals \$12.2 million.

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,378 students. This results in total per-pupil funding of \$9.5 million for Charter Schools, an increase of 12.4%.

Rowan-Cabarrus serves nearly 19,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The college plays a vital role in workforce and economic development within the county and region. This results in total funding of \$5.0 million, an increase of 6.8%. Additional Capital Improvement funding for renovations at the South Campus of \$0.9 million and \$5,922,000 design and engineering work on a new Workforce Center Building is also included in the budget and an additional \$1,250,000 in deferred maintenance.

Capital Projects: Funding for Preservation and Growth

The FY26 budget includes:

- **\$37.0 million** from the General Fund to the Community Investment Fund (CIF) for current and future debt payments.
- **\$1.9 million** for Kannapolis City School design of A.L. Brown high school renovations.
- **\$1.0 million** for Kannapolis City School design of Jackson Park elementary school renovations.
- **\$5.9 million** for a Workforce Innovation design Center at Rowan Cabarrus Community College.
- **\$0.9 million** for a S201 South Campus renovation design at Rowan Cabarrus Community College.

- **\$23.5 million** from the County’s pay-as-you-go (PAYGO) program. PAYGO is the use of cash rather than debt to pay for needed capital projects. The County will not issue new debt in FY24, which is consistent with our every-other-year cycle. PAYGO will fund a significant number of essential projects, including:
- **\$4.1 million** for various projects at County facilities. Examples include camp Spencer renovations, ADA bathroom renovations, playground equipment replacements, GC Center generator replacement, exterior building entrance repairs, Sheriff’s office renovations, Vietnam Park boardwalk repairs, and ground maintenance.
- **\$15.0 million** for Cabarrus County Schools to fund their Top 36 deferred maintenance projects. Project examples include the following taking place at multiple schools. Enhance access control key fobs, roof repairs, parking lot repairs and floor replacements. Updating paging and intercom systems, replacement of televisions and SMART boards in classrooms and adding/replacing security cameras.
- **\$3.1 million** for Kannapolis City Schools to fund various deferred maintenance projects including furniture replacement, security cameral upgrades, boiler replacement, roof replacements, activity bus purchase and technology purchases.
- **\$1.3 million** for Rowan Cabarrus Community College for general maintenance, security upgrades, parking lot repairs and south campus elevator replacement.

Business-type Activities: The Landfill budget slightly increased by \$658,796 or 26.9% from the FY2025 adopted budget. The increase is mainly driven by the County’s employee pay market study enacted in FY 2025 and an increase in operation costs.

Requests for Information

This report is designed to provide an overview of the County’s finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Department, Cabarrus County, 65 Church Street S, Concord, NC 28025. You can also call 704-920-2104 or visit our website at www.cabarruscounty.us.



BASIC FINANCIAL STATEMENTS



CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2025

Exhibit 1
Page 1 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 44,383,386	\$ 2,415,619	\$ 46,799,005	\$ 11,792,340
Investments	301,907,036	7,237,798	309,144,834	-
Receivables (net of allowance for uncollectibles):				
Accounts receivable	13,585,819	-	13,585,819	2,150,863
Customers	2,456,805	19,470	2,476,275	571,935
Interest	3,131,439	-	3,131,439	-
Property taxes	1,994,115	-	1,994,115	-
Leases	791,196	-	791,196	-
Due from other governments	36,346,251	162,934	36,509,185	182,850
Inventories	558,401	-	558,401	-
Prepaid items	351,392	-	351,392	1,000,000
Restricted cash and cash equivalents	197,709,588	-	197,709,588	369,171
Net Register of Deeds				
Supplemental retirement asset	246,152	-	246,152	-
Capital assets:				
Land and Construction in Progress	58,099,927	490,447	58,590,374	2,754,873
Other capital assets, net of depreciation	419,641,406	2,382,624	422,024,030	1,869,490
Right to use lease asset, net of amortization	2,548,903	-	2,548,903	311,155
Subscription asset, net of amortization	1,924,503	-	1,924,503	-
Total capital assets	482,214,739	2,873,071	485,087,810	4,935,518
Total assets	1,085,676,319	12,708,892	1,098,385,211	21,002,677
DEFERRED OUTFLOWS OF RESOURCES	44,027,847	131,635	44,159,482	7,370,337
LIABILITIES				
Accounts payable and other current liabilities	22,609,115	206,079	22,815,194	2,023,102
Unearned revenue	-	-	-	369,171
Advance from grantor	26,561,334	-	26,561,334	-
Accrued interest payable	5,439,055	-	5,439,055	-
Retainage payable	1,276,141	-	1,276,141	-
Long-term liabilities:				
Due within one year	68,314,393	153,415	68,467,808	1,116,456
Due in more than one year	759,403,610	4,448,314	763,851,924	15,940,391
Total long-term liabilities	827,718,003	4,601,729	832,319,732	17,056,847
Total liabilities	883,603,648	4,807,808	888,411,456	19,449,120

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2025

Exhibit 1
Page 2 of 2

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
DEFERRED INFLOWS OF RESOURCES	18,034,354	56,204	18,090,558	1,312,120
NET POSITION				
Net investment in capital assets	186,894,175	2,873,071	189,767,246	4,616,192
Restricted for :				
Stabilization by state statute	98,799,085	-	98,799,085	2,333,713
Register of Deeds	452,146	-	452,146	-
Emergency Telephone 911	382,040	-	382,040	-
Public Safety	15,133,244	-	15,133,244	-
Community Development programs	44,450	-	44,450	-
Soil & Water programs	915,137	-	915,137	-
School debt	7,448,433	-	7,448,433	-
Cabarrus Arena & Events Center	52,499	-	52,499	-
Senior Center grants	4,622,579	-	4,622,579	-
Health Services	18,691,604	-	18,691,604	-
Register of Deeds Pension Plan	246,152	-	246,152	-
OPIOID Settlement Funds	4,876,954	-	4,876,954	-
Unrestricted	(110,492,334)	5,103,444	(105,388,890)	661,869
Total net position	\$ 228,066,164	\$ 7,976,515	\$ 236,042,679	\$ 7,611,774

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

EXHIBIT 2

Function/Program Activities	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General government	\$ 48,601,377	\$ 4,732,566	\$ 5,700,197	\$ -	\$ (38,168,614)	\$ -	\$ (38,168,614)	
Public safety	111,420,584	22,002,562	4,333,629	-	(85,084,393)	-	(85,084,393)	
Economic and physical development	5,581,255	384,298	723,075	-	(4,473,882)	-	(4,473,882)	
Environmental protection	266,924	-	-	-	(266,924)	-	(266,924)	
Human services	71,740,203	795,306	42,359,122	-	(28,585,775)	-	(28,585,775)	
Education	160,280,313	1,344,386	384,124	3,146,955	(155,404,848)	-	(155,404,848)	
Culture and recreation	12,898,809	1,516,692	291,946	-	(11,090,171)	-	(11,090,171)	
Interest on long-term debt	17,259,677	-	-	-	(17,259,677)	-	(17,259,677)	
Total governmental activities	<u>428,049,142</u>	<u>30,775,810</u>	<u>53,792,093</u>	<u>3,146,955</u>	<u>(340,334,284)</u>	<u>-</u>	<u>(340,334,284)</u>	
Business-Type Activities:								
Solid Waste	2,575,993	1,554,277	-	-	-	(1,021,716)	(1,021,716)	
Total primary government	<u>\$ 430,625,135</u>	<u>\$ 32,330,087</u>	<u>\$ 53,792,093</u>	<u>\$ 3,146,955</u>	<u>(340,334,284)</u>	<u>(1,021,716)</u>	<u>(341,356,000)</u>	
Component Unit:								
Cabarrus Health Alliance	<u>\$ 33,820,856</u>	<u>\$ 11,654,020</u>	<u>\$ 24,380,152</u>	<u>\$ -</u>			<u>\$ 2,213,316</u>	
			General Revenues:					
			Property taxes	286,497,627	-	286,497,627	-	
			Local option sales tax	91,171,277	-	91,171,277	-	
			ABC revenues	923,766	-	923,766	-	
			Other taxes and licenses	1,049,296	651,720	1,701,016	-	
			Investment earnings	20,898,297	317,191	21,215,488	359,956	
			Miscellaneous	3,516,168	17	3,516,185	70,119	
			Total general revenues, excluding transfers	404,056,431	968,928	405,025,359	430,075	
			Transfers	(740,478)	740,478	-	-	
			Total general revenues and transfers	403,315,953	1,709,406	405,025,359	430,075	
			Change in net position	62,981,669	687,690	63,669,359	2,643,391	
			Net position, beginning	179,470,242	7,525,888	186,996,130	4,968,383	
			Reinstatement - GASB 101	(14,385,747)	(237,063)	(14,622,810)	-	
			Net position beginning as restated	165,084,495	7,288,825	172,373,320	4,968,383	
			Net position, ending	<u>\$ 228,066,164</u>	<u>\$ 7,976,515</u>	<u>\$ 236,042,679</u>	<u>\$ 7,611,774</u>	

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

**EXHIBIT 3
PAGE 1 OF 3**

	Major				Non-Major		Total Governmental Funds
	General	County Capital Projects	CARES Act Relief	Opioid Settlement	School Capital Projects	Other Governmental Funds	
ASSETS							
Cash and cash equivalents	\$ 17,793,666	\$ 2,124,574	\$ -	\$ -	\$ 5,997,281	\$ 3,107,076	\$ 29,022,597
Investments	258,584,366	24,721,216	-	-	11,663,793	6,937,661	301,907,036
Restricted assets							
Investments	-	79,830,353	-	5,608,117	97,836,565	-	183,275,035
Cash	8,981,955	-	5,303,747	96,352	-	52,499	14,434,553
Receivables (net of allowance for uncollectible)							
Accounts receivable	1,080,726	31,993	-	12,211,130	-	37,878	13,361,727
Customers	2,456,805	-	-	-	-	-	2,456,805
Property taxes	1,994,115	-	-	-	-	-	1,994,115
Interest	3,027,010	-	-	-	-	-	3,027,010
Lease	791,196	-	-	-	-	-	791,196
Due from other governments	36,220,756	-	-	-	-	105,210	36,325,966
Prepaid items	369,904	-	-	-	-	309	370,213
Inventories	351,392	-	-	-	-	-	351,392
Total assets	<u>\$ 331,651,891</u>	<u>\$ 106,708,136</u>	<u>\$ 5,303,747</u>	<u>\$ 17,915,599</u>	<u>\$ 115,497,639</u>	<u>\$ 10,240,633</u>	<u>\$ 587,317,645</u>
LIABILITIES , DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable and accrued liabilities	\$ 12,923,188	\$ 2,145,052	\$ 5,003	\$ 96,352	\$ 5,214,376	\$ 441,707	\$ 20,825,678
Advance from grantor	1,533,523	19,729,067	5,298,744	-	-	-	26,561,334
Contract retainages	-	493,236	-	-	782,905	-	1,276,141
Total liabilities	<u>14,456,711</u>	<u>22,367,355</u>	<u>5,303,747</u>	<u>96,352</u>	<u>5,997,281</u>	<u>441,707</u>	<u>48,663,153</u>
DEFERRED INFLOWS OF RESOURCES	<u>13,145,415</u>	<u>-</u>	<u>-</u>	<u>12,211,130</u>	<u>-</u>	<u>226,515</u>	<u>25,583,060</u>

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

**EXHIBIT 3
PAGE 2 OF 3**

	Major				Non-Major		Total Governmental Funds
	General	County Capital Projects	CARES Act Relief	Opioid Settlement	School Capital Projects	Other Governmental Funds	
FUND BALANCES							
Nonspendable:							
Inventories	351,392	-	-	-	-	-	351,392
Prepaid items	369,904	-	-	-	-	309	370,213
Restricted:							
Stabilization by state statute	38,339,213	53,963,405	5,168,057	731,163	-	597,247	98,799,085
Register of Deeds Automation & Enhancement	-	-	-	-	-	452,146	452,146
Emergency Telephone 911	-	-	-	-	-	382,040	382,040
Public Safety	14,390,303	-	-	-	-	742,941	15,133,244
Community Development programs	-	-	-	-	-	44,450	44,450
Soil & Water programs	-	-	-	-	-	915,137	915,137
Culture and recreation	-	14,978,943	-	-	-	-	14,978,943
School debt & construction	7,448,433	-	-	-	97,836,565	-	105,284,998
Cabarrus Arena & Events Center	-	-	-	-	-	52,499	52,499
Human Services	780,553	64,851,410	-	4,876,954	-	574,930	71,083,847
Committed:							
Community Investment Fund	125,103,521	-	-	-	-	-	125,103,521
General government	2,045,000	-	-	-	-	-	2,045,000
Public safety	47,191	-	-	-	-	-	47,191
Economic & physical development	6,431,218	-	-	-	-	862,275	7,293,493
Human services	146,328	-	-	-	-	166,619	312,947
Education	-	-	-	-	11,663,793	-	11,663,793
Culture & recreation	-	-	-	-	-	470,313	470,313
Assigned:							
General government	8,483,553	-	-	-	-	-	8,483,553
Public safety	2,168,774	-	-	-	-	-	2,168,774
Economic and physical development	196,275	-	-	-	-	-	196,275
Human services	136,000	-	-	-	-	-	136,000
Culture & recreation	11,500	-	-	-	-	4,566,878	4,578,378
Unassigned	97,600,607	(49,452,977)	(5,168,057)	-	-	(255,373)	42,724,200
Total fund balances	304,049,765	84,340,781	-	5,608,117	109,500,358	9,572,411	513,071,432
Total liabilities, deferred inflows of resources, and fund balances	\$ 331,651,891	\$ 106,708,136	\$ 5,303,747	\$ 17,915,599	\$ 115,497,639	\$ 10,240,633	\$ 587,317,645

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
JUNE 30, 2025

EXHIBIT 3A
PAGE 3 OF 3

Total fund balances-total governmental funds		\$ 513,071,432
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Government capital assets	615,905,243	
Less accumulated depreciation	<u>(138,163,910)</u>	477,741,333
Right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Government capital assets	6,398,845	
Less accumulated depreciation	<u>(3,849,942)</u>	2,548,903
Subscription based assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Government capital assets	3,292,747	
Less accumulated depreciation	<u>(1,368,244)</u>	1,924,503
Charges related to advance refunding bond issue	6,265,000	
Charges related to bond issuance	<u>306,712</u>	6,571,712
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.		
Deferred inflows of resources for taxes, Opioid settlement and other receivables		23,652,551
Premium on debt issuance		<u>(63,647,094)</u>
Sales tax receivable for capital lease		19,532
Net Register of Deeds Supplemental Retirement asset		246,152
Accrued interest receivable		103,907
Contributions and other costs to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position.		
Pension		30,626,586
Register of Deeds Supplemental Retirement		134,171
Benefit payments and pension administration costs for LEOSSA		2,812,673
Contributions and administration costs for OPEB are deferred outflows of resources		3,882,705
Internal service funds are used by management to charge the costs of self-insured hospitalization dental, Workers Compensation, and Liability Insurance to individual departments.		
		13,989,633
Pension related deferred inflows		(2,218,936)
OPEB related deferred inflows		<u>(13,884,910)</u>
Long-term liabilities, including bonds payable and other postemployment benefits, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and other debt payable	(628,424,905)	
Accrued interest payable	(5,439,055)	
Lease liability	(2,646,113)	
Subscription liability	(1,768,465)	
Compensated absences	(29,197,061)	
Net LEO Pension liability	(13,961,119)	
Net LGERS liability	(55,937,619)	
Net OPEB liability	<u>(32,134,352)</u>	<u>(769,508,689)</u>
Net position of governmental activities		<u>\$ 228,066,164</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 4
PAGE 1 OF 3

	Major				Non-Major		Total Governmental Funds
	General	County Capital Projects	Cares Act Relief	Opioid Settlement	School Capital Projects	Other Governmental Funds	
REVENUES							
Ad valorem taxes	\$ 275,902,073	\$ -	\$ -	\$ -	\$ -	\$ 10,377,977	\$ 286,280,050
Other taxes and licenses	85,221,600	-	-	-	-	-	85,221,600
Intergovernmental revenues	38,049,580	11,729,641	5,558,615	1,875,031	-	4,753,065	61,965,932
Permits and fees	10,174,938	-	-	-	-	-	10,174,938
Sales and services	18,372,842	-	-	-	-	1,980,462	20,353,304
Investment earnings	13,678,405	1,407,520	-	317,887	5,038,601	310,219	20,752,632
Donations	-	-	-	-	4,725	748,041	752,766
Miscellaneous	1,111,548	411,777	-	-	-	14,585	1,537,910
Total revenues	<u>442,510,986</u>	<u>13,548,938</u>	<u>5,558,615</u>	<u>2,192,918</u>	<u>5,043,326</u>	<u>18,184,349</u>	<u>487,039,132</u>
EXPENDITURES							
Current:							
General government	41,874,891	4,760,744	105,322	-	-	332,774	47,073,731
Public safety	88,718,248	496,905	-	-	-	10,174,525	99,389,678
Economic & physical development	5,309,670	-	-	-	-	119,165	5,428,835
Environmental protection	-	-	-	-	-	195,992	195,992
Human services	62,114,171	-	5,453,293	991,522	-	355,982	68,914,968
Culture and recreation	9,605,406	-	-	-	-	1,472,695	11,078,101
Education	115,072,655	-	-	-	43,770,261	1,437,396	160,280,312
Capital outlay	-	74,530,736	-	-	-	1,620,462	76,151,198
Debt service:							
Principal retirement	37,399,786	103,491,989	-	-	56,508,011	-	197,399,786
Interest and fees	17,779,615	-	-	-	-	-	17,779,615
Total expenditures	<u>377,874,442</u>	<u>183,280,374</u>	<u>5,558,615</u>	<u>991,522</u>	<u>100,278,272</u>	<u>15,708,991</u>	<u>683,692,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,636,544</u>	<u>(169,731,436)</u>	<u>-</u>	<u>1,201,396</u>	<u>(95,234,946)</u>	<u>2,475,358</u>	<u>(196,653,084)</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 4
PAGE 2 OF 3

	Major				Non-Major		Total Governmental Funds
	General	County Capital Projects	Cares Act Relief	Opioid Settlement	School Capital Projects	Other Governmental Funds	
OTHER FINANCING SOURCES (USES)							
Issuance of Debt	-	242,651,649	-	-	179,163,313	-	421,814,962
Lease liabilities issued	502,088	-	-	-	-	-	502,088
Subscription liabilities issued	1,580,165	-	-	-	-	-	1,580,165
Transfers in	37,885,315	13,637,497	-	-	21,836,271	949,317	74,308,400
Transfers out	(36,443,214)	(25,284,666)	-	-	(9,447,497)	(3,888,014)	(75,063,391)
Total other financing sources (uses)	3,524,354	231,004,480	-	-	191,552,087	(2,938,697)	423,142,224
Net change in fund balances	68,160,898	61,273,044	-	1,201,396	96,317,141	(463,339)	226,489,140
Beginning of year - July 1 as previously presented	235,888,867	23,067,737	-	4,406,721	-	23,218,967	286,582,292
Change within financial reported entity (nonmajor to major)	-	-	-	-	13,183,217	(13,183,217)	-
Beginning of year, as restated	235,888,867	23,067,737	-	4,406,721	13,183,217	10,035,750	286,582,292
Fund balance, June 30	<u>\$ 304,049,765</u>	<u>\$ 84,340,781</u>	<u>\$ -</u>	<u>\$ 5,608,117</u>	<u>\$ 109,500,358</u>	<u>\$ 9,572,411</u>	<u>\$ 513,071,432</u>

A legally budgeted Community Investment Fund is consolidated into the General Fund for reporting purposes.

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**EXHIBIT 4A
PAGE 3 OF 3**

Net change in fund balances-total governmental funds		\$ 226,489,140
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and depreciated over their estimated useful lives.		
Expenditures for capital assets	81,688,429	
Less current year depreciation	<u>(14,607,041)</u>	67,081,388
Subscription & leased asset capital outlay expenditures which were capitalized	2,082,253	
Subscription amortization expense	(837,299)	
Right to use leased assets amortization expense	<u>(1,105,256)</u>	139,698
Changes in contributions and other costs to the pension plan		(3,878,787)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
OPIOID settlement	(1,500,025)	
Ambulance	(130,491)	
Sales tax earned in June 2025 but not received at time of preparation of financials	6,998,973	
Property tax	<u>217,577</u>	5,586,034
The effect of various miscellaneous transactions involving capital assets		
Disposal of capital assets, net book value	<u>(325,905)</u>	(325,905)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This amount is the net effect of these differences in the treatment of:		
Debt proceeds	(421,814,962)	
New long-term debt issued (subscriptions & leases)	(2,082,253)	
Amortization of current year debt premium	3,697,286	
Principal payments	197,399,786	
Deferred charge on refunding	<u>193,825</u>	(222,606,318)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences	(7,764,933)	
Law Enforcement Officers Pension Liability	(950,297)	
Local Government Employees Retirement System	344,541	
Register of Deeds Supplemental Retirement	(3,613)	
Other Postemployment Benefit Liability	1,176,228	
Accrued interest	<u>(1,517,131)</u>	(8,715,205)
Internal service funds are used by management to charge the cost of self-insured hospitalization dental, workers compensation, and liability systems to individual departments.		<u>(788,376)</u>
Changes in net position of governmental activities		<u>\$ 62,981,669</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 5
PAGE 1 OF 2

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Ad valorem taxes	\$ 269,281,057	\$ 269,281,057	\$ 275,902,073	\$ 6,621,016
Other taxes and licenses	48,589,000	48,939,000	53,480,406	4,541,406
Intergovernmental revenues	30,850,528	33,240,552	37,665,456	4,424,904
Permits and fees	8,897,350	8,897,350	10,174,938	1,277,588
Sales and services	17,202,857	18,579,742	18,372,842	(206,900)
Investment earnings	4,500,000	4,500,000	10,360,567	5,860,567
Miscellaneous	430,100	658,606	1,111,548	452,942
Total revenues	<u>379,750,892</u>	<u>384,096,307</u>	<u>407,067,830</u>	<u>22,971,523</u>
EXPENDITURES				
Current:				
General government	48,036,261	51,315,065	38,645,039	12,670,026
Public safety	91,646,889	101,315,183	88,718,248	12,596,935
Economic & physical development	7,212,078	7,394,669	5,309,670	2,084,999
Human services	65,288,259	68,638,504	62,114,171	6,524,333
Education	112,641,918	113,897,811	113,852,655	45,156
Culture and recreation	11,022,989	11,321,502	9,605,406	1,716,096
Total expenditures	<u>335,848,394</u>	<u>353,882,734</u>	<u>318,245,189</u>	<u>35,637,545</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,902,498</u>	<u>30,213,573</u>	<u>88,822,641</u>	<u>58,609,068</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	842,455	843,153	698
Transfers out	(44,265,842)	(67,970,000)	(67,970,000)	-
Fund balance appropriated	363,344	36,913,972	-	(36,913,972)
Total other financing sources (uses)	<u>(43,902,498)</u>	<u>(30,213,573)</u>	<u>(67,126,847)</u>	<u>(36,913,274)</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 5
PAGE 2 OF 2

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	21,695,794	<u>\$ 21,695,794</u>
Fund balance, July 1			<u>149,802,017</u>	
Fund balance, June 30			171,497,811	
A legally budgeted Community Investment Fund is consolidated into the General Fund for reporting purposes:				
Other taxes and licenses			31,741,194	
Intergovernmental revenues			384,124	
Investment earnings			3,317,839	
Expenditures			(60,959,254)	
Transfer in - General Fund			66,180,205	
Transfer in - Other Funds			37,042,162	
Lease liabilities			502,088	
Subscription liabilities			1,580,165	
Transfer out			<u>(34,653,419)</u>	
Fund balance, June 30			216,632,915	
Fund balance, July 1			86,086,850	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name				
			<u>1,330,000</u>	
			<u>\$ 304,049,765</u>	

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA

OPIOID SETTLEMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

EXHIBIT 6

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Opioid Settlement Funds	\$ 670,866	\$ 670,866	\$ 1,875,031	\$ 1,204,165
Interest Earnings	-	-	317,887	317,887
Fund Balance Appropriated	-	3,974,985	-	(3,974,985)
Total revenues	<u>670,866</u>	<u>4,645,851</u>	<u>2,192,918</u>	<u>(2,452,933)</u>
EXPENDITURES				
Human Services				
Public Health Authority	263,150	70,000	70,000	-
Health and Welfare	<u>407,716</u>	<u>4,575,851</u>	<u>921,522</u>	<u>3,654,329</u>
Total expenditures	<u>670,866</u>	<u>4,645,851</u>	<u>991,522</u>	<u>3,654,329</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,201,396	<u>\$ 1,201,396</u>
Fund balance, July 1			<u>4,406,721</u>	
Fund balance, June 30			<u>\$ 5,608,117</u>	

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

EXHIBIT 7
PAGE 1 OF 2

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 9,653,417	\$ 15,360,789
Receivables (net):		
Accounts		224,093
Customers	19,470	-
Due from other governments	162,934	-
Prepaid expenses	-	188,188
Total current assets	<u>9,835,821</u>	<u>15,773,070</u>
Noncurrent assets:		
Land	490,447	-
Land improvements	2,376,141	-
Buildings & improvements	1,256,544	-
Vehicles and equipment	3,381,403	-
Less: Accumulated depreciation	(4,631,464)	-
Total noncurrent assets (net)	<u>2,873,071</u>	<u>-</u>
 Total assets	 <u>12,708,892</u>	 <u>15,773,070</u>
DEFERRED OUTFLOWS OF RESOURCES		
Contributions to pension plan in fiscal year	116,825	-
OPEB deferrals	14,810	-
Total deferred outflows of resources	<u>131,635</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	206,079	92,307
Landfill closure post closure costs	90,000	-
Compensated absences	63,415	-
Total current liabilities	<u>359,494</u>	<u>92,307</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

EXHIBIT 7
PAGE 2 OF 2

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill Enterprise Fund</u>	<u>Internal Service Funds</u>
LIABILITIES (continued)		
Noncurrent liabilities:		
Net pension liability	213,374	-
Claims payable	-	1,691,130
Landfill closure post closure costs	3,870,688	-
Compensated absences	241,676	-
Total OPEB liability	<u>122,576</u>	<u>-</u>
Total noncurrent liabilities	<u>4,448,314</u>	<u>1,691,130</u>
Total liabilities	<u>4,807,808</u>	<u>1,783,437</u>
DEFERRED INFLOWS OF RESOURCES		
Pension deferrals	3,240	-
OPEB deferrals	<u>52,964</u>	<u>-</u>
Total deferred inflows of resources	<u>56,204</u>	<u>-</u>
NET POSITION		
Net Investment in capital assets	2,873,071	-
Unrestricted	<u>5,103,444</u>	<u>13,989,633</u>
Total net position	<u>\$ 7,976,515</u>	<u>\$ 13,989,633</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 8
PAGE 1 OF 2

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill Enterprise Fund</u>	<u>Internal Service Funds</u>
Operating revenues:		
Charges for sales and services:		
Tipping fees	\$ 1,258,096	\$ -
Items for sale	84,859	-
Waste disposal fees	169,097	-
Recycling revenues	42,225	-
Insurance premiums refunds	-	22,393,704
Total operating revenues	<u>1,554,277</u>	<u>22,393,704</u>
Operating expenses:		
Salaries and benefits	926,964	-
Operations	1,411,957	23,660,139
Depreciation	237,072	-
Total operating expenses	<u>2,575,993</u>	<u>23,660,139</u>
Operating income (loss)	<u>(1,021,716)</u>	<u>(1,266,435)</u>
Nonoperating revenues:		
Landfill disposal tax	51,474	-
Landfill state tax distribution	56,814	-
Solid waste franchise fee	30,000	-
Tire disposal fees	449,183	-
Investment earnings	317,191	463,551
NC Electronics management	4,795	-
White Goods Disposal Tax	59,454	-
Miscellaneous revenue	17	-
Total nonoperating revenues	<u>968,928</u>	<u>463,551</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 8
PAGE 2 OF 2

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill Enterprise Fund</u>	<u>Internal Service Funds</u>
Nonoperating expense - loss on disposal		
Income (loss) before contributions	(52,788)	(802,884)
Transfers:		
Transfer in - General Fund	740,478	100,000
Transfer out - General Fund	-	(85,492)
Change in net position	687,690	(788,376)
Total net position, July 1	7,525,888	14,778,009
Restatement - GASB 101	(237,063)	-
Total net position, June 30	<u>\$ 7,976,515</u>	<u>\$ 13,989,633</u>

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**EXHIBIT 9
PAGE 1 OF 2**

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	\$ 1,524,957	\$ 6,636
Cash received from departments	-	22,514,204
Cash paid to employees	(861,593)	-
Cash paid to suppliers for goods and services	(1,370,162)	(23,651,150)
Net cash provided (used) by operating activities	<u>(706,799)</u>	<u>(1,130,310)</u>
Cash flows from non-capital and related financing activities:		
Transfer in	740,478	100,000
Transfer out	-	(85,492)
Non-capital grants and other subsidies	651,737	-
Net cash provided (used) by non-capital financing activities	<u>1,392,215</u>	<u>14,508</u>
Cash flows from investing activities:		
Net cash provided by investing activities	<u>317,191</u>	<u>463,552</u>
Net increase in cash and cash equivalents	1,002,607	(652,250)
Cash and cash equivalents, July 1	<u>8,650,810</u>	<u>16,013,039</u>
Cash and cash equivalents, June 30	<u>\$ 9,653,417</u>	<u>\$ 15,360,789</u>

The notes to the financial statements are an integral part of this statement.

**CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**EXHIBIT 9
PAGE 2 OF 2**

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (1,021,716)	\$ (1,266,435)
Depreciation expense	237,072	-
Pension expense	13,893	-
Accounts receivable and prepaid expenses	-	127,136
Customers receivable	9,200	-
Due from other governments	(38,523)	-
Increase in pension liability	(665)	-
Accrued salaries and compensated absences payable	55,812	-
Accounts payable	45,827	8,989
Deferred inflows of resources (OPEB)	2,465	-
Landfill closure post-closure care cost	(3,210)	-
OPEB Liability	3,794	-
Deferred inflows of resources (OPEB)	(10,748)	-
Total adjustments	<u>314,917</u>	<u>136,125</u>
Net cash provided (used) by operating activities	<u>\$ (706,799)</u>	<u>\$ (1,130,310)</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

EXHIBIT 10

	<u>Custodial Funds</u>	<u>OPEB Trust Fund</u>
ASSETS		
Cash and cash equivalents	\$ 1,774,480	\$ 6,584,706
Accounts receivable	<u>1,079,794</u>	<u>-</u>
Total assets	<u>2,854,274</u>	<u>6,584,706</u>
LIABILITIES		
Due to other governments	<u>1,665,657</u>	<u>-</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>\$ 1,188,617</u>	<u>\$ 6,584,706</u>

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT 11

	Custodial Funds	OPEB Trust Fund
ADDITIONS		
Investment income	\$ -	\$ 296,958
Ad valorem taxes collected for other governments	172,170,457	-
Collections on behalf of inmates	1,111,605	-
Total additions	<u>173,282,062</u>	<u>296,958</u>
DEDUCTIONS		
Tax distributions to other governments	173,603,902	-
Payments on behalf of inmates	1,093,859	-
Total deductions	<u>174,697,761</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	(1,415,699)	296,958
Net position - beginning	<u>2,604,316</u>	<u>6,287,748</u>
Net position - ending	<u>\$ 1,188,617</u>	<u>\$ 6,584,706</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS



CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and the following accounting policies of Cabarrus County, North Carolina (the “County”) and its component units conform to accounting principles generally accepted in the United States of America as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the one hundred counties established in North Carolina under North Carolina General Statute 153A-10. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, legally separate entities, for which the County is financially accountable. The Cabarrus Development Corporation, blended component unit, and the Cabarrus County Industrial Facility and Pollution Control Financing Authority, a discretely presented component unit, described below, have no financial transactions or account balances; therefore, they do not appear in the financial statements. The Cabarrus County Development Corporation was organized and shall be operated exclusively for the purpose of providing debt financing for the County, to fulfill various statutory obligations involving but not limited to, purchase and sale, construction and/or lease of real estate improvements, facilities, and equipment. The Cabarrus County Industrial Facility and Pollution Control Financing Authority exist to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented on the basic financial statements. The Public Health Authority of Cabarrus County, a discretely presented component unit described below, is reported in a separate column in the County’s financial statements in order to emphasize that it is legally separate from the County.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Cabarrus Development Corporation	Blended	The Development Corporation is governed by a three-member Board of Directors who are established through the bylaws of the Articles of Incorporation. The Corporation exists to provide debt financing to the County.	None issued
Cabarrus County Industrial Facility and Pollution Control Financing Authority	Discrete	The Authority is governed by a seven-member Board of Commissioners that is appointed by the County Commissioners. The County can remove any commissioner of the Authority with or without cause.	None issued

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

Public Health Authority of Cabarrus County d.b.a. Cabarrus Health Alliance	Discrete	Cabarrus Health Alliance (the "Alliance") was incorporated under the hospital authority act to provide public health care to the citizens and residents of the County. On April 20 th , 1998, the Cabarrus County Board by resolution authorized the transfer of powers, duties, and responsibilities to the Alliance for communicable disease control, environmental protection, and maintenance of vital records. The members of the Board of Alliance are appointed by the Chairperson of the Board of Commissioners for Cabarrus County. The County provides funding to the Alliance. The County funded the Alliance with \$12,040,642 or 33.0% of its total revenues for the fiscal year ended June 30, 2025. A financial benefit or burden relationship exists between the Alliance and the County.	Cabarrus Health Alliance 300 Mooresville Road Kannapolis, NC 28081
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B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government's (the County's) and its component unit's net position. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, although interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. This fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Community Investment Fund is a legally budgeted fund under North Carolina General Statutes; however, for statement presentation, in accordance with GASB 54, it is consolidated in the General Fund.

County Capital Projects – constructs, renovates, and equips capital projects for the County through the use of debt and non-debt sources.

CARES Act Relief – This fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.

Opioid Fund – This fund accounts for accounts for the receipt and expenditure of OPIOID Settlement Funds.

School Capital Projects – This fund accounts for planning, design, construction and/or renovation of schools using debt and non-debt sources.

The County reports the following major proprietary fund:

Landfill Fund. This fund accounts for the operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The County reports the following fund types:

Internal Service Fund. This fund accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The County has two internal service funds, the Medical and Dental Fund and the Property Liability and Workers' Compensation Fund.

Custodial Funds. These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Undistributed Taxes Fund and the Jail Commissary Fund. The Undistributed Taxes Fund is used to accumulate collected property taxes before they are distributed to local municipalities. The Jail Commissary Fund is used to account for an inmate's money deposited with the County when an inmate is housed at the County Detention Center. The money can be used by the inmate to purchase commissary items. Any unused monies are returned to the inmate upon their release.

Trust Funds. This fund is used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans or other postemployment benefit plans. The Other Postemployment Benefits Trust Fund accounts for the County's contributions for healthcare coverage provided to qualified retirees.

Special Revenue Funds. These funds account for revenue sources that are legally restricted or committed to expenditures for specific purposes (not including expendable trusts or major capital projects). As a result of the settlement of the OPIOID litigation and the Memorandum of Agreement between the State of North Carolina and local governments, Cabarrus County created one new special revenue fund. The County maintains the following non-major special revenue funds:

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts – accounts for the receipt and disbursement of property taxes collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates federal and state funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects.

Social Services Payee Fund - used to account for money deposited with the County through the social services department under a program which manages the financial affairs of persons unable or incapable of managing them on their own.

Intergovernmental Fund - used to accumulate fines and forfeitures before distributed to the local schools, and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

Capital Projects Funds. These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The County maintains the following non-major capital projects funds:

Public School Building – collects state public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Small Projects – collects and appropriates General Fund revenues and federal and state grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Measurement Focus – Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

In the Undistributed Tax Fund, a fiduciary custodial fund, ad valorem taxes related to various municipalities, for which the County bills and collects are recorded as a receivable in the period that the taxes are levied. An allowance for uncollectible accounts is also recorded.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. On June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, state law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes collected and held by the state at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

C. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Community Investment Fund, the Cabarrus Arena and Events Center Special Revenue Fund, the OPIOID Settlement Fund, the Landfill Fund, the Social Services Payee Special Revenue Fund, the Intergovernmental Special Revenue Fund, the Fire Districts Special Revenue Fund, and the Emergency Telephone Special Revenue Fund, all annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the remaining special revenue funds and the capital projects funds. The County operates under a financial plan for the Medical and Dental and Property Liability and Workers' Compensation Internal Service Funds. The financial plans are adopted by the governing board at the time the County's budget ordinance was approved, as required by the General Statutes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the function level for all annually budgeted funds and at the project level for the multi-year funds.

1. 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:
 - 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.
 - 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.
2. 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.
3. 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.
4. 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.
5. The County Manager or designee 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.
6. 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.
7. 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.
8. 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).

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

9. 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.

In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent the final authorized amounts as of June 30, 2025.

Expenditures may not legally exceed budgeted appropriations at the functional level for all annually budgeted funds, financial plans, and multi-year funds. During the year, several supplementary appropriations were necessary. The net effect of the budget amendments from the adopted budget to the final amended budget was immaterial. The budget ordinance must be adopted by July 1 of the fiscal year, or the governing board must adopt an interim budget that covers the time until the annual ordinance can be adopted.

As required by General Statute (G.S.) 159-26(d), the County maintains encumbrance accounts, which are considered to be "budgetary accounts". Encumbrances represent commitments related to unperformed contracts and purchase orders for goods or services. Encumbrances are recognized during the year.

D. Assets, Liabilities, Deferred Inflows and Outflows and Fund Balance

1. Deposits and Investments

All deposits of the County and its component units are made in board-designated official depositories and are secured as required by G.S. 159-31. The County and its component units may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and its component unit may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the County and its component units to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances, and mutual fund shares when the mutual fund is certified by the local government commission.

General Statute 159-30.1 allows the County to establish and fund an irrevocable trust for the purpose of paying post-employment benefits (OPEB) for which the County is liable. The County Other Postemployment Benefit (OPEB) Trust is managed by the staff of the Department of the State Treasurer and operated in accordance with state laws and regulations. The Trust is not registered with the SEC. G.S. 159-30(g) allows the County to make contributions to the Trust. The State Treasurer in his discretion may invest the proceeds in equities of certain publicly held companies and long or short-term fixed income investments as detailed in G.S. 147-69.2(b) (1-6) and (8). Funds submitted are held on the State Treasurer's Short-Term Investment Fund (STIF). Allowable STIF investments are detailed in G.S. 147-69.1.

The County's and its component unit's investments with a maturity of more than one year at acquisition, and non-money market investments, are carried at fair value as determined by quoted market prices. Non-participating interest earning investment contracts are reported at cost.

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

- The NC Capital Management Trust Government Portfolio is a SEC-registered 2a-7 money market mutual fund that is certified by the local government commission un the provision of G.S. 159-30(c)(8) and the North Carolina Administrative Code. The Government Portfolio is a 2a-7 Fund that invests in treasuries, government agencies and repurchase agreements collateralized by treasuries. It is rated AAAM by S&P and AAA-mf by Moody’s Investor Service and reported at fair value.
- Ownership of the STIF is determined on a fair marker valuation basis as of fiscal year-end in accordance with the STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included with Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at \$1 per share. The STIF portfolio is unrated and had a weighted average maturity at June 30, 2025, of 2.1 years. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund.

2. Cash and Cash Equivalents

A centralized cash account is maintained and may be used by all funds except the Public-School Building Fund and the OPEB Trust Fund. Interest is allocated quarterly to the owning funds based on the average cash balances outstanding during the quarter. Public School Building Fund cash is held by the Department of State Treasurer, State of North Carolina, in a separate account upon which manual checks may be issued and/or drawdowns of funds may be made.

The County, as well as the Cabarrus Health Alliance, pools monies from several funds to facilitate disbursement and investment and to maximize investment income. The County considers all demand deposits and investments with a maturity date of 90 days or less, at the time of purchase to be cash and cash equivalents.

3. Restricted Assets

ARPA funds are classified as restricted cash because funds must be expended in accordance with the American Rescue Plan Act. Additional restricted amounts at year end are for debt payments held in escrow by agent, advances from grantors related to grant advances and cash that is restricted for grant purposes such as SCIF and opioid settlement funds, advance for Medicaid expansion, unspent ERAP funds and funds for the Cabarrus Arena and Events Center. These assets have been reclassified as restricted cash or restricted investments on the Statement of Net Position and the Governmental Balance Sheet. The amounts are considered restricted because their use is expressly prohibited except for the original purpose of which the funds were received.

Governmental Activities		
General Fund	Debt payments held in escrow by agent	\$ 7,448,433
General Fund	Unspent Grant Funds	1,533,522
County Capital Projects	SCIF funds, including interest	21,958,700
County Capital Projects	Financing proceeds not spent	57,871,653
School Capital Projects	Financing proceeds not spent	97,836,565
Cares Act Relief	Unspent ARP relief funds	5,296,018
Cares Act Relief	Unspent ERAP funds	7,729
OPIOID Settlement Funds	Unspent OPIOID Settlement funds	5,704,469
Cabarrus Arena and Events Center Fund	Unspent escrow	52,499
Total Restricted Cash		<u>\$ 197,709,588</u>

Cash and cash equivalents in the OPEB Trust Fund is considered restricted because it can only be used to pay other postemployment benefit obligations.

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4. Ad Valorem Taxes Receivable

In accordance with G.S. 105-347 and G.S. 159-13(a), ad valorem taxes on property other than motor vehicles are levied on July 1, the beginning of the fiscal year, and are due on September 1; however, penalties and interest does not accrue until the following January 6. The taxes are based on the assessed values as of January 1, 2024. The legal lien date is January 1.

The County is permitted by North Carolina general statutes to levy taxes up to \$1.50 per \$100 assessed valuation for general governmental services. This limitation does not apply to debt service, court, and jail facilities, funding deficits, conducting elections, kindergarten to post-secondary public education, social services, or joint ventures with other political subdivisions in providing these functions, services, or activities. The County's tax rate for the 2024-2025 fiscal year was \$0.576 per \$100 valuation.

5. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

6. Allowances for Doubtful Accounts

Ad valorem taxes for the County and various municipalities for which the County bills, and Emergency Management Services receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

Based on the County's collection history for Landfill accounts and the aging report as of June 30, 2025, the County expects the total accounts receivable for the Landfill to be collected. The County does not consider accounts uncollectible unless greater than three years. Therefore, an allowance for doubtful accounts has not been recorded for the Landfill. Of the total accounts receivable at June 30, 2025, 16 credit customers had a balance greater than 30 days past due. These accounts are expected to be paid in full.

Opioid settlement funds were earned when the County entered into a settlement agreement. Since some companies may cease making OPIOID settlement payments at some point in the future for various reasons, the County considered a level of offset and recorded an allowance for payments that may not be received.

7. Inventories and Prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. The Cabarrus Health Alliance maintains no inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

CABARRUS COUNTY, NORTH CAROLINA
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For the Fiscal Year Ended June 30, 2025

8. Capital Assets

Capital assets are defined by the government as assets with an initial, minimum individual cost of \$5,000 and an estimated useful life more than one year. Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The costs of normal maintenance and repair that do not add to the value of the assets or materially extend assets lives are not capitalized.

The County holds title to certain Cabarrus County and Kannapolis City Board of Education properties, which have not been included in capital assets. The properties have been deeded to the County to permit Certificates of Participation and installment financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Boards of Education give the Boards of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Boards of Education once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Cabarrus County and Kannapolis City Boards of Education.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	40
Land improvements	15
Furniture and equipment	7
Reservoir	999
Vehicles and motorized equipment	7

Capital assets of the Cabarrus Health Alliance are depreciated over their useful live on a straight-line basis as follows:

<u>Assets</u>	<u>Years</u>
Office equipment	5
Computer equipment	5
Vehicles	5
Leasehold improvements	15

9. Right to use assets

The County has recorded right to use lease assets as a result of implementing GASB 87 and GASB 96. These right to use assets arise in association with agreements where the County reports a lease (only applies when the County is the lessee) or agreements where the County reports an Information Technology (IT) Subscription in

CABARRUS COUNTY, NORTH CAROLINA
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accordance with the requirements of GASB 87 and GASB 96, respectively. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets should be amortized on a straight-line basis over the subscription term.

10. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has three items that meet this criterion – charges on debt refunding, pension and OPEB related deferrals. In addition to liabilities, the Statement of Net Position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet this criterion for this category – prepaid taxes, property tax receivable, ambulance and other receivables, opioid settlement receivable, other pension and OPEB related deferrals and lease receivable.

11. Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the Statement of Net Position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as other financing sources.

12. Compensated Absences

All permanent and probationary County and Cabarrus Health Alliance employees who are scheduled to work at least 1,000 hours during the calendar year receive vacation and sick leave benefits. The County's vacation policy allows for an unlimited accumulation of earned leave during the calendar year with a maximum of 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) being carried over to January 1. Vacation exceeding 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) is converted into sick leave after January 1st. Vacation leave is fully vested when earned. The County budgets and funds the current portion of accumulated vacation leave during each fiscal year. Vacation leave is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

CABARRUS COUNTY, NORTH CAROLINA
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The sick leave policies of the County provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. With the implementation of GASB No. 101, the County, will estimate what sick leave is “more likely than not to be paid or used” and recognize that portion as a liability for compensated absence and salary-related payments. The County used the practical expedient method in determining the relevant liability.

13. OPIOID Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina’s Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State (“State Abatement Fund”)
- 80% to abatement funds established by Local Governments (“Local Abatement Funds”)
- 5% to a County Incentive Fund

The County received \$1,875,031 as part of this settlement in Fiscal Year 2025. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. As of June 30, 2025, the County had determined 13 different spending strategies totaling \$12,024,982 of the total funds through 2029. The County expended \$991,522 in fiscal year 2025 and in total \$1,492,653 as of June 30, 2025. The County had not determined a spending strategy for the balance of the funds and the funds are budgeted in an unallocated account.

14. Reimbursements for Pandemic-related Expenditures

In Fiscal Year 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. Cabarrus County was awarded \$42,043,458 of fiscal recovery funds to be paid in two equal installments. The first installment of \$21,021,729 was received May 2021. The second installment \$21,027,729 was received June 2022. County staff and Board of Commissioners elected to support public health, mental health services, small businesses, non-profits and disproportionately impacted populations and communities. The County spent \$5,563,909 in fiscal year 2025. As of June 30, 2025, the County has spent \$36,744,714.

15. Net Position/Fund Balances

a. Net Position

Net position in government-wide and proprietary financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through state statute.

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b. Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

1. Non-spendable Fund Balance

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Prepaid Items – portion of fund balance that is not an available resource because it represents the amount of payment of items that will be expensed in future fiscal years.

2. Restricted Fund Balance

This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State Statute (RSS) is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by state statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet. For the fiscal year ended June 30, 2025, \$38,339,213 was related to the General Fund and \$53,963,405 was for County Capital Projects Fund, \$5,168,057 for CARES fund, \$731,163 for Opioid fund and \$597,247 for other non-major funds.

Restricted for Register of Deeds Automation and Enhancement – portion of fund balance that is restricted by revenue source to pay for automation enhancement improvements in the Register of Deeds' office.

Restricted for Emergency Telephone – portion of fund balance restricted for expenditures to enhance the state's 911 system.

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Restricted for Public Safety - portion of fund balance restricted by revenue source for unspent Federal Forfeiture Funds, Emergency Management Operations, State Criminal Alien Assistance Program, Animal Shelter Donations and support of the administration and activities of the inspection department.

Restricted for Community Development Programs – portion of fund balance restricted by revenue source for community development low-income housing projects.

Restricted for Soil & Water Programs – portion of fund balance restricted by revenue source for unspent Conservation Grant proceeds used for Soil and Water Land conservation projects.

Restricted for Culture and Recreation – portion of fund balance restricted by revenue source for unspent grants.

Restricted for Human Service - Opioid Settlement Funds – funds restricted by revenue source associated with Opioid abatement and remediation activities.

Restricted for School Debt and Construction – portion of fund balance restricted by revenue source to be used for school debt service payments and construction.

Restricted for Cabarrus Arena & Events Center – portion of fund balance restricted by revenue source for use as an at-risk fund for the Cabarrus Arena and Events Center operations.

Restricted for Human Services – portion of fund balance restricted for unspent 4H Cannon Grant and funds received for Social Services Payees’.

Restricted net position on Exhibit 1 varies from restricted fund balance on Exhibit 3 as of June 30, 2025 by the amount of Register of Deeds’ Pension Plan of \$246,152, and \$155,708,218 of unspent debt proceeds for a net difference of \$155,462,066.

3. Committed Fund Balance

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for Community Investment Fund – portion of fund balance budgeted by the governing board to pay for future capital projects.

Committed for General Government – portion of fund balance budgeted by the governing board for ERP software upgrade and support for recruitment.

Committed for Public Safety – portion of fund balance committed by the governing board by revenue source to pay for EMS vehicle and Sheriff radio expenses.

Committed for Economic & Physical Development – portion of fund balance committed by the governing board for economic development expenditures.

Committed for Human Services – portion of fund balance committed by the governing board for Department of Human Services projects.

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Committed for Education – portion of fund balance committed by the governing board for planning, designing and construction of public schools.

Committed for Culture & Recreation – portion of fund balance committed by the governing board for building improvements at the arena.

4. Assigned Fund Balance

The County's governing body has the authority to assign fund balance. The Manager and Deputy County Managers, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance.

Assigned for General Government – portion of fund balance that is intended to be used for 1) property tax appeals 2) extraordinary circumstances 3) pending and potential claims and 4) uncompleted projects budgeted in subsequent years expenditures.

Assigned for Public Safety – portion of fund balance intended to be used for uncompleted Emergency Medical Services and Sheriff Department projects.

Assigned for Economic and Physical Development – portion of fund balance intended to be used for planning and soil and water projects.

Assigned for Human Services – portion of fund balance intended to be used for human services projects.

Assigned for Culture and Recreation – portion of fund balance intended to be used for parks project.

5. Unassigned Fund Balance

Unassigned fund balance represents the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. Only the General Fund may report a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Cabarrus County has revenue spending procedures that provide guidance for programs with multiple revenue sources. The Finance Director will use resources in the following order: bond/issuance of debt, federal funds, state funds, local funds, County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is in the best interest of the County or when required by grant or other contractual agreements.

Cabarrus County has a Fund Balance Policy. On June 14, 2005 (revised March 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources.
2. The County will maintain an undesignated fund balance equal to 15% of General Fund expenditures; and

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3. Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Community Investment Fund, to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.
4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be appropriated for any use in the General Fund to overcome revenue shortfalls related to significant downturns in the economy.

On June 18, 2019, the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2019 fiscal year:

If unassigned fund balance at the end of the current fiscal year is less than the approved fund balance level, the deficiency should be replenished in the coming fiscal years, not to exceed a total of three consecutive years.

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation.

Total fund balance - General Fund	\$ 304,049,765
Less:	
Inventories	351,392
Prepaid items	369,904
Stabilization by state statute	38,339,213
Restricted for debt payments	7,448,433
Restricted for Building Inspections	12,681,619
Restricted for Public Safety	1,708,684
Committed for Community Investment Fund	125,103,521
Committed for unpaid tax incentives	5,000,000
Uncompleted FY24 projects	4,450,290
General Government assignments	10,996,102
Working Capital/Fund Balance policy	62,091,023
Fund balance remaining for appropriation	<u>\$ 35,509,584</u>

CABARRUS COUNTY, NORTH CAROLINA
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16. Adjustment and Restatement of Beginning Balances

During the current year, the County of Cabarrus implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the County now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effect of the change in accounting principles are summarized below in the “Restatement GASB 101 Implementation” column in the table below.

	Net Position/Fund Balance 6/30/2024 as Previously Reported	Change Within Reporting Entity- Nonmajor to Major	Restatement for GASB 101 Implementation	Net Position/Fund Balance 6/30/2024 as Restated
Governmental activities	\$ 179,470,242	\$ -	\$ (14,385,747)	\$ 165,084,495
Business-type activities/Enterprise Fund	7,525,888	-	(237,063)	7,288,825
	<u>\$ 186,996,130</u>	<u>\$ -</u>	<u>\$ (14,622,810)</u>	<u>\$ 172,373,320</u>
Major Fund - School Capital Projects	\$ -	\$ 13,183,217	\$ -	\$ 13,183,217
Other Governmental Funds	23,218,967	(13,183,217)	-	10,035,750
	<u>\$ 23,218,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,218,967</u>

17. Defined Benefit Pension Plans

The County participates in three cost-sharing, multiple employers, defined benefit pension plans that are administered by the state: the Local Governmental Employees’ Retirement System (LERS) the Register of Deeds’ Supplemental Pension Fund (RODSPF), (collectively the “state-administered defined benefit pension plans”) and one other postemployment benefit plan (OPEB), the Healthcare Benefits Plan (HCB). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows or resources related to pensions and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans’ fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which contributions are due. The County’s employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the HCB and additions to/deductions from the HCB’s fiduciary net position have been determined on the same basis as they are reported by the HCB. For this purpose, the HCB recognizes benefit payments when due and payable in accordance with the benefit terms. Investments for all plans are reported at fair value.

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E. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Other Resources

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as “Transfers-out” in the General Fund and “Transfers-in” in the receiving fund.

G. Comparative Data/Reclassifications

Comparative data for the prior years have been presented in the Management Discussion and Analysis report, the Notes to the Financial Statements and Statistical Tables in order to provide an understanding of the changes in the financial position and operations of the County. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year’s presentation.

NOTE 2. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All of the County’s and its component unit’s deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the County’s agents in these units’ names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer’s agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County and its component units, these deposits are considered to be held by their agents in the entities’ names. The amount of pledged collateral is based on an approved averaging method for noninterest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, its component units, or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County or its component units under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. Cabarrus County has no formal policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The Cabarrus Health Alliance has no formal policy regarding custodial credit risk for deposits.

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At June 30, 2025, the carrying amount of the County’s bank deposits, including custodial fund, was \$32,287,237 and the bank balance was \$32,379,268. Of the bank balance, \$858,827 was covered by federal depository insurance, and \$30,757,291 was covered by collateral, held by authorized escrow agents in the name of the County, under the Pooling Method. At June 30, 2025, the County had \$9,627 cash on hand.

At June 30, 2025, the carrying amount of the Cabarrus Health Alliance's bank deposits was \$1,845,988 and the bank balance was \$2,088,433. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2025, the Cabarrus Health Alliance had \$3,600 of cash on hand.

2. Investments

As of June 30, 2025, the County had the following investments and maturities:

Investment Type	Valuation				
	Measurement Method	Fair Value	Less Than 6 Months	6-12 Months	1-3 Years
US Government Agencies	Fair Value-Level 2	\$ 71,916,840	\$ -	\$ 71,916,840	\$ -
US Treasuries	Fair Value-Level 1	132,723,887	-	132,723,887	-
Commercial Paper	Fair Value-Level 2	104,453,049	-	104,453,049	-
NC Capital Management Trust					
Government Portfolio	Fair Value-Level 1	214,037,267	214,037,267	-	-
Total		<u>\$ 523,131,043</u>	<u>\$ 214,037,267</u>	<u>\$ 309,093,776</u>	<u>\$ -</u>

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two: Debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities on the securities’ relationship to benchmark quoted prices.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County’s investment policy limits at least half of the County’s investment portfolio to maturities of less than 12 months. Also, the County’s investment policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than five years.

Credit Risk. The County’s investment policy limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2025, The County’s investment in commercial paper were rated A-1 and A-1+ by Standard & Poor’s, F-1 and F-1+ by Fitch Ratings, and P-1 by Moody’s Investors Service. The County’s investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAA by Standard & Poor’s and AAA-mf by Moody’s Investor Service as of June 30, 2025. The County’s investment in US Agencies (Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association) are rated Aaa and Federal Farm Credit Bank is rated AA+ by Moody’s Investors Service.

CABARRUS COUNTY, NORTH CAROLINA
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For the Fiscal Year Ended June 30, 2025

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's formal policy indicates that the County shall utilize a third-party custodial agent for book entry transactions, all of which shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the designated investment officer.

Concentration of Credit Risk. With the exception of U.S. Treasury securities, U.S agencies and authorized pools, Cabarrus County's investment policy does not allow for commercial paper investments in any one issuer in excess of 10% of the County's total investments. Thirty percent of the County's investments are held in commercial paper, twenty-one percent in governmental agencies, thirty-nine percent in treasury bills, and ten percent in North Carolina Capital Management Trust. At June 30, 2025, the Cabarrus Health Alliance's investments consisted of \$10,311,923 in the North Carolina Capital Management Trust's Government Portfolio, which carried a credit rating of AAA by Standard and Poor's. The Government portfolio's valuation measurement method is amortized cost. The Cabarrus Health Alliance does not have a formal policy regarding credit risk or interest rate risk.

3. OPEB Trust Fund

At June 30, 2025, the County's health Care Plan has \$6,584,706 invested in the North Carolina State Treasurer's Local government Other Post-Employment (OPEB) Trust pursuant to G.S. 15-30.1. The State Treasurer's OPEB Trust may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the County's OPEB Trust was invested as follows: State Treasurer's Short Term Investment Fund (STIF) 100%, which is reported as cash and cash equivalents.

Level of the Fair Value Hierarchy: Ownership of the STIF is determined on a fair market valuation basis as of fiscal year end in accordance with STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included within Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at \$1 per shar.

Valuation Technique: North Carolina Department of State Treasurer OPEB Trust investments are measured using the market approach: using prices and other relevant information generated by marker transactions involving identical or comparable assets or group of assets.

Interest Rate Risk – The County does not have a formal investment interest rate policy for the OPEB Trust Fund that manages its exposure to fair value losses arising from increasing interest rates. The State Treasurer's STIF is unrated and had a weighted average maturity of 2.1 years at June 30, 2025.

Credit Risk – The County does not have a formal investment policy regarding credit risk for the HCB Pan Fund. The STIF is unrated and authorized under NC General Statute 147-69.1. The State Treasurer's STIF is invested in highly liquid fixed income securities consisting primarily of short to intermediate term treasuries, agencies, and money market instruments.

CABARRUS COUNTY, NORTH CAROLINA
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4. Property Tax-Use-Value Assessment on Certain Lands

In accordance with North Carolina general statutes, agriculture, horticulture, and forestland may be taxed by the County at present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years along with accrued interest from the original due date. This tax is immediately due and payable. The amounts shown in the table are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

<u>Year Levied</u>	<u>Tax</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 6,180,192	\$ 1,467,796	\$ 7,647,988
2023	6,217,004	917,008	7,134,012
2024	4,969,516	285,747	5,255,263
2025	7,884,410	-	7,884,410
Total	<u>\$ 25,251,122</u>	<u>\$ 2,670,551</u>	<u>\$ 27,921,673</u>

5. Receivables

a. Government-wide Receivables

Receivables at the government-wide level for the Primary Government at June 30, 2025 were as follows:

	<u>Accounts</u>	<u>Customers</u>	<u>Lease Receivable</u>	<u>Due from other Governments</u>	<u>Taxes and Interest</u>	<u>Total</u>
Governmental Activities:						
General	\$ 1,304,819	\$ 16,448,100	\$ 791,196	\$ 36,241,041	\$ 7,210,167	\$ 61,995,323
Other governmental	15,333,782	-	-	105,210	-	15,438,992
Total receivables	16,638,601	16,448,100	791,196	36,346,251	7,210,167	77,434,315
Allowance for doubtful accounts	(3,052,782)	(13,991,295)	-	-	(2,084,613)	(19,128,690)
Total-governmental activities	<u>\$ 13,585,819</u>	<u>\$ 2,456,805</u>	<u>\$ 791,196</u>	<u>\$ 36,346,251</u>	<u>\$ 5,125,554</u>	<u>\$ 58,305,625</u>
Business-type Activities:						
Landfill	\$ -	\$ 19,470	\$ -	\$ 162,934	\$ -	\$ 182,404
Total-business-type activities	<u>\$ -</u>	<u>\$ 19,470</u>	<u>\$ -</u>	<u>\$ 162,934</u>	<u>\$ -</u>	<u>\$ 182,404</u>

CABARRUS COUNTY, NORTH CAROLINA
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On 07/01/2021, Cabarrus County, NC entered into a 102-month lease as Lessor for the use of Office Space - 715 Cabarrus Avenue - USDA. An initial lease receivable was recorded in the amount of \$112,377. As of 06/30/2025, the value of the lease receivable including accrued interest is \$143,206 and the value of the short-term lease receivable is \$31,189. The lessee is required to make monthly fixed payments of \$2,717. The lease has an interest rate of 1.0950%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$186,040, and Cabarrus County, NC recognized lease revenue of \$31,924 during the fiscal year.

On 07/01/2021, Cabarrus County, NC entered into a 97 month lease as Lessor for the use of Verizon Tower - 700 Walker Road. An initial lease receivable was recorded in the amount of \$82,671. As of 06/30/2025, the value of the lease receivable including accrued interest is \$118,644 and the value of the short-term lease receivable is \$28,018. The lessee is required to make monthly fixed payments of \$2,420. The lease has an interest rate of 0.9670%. The infrastructure estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$159,410, and Cabarrus County, NC recognized lease revenue of \$28,245 during the fiscal year.

On 07/01/2021, Cabarrus County, NC entered into a 72 month lease as Lessor for the use of AT&T Cell Phone Tower Lease - 698 Walker road. An initial lease receivable was recorded in the amount of \$131,352. As of 06/30/2025, the value of the lease receivable including accrued interest is \$44,744 and the value of the short-term lease receivable is \$22,331. The lessee is required to make monthly fixed payments of \$1,870. The lease has an interest rate of 0.3160%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$43,784, and Cabarrus County, NC recognized lease revenue of \$21,892 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On 07/01/2021, Cabarrus County, NC entered into a 76 month lease as Lessor for the use of Verizon Tower - Rockland circle. An initial lease receivable was recorded in the amount of \$185,100. As of 06/30/2025, the value of the lease receivable including accrued interest is \$72,698 and the value of the short-term lease receivable is \$30,455. The lessee is required to make monthly fixed payments of \$2,585. The lease has an interest rate of 1.2166%. The infrastructure estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$68,195, and Cabarrus County, NC recognized lease revenue of \$29,226 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On 09/01/2023, Cabarrus County, NC entered into a 60-month lease as Lessor for the use of Milestone Partners Lease. An initial lease receivable was recorded in the amount of \$443,043. As of 06/30/2025, the value of the lease receivable including accrued interest is \$295,806 and the value of the short-term lease receivable is \$90,878. The lessee is required to make monthly fixed payments of \$8,074. The lease has an interest rate of 2.3660%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$378,266, and Cabarrus County, NC recognized lease revenue of \$91,120 during the fiscal year. The lessee has 5 extension option(s), each for 12 months. Cabarrus County, NC has 5 extension option(s), each for 12 months.

On 12/18/2024, Cabarrus County, NC entered into a 60-month lease as Lessor for the use of T-Mobile Tower Lease. An initial lease receivable was recorded in the amount of \$128,145. As of 06/30/2025, the value of the lease receivable including accrued interest is \$116,098 and the value of the short-term lease receivable is \$24,689. The lessee is required to make monthly fixed payments of \$2,265. The lease has an interest rate of 2.3810%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2025 was \$114,405, and Cabarrus County, NC recognized lease revenue of \$13,740 during the fiscal year.

CABARRUS COUNTY, NORTH CAROLINA
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Fiscal Year	Lease Receivables		
	Principal Payments	Interest Payments	Total Payments
2026	\$ 227,560	\$ 11,753	\$ 239,313
2027	232,014	7,923	239,937
2028	192,343	4,117	196,460
2029	103,687	1,280	104,967
2030	35,592	152	35,744
Total	\$ 791,196	\$ 25,225	\$ 816,421

Due from other governments that is owed to the County consists of the following:

	Governmental Activities	Business Type Activities
Local option sales tax	\$ 21,320,793	\$ -
NCVTS	3,113,283	-
Grants	5,044,799	-
Other	6,867,376	-
White Goods	-	31,438
Solid Waste disposal tax	-	13,568
Scrap tire tax	-	117,928
	\$ 36,346,251	\$ 162,934

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

Discretely Presented Component Unit CHA

Receivables at the government-wide level for the Cabarrus Health Alliance at June 30, 2025, were as follows:

	<u>Accounts</u>	<u>Customers</u>	<u>Due from Other Governments</u>	<u>Total</u>
Governmental Activities:				
General	\$ 2,150,863	\$ 845,107	\$ 182,850	\$ 3,178,820
Allowance for doubtful accounts	-	(273,172)	-	(273,172)
Total receivables	<u>2,150,863</u>	<u>571,935</u>	<u>182,850</u>	<u>2,905,648</u>
Total-governmental activities	<u>\$ 2,150,863</u>	<u>\$ 571,935</u>	<u>\$ 182,850</u>	<u>\$ 2,905,648</u>

6. Capital Assets

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 30,337,789	\$ 2,395,961	\$ -	\$ -	\$ 32,733,750
Construction in progress	72,431,956	29,983,994	-	(77,049,773)	25,366,177
Total capital assets not being depreciated	<u>102,769,745</u>	<u>32,379,955</u>	<u>-</u>	<u>(77,049,773)</u>	<u>58,099,927</u>
Capital assets being depreciated:					
Buildings	291,874,587	33,528,861	-	46,823,949	372,227,397
Building improvements	54,179,086	6,847,081	-	30,225,824	91,251,991
Equipment	25,727,110	3,302,480	-	-	29,029,590
Furniture and fixtures	1,976,541	-	-	-	1,976,541
Land improvements	15,711,119	-	-	-	15,711,119
Vehicles	23,449,039	5,630,052	(3,214,143)	-	25,864,948
Reservoir	21,743,730	-	-	-	21,743,730
Total capital assets being depreciated	<u>434,661,212</u>	<u>49,308,474</u>	<u>(3,214,143)</u>	<u>77,049,773</u>	<u>557,805,316</u>

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Less accumulated depreciation for:					
Buildings	68,891,880	7,906,611	-	-	76,798,491
Building improvements	10,054,078	2,299,664	-	-	12,353,742
Equipment	22,449,392	801,024	-	-	23,250,416
Furniture and fixtures	1,638,310	41,765	-	-	1,680,075
Land improvements	9,207,441	636,728	-	-	9,844,169
Vehicles	13,594,571	2,899,483	(2,888,238)	-	13,605,816
Reservoir	609,435	21,766	-	-	631,201
Total accumulated depreciation	<u>126,445,107</u>	<u>14,607,041</u>	<u>(2,888,238)</u>	<u>-</u>	<u>138,163,910</u>
Total capital assets, being depreciated, net	<u>308,216,105</u>	<u>34,701,433</u>	<u>(325,905)</u>	<u>77,049,773</u>	<u>419,641,406</u>
Capital assets being amortized					
Right To use assets:					
Leased equipment	594,017	377,068	-	-	971,085
Leased buildings	5,302,740	125,020	-	-	5,427,760
IT subscriptions	2,122,880	1,580,165	(410,298)	-	3,292,747
	<u>8,019,637</u>	<u>2,082,253</u>	<u>(410,298)</u>	<u>-</u>	<u>9,691,592</u>
Less accumulated amortization for:					
Right To use assets:					
Leased equipment	63,693	191,078	-	-	254,771
Leased buildings	2,680,993	914,178	-	-	3,595,171
IT subscriptions	941,243	837,299	(410,298)	-	1,368,244
Total accumulated amortization	<u>3,685,929</u>	<u>1,942,555</u>	<u>(410,298)</u>	<u>-</u>	<u>5,218,186</u>
Total right to use assets, net	<u>4,333,708</u>	<u>139,698</u>	<u>-</u>	<u>-</u>	<u>4,473,406</u>
Governmental and Internal Service Fund Capital Assets, net	<u>\$ 415,319,558</u>	<u>\$ 67,221,086</u>	<u>\$ (325,905)</u>	<u>\$ -</u>	<u>\$ 482,214,739</u>

CABARRUS COUNTY, NORTH CAROLINA
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Depreciation and amortization expense was charged to function/programs of the primary government as follows:

Governmental activities:		
General government	\$	2,344,697
Public safety		9,486,462
Economic & physical development		28,964
Environmental protection development		54,627
Human services		998,288
Culture & recreation		1,694,004
Subscription amortization		837,299
Right to use lease amortization		1,105,255
Total depreciation and amortization expense - governmental & internal services activities	\$	<u>16,549,596</u>

Capital asset activity for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 490,447	\$ -	\$ -	\$ 490,447
Capital assets, being depreciated:				
Land improvements	2,376,141	-	-	2,376,141
Vehicles	2,041,051	-	-	2,041,051
Equipment	1,340,352	-	-	1,340,352
Buildings	1,256,544	-	-	1,256,544
Total capital assets, being depreciated	<u>7,014,088</u>	<u>-</u>	<u>-</u>	<u>7,014,088</u>
Less accumulated depreciation for:				
Land improvements	1,591,172	31,490	-	1,622,662
Vehicles	1,947,060	18,435	-	1,965,495
Equipment	291,053	155,732	-	446,785
Buildings	565,107	31,415	-	596,522
Total accumulated depreciation	<u>4,394,392</u>	<u>237,072</u>	<u>-</u>	<u>4,631,464</u>
Total capital assets, being depreciated, net	<u>2,619,696</u>	<u>(237,072)</u>	<u>-</u>	<u>2,382,624</u>
Proprietary capital assets, net	<u>\$ 3,110,143</u>	<u>\$ (237,072)</u>	<u>\$ -</u>	<u>\$ 2,873,071</u>

CABARRUS COUNTY, NORTH CAROLINA
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Construction Commitments

The government has active construction projects as of June 30, 2025. The projects include New School Construction (Multiple Schools Roof Replacements, Fred L. Wilson Elementary School, Opportunity School, Mary Francis Wall School, Coltrane Webb School), Renovations to the Health Services Center and Mental Health Facility. At year-end, the government's commitments with contractors are as follows:

	<u>Spent-To-Date</u>	<u>Remaining Commitment</u>
School new construction	\$ 36,255,199	\$ 88,157,443
Health Services Center	173,215	21,826,785
Mental Health Facility	16,360,196	41,639,804
	<u>\$ 52,788,610</u>	<u>\$ 151,624,032</u>

Discretely Presented Component Unit

Capital asset activity for Cabarrus Health Alliance for the year ended June 30, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 2,754,873	\$ -	\$ 2,754,873
Capital assets, being depreciated:				
Furniture and fixtures	731,470	64,104	(5,169)	790,405
Vehicles	1,265,736	134,978	(14,240)	1,386,474
Equipment	1,563,610	361,537	(39,816)	1,885,331
Land improvements	195,932	422,756	-	618,688
Total capital assets being depreciated	<u>3,756,748</u>	<u>983,375</u>	<u>(59,225)</u>	<u>4,680,898</u>

CABARRUS COUNTY, NORTH CAROLINA
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	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Less accumulated depreciation:				
Furniture and fixtures	447,503	72,789	(5,169)	515,123
Vehicles	724,380	166,864	(14,240)	877,004
Equipment	1,248,908	164,697	(39,816)	1,373,789
Land improvements	10,755	34,737	-	45,492
Total accumulated depreciation	<u>2,431,546</u>	<u>439,087</u>	<u>(59,225)</u>	<u>2,811,408</u>
Total governmental activities, being depreciated (net)	<u>1,325,202</u>	<u>544,288</u>	<u>-</u>	<u>1,869,490</u>
Capital assets, being amortized:				
Right to use assets:				
Leased equipment	184,371	-	-	184,371
Leased building	735,945	-	(442,146)	293,799
Total right to use assets	<u>920,316</u>	<u>-</u>	<u>(442,146)</u>	<u>478,170</u>
Less accumulated amortization:				
Leased equipment	64,853	38,505	-	103,358
Leased building	373,352	132,451	(442,146)	63,657
Total right to use assets	<u>438,205</u>	<u>170,956</u>	<u>(442,146)</u>	<u>167,015</u>
Total capital assets being amortized, (net)	<u>482,111</u>	<u>(170,956)</u>	<u>(442,146)</u>	<u>311,155</u>
Cabarrus Health Alliance capital assets, (net)	<u>\$ 1,807,313</u>	<u>\$ 3,128,205</u>	<u>\$ -</u>	<u>\$ 4,935,518</u>

CABARRUS COUNTY, NORTH CAROLINA
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For the Fiscal Year Ended June 30, 2025

B. Liabilities

1. Payables

Payables at the government-wide level for the Primary Government at June 30, 2025, were as follows:

	<u>Vendors</u>	<u>Salaries and Benefits</u>	<u>Other</u>	<u>Total</u>
Governmental Activities:				
General	\$ 8,322,763	\$ 4,600,425	\$ 1,783,437	\$ 14,706,625
County Capital Projects	2,145,052	-	-	2,145,052
Cares Act Relief Fund	-	5,003	-	5,003
OPIOID Settlement	80,829	15,523	-	96,352
Other governmental	5,365,162	-	290,921	5,656,083
Total-governmental activities	<u>\$ 15,913,806</u>	<u>\$ 4,620,951</u>	<u>\$ 2,074,358</u>	<u>\$ 22,609,115</u>
Business-type activities				
Landfill	<u>\$ 169,352</u>	<u>\$ 36,727</u>	<u>\$ -</u>	<u>\$ 206,079</u>

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities, firefighters and rescue squad workers. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual Comprehensive Financial Report includes financial statements and required supplementary information LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement, disability and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with unreduced retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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reduced retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters and rescue squad workers). Disabled members may qualify for disability benefits at earlier ages. Survivor benefits are available to eligible beneficiaries of general employee plan members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad workers who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members. The plan does not provide for automatic post-retirement benefit increases. Cost of living benefit increases are contingent upon investment gains of the plan at the discretion of the LGERS Board of Trustees, except as authorized by the General Assembly.

LGERS plan members who are LEOs are eligible to retire with unreduced retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with reduced retirement benefits at age 50 with 15 years of creditable service as an officer. LEOs who complete 25 years of creditable service with 15 years as an officer are eligible to retire with reduced retirement benefits. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life in lieu of the return of the member's contributions that is generally available to beneficiaries of deceased members.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Cabarrus County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. Cabarrus County's contractually required contribution rate for the year ended June 30, 2025, was 15.04% of compensation for law enforcement officers and 13.6% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Cabarrus County were \$13,072,671 for the year ended June 30, 2025.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members include interest (currently 4% per year) regardless of the number of years of retirement service credit or for the reason for separation from service. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions, or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025 the County reported a liability of \$56,150,993 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024, utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2025 the County's proportion was 0.833% (measured as of June 30, 2024), which was a decrease of 0.0175% from its proportion as of June 30, 2024 (measured as of June 30, 2023).

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For the year ended June 30, 2025, the County recognized pension expense of \$16,553,582. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,839,780	\$ 66,159
Net difference between projected and actual earnings on pension plan investments	7,633,694	-
Changes in proportion and differences between County contributions and proportionate share of contributions	197,262	786,505
County contributions subsequent to the measurement date	<u>13,072,671</u>	<u>-</u>
	<u>\$ 30,743,407</u>	<u>\$ 852,664</u>

\$13,072,671 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2026	\$ 5,204,213
2027	10,738,655
2028	1,738,359
2029	<u>(863,154)</u>
Total	<u>\$ 16,818,073</u>

Actuarial Assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

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The plan actuary currently uses mortality tables that vary by age, gender, employee group (i.e., general, law enforcement officer) and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023, valuation, were based on the results of an actuarial experience study prepared as of December 31, 2019, and adopted by the Board of Trustees on January 28, 2021.

Future ad hoc cost of living amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024, are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	33.0%	2.4%
Global equity	38.0%	6.9%
Real estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Opportunistic fixed income	7.0%	5.3%
Inflation protection	6.0%	4.3%
	<u>100.0%</u>	

The information above is based on 30-year expectations developed with an investment consulting firm as part of a study that was completed in early 2022 and is part of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.38%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all

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periods of projected benefits payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	<u>Discount Rate</u>		
	<u>1% Decrease (5.50%)</u>	<u>(6.50%)</u>	<u>1% Increase (7.50%)</u>
County's proportionate share of the net pension liability (asset)	\$ 99,501,204	\$ 56,150,993	\$ 20,489,483

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officers' Special Separation Allowance

Plan Description. Cabarrus County administers a public employee retirement system (the "Separation Allowance"); a single employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2023 the Separation Allowance's membership consisted of:

Retirees receiving benefits	39
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>231</u>
Total	<u><u>270</u></u>

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A separate report was not issued for the plan.

Summary of Significant Accounting Policies:

Basis of Accounting. The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statements 73.

Actuarial Assumptions. The entry age normal actuarial cost method was used in the December 31, 2023, valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	4.28 percent

The discount rate used to measure the TPL is the S&P Municipal Bond 20-year High Grade Rate Index.

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five-year period ending December 31, 2019.

Mortality Assumption: All mortality rates use Pub-2010 amount-weighted tables.

Mortality Projection: All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

Deaths After Retirement (*Healthy*): Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

Deaths After Retirement (*Disabled Members at Retirement*): Mortality rates are based on the Non-Safety Mortality Table Disabled Retirees. Rates are Set Back 3 years for all ages.

Deaths Prior to Retirement: Mortality rates are based on the safety mortality for employees.

Deaths After Retirement (*Survivors of Deceased Members*): Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

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Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid \$812,733 as benefits came due for the reporting period.

At June 30, 2025 the County reported a total pension liability of \$13,961,119. The total pension liability was measured as of December 31, 2024 based on a December 31, 2023 actuarial valuation. The total pension liability was rolled forward to December 31, 2024 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2025 the County recognized pension expense of \$1,842,845.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,559,839	\$ -
Changes of assumptions	744,684	1,365,162
County benefit payments and plan administrative expenditures paid subsequent to the measurement date	508,152	-
Total	<u>\$ 2,812,675</u>	<u>\$ 1,365,162</u>

The County paid \$508,152 in benefit payments subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a increase of the total pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	\$ 707,074
2027	10,607
2028	16,455
2029	177,551
2030	27,674
Total	<u>\$ 939,361</u>

Sensitivity of the County's Total Pension Liability to Changes in the Discount Rate. The following presents the County's total pension liability calculated using the discount rate of 4.28 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28 percent) or 1-percentage-point higher (5.28 percent) than the current rate.

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	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Total pension liability	<u>\$ 15,016,361</u>	<u>\$ 13,961,119</u>	<u>\$ 12,998,516</u>

	Total Pension Liability
Beginning balance	\$ 13,531,599
Service cost at end of year	486,110
Interest on the total pension liability	525,009
Difference between expected and actual experience in the measurement of the total pension liability	516,979
Changes of assumptions or other inputs	(285,845)
Benefit payments	(812,733)
Ending balance of the total pension liability	<u>\$ 13,961,119</u>

Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 4.00 percent at June 30, 2023 to 4.28 percent at June 30, 2024.

The plan currently uses mortality tables that vary by age, and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

c. Supplemental Retirement Income Plan (401k)

Plan Description. The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers and non-law enforcement employees of the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provision to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

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Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each law enforcement officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The County has chosen to extend this benefit to all its full and part-time (who are eligible for North Carolina Local Governmental Employees' Retirement System) employees. Contributions by Cabarrus County for the year ended June 30, 2025 were \$7,448,140 which consisted of \$4,694,493 from the County and \$2,753,647 from the employees. Contributions for the year ended June 30, 2025 were \$608,409 from participating Alliance employees. The Alliance's Board reinstated the employer's contribution to this benefit. The Alliance matched up to 2% beginning July 1, 2021. The Alliance contributed \$216,021 to the plan for the year ended June 30, 2025. No amounts were forfeited.

The County offers its employees a deferred compensation plan (Plan) created in accordance with Internal Revenue Code Section 457. The Plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County has complied with changes in the laws that govern the County's deferred compensation plan, requiring all assets of the plan to be held in trust for the exclusive benefit of the participants and their beneficiaries. Formerly, the undistributed amounts, which had been deferred by the plan participants, were required to be reported as assets of the County. In accordance with GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", the County's deferred compensation plan is no longer reported within the County's custodial funds.

d. Register of Deeds' Supplemental Pension Fund

Plan Description. Cabarrus County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing multiple-employer defined benefit plan administered by the North Carolina Department of State Treasurer. The RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan and has met the statutory eligibility requirements. Article 3 of G. S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Register of Deeds' Supplemental Pension Fund is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed. The plan does not provide for automatic post-retirement benefit increases.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Register of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$19,983 for the year ended June 30, 2025.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the County reported an asset of \$246,152 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2024, the County's proportion was 2.136%, which was an increase of 0.00984% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized pension expense of \$90,149. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,405	\$ 4,401
Net difference between projected and actual earnings on pension plan investments	95,060	-
Changes in proportion and differences between County contributions and proportionate share of contributions	13,723	1,154
County Contributions subsequent to the measurement date	19,983	-
	<u>\$ 134,171</u>	<u>\$ 5,555</u>

\$19,983 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ending June 30, 2026. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	\$ 59,287
2027	40,374
2028	8,630
2029	342
Total	<u>\$ 108,633</u>

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Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	3.0 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, and health status (i.e., disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

Future ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are, therefore, not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple-year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 99.8% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2024 is 2.4%.

The information above is based on 30-year expectations developed with an investment consulting firm as part of a study that was completed in early 2022, and is part of the asset, liability, and investment policy study for the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.38%. Return projections do not include any excess return expectations over benchmarks averages. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.00%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension asset is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

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Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.00 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.00 percent) or one percentage point higher (4.00 percent) than the current rate:

	<u>1% Decrease (2.00%)</u>	<u>Discount Rate (3.00%)</u>	<u>1% Increase (4.00%)</u>
County's proportionate share of the net pension liability (asset)	<u>\$ (163,097)</u>	<u>\$ (246,152)</u>	<u>\$ (316,112)</u>

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

e. Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for LGERS and ROD was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability (asset) for LEOSSA was measured as of December 31, 2024, with an actuarial valuation date of December 31, 2023. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>TOTAL</u>
Proportionate share of net pension liability (asset)	\$ 56,150,993	\$ (246,152)	\$ -	\$ 55,904,841
Proportion of the net pension liability (asset)	0.833%	2.134%	-	-
Total pension liability	-	-	13,961,119	13,961,119
Pension expense	16,553,582	90,149	1,842,845	18,486,576

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At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>TOTAL</u>
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 9,839,780	\$ 5,405	\$ 1,559,839	\$ 11,405,024
Change of assumptions	-	-	744,684	744,684
Net difference between projected and actual earnings on pension plan investments	7,633,694	95,060	-	7,728,754
Changes in proportion and differences between County contributions and proportionate share of contributions	197,262	13,723	-	210,985
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	13,072,671	19,983	508,152	13,600,806
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	66,159	4,401	-	70,560
Changes of assumptions	-	-	1,365,162	1,365,162
Changes in proportion and differences between County contributions and proportionate share of contributions	786,505	1,154	-	787,659

f. Other Postemployment Benefits (OPEB) – Healthcare Benefits Plan

Plan Description. The County administers a single employer defined benefit Healthcare Benefits Plan (the HCB Plan). The County Board of Commissioners has the authority to establish and amend the benefit terms and financing requirements. Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. The HCB plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Governmental Employee’s Retirement System (System) and at the time of their retirement meet certain service requirements using the schedule below. In addition, retirees must work the last five years at Cabarrus County.

Hired before July 1, 1997:

- Signed agreement to reduce vacation : 100%
- Signed agreement not to reduce vacation and signed 2nd chance in 2021: 50%
- Signed agreement not to reduce vacation and did not sign 2nd chance in 2021: 0%

Hired on or after July 1, 1997, but before November 1, 2003:

- Less than 10 years of service: 0%
- 10 or more years of service: 100%

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Hired on or after November 1, 2003, but before November 1, 2016:

Less than 25 years of service, but more than 10 years of service: 50%

25 or more years of service: 100%

Hired on or after November 1, 2016:

Less than 25 years of service, but more than 15 years of service: 50%

25 or more years of service: 100%

The Retirees receive the same benefits as active employees and the County’s eligible retirees can purchase coverage for their dependents at the County’s group rate. The County pays the full cost of coverage for the HCB plan. Coverage for all retirees will cease when the retiree becomes eligible for Medicare or reaches the age where they would have had such benefits had they qualified for Social Security, or upon the retiree’s death, whichever comes first. The Cabarrus County Board of Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

Plan Membership. Membership of the HCB plan consisted of the following at July 1, 2025, as part of the July 1, 2024 actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	102
Inactive members entitled to but not yet receiving benefits	-
Active employees	<u>1,223</u>
Total membership	<u><u>1,325</u></u>

Contributions – The Board of Commissioners established the contribution requirements of plan members which may be amended by the Board. The County has chosen to fund the healthcare benefits on a pay as you go basis. During fiscal year 2025, no contributions were made into the County’s OPEB Trust. The irrevocable trust was established for the purpose of paying future post-employment benefits (OPEB) for which the County is liable.

Summary of Significant Accounting Policies – Postemployment expenditures for the County’s portion of the premiums and the prefunded benefits are made from the General Fund, which is maintained on the modified accrual basis of accounting to the Internal Service Fund. Funds are appropriated annually for the County’s portion of the premiums and prefunded benefits. The employee, retiree and County premiums are revenues that finance the self-funded HCP reported in the Internal Service Funds. Claims benefits and administrative costs are expensed as they are incurred.

Investments

Per the County’s Trust agreement establishing Other Post-Employment Benefits Trust, the employer, and the Investment Advisory Committee, if any, shall have the responsibility to select Qualified Investments for the Trust Assets. The County’s investment policy shall allow placement of assets in the OPEB investment fund managed by the State Treasurer’s office, as authorized by the Board of Commissioners on June 21, 2021, in addition to investments authorized by NC General Statute 159-30. Placement of County contributions in State Treasurer’s OPEB investment fund shall be at the discretion of the Board of Trustees, as shall be the allocation of assets

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within that fund. The HCB Plan’s Trust has \$6,584,706 invested in the State Treasurer’s Local Government Other Post-Employment Benefits Fund. The target allocation are based on the initial allocation approved:

Asset Class	Target Allocation 2024	Long-Term Expected Real Rate of Return 2025
Bond Index Fund	0.00%	N/A
Equity Index Fund	0.00%	N/A
Short Term Investment Fund	100.00%	4.54%
Total	100.00%	

Rate of Return – For the year ended June 30, 2024, the annual money weighted rate of return on investments, net of investment expense was 3.58 percent. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the County’s Net OPEB liability of the County at June 30, 2025 were as follows:

Total OPEB Liability	\$ 38,841,634
Plan fiduciary net position	6,584,706
County's net OPEB liability	32,256,928
Plan fiduciary net position as a percentage of the total OPEB liability	16.95%

Actuarial assumptions and other inputs. The County’s total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following key actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Annual Salary increases, including wage inflation:

Measurement date: 2.50%

Municipal Bond Index Rate:

Prior measurement date 4.67%

Measurement date 5.20%

Healthcare cost trend rates:

Pre-Medicare 7.5% decreasing to an ultimate rate of 5.00% by 2027+

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The discount rate used to measure the total OPEB liability was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

Mortality rates were based on the RP-2014 mortality table projected fully generationally using projection scale MP-2021.

Change in the Net OPEB liability, OPEB Expense, and Deferred Outflows of Recourses and Deferred Inflows of Resources Related to OPEB. At June 30, 2025, the County reported a net OPEB liability of \$32,256,928. The total OPEB liability was determined by an actuarial valuation as of July 1, 2024 (updated as of June 30, 2025)

At June 30, 2025 the components of the Net OPEB liability of the County, measured at June 30, 2025, were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances as of June 30, 2024	\$ 37,546,133	\$ 6,287,748	\$ 31,258,385
Changes for the year:			
Service cost at the end of the year	2,104,189	-	2,104,189
Interest	1,860,040	-	1,860,040
Difference between expected and actual experience	523,544	3,320	520,224
Contributions - employer	-	2,050,062	(2,050,062)
Projected Investment Income	-	293,638	(293,638)
Changes in assumptions	(1,142,210)	-	(1,142,210)
Benefit Payments	(2,050,062)	(2,050,062)	-
Net changes	1,295,501	296,958	998,543
Balance as of June 30, 2025	\$ 38,841,634	\$ 6,584,706	\$ 32,256,928

Changes in Assumptions – Changes of assumptions and other inputs reflect a change in the discount rate of 4.67% in 2024 to 5.2% in 2025.

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Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates. The following presents the total OPEB liability of the Plan, calculated using the health care cost trend rates, as well as what the Plan’s total OPEB liability would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Health Care Cost Trend Rate Sensitivity		
	1% Decrease	Current Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 28,455,410</u>	<u>\$ 32,256,928</u>	<u>\$ 36,770,851</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following exhibits present the TOL of the Plan, calculated using the discount rate of 5.20%, as well as what the Plan’s TOL would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Discount Rate Sensitivity		
	1% Decrease (4.20%)	Discount Rate (5.20%)	1% Increase (6.20%)
Net OPEB liability	<u>\$ 36,416,067</u>	<u>\$ 32,256,928</u>	<u>\$ 28,632,430</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized OPEB expense of \$869,348. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 470,828	\$ 6,108,642
Changes of assumptions or other inputs	3,426,687	7,787,016
Net difference between projected and actual earnings on pension plan investments	-	42,215
Total	<u>\$ 3,897,515</u>	<u>\$ 13,937,873</u>

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Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows.

Measurement Period Ended June 30	Amount
2026	\$ (2,706,716)
2027	(2,464,457)
2028	(1,559,461)
2029	(1,732,805)
2030	(998,554)
Thereafter	(578,365)
Total	<u>\$ (10,040,358)</u>

g. Other Employment Benefits

The County and the Cabarrus Health Alliance have elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employee's Retirement System (LGERS) (Death Benefit Plan), a state-administered plan funded on a one year-term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to his/her death, but the benefit may not exceed \$50,000.

The Alliance and the County have no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payrolls, based upon rates established by the state. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan, the number of eligible participants is not determined.

Effective July 1, 2004, pursuant to a new IRS regulation regarding Group Life Insurance benefits, the County is now required to include the amount of group life insurance coverage that exceeds \$50,000 as a taxable fringe benefit. As a full-time employee participating in the NC Local Government Retirement System, an employee is eligible for a death benefit of \$25,000 to \$50,000 and an additional \$20,000 the County provides for all employees who have been employed for at least one year. If this combined life insurance coverage exceeds the \$50,000 limit, the excess amount is multiplied by a premium cost factor per \$1,000 based on age at December 31st provided by the IRS. This amount is then added to the employee's taxable wages.

3. Closure and Postclosure Care Costs - Cabarrus County Landfill Facility

Federal and state laws and regulations require Cabarrus County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs are typically paid near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,960,688 reported as landfill closure and post closure care liability at June 30, 2025, represents a cumulative amount reported to date, based on the use of 100% of the combined Municipal Solid Waste (MSW) and Construction and Demolition (C&D) cell and 73.6% of a (C&D) only cell. The updated percent use of C&D cell decreased due to a recent expansion that opened in December 2021. This amount is based on what it would cost to perform all closure and post closure care in 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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The County's liability is set aside for the closure and post closure of the following:

- The Municipal Solid Waste (MSW) reached capacity in 1997 and was covered in 1998.
- An expansion area that sits on the top of the MSW site was added in 1998 to accept construction and demolition waste (C&D). This expansion area has reached capacity and was closed in FY 2011.
- An additional C&D expansion area was opened in Fiscal Year 2006 and is expected to reach full capacity in FY 2028.

Cabarrus County has met the requirements of the local government financial assurance test that is one option under state and federal laws and regulations that aids in determining if a unit is secure and financially able to meet the necessary closure and post closure care requirements as of each balance sheet date. Governments that utilize the local government financial assurance test allow them to remain exempt from a set contribution schedule.

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on refunding of debt	\$ 6,571,712	\$ -
(Pensions, OPEB) - difference between expected and actual experience	11,875,852	6,179,202
(Pensions, OPEB) - change of assumptions	4,171,371	9,152,178
(Pensions, OPEB) - Net difference between projected and actual investment earnings	7,728,754	42,215
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions	210,985	787,659
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	13,092,654	-
Benefit payment administrative costs paid subsequent to the measurement date (LEOSSA)	508,152	-
Lease receivable	-	950,100
Prepaid taxes not yet earned - General Fund	-	752,689
Prepaid taxes not yet earned - Small Projects Fund	-	226,515
Government-wide deferred outflows and inflows of resources	<u>44,159,482</u>	<u>18,090,558</u>
Taxes receivable, net (General)	-	1,994,115
Ambulance receivable, net (General)	-	2,447,919
OPIOID Settlement receivable, (net)	-	12,211,130
Other unavailable revenues	-	7,000,592
Total	<u>\$ 44,159,482</u>	<u>\$ 41,744,314</u>

5. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County participates in a property liability program, which is financed by using a combination of self-funding and purchase excess insurance coverage through Arthur J. Gallagher & Co. A property liability insurance fund was established to track all financial transactions related to this program. The County retains the first \$350,000 in liability insurance. Above the \$350,000 retention is purchased up to a total limit of \$3,000,000 per occurrence and \$6,000,000 aggregate.

The property insurance program is financed using a combination of self-funding and insurance purchased through Liberty Mutual Insurance. Excess property insurance above a \$50,000 deductible is purchased based on estimated replacement values submitted to the Excess Property Company each year. Special deductibles apply for certain perils such as flood, earth movement, boiler, machinery, and the 4300 Gold Hill Road E. and 65 Union St. S locations.

The County purchases primary policies for Emergency Medical Services (EMS). The policies provide coverage for physical damage to EMS units, equipment, and automobiles, general and medical professional liability. Fidelity exposures are covered through the purchase of bonds. Arthur J. Gallagher secures the purchase of these bonds on behalf of the County.

The Workers Compensation insurance program is financed using a combination of self-funding and purchasing excess insurance through Arthur J. Gallagher. A Workers Compensation fund was established to track all the financial claims more than this program. The County has purchased excess Workers Compensation insurance for claims in excess of that amount. The self-insured retention for Workers Compensation is as follows: \$600,000 per occurrence for Police & Drivers, Firefighters, and EMS (EMS occurrences resulting in an injury to any employee in, upon, entering, or alighting from any employer owned or non-owned ambulance) and \$500,000 for all other occurrences and employees. The County has \$750,000 self-insured retention for any Presumptive Losses.

The County has also purchased Cyber Liability coverage through Arthur J. Gallagher (Cowbell Cyber Insurance Company) with a \$5,000,000 limit and a deductible of \$100,000.

In accordance with G.S. 159-29, the County's employees that have access to \$100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance and Deputy Director of Finance are individually bonded for \$1,000,000. The Tax Collector is individually bonded for \$250,000. The Register of Deeds is bonded for \$50,000. The Sheriff is bonded for \$25,000. The remaining employees that have access to funds are bonded under a blanket bond for \$500,000.

The County carries commercial coverage for all other risks of loss including flood loss. Flood coverage is an annual limit not to exceed \$50,000,000. There have been no significant reductions in insurance coverage from previous year and settled claims have not exceeded coverage in any of the past five fiscal years.

Insurance coverage for the Alliance is through Westfield and Wester Insurance Services. The Alliance pays a premium for coverage of worker's compensation, general liability, property, automotive, and professional liability insurance coverage. The Alliance is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Alliance carries commercial coverage for all other risks of loss. Fiscal year ended June 30, 1998, was the initial year of operations. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in prior years.

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In accordance with G.S. 159-29, the Alliance's employees that have access to \$100 or more at any given time of the Alliance's funds are performance bonded through a commercial surety bond. Employees that have access to funds are bonded under a blanket bond for \$250,000. The Finance Director is individually bonded for \$1,000,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2025, is shown.

	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Unpaid claims, beginning of fiscal year	\$ 430,803	\$ 530,175
Incurred claims	1,169,420	1,080,174
Claims payments	<u>(1,070,048)</u>	<u>(1,195,219)</u>
Unpaid claims, end of fiscal year	<u>\$ 530,175</u>	<u>\$ 415,130</u>

On July 1, 2004, the County chose to establish a Self-Insured Health Insurance Fund (an internal service fund) for risk associated with the health insurance plan. The Health Insurance Fund is where assets are set aside for claim settlements. A premium is charged to each fund that accounts for full-time employees, eligible part-time employees based on ACA, plus this benefit is also offered to retired employees who meet specific criteria. The total charge to each fund is based on actual calculated cost which includes but is not limited to fixed cost, mature claim cost, expected monthly liability and the number of projected employees who will be covered by insurance.

The uninsured risk retention per claim is \$200,000 with an aggregate stop loss of 125%. This coverage is for claims incurred and paid in 12 months. The benefits covered are Medical MH/SA Pharmacy and Vision.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2025 is shown.

	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Unpaid claims, beginning of fiscal year	\$ 1,064,000	\$ 1,198,000
Incurred claims	15,124,416	18,119,975
Claims payments	<u>(14,990,416)</u>	<u>(18,041,975)</u>
Unpaid claims, end of fiscal year	<u>\$ 1,198,000</u>	<u>\$ 1,276,000</u>

6. Contingent Liabilities

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. The amount, if any, of such refunds cannot be determined at this time although management believes that such amounts would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant funds.

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As of June 30, 2025, the County was a defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of counsel for the County that resolution of these matters will not have a material adverse impact on the financial condition of the County.

7. Long-Term Obligations

a. Leases

The County has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

On 07/01/2021, Cabarrus County, NC entered into a 71 month lease as Lessee for the use of Kannapolis Land - 1303 S. Canon Blvd. An initial lease liability was recorded in the amount of \$5,179,441. As of 06/30/2025, the value of the lease liability is \$1,746,626. Cabarrus County, NC is required to make monthly fixed payments of \$76,180. The lease has an interest rate of 0.3160%. The Land estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$5,179,441 with accumulated amortization of \$3,501,594 is included with Land on the Lease Class activities table found below. Cabarrus County, NC has 1 extension option(s), each for 60 months.

On 07/01/2021, Cabarrus County, NC entered into a 81 month lease as Lessee for the use of Suite #180 and Closet #7 - The Old Creamery. An initial lease liability was recorded in the amount of \$123,298. As of 06/30/2025, the value of the lease liability is \$54,146. Cabarrus County, NC is required to make monthly fixed payments of \$1,629. The lease has an interest rate of 1.3746%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$123,298 with accumulated amortization of \$73,066 is included with Buildings on the Lease Class activities table found below.

On 12/18/2023, Cabarrus County, NC entered into a 60 month lease as Lessee for the use of Sharp Copiers 20240241. An initial lease liability was recorded in the amount of \$594,018. As of 06/30/2025, the value of the lease liability is \$423,981. Cabarrus County, NC is required to make monthly fixed payments of \$10,615. The lease has an interest rate of 2.8320%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$594,018 with accumulated amortization of \$182,495 is included with Equipment on the Lease Class activities table found below.

On 09/25/2024, Cabarrus County, NC entered into a 48 month lease as Lessee for the use of CCA Financial 20250221 - PowerStore. An initial lease liability was recorded in the amount of \$377,068. As of 06/30/2025, the value of the lease liability is \$316,207. Cabarrus County, NC is required to make monthly fixed payments of \$8,530. The lease has an interest rate of 3.0740%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$377,068 with accumulated amortization of \$72,271 is included with Equipment on the Lease Class activities table found below. Cabarrus County, NC has 1 extension option(s), each for 12 months.

On 01/01/2025, Cabarrus County, NC entered into a 36 month lease as Lessee for the use of Midland Library Lease 20250291. An initial lease liability was recorded in the amount of \$125,020. As of 06/30/2025, the value of the lease liability is \$105,153. Cabarrus County, NC is required to make monthly fixed payments of \$3,500. The lease has an interest rate of 2.3640%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$125,020 with accumulated amortization of \$20,514 is included with Buildings on the Lease Class activities table found below.

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The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2026	\$ 1,179,788	\$ 25,784	\$ 1,205,572
2027	1,114,484	15,400	1,129,884
2028	263,213	6,428	269,641
2029	88,629	653	89,282
Total	<u>\$ 2,646,114</u>	<u>\$ 48,265</u>	<u>\$ 2,694,379</u>

b. Subscriptions

The County has entered into subscription-based information technology arrangements (SBITAs). The SBITAs qualify as other than short-term SBITAs under GASB 96 and, therefore, have been recorded at the present value of the future minimum subscription payments as of the date of their inception.

On 07/01/2022, Cabarrus County, NC entered into a 78 month subscription for the use of Sirsidynix Products. An initial subscription liability was recorded in the amount of \$486,113. As of 06/30/2025, the value of the subscription liability is \$288,977, and the value of the short-term subscription liability is \$92,136. Cabarrus County, NC is required to make annual fixed payments of \$98,180. The subscription has an interest rate of 2.6630%. The value of the right to use asset as of 06/30/2025 of \$533,659 with accumulated amortization of \$230,420 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Cabarrus County, NC entered into a 48 month subscription for the use of OpenGov - Software Services. An initial subscription liability was recorded in the amount of \$270,408. As of 06/30/2025, the value of the subscription liability is \$68,345, and the value of the short-term subscription liability is \$68,345. Cabarrus County, NC is required to make annual fixed payments of \$69,900. The subscription has an interest rate of 2.2750%. The value of the right to use asset as of 06/30/2025 of \$270,408 with accumulated amortization of \$202,806 is included with Software on the Subscription Class activities table found below.

On 07/11/2023, Cabarrus County, NC entered into a 36 month subscription for the use of ESRI-GIS 20240091. An initial subscription liability was recorded in the amount of \$352,838. As of 06/30/2025, the value of the subscription liability is \$129,414, and the value of the short-term subscription liability is \$129,414. Cabarrus County, NC is required to make annual fixed payments of \$121,000. The subscription has an interest rate of 2.8480%. The value of the right to use asset as of 06/30/2025 of \$352,838 with accumulated amortization of \$231,958 is included with Software on the Subscription Class activities table found below.

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On 10/01/2023, Cabarrus County, NC entered into a 36 month subscription for the use of Northwoods-Traverse 20240220. An initial subscription liability was recorded in the amount of \$603,223. As of 06/30/2025, the value of the subscription liability is \$222,630, and the value of the short-term subscription liability is \$222,630. Cabarrus County, NC is required to make annual fixed payments of \$210,225. The subscription has an interest rate of 3.5910%. The value of the right to use asset as of 06/30/2025 of \$603,223 with accumulated amortization of \$351,880 is included with Software on the Subscription Class activities table found below. Cabarrus County, NC has 1 extension option(s), each for 36 months.

On 09/11/2024, Cabarrus County, NC entered into a 60 month subscription for the use of Time Clock Plus (TCP) 20250207. An initial subscription liability was recorded in the amount of \$197,400. As of 06/30/2025, the value of the subscription liability is \$155,935, and the value of the short-term subscription liability is \$37,246. Cabarrus County, NC is required to make annual fixed payments of \$42,000. The subscription has an interest rate of 3.0490%. The value of the right to use asset as of 06/30/2025 of \$197,400 with accumulated amortization of \$31,803 is included with Software on the Subscription Class activities table found below.

On 08/01/2024, Cabarrus County, NC entered into a 36 month subscription for the use of Accela Software FY25. An initial subscription liability was recorded in the amount of \$1,093,935. As of 06/30/2025, the value of the subscription liability is \$743,389, and the value of the short-term subscription liability is \$353,936. Cabarrus County, NC is required to make annual fixed payments of \$377,056. The subscription has an interest rate of 3.1100%. The value of the right to use asset as of 06/30/2025 of \$1,093,935 with accumulated amortization of \$316,919 is included with Software on the Subscription Class activities table found below.

On 06/20/2025, Cabarrus County, NC entered into a 36 month subscription for the use of VMWARE - Davenport Group. An initial subscription liability was recorded in the amount of \$241,283. As of 06/30/2025, the value of the subscription liability is \$158,678, and the value of the short-term subscription liability is \$78,251. Cabarrus County, NC is required to make annual fixed payments of \$82,624. The subscription has an interest rate of 2.7560%. The value of the right to use asset as of 06/30/2025 of \$241,284 with accumulated amortization of \$2,458 is included with Software on the Subscription Class activities table found below.

The future minimum subscription obligations and the net present value of these minimum payments as of June 30, 2025, were as follows:

Year Ending	Principal	Interest	
June 30	Payments	Payments	Total
2026	\$ 981,958	\$ 53,177	\$ 488,335
2027	604,521	23,189	522,487
2028	140,113	5,127	90,551
2029	40,776	1,243	92,270
Total	<u>\$ 1,767,368</u>	<u>\$ 82,736</u>	<u>\$ 1,193,643</u>

CABARRUS COUNTY, NORTH CAROLINA
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c. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are provided by appropriation in the year in which they become due.

General Obligation Advance Refunding Bonds (2020) refunded a portion of the 2013 General Obligation Bonds. As a result, a portion of the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$660,000. The amount is netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over six years by \$249,950.

The County's general obligation bonds payable at June 30, 2025, is comprised of the following individual issues serviced by the County's General Fund:

\$6,800,000 (2020) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.6 percent

\$ 6,265,000

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2025, for the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 3,385,000	\$ 87,710
2027	2,880,000	40,320
Total	<u>\$ 6,265,000</u>	<u>\$ 128,030</u>

d. Certificates of Participation/Limited Obligation Bonds

1. Public Offered Debt

On April 14, 2011, the Cabarrus County Development Corporation issued \$14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing, and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15-year COPS are financed under two bullets using Qualified School Construction Bonds. The first bullet, in the amount of \$7,200,000, matured in 2023, with an interest rate of 5.10%, and the second bullet, for \$7,435,000, will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of 0.07%, while the County will have no interest cost on the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest-bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Total remaining annual payments of principal and interest are approximately \$1,743,925. Total principal and interest over a 15-year period will be \$25,147,248 less the federal subsidy of \$10,434,369, with the net cost to the County of \$14,712,879. In fiscal year 2013, the Federal Government began reducing the

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subsidy payment by approximately 7.6% for a Federal sequestration. At June 30, 2025, the County's trustee held principal payments of \$6,100,000 in a sinking fund; the total principal balance due at June 30, 2025, is \$6,105,000.

The site of Winecoff Elementary School was pledged as collateral for the 2011A COPS. The Installment Financing Contract (the "2011A Contract") and the Trust Indenture relating to the 2011A COPS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2011A COPS. After an event of default, the collateral securing the 2011A COPS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2011A COPS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2011A Contract. The remedies afforded to the owners of the 2011A COPS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2011A COPS.

On March 10, 2016, the Cabarrus County Development Corporation issued \$73,785,000 (2016) Limited Obligation Bonds (LOBS) contracts for the construction of Mount Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School. These 20-year LOBS have interest rates ranging from 2.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$108,697,900. Annual principal and interest payments range from \$3,804,763 to \$5,691,663. The total principal balance due at June 30, 2025, is \$40,585,000.

The site of Kannapolis Middle School (additional land) was pledged as collateral for the 2016 LOBS. The Installment Financing Contract (the "2016 Contract") and the Trust Indenture relating to the 2016 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2016 LOBS. After an event of default, the collateral securing the 2016 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2016 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2016 Contract. The remedies afforded to the owners of the 2016 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2016 LOBS.

On November 9, 2017, the Cabarrus County Development Corporation issued \$70,820,000 (2017) Limited Obligation Bonds (LOBS) contracts for the construction of Performance Learning Center, Western Cabarrus High School, and Downtown Concord Parking Deck. These 20-year LOBS have interest rates ranging from 3.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$99,771,165. Annual principal and interest payments range from \$3,484,688 to \$5,288,125. The total principal balance due at June 30, 2025, is \$40,520,000.

The site of West Cabarrus High School was pledged as collateral for the 2017 LOBS. The Installment Financing Contract (the "2017 Contract") and the Trust Indenture relating to the 2017 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2017 LOBS. After an event of default, the collateral securing the 2017 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2017 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2017 Contract. The remedies afforded to the owners of the 2017 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2017 LOBS.

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For Cabarrus County, the annual debt service payments to maturity as of June 30, 2025, for the County’s Public Offered Certificates of Participation/Limited Obligation Bonds are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2026	\$ 8,405,000	\$ 3,965,213
2027	7,070,000	3,202,788
2028	7,070,000	2,849,288
2029	7,070,000	2,495,788
2030	7,070,000	2,135,488
2031-2035	35,325,000	5,507,400
2036-2039	15,200,000	1,107,463
Total	<u>\$ 87,210,000</u>	<u>\$ 21,263,427</u>

2. Direct Borrowing Debt

On March 26, 2015, the Cabarrus County Development Corporation issued \$18,045,000 (2015A) Limited Obligation Bonds (LOBS) contracts to refund \$16,795,000 of the 2007 COPS issued for the construction of a sheriff administration facility. These 12-year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 12-year period will be \$21,057,440. Total remaining annual payments of principal and interest range from approximately \$1,617,604 to \$1,780,787. The total principal balance due at June 30, 2025, is \$3,250,000.

The site of the sheriff administration facility was pledged as collateral for the 2015A LOBS. The Installment Financing Contract (the “2015A Contract”) and the Trust Indenture relating to the 2015A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015A LOBS. After an event of default, the collateral securing the 2015A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015A Contract. The remedies afforded to the owners of the 2015A LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015A LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued \$23,460,000 (2015B) Limited Obligation Bonds (LOBS) contracts to refund \$21,105,000 of the 2008A COPS issued to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School, and a wing addition at A.L. Brown High School. These 13-year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be \$28,404,338. Total remaining annual payments of principal and interest range from approximately \$2,341,897 to \$2,664,558. The total principal balance due at June 30, 2025, is \$6,990,000.

The site of the Cox Mill High School facility was pledged as collateral for the 2015B LOBS. The Installment Financing Contract (the “2015B Contract”) and the Trust Indenture relating to the 2015B LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015B LOBS. After an event of default, the collateral securing the 2015B LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015B LOBS. However, under current North Carolina law, no deficiency

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judgment may be rendered against the County for breach of any obligation under the 2015B Contract. The remedies afforded to the owners of the 2015B LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015B LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued \$38,295,000 (2015C) Limited Obligation Bonds (LOBS) contracts to refund \$34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14-year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$46,368,088. The total remaining annual payments of principal and interest range from approximately \$3,013,794 to \$3,654,929. The total principal balance due at June 30, 2025, is \$12,270,000.

The site of the jail housing unit facility was pledged as collateral for the 2015C LOBS. The Installment Financing Contract (the "2015C Contract") and the Trust Indenture relating to the 2015C LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015C LOBS. After an event of default, the collateral securing the 2015C LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015C LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015C Contract. The remedies afforded to the owners of the 2015C LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015C LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued \$54,435,000 (2015D) Limited Obligation Bonds (LOBS) contracts to refund \$47,300,000 of the 2009 COPS issued a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition, and renovation at A.L. Brown High School and equipping the Facilities. These 14-year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$66,336,892. Total remaining annual payments of principal and interest range from approximately \$4,772,306 to \$5,687,864. The total principal balance due at June 30, 2025, is \$19,245,000.

The sites of Patriots Elementary School, Hickory Ridge Middle School, AT Allen Elementary School and Winkler Middle School were pledged as collateral for the 2015D LOBS. The Installment Financing Contract (the "2015D Contract") and the Trust Indenture relating to the 2015D LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015D LOBS. After an event of default, the collateral securing the 2015D LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015D LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015D Contract. The remedies afforded to the owners of the 2015D LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015D LOBS.

On May 16, 2018, the Cabarrus County Development Corporation issued \$54,680,000 (2018) Limited Obligation Bonds (LOBS) contracts for the construction of Advanced Technology Center, New Elementary School, replacement of HVAC systems at J.N. Fries Middle School and Mount Pleasant High School, 20 school mobile units, and land for Rowan Cabarrus Community College. These 20-year LOBS have an interest rate of 3.05%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$70,563,129. Annual principal and interest payments range from \$2,241,338 to \$4,355,670. The total principal balance due at June 30, 2025, is \$31,650,000.

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The site of Hickory Ridge Elementary School was pledged as collateral for the 2018 LOBS. The Installment Financing Contract (the “2018 Contract”) and the Trust Indenture relating to the 2018 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2018 LOBS. After an event of default, the collateral securing the 2018 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2018 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2018 Contract. The remedies afforded to the owners of the 2018 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2018 LOBS.

On June 1, 2022, the Cabarrus County Development Corporation issued \$96,825,000 (2022A) Limited Obligation Refunding Bonds (LOBS) to refund the \$105,672,677 outstanding principal balance of the 2020A Contract on June 1, 2022. These 20-year LOBS all bear interest at 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$147,648,750. Annual principal and interest payments range from \$5,082,000 to \$9,201,750. The total principal balance due at June 30, 2025, is \$82,290,000.

The site of Roberta Road Middle School was pledged as collateral for the 2022A LOBS. The Installment Financing Contract (the “2022A Contract”) and the Trust Indenture relating to the 2022A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2022A LOBS. After an event of default, the collateral securing the 2022A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2022A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2022A Contract. The remedies afforded to the owners of the 2022A LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2022A LOBS.

On October 29, 2024, the Cabarrus County Development Corporation issued \$242,400,000 (2024A) Limited Obligation Bonds (LOBS) to refund the \$160,000,000 outstanding principal balance of the 2022B Contract on June 8, 2022, purchase the ACN building to be converted to house the County’s Department of Human Services and to partner with the State of North Carolina in building a regional Behavior Health Center. These 20-year LOBS all bear interest at 3.58%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$366,672,583. Annual principal and interest payments range from \$3,097,333 to \$23,941,875. The total principal balance due at June 30, 2025, is \$242,400,000.

On November 27, 2024, the Cabarrus County Development Corporation issued \$135,010,000 (2024B) Limited Obligation Bonds (LOBs) to borrow funds for the construction of a new library, construction of a new elementary school named Coltrane Webb, renovations at Mary Francis Wall Center, Fred L. Wilson Highschool, Opportunity School, HVAC repairs/replacements at Concord Highschool, Weddington Hills Elementary School Forrest Park Elementary School, Rowan Cabarrus Community College and roof replacements at Cox Mill Elementary School, Hickory Ridge Highschool and Wolf Meadows Elementary School. These 20-year LOBS all bear interest at 3.61%. Total principal and interest over a 20-year period will be \$197,526,589. Annual principal and interest payments range from \$1,200,089 to \$14,545,625. The total principal balance due at June 30, 2025, is \$135,010,000.

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For Cabarrus County, the annual debt service payments to maturity as of June 30, 2025, for the County’s Certificates of Participation/Limited Obligation Bonds are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 40,415,000	\$ 24,490,487
2027	40,135,000	22,838,761
2028	38,310,000	21,194,262
2029	34,725,000	19,593,640
2030	30,250,000	17,205,688
2031-2035	135,650,000	77,302,850
2036-2040	123,530,000	45,446,876
2041-2045	90,040,000	122,860,538
Total	<u>\$ 533,055,000</u>	<u>\$ 350,933,102</u>

e. Installment Financing

On December 18, 2008, the County financed the acquisition of land for the Rob Wallace Park with a down payment of \$190,000 at an effective interest rate of 4.00%. In May 2016, the County sold 40.6 acres of this property. Annual payments of \$190,000 will be made on the lease through December 2037. The County’s outstanding liability at June 30, 2025, was \$1,897,276.

The site of the park was pledged as collateral for the 2008 Agreement. The Installment Purchasing Agreement (the “2008 Agreement”) relating to the 2008 Agreement has numerous events of default specified therein. An occurrence of an event of default could result in an acceleration of the then outstanding amount of the 2008 Agreement. After an event of default, the collateral securing the 2008 Agreement can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2008 Agreement. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2008 Agreement. The remedies afforded to the owners of the 2008 Agreement after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2008 Agreement.

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For Cabarrus County, the annual debt service payments to maturity as of June 30, 2025, for the County’s installment financing are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2026	\$ 114,109	\$ 75,891
2027	118,673	71,327
2028	123,420	66,580
2029	128,357	61,643
2030	132,450	56,784
2031-2035	723,032	226,967
2036-2039	557,235	13,536
Total	\$ 1,897,276	\$ 572,727

Debt Related to Capital Activities – Of the total Governmental Activities debt listed, only \$353,619,226 relates to assets for which the County holds title.

f. Long-Term Obligation Activity

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025	Due Within One Year
Governmental activities:					
General Obligation Bonds	\$ 12,520,000	\$ -	\$ 6,255,000	\$ 6,265,000	\$ 3,385,000
Plus: Premiums on issuance	2,221,041	-	761,500	1,459,541	761,500
Total General Obligation Bonds	14,741,041	-	7,016,500	7,724,541	4,146,500
Certificates of Participation/ Limited Obligation Bonds	95,610,000	-	8,400,000	87,210,000	8,405,000
Direct borrowings and direct placements	336,215,000	377,410,000	180,570,000	533,055,000	40,415,000
Plus: Premiums on issuance	20,718,377	44,404,962	2,935,786	62,187,553	4,814,416
Total Certificates of Participation/ Limited Obligation Bonds	452,543,377	421,814,962	191,905,786	682,452,553	53,634,416
Leases	3,263,775	502,088	1,119,749	2,646,114	1,179,788
IT Subscriptions	1,132,525	1,580,165	945,322	1,767,368	981,958
Installment financing	2,006,991	-	109,715	1,897,276	114,109
Compensated absences	21,432,128	14,811,313	7,046,380	29,197,061	7,357,622
Net Pension liability (LRS)	56,111,938	-	174,319	55,937,619	-
Total Pension liability (LEOSSA)	13,531,599	429,520	-	13,961,119	900,000
Net OPEB liability	31,139,603	994,749	-	32,134,352	-
Total governmental activities	\$ 595,902,977	\$ 440,132,797	\$ 208,317,771	\$ 827,718,003	\$ 68,314,393

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	<u>Balance</u> <u>July 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2025</u>	<u>Due Within</u> <u>One Year</u>
Business-type activities:					
Compensated absences	249,280	67,144	11,333	305,091	63,415
Net pension liability (LGRS)	214,039	-	665	213,374	-
Net OPEB liability	118,782	3,794	-	122,576	-
Landfill closure/post-closure	<u>3,963,898</u>	<u>-</u>	<u>3,210</u>	<u>3,960,688</u>	<u>90,000</u>
Total business-type activities	<u>4,545,999</u>	<u>70,938</u>	<u>15,208</u>	<u>4,601,729</u>	<u>153,415</u>
	<u>Balance</u> <u>July 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2025</u>	<u>Due Within</u> <u>One Year</u>
Discretely presented component unit:					
Compensated absences	918,570	1,191,864	1,064,137	1,046,297	1,025,372
Net pension liability	15,685,258	-	1,755,222	13,930,036	-
Leases	487,771	-	168,445	319,326	91,084
Total OPEB liability	<u>1,852,803</u>	<u>-</u>	<u>91,615</u>	<u>1,761,188</u>	<u>-</u>
Total discretely presented component unit	<u>18,944,402</u>	<u>1,191,864</u>	<u>3,079,419</u>	<u>17,056,847</u>	<u>1,116,456</u>

For governmental activities, compensated absences, OPEB and unfunded pension cost are liquidated by the General Fund. For business-type activities, compensated absences and OPEB are liquidated by the business-type activity. Compensated absences are accounted for on the LIFO basis, assuming employees are taking leave time as it is earned.

The County's legal debt margin is \$ 3,127,050,662.

g. Conduit Debt Obligations

Cabarrus County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as by letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the state, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2025, there were no industrial revenue bonds outstanding.

C. Interfund Balances and Activity

Transactions between funds are accounted for as follows:

- 1) Transactions which would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are recorded as revenues, expenditures, or expenses in the appropriate funds.
- 2) Transactions which are reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the appropriate funds.
- 3) All transactions other than those in 1) and 2) above are recorded as transfers.

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The composition of interfund transfers for the year ended June 30, 2025, is as follows:

From the General Fund and Community Investment Fund to the Landfill Enterprise Fund for operations and capital purchase	\$ 740,478
From the General Fund to the Internal Service Funds	100,000
From General Fund to Community Investment Fund for management of investment policy	66,180,205
From the Community Investment Fund to the County Capital Projects Fund for various capital expenditures	13,647,500
From the Community Investment Fund to the Schools Capital Projects Fund for various expenditures	21,005,919
From the Public School Fund to the Schools Capital Projects Fund with lottery funds for various expenditures	830,352
From the General Fund to the Community Development Block Grant Fund for County's portion of grant program	45,000
From the General Fund to the Cabarrus Arena and Events Center for operations and capital projects	904,122
From the Internal Service Fund to the General Fund for vehicle replacement	85,492
From the County Capital Project Fund to the Community Investment Fund to reimburse at close of projects	25,294,665
From the School Capital Project Fund to the Community Investment Fund to reimburse at close of projects	9,447,497
From Emergency Telephone Fund to General Fund to off set prior year transfer	756,964
From General Fund to the Emergency Telephone Fund to off set county expenses	195
From Small Project Fund to General Fund to off set prior years contributions	698
From the Public School Building Capital Projects Fund to the Community Investment Fund for debt service payments	2,300,000
	<u>\$ 141,339,087</u>

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D. Net Investment in Capital Assets

Capital assets, net of accumulated depreciation		\$	477,741,333
Right to use assets, net of amortization			2,548,903
Subscription assets, net of amortization			1,924,503
Deferred outflows of resources			6,571,712
Less: capital debt			
Gross debt	\$	(696,487,852)	
School debt related to assets to which the County does not capitalize		342,864,776	
Unspent debt proceeds, non school related debt		<u>57,871,653</u>	(295,751,423)
Retainage Payable related to construction of capital assets			(1,276,141)
Deferred outflows related to school debt			<u>(4,864,712)</u>
Net investment in capital assets		\$	<u><u>186,894,175</u></u>

E. Supplemental and Additional Supplemental One-Half of One Percent Local Government Sales and Use Tax

State law (Chapter 105, Articles 40 and 42, of the North Carolina General Statutes) requires the County to use a portion of the proceeds of its supplemental and additional supplemental sales taxes, or local option sales taxes, for public school capital outlays or to retire public school indebtedness. During the fiscal year ended June 30, 2025, the County reported these local option sales taxes within its General Fund and Capital Investment Fund. The County expended the restricted portion of these taxes for public school capital outlays.

F. Public School Building Capital Fund

The Public-School Building Capital Fund (PSBCF) is currently the only source of recurring state funding for the capital facility needs (buildings and land) of the local boards of education (local education administration, or LEA). The PSBCF revenue (originally funded from a portion of the Corporate Income Tax) was distributed among the counties in the state according to Average Daily Membership (ADM) and was thus colloquially known as the “ADM Fund.” At June 30, 2025 the balance of the County’s ADM allocation account was \$7,461.

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When the Lottery was formed, the share of that revenue allocated for capital projects was brought under the 'umbrella' of the PSBCF for distribution to the LEAs in the state. Technically, both and 'ADM Fund' and the Lottery are part of the PSBCF. At June 30, 2025 the Lottery fund had a disbursing account balance of \$6,571,470.

In order to assist county governments in meeting their public-school building repair and renovation needs, the North Carolina General Assembly passed legislation in 2021, as part of *S.I. 2021-180*, that established a new source of revenue to be used specifically for repair and renovation projects. At June 30, 2025 the Public-School Building Repair and Renovation Fund (PSBRRF) had an account balance of \$1,231,932.

G. Internal Service

The County has two internal service funds, one for self-insured hospitalization / dental insurance and the other for workers' compensation and property liability insurance. The self-insured hospitalization insurance fund accumulates premiums and pays all claims and related expenses for health insurance activities. At June 30, 2025 the self-insured hospitalization / dental internal service fund had an unrestricted net position of \$4,227,969. The self-insured workers' compensation and property liability insurance fund accumulates premiums and pays all claims and related expenses for workers' compensation and property liability insurance activities. At June 30, 2025 the workers' compensation / property liability internal service fund had a net position of \$9,761,664. In the basic financial statements, the net positions and activities have been allocated to all governmental fund types, and business types as applicable. These surpluses are being retained for anticipated future catastrophic losses.

Note 3. Joint Ventures

The County, in conjunction with the State of North Carolina, Rowan-Cabarrus Community College and Rowan County participates in a joint venture to operate the Rowan-Cabarrus Community College. Each of the four participants, except the County who only appoints two members, appoints four members of the fifteen-member board of trustees of the community college. The president of the community college's student government serves as an *ex-officio* non-voting member of the community college's board of trustees. The community college is included as a component unit of the state. The County has the basic responsibility for providing funding for the facilities of the community college and provides some financial support for the community college's operations. In addition to providing annual appropriations for the facilities, the County periodically issues general obligation bonds, Limited Obligation Bonds and Capital Leases to provide financing for new and restructured facilities. A portion of the 2013 Refunding General Obligation Bonds were refunded with new series 2020. Of the 2020 Refunding General Obligation bonds \$400,960 in debt is still outstanding. Of the 2018 Limited Obligation bond issued, \$9,840,000 in debt is still outstanding. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$4,584,500 to the community college for operating purposes and \$100,000 for capital outlay and building and grounds during the fiscal year ended June 30, 2025. In addition, the County made combined debt service principal payments of \$1,096,888 during the fiscal year on general obligation bonds, and limited obligation bonds for community college capital facilities. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2025. Complete financial statements for the community college may be obtained from the community college's administrative offices at I-85 at Jake Alexander Boulevard South, Salisbury, NC 28145.

In conjunction with Cabarrus County Chamber of Commerce, the County takes part in a joint venture to operate the Cabarrus County Tourism Authority, (dba Cabarrus County Convention and Visitors Bureau), which was established pursuant to state statute for the purpose of furthering the development of travel, tourism, and conventions in the County. The Board of Directors for the Tourism Authority is a twelve-member board. The Board of Cabarrus County Commissioners appoints three members, six members are appointed based on the recommendations of the Authority, and three members are appointed based on recommendations by the Cabarrus

CABARRUS COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2025

Regional Chamber of Commerce. The Board of Directors established the Convention and Visitors Bureau to conduct the day-to-day operations for the Tourism Authority. The Authority receives approximately 90% of room occupancy taxes, which are levied and collected by the County. For the year ended June 30, 2025 occupancy taxes totaling \$7,491,821 were distributed to the Authority. The participating governments and agency do not have an equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2025. Complete financial statements for the Authority can be obtained at Cabarrus County CVB, 10099 Weddington Road Ext., Suite 102, Concord NC 28027.

Note 4. Jointly Governed Organization

The County in conjunction with the Cities of Concord and Kannapolis and the Towns of Harrisburg and Mount Pleasant organized the Water and Sewer Authority of Cabarrus County to operate and maintain a regional interceptor sewer system and wastewater treatment system. Although not a user of the wastewater treatment services, the County is a related party by virtue of joint governance of the Water and Sewer Authority of Cabarrus County.

The County, in conjunction with eight other counties and seventy-four municipalities, established the Centralina Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and state agencies. Each participating government appoints one member to the Council’s governing board. The County paid to the Council membership fees of \$65,714 and \$23,187 for the County Aging Service Program Match during the fiscal year ended June 30, 2025. The County was the sub recipient of grants totaling \$1,121,744 from the Division of Aging of the North Carolina Department of Health and Human Services that was passed through the Council.

Note 5. Summary Disclosure of Significant Commitments and Contingencies

Federal and State-Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Note 6. Encumbrances

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

	County	Cares	Opioid	Other	Landfill	
	General	Capital Project	Act Relief	Settlement	Governmental	Enterprise
	Fund	Fund	Fund	Fund	Funds	Fund
Encumbrances	<u>\$ 5,002,427</u>	<u>\$ 53,931,413</u>	<u>\$ 5,168,057</u>	<u>\$ 731,163</u>	<u>\$ 454,160</u>	<u>\$ 100,962</u>



REQUIRED SUPPLEMENTAL FINANCIAL DATA

The section contains additional information required by generally accepted accounting principles.

Schedule of Changes in Net OPEB Liability and Related Ratios

Schedule of County Contributions – OPEB

Schedule of Investment Returns - OPEB

Schedule of the County's Proportionate Share of Net Pension Liability (Asset) for the Local Government Employees' Retirement

Schedule of County Contributions for the Local Government Employees' Retirement System

Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) for the Register of Deeds' Supplemental Pension Fund

Schedule of County Contributions for the Register of Deeds' Supplemental Pension Fund

Schedule of Changes in Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance

Schedule of Total Pension Liability as a Percentage of Covered Employee Payroll for the Law Enforcement Officers' Special Separation Allowance



CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT FISCAL YEARS

EXHIBIT 12

	Other Post Employment Benefit							
	2025	2024	2023	2022	2021	2020	2019	2018
Service cost at the end of the year	\$ 2,104,189	\$ 2,054,453	\$ 2,053,580	\$ 2,718,586	\$ 1,928,135	\$ 2,382,844	\$ 2,459,190	\$ 2,650,570
Interest	1,860,040	1,502,246	1,417,476	1,028,741	1,298,511	1,622,016	1,448,147	1,215,771
Difference between expected and actual experience	523,544	(35,709)	(3,943,785)	(286,707)	(42,333)	(11,265,223)	(309,710)	154,492
Changes of assumptions or other inputs	(1,142,210)	(4,197,665)	816,175	(6,567,892)	6,940,003	622,675	(1,458,547)	(2,423,124)
Benefits payments	(2,050,062)	(1,744,679)	(1,453,623)	(1,439,077)	(1,322,051)	(1,109,572)	(1,131,739)	(1,488,105)
Net change in Total OPEB Liability	1,295,501	(2,421,354)	(1,110,177)	(4,546,349)	8,802,265	(7,747,260)	1,007,341	109,604
Total OPEB Liability - beginning	37,546,133	39,967,487	41,077,664	45,624,013	34,499,299	42,246,559	41,239,218	41,129,614
Total OPEB Liability - ending	\$ 38,841,634	\$ 37,546,133	\$ 39,967,487	\$ 41,077,664	\$ 43,301,564	\$ 34,499,299	\$ 42,246,559	\$ 41,239,218

	Plan Fiduciary Net Position			
	2025	2024	2023	2022
Contributions - Employer	\$ 2,050,062	\$ 3,744,679	\$ 3,453,623	\$ 3,439,077
Actual versus expected return	3,320	64,244	1,202	2,678
Expected investment return	293,638	148,729	70,895	-
Benefits payments	(2,050,062)	(1,744,679)	(1,453,623)	(1,439,077)
Net Changes in Plan Fiduciary Net Position	296,958	2,212,973	2,072,097	2,002,678
Plan Fiduciary Net Position - beginning	6,287,748	4,074,775	2,002,678	-
Plan Fiduciary Net Position - ending	\$ 6,584,706	\$ 6,287,748	\$ 4,074,775	\$ 2,002,678

Net OPEB liability - ending	\$ 32,256,928	\$ 31,258,385	\$ 35,892,712	\$ 39,074,986	\$ 43,301,564	\$ 34,499,299	\$ 42,246,559	\$ 41,239,218
Plan Fiduciary Net Position as a percentage of Total OPEB liability	16.95%	16.75%	10.20%	4.88%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 80,694,687	\$ 53,364,171	\$ 52,062,606	\$ 53,880,223	\$ 51,283,972	\$ 49,994,283	\$ 44,146,565	\$ 44,146,565
Total OPEB liability as a percentage of covered Employee Payroll	48.13%	70.36%	76.77%	76.24%	84.43%	69.01%	95.70%	93.41%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

Fiscal Year	Rate
2025	5.20%
2024	4.67%
2023	3.65%
2022	3.54%
2021	2.21%
2020	3.50%
2019	3.89%
2018	3.56%

Pension schedules are intended to show information for ten years, additional years' information will be displayed as it comes available

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF COUNTY CONTRIBUTIONS
CURRENT FISCAL YEAR**

EXHIBIT 13

	2025
Actuarially determined contribution	\$ 3,692,217
Contribution in relation to the Actuarially determined contribution	2,050,062
Contribution deficiency / (excess)	<u>\$ 1,642,155</u>
 Covered payroll	 <u>\$ 80,694,687</u>
 Contribution as a percentage of covered payroll	 2.54%
 Investment Rate of Return	 5.20%

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of Payroll
Remaining amortization period	29 years
Asset Valuation	Market Value
Inflation	2.50%
Healthcare Trend rates	7.5% initially, decreasing to an ultimate rate of 5.0% in 2027
Salary increase 3.5%	3.50%
Payroll Growth	2.50%
Average Assumed Retirement Age	62
Mortality	RPH-2014 Total Dataset with Scale MP-2021

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF INVESTMENT RETURNS
CURRENT FISCAL YEAR

EXHIBIT 14

	<u>2025</u>
Annual money-weighted rate of return, net of investment expense	3.58%

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

EXHIBIT 15

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County's proportion of the net pension liability (asset) %	0.833%	0.850%	0.869%	0.834%	0.827%	0.795%	0.778%	0.770%	0.778%	0.724%
County's proportionate share of the net pension liability (asset) \$	\$ 56,150,993	\$ 56,325,977	\$ 49,020,060	\$ 12,793,565	\$ 29,568,671	\$ 21,710,284	\$ 18,459,668	\$ 11,761,328	\$ 16,504,338	\$ 3,247,518
County's covered payroll ⁽¹⁾	\$ 79,384,229	\$ 69,420,547	\$ 63,599,221	\$ 59,661,187	\$ 55,609,898	\$ 51,620,898	\$ 47,754,726	\$ 46,557,398	\$ 42,520,688	\$ 39,999,294
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	70.73%	81.14%	77.08%	21.44%	53.17%	42.06%	38.66%	25.26%	38.81%	8.12%
Plan fiduciary net position as a percentage of the total pension liability ⁽²⁾	83.30%	82.49%	84.14%	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%

⁽¹⁾ The amount presented for each fiscal year were determined as of the prior fiscal year ending June 30.

⁽²⁾ This will be the same percentage for all participant employers in the LGERS plan.

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF COUNTY CONTRIBUTIONS
LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

EXHIBIT 16

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 13,072,671	\$ 10,411,123	\$ 8,561,899	\$ 7,337,388	\$ 6,153,223	\$ 5,088,523	\$ 4,097,992	\$ 3,674,201	\$ 3,472,475	\$ 2,903,772
Contributions in relation to the contractually required contribution	13,072,671	10,411,123	8,561,899	7,337,388	6,153,223	5,088,523	4,097,992	3,674,201	3,472,475	2,903,772
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 93,681,895	\$ 79,384,229	\$ 69,420,547	\$ 63,599,221	\$ 59,661,187	\$ 55,609,898	\$ 51,620,898	\$ 47,754,726	\$ 46,557,398	\$ 42,520,688
Contributions as a percentage of covered payroll	13.95%	13.11%	12.33%	11.54%	10.31%	9.15%	7.94%	7.69%	7.46%	6.83%

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
LAST TEN FISCAL YEARS

EXHIBIT 17

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County's proportion of the net pension liability (asset) %	2.136%	2.126%	2.334%	2.701%	2.253%	2.072%	2.280%	2.387%	2.399%	2.267%
County's proportionate share of the net pension liability (asset) \$	\$ (246,152)	\$ (255,522)	\$ (309,762)	\$ (520,027)	\$ (516,340)	\$ (408,973)	\$ (377,711)	\$ (407,500)	\$ (448,487)	\$ (525,183)
Plan fiduciary net position as a percentage of the total pension liability ⁽¹⁾	133.61%	135.74%	139.04%	156.53%	173.62%	164.11%	153.31%	153.77%	160.17%	197.29%

⁽¹⁾This will be the same percentage for all participant employers in the ROD plan

**CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF THE COUNTY CONTRIBUTIONS
 REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
 LAST TEN FISCAL YEARS**

EXHIBIT 18

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 19,983	\$ 18,380	\$ 18,976	\$ 26,821	\$ 30,568	\$ 23,488	\$ 19,690	\$ 19,516	\$ 20,743	\$ 19,597
Contributions in relation to the contractually required contribution	19,983	18,380	18,976	26,821	30,568	23,488	19,690	19,516	20,743	19,597
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST NINE FISCAL YEARS

EXHIBIT 19

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Beginning balance	\$ 13,531,599	\$ 12,244,359	\$ 13,462,604	\$ 13,003,554	\$ 8,474,799	\$ 7,374,262	\$ 7,160,865	\$ 6,676,726	\$ 6,532,773
Service cost	486,110	441,943	601,608	600,037	379,104	281,417	289,280	249,707	283,709
Interest on the total pension liability	525,009	512,796	295,583	245,798	269,162	260,998	220,996	252,149	229,563
Differences between expected and actual experience in the measurement of the total pension liability	516,979	731,099	643,902	494,015	1,083,766	724,690	319,266	(145,794)	-
Changes of assumption or other inputs	(285,845)	294,460	(2,108,204)	(344,991)	3,233,320	241,394	(281,484)	416,835	(164,444)
Benefits payments	(812,733)	(693,058)	(651,134)	(535,809)	(436,597)	(407,962)	(334,661)	(288,758)	(204,875)
Ending balance of the total pension liability	<u>\$ 13,961,119</u>	<u>\$ 13,531,599</u>	<u>\$ 12,244,359</u>	<u>\$ 13,462,604</u>	<u>\$ 13,003,554</u>	<u>\$ 8,474,799</u>	<u>\$ 7,374,262</u>	<u>\$ 7,160,865</u>	<u>\$ 6,676,726</u>

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

Pension schedules are intended to show information for ten years. Additional years' information will be displayed as it comes available.

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST NINE FISCAL YEARS

EXHIBIT 20

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total pension liability	\$ 13,961,119	\$ 13,531,599	\$ 12,244,359	\$ 13,462,604	\$ 13,003,554	\$ 8,474,799	\$ 7,374,262	\$ 7,160,865	\$ 6,676,726
Covered payroll	15,774,704	15,246,824	13,720,888	12,917,051	12,448,861	10,156,862	9,482,279	9,441,196	10,335,413
Total pension liability as a percentage of covered payroll	88.50%	88.75%	89.24%	104.22%	104.46%	83.44%	77.77%	75.85%	64.60%

Notes to the schedules:

Cabarrus County has no assets accumulated in a trust that meets the criteria in paragraph 4 of the GASB Statement 73 to pay related benefits.

Pension schedules are intended to show information for ten years. Additional years' information will be displayed as it comes available.



OTHER SUPPLEMENTAL INFORMATION

- Combining Statements for Non-Major Funds
- Special Revenue Funds
- Capital Project Funds
- Fiduciary Funds

**CABARRUS COUNTY, NORTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Special Revenue Funds								
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	Total Non-major Special Revenue Funds
ASSETS									
Cash and cash equivalents	\$ 18,031	\$ 48,825	\$ 1,182,790	\$ 28,646	\$ 196,514	\$ 41,419	\$ 614,839	\$ 140,083	\$ 2,271,147
Investments	543,942	-	3,562,497	-	547,342	125,200	-	-	4,778,981
Due from other governments	21,862	-	-	77,898	-	-	-	-	99,760
Accounts receivable	-	-	31,993	-	-	-	-	4,385	36,378
Prepaid items	-	-	309	-	-	-	-	-	309
Restricted cash	-	-	52,499	-	-	-	-	-	52,499
Total assets	<u>\$ 583,835</u>	<u>\$ 48,825</u>	<u>\$ 4,830,088</u>	<u>\$ 106,544</u>	<u>\$ 743,856</u>	<u>\$ 166,619</u>	<u>\$ 614,839</u>	<u>\$ 144,468</u>	<u>\$ 7,239,074</u>
LIABILITIES									
Accounts payable and accrued liabilities	\$ 18,030	\$ 102	\$ 107,965	\$ 106,544	\$ 915	\$ -	\$ 39,909	\$ 144,468	\$ 417,933
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES									
Nonspendable									
Prepaid items	-	-	309	-	-	-	-	-	309
Restricted									
Stabilization by state statute	183,765	221,813	102,437	77,898	-	-	-	4,385	590,298
Register of Deeds Automation & Enhancement	-	-	-	-	-	-	-	-	-
Emergency Telephone 911	382,040	-	-	-	-	-	-	-	382,040
Sheriff & State Safety programs	-	-	-	-	742,941	-	-	-	742,941
Community Development programs	-	-	-	-	-	-	-	-	-
Soil and Water programs	-	-	-	-	-	-	-	-	-
Cabarrus Arena and Events Center	-	-	52,499	-	-	-	-	-	52,499
Health and Human Services	-	-	-	-	-	-	574,930	-	574,930
Committed									
Economic and physical development	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	166,619	-	-	166,619
Culture and recreation	-	-	-	-	-	-	-	-	-
Assigned									
Culture and recreation	-	-	4,566,878	-	-	-	-	-	4,566,878
Unassigned	-	(173,090)	-	(77,898)	-	-	-	(4,385)	(255,373)
Total fund balances	<u>565,805</u>	<u>48,723</u>	<u>4,722,123</u>	<u>-</u>	<u>742,941</u>	<u>166,619</u>	<u>574,930</u>	<u>-</u>	<u>6,821,141</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 583,835</u>	<u>\$ 48,825</u>	<u>\$ 4,830,088</u>	<u>\$ 106,544</u>	<u>\$ 743,856</u>	<u>\$ 166,619</u>	<u>\$ 614,839</u>	<u>\$ 144,468</u>	<u>\$ 7,239,074</u>

**CABARRUS COUNTY, NORTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025**

**SCHEDULE 1
PAGE 2 OF 2**

	Capital Project Funds				
	Public School Building Fund	(Formerly Nonmajor) School Capital Projects Fund	Small Projects Fund	Total Capital Projects Funds	Total Non-major Governmental Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 835,929	\$ 835,929	\$ 3,107,076
Investments	-	-	2,158,680	2,158,680	6,937,661
Due from other governments	-	-	5,450	5,450	105,210
Accounts receivable	-	-	1,500	1,500	37,878
Prepaid items	-	-	-	-	309
Restricted cash	-	-	-	-	52,499
Total assets	\$ -	\$ -	\$ 3,001,559	\$ 3,001,559	\$ 10,240,633
LIABILITIES					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 23,774	\$ 23,774	\$ 441,707
DEFERRED INFLOWS OF RESOURCES	-	-	226,515	226,515	226,515
FUND BALANCES					
Nonspendable					
Prepaid items	-	-	-	-	309
Restricted					
Stabilization by state statute	-	-	6,949	6,949	597,247
Register of Deeds Automation & Enhancement	-	-	452,146	452,146	452,146
Emergency Telephone 911	-	-	-	-	382,040
Sheriff & State Safety programs	-	-	-	-	742,941
Community Development programs	-	-	44,450	44,450	44,450
Soil and Water programs	-	-	915,137	915,137	915,137
Cabarrus Arena and Events Center	-	-	-	-	52,499
Health and Human Services	-	-	-	-	574,930
Committed					
Economic and physical development	-	-	862,275	862,275	862,275
Human services	-	-	-	-	166,619
Culture and recreation	-	-	470,313	470,313	470,313
Assigned					
Culture and recreation	-	-	-	-	4,566,878
Unassigned	-	-	-	-	(255,373)
Total fund balances	-	-	2,751,270	2,751,270	9,572,411
Total liabilities, deferred inflows of resources and fund balances	\$ -	\$ -	\$ 3,001,559	\$ 3,001,559	\$ 10,240,633

CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 2
PAGE 1 OF 2

	Special Revenue Funds								
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	Total Non-major Special Revenue Funds
REVENUES									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 9,737,441	\$ -	\$ -	\$ -	\$ -	\$ 9,737,441
Restricted intergovernmental	262,345	-	-	-	500,862	-	459,325	-	1,222,532
Intergovernmental - lottery	-	-	-	-	-	-	-	-	-
Program fees	-	3,682	584,100	-	3,702	-	-	1,344,386	1,935,870
Investment earnings	45,311	-	164,261	-	15,233	5,639	9,455	-	239,899
Donations	-	-	376,038	-	-	690	-	-	376,728
Miscellaneous	-	-	2,547	-	-	-	-	-	2,547
Total revenues	<u>307,656</u>	<u>3,682</u>	<u>1,126,946</u>	<u>9,737,441</u>	<u>519,797</u>	<u>6,329</u>	<u>468,780</u>	<u>1,344,386</u>	<u>13,515,017</u>
EXPENDITURES									
General government	-	-	-	-	-	-	-	-	-
Public safety	412,112	-	-	9,737,441	24,972	-	-	-	10,174,525
Economic and physical development	-	1,863	-	-	-	-	-	-	1,863
Environmental protection	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	355,982	-	355,982
Education	-	-	-	-	-	-	-	1,344,386	1,344,386
Culture and recreation	-	-	1,472,695	-	-	-	-	-	1,472,695
Capital outlay	-	-	-	-	28,598	-	-	-	28,598
Total expenditures	<u>412,112</u>	<u>1,863</u>	<u>1,472,695</u>	<u>9,737,441</u>	<u>53,570</u>	<u>-</u>	<u>355,982</u>	<u>1,344,386</u>	<u>13,378,049</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(104,456)</u>	<u>1,819</u>	<u>(345,749)</u>	<u>-</u>	<u>466,227</u>	<u>6,329</u>	<u>112,798</u>	<u>-</u>	<u>136,968</u>
OTHER FINANCING SOURCES (USES)									
Transfer in	195	45,000	904,122	-	-	-	-	-	949,317
Transfer (out)	(756,964)	-	-	-	-	-	-	-	(756,964)
Total other financing sources (uses)	<u>(756,769)</u>	<u>45,000</u>	<u>904,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,353</u>
Net change in fund balances	<u>(861,225)</u>	<u>46,819</u>	<u>558,373</u>	<u>-</u>	<u>466,227</u>	<u>6,329</u>	<u>112,798</u>	<u>-</u>	<u>329,321</u>
Beginning of year - July 1 as previously presented	1,427,030	1,904	4,163,750	-	276,714	160,290	462,132	-	6,491,820
Change within financial reported entity (nonmajor to major)	-	-	-	-	-	-	-	-	-
Beginning of year, as restated	<u>1,427,030</u>	<u>1,904</u>	<u>4,163,750</u>	<u>-</u>	<u>276,714</u>	<u>160,290</u>	<u>462,132</u>	<u>-</u>	<u>6,491,820</u>
Fund balance, June 30	<u>\$ 565,805</u>	<u>\$ 48,723</u>	<u>\$ 4,722,123</u>	<u>\$ -</u>	<u>\$ 742,941</u>	<u>\$ 166,619</u>	<u>\$ 574,930</u>	<u>\$ -</u>	<u>\$ 6,821,141</u>

CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 2
PAGE 2 OF 2

	Capital Project Funds				Total Non-major Governmental Funds
	Public School Building Fund	(Formerly Nonmajor) School Capital Projects Fund	Small Projects Fund	Total Capital Projects Funds	
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ 640,536	\$ 640,536	\$ 10,377,977
Restricted intergovernmental	-	-	307,171	307,171	1,529,703
Intergovernmental - lottery	3,223,362	-	-	3,223,362	3,223,362
Program fees	-	-	44,592	44,592	1,980,462
Investment earnings	-	-	70,320	70,320	310,219
Donations	-	-	371,313	371,313	748,041
Miscellaneous	-	-	12,038	12,038	14,585
Total revenues	<u>3,223,362</u>	<u>-</u>	<u>1,445,970</u>	<u>4,669,332</u>	<u>18,184,349</u>
EXPENDITURES					
General government	-	-	332,774	332,774	332,774
Public safety	-	-	-	-	10,174,525
Economic and physical development	-	-	117,302	117,302	119,165
Environmental protection	-	-	195,992	195,992	195,992
Human services	-	-	-	-	355,982
Education	93,010	-	-	93,010	1,437,396
Culture and recreation	-	-	-	-	1,472,695
Capital outlay	-	-	1,591,864	1,591,864	1,620,462
Total expenditures	<u>93,010</u>	<u>-</u>	<u>2,237,932</u>	<u>2,330,942</u>	<u>15,708,991</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,130,352</u>	<u>-</u>	<u>(791,962)</u>	<u>2,338,390</u>	<u>2,475,358</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	949,317
Transfer (out)	(3,130,352)	-	(698)	(3,131,050)	(3,888,014)
Total other financing sources (uses)	<u>(3,130,352)</u>	<u>-</u>	<u>(698)</u>	<u>(3,131,050)</u>	<u>(2,938,697)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(792,660)</u>	<u>(792,660)</u>	<u>(463,339)</u>
Beginning of year - July 1 as previously presented	-	13,183,217	3,543,930	16,727,147	23,218,967
Change within financial reported entity (nonmajor to major)	-	(13,183,217)	-	(13,183,217)	(13,183,217)
Beginning of year, as restated	-	-	3,543,930	3,543,930	10,035,750
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,751,270</u>	<u>\$ 2,751,270</u>	<u>\$ 9,572,411</u>



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts' – accounts for the receipt of property taxes levied for each Fire Department District collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates Federal and State funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects

Social Services – accounts for money deposited with the County through the Department of Social Services under a program which manages the financial affairs of persons unable or incapable of managing on their own.

Intergovernmental – accounts for the penalties, fines, and forfeitures collected by the County and remitted to school systems.



CABARRUS COUNTY, NORTH CAROLINA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 3

	<u>Actual</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Restricted intergovernmental:			
Federal & state grants	\$ 719,765	\$ -	\$ -
NC 911 service fees	262,342	262,345	-
Investment earnings	10,000	45,311	35,311
Total revenues	<u>992,107</u>	<u>307,655</u>	<u>35,311</u>
EXPENDITURES			
Public Safety:			
Operations	428,970	412,112	16,858
Capital outlay	966,668	-	966,668
Total expenditures	<u>1,395,638</u>	<u>412,112</u>	<u>983,526</u>
Revenues over (under) expenditures	<u>(403,531)</u>	<u>(104,456)</u>	<u>299,074</u>
OTHER FINANCING SOURCES (USES)			
Transfer In - General Fund	195	195	-
Transfer Out - General Fund	(756,964)	(756,964)	-
Fund balance appropriation	1,160,300	-	(1,160,300)
Total other financing sources	<u>403,531</u>	<u>(756,769)</u>	<u>(1,160,300)</u>
Net change in fund balance	<u>\$ -</u>	<u>(861,225)</u>	<u>\$ (861,225)</u>
Fund balance, July 1		<u>1,427,030</u>	
Fund balance, June 30		<u>\$ 565,805</u>	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 4

COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Project Authorization	Prior Years	Actual Current Year	Total to Date
REVENUES				
Restricted intergovernmental:				
CDBG program fees	\$ 42,352	\$ 42,352	\$ -	\$ 42,352
HOME Consortium grants	948,508	205,247	-	205,247
HOME program revenues	18,982	45,695	3,682	49,377
Total revenues	<u>1,009,842</u>	<u>293,294</u>	<u>3,682</u>	<u>296,976</u>
EXPENDITURES				
Economic and physical development:				
CDBG:				
Sub-contractor construction	42,352	41,817	535	42,352
HOME Consortium:				
Printing and Binding	1,299	-	1,152	1,152
Consultants	67,857	15,566	-	15,566
Sub-contractor construction	978,191	318,864	176	319,040
Total HOME consortium	<u>1,047,347</u>	<u>334,430</u>	<u>1,328</u>	<u>335,758</u>
Total expenditures	<u>1,089,699</u>	<u>376,247</u>	<u>1,863</u>	<u>378,110</u>
Revenues over (under) expenditures	(79,857)	(82,953)	1,819	(81,134)
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	79,857	84,857	45,000	129,857
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,904</u>	46,819	<u>\$ 48,723</u>
Fund balance, July 1			<u>1,904</u>	
Fund balance, June 30			<u>\$ 48,723</u>	

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 5
PAGE 1 OF 2

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Arena and Events Center:			
Donations - Cabarrus Visitors Bureau	\$ 331,982	\$ 366,038	\$ 34,056
Investment earnings	-	728	728
Total Arena and Events Center	<u>331,982</u>	<u>366,766</u>	<u>34,784</u>
County Fair:			
Program fees	749,831	584,100	(165,731)
Investment earnings	60,000	163,533	103,533
Miscellaneous	5,000	2,547	(2,453)
Total County Fair	<u>814,831</u>	<u>750,180</u>	<u>(64,651)</u>
Visitor Related Events:			
Donations - Cabarrus Visitors Bureau	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total revenues	<u>1,156,813</u>	<u>1,126,946</u>	<u>(29,867)</u>
EXPENDITURES			
Cultural and recreational:			
Arena and Events Center			
Management company	898,598	686,124	212,474
Other operating expenses	375,000	81,929	293,071
Capital outlay	39,803	15,551	24,252
Total Arena & Events Center	<u>1,313,401</u>	<u>783,603</u>	<u>529,798</u>

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual		
	Budget	Actual	Variance Positive (Negative)
County Fair:			
Salaries and employee benefits	208,388	158,932	49,456
Other operating expenses	782,850	530,160	252,690
Total County Fair	<u>991,238</u>	<u>689,092</u>	<u>302,146</u>
Visitor Related Events:			
Total visitor-related events	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>2,314,639</u>	<u>1,472,695</u>	<u>841,944</u>
Revenues over (under) expenditures	<u>(1,157,826)</u>	<u>(345,750)</u>	<u>812,076</u>
OTHER FINANCING SOURCES (USES)			
Transfer in - General Fund	904,122	904,122	-
Fund balance appropriated	<u>253,704</u>	<u>-</u>	<u>(253,704)</u>
Total other financing sources (uses)	<u>1,157,826</u>	<u>904,122</u>	<u>(253,704)</u>
Net change in fund balance	<u>\$ -</u>	<u>558,373</u>	<u>\$ 558,373</u>
Fund balance, July 1		<u>4,163,750</u>	
Fund balance, June 30		<u>\$ 4,722,123</u>	

**CABARRUS COUNTY, NORTH CAROLINA
 FIRE DISTRICTS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SCHEDULE 6

	Actual		Variance Positive (Negative)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 9,934,821	\$ 9,737,441	\$ (197,380)
EXPENDITURES			
Public safety	9,934,821	9,737,441	197,380
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, July 1		<u>-</u>	
Fund balance, June 30		<u>\$ -</u>	

**CABARRUS COUNTY, NORTH CAROLINA
SHERIFF'S DEPARTMENT SPECIAL REVENUE FUND**

SCHEDULE 7

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Authorization	Prior Years	Actual	
			Current Year	Total to Date
REVENUES				
Federal forfeiture sharing	\$ 302,970	\$ 123,678	\$ 179,291	\$ 302,969
Federal forfeiture sharing - Treasury	523,047	277,299	280,800	558,099
NC Substance Control Tax	741,454	702,617	40,771	743,388
Firing range fees	41,228	38,577	3,702	42,279
Investment earnings:				
Federal Forfeiture sharing	11,470	10,342	2,029	12,371
Federal forfeiture sharing - Treasury	19,438	16,907	4,189	21,096
NC Substance Control tax	74,771	68,436	8,544	76,980
Firing range	1,650	1,304	471	1,775
Total revenues	<u>1,716,028</u>	<u>1,239,160</u>	<u>519,797</u>	<u>1,758,957</u>
EXPENDITURES				
Public safety	1,326,117	601,133	24,972	626,105
Capital outlay:				
Equipment	229,939	201,341	28,598	153,701
Vehicles	337,423	337,423	-	337,423
Total expenditures	<u>1,893,479</u>	<u>1,139,897</u>	<u>53,570</u>	<u>1,117,229</u>
Revenues (under) expenditures	<u>(177,451)</u>	<u>99,263</u>	<u>466,227</u>	<u>641,728</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	285,138	285,138	-	285,138
Transfer (out) - General Fund	<u>(107,687)</u>	<u>(107,687)</u>	<u>-</u>	<u>(107,687)</u>
Total other financing sources (uses)	<u>177,451</u>	<u>177,451</u>	<u>-</u>	<u>177,451</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 276,714</u>	<u>466,227</u>	<u>\$ 742,941</u>
Fund balance, July 1			<u>276,714</u>	
Fund balance, June 30			<u>\$ 742,941</u>	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 8

DEPARTMENT OF AGING SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
REVENUES				
Contributions and private donations	\$ 197,528	\$ 197,940	\$ 690	\$ 198,630
Investment earnings	25,602	33,432	5,639	39,071
Total revenues	<u>223,130</u>	<u>231,372</u>	<u>6,329</u>	<u>237,701</u>
EXPENDITURES				
Human Services:				
Special projects	<u>223,130</u>	<u>71,082</u>	<u>-</u>	<u>71,082</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 160,290</u>	6,329	<u>\$ 166,619</u>
Fund balance, July 1			<u>160,290</u>	
Fund balance, June 30			<u>\$ 166,619</u>	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 9

SOCIAL SERVICES PAYEE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Restricted intergovernmental	\$ 450,000	\$ 459,325	\$ 9,325
Investment earnings	-	9,455	9,455
Total revenues	<u>450,000</u>	<u>468,780</u>	<u>18,780</u>
EXPENDITURES			
Current:			
Human services			
Payments made for the benefit of beneficiaries	<u>450,000</u>	<u>355,982</u>	<u>94,018</u>
Net change in fund balance	<u>\$ -</u>	112,798	<u>\$ 112,798</u>
Fund balance, beginning		<u>462,132</u>	
Fund balance, ending		<u>\$ 574,930</u>	

**CABARRUS COUNTY, NORTH CAROLINA
 INTERGOVERNMENTAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2025**

SCHEDULE 10

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Sales and services			
Penalties, fines and forfeitures	\$ 2,600,000	\$ 1,344,386	\$ (1,255,614)
EXPENDITURES			
Current:			
General government			
Payments of penalties, fines and forfeitures to the			
Legal fees	125,000	108,280	16,720
Cabarrus County Schools	2,220,000	1,107,756	1,112,244
Kannapolis City Schools	255,000	128,350	126,650
Total expenditures	<u>2,600,000</u>	<u>1,344,386</u>	<u>1,255,614</u>
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ -</u>	



CAPITAL PROJECT FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Public School Building – collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Small Projects – collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.



**CABARRUS COUNTY, NORTH CAROLINA
PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND**

SCHEDULE 11

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
REVENUES				
Intergovernmental				
Lottery proceeds: State	\$ 22,960,352	\$ 19,830,000	\$ 3,130,352	\$ 22,960,352
Lottery proceeds: Rowan County	1,297,858	1,204,849	93,010	1,297,859
Total revenues	<u>24,258,210</u>	<u>21,034,849</u>	<u>3,223,362</u>	<u>24,258,211</u>
EXPENDITURES				
Capital outlay - education:				
Rowan County projects	1,297,858	1,204,849	93,010	1,297,859
Total expenditures	<u>1,297,858</u>	<u>1,204,849</u>	<u>93,010</u>	<u>1,297,859</u>
Revenues over expenditures	<u>22,960,352</u>	<u>19,830,000</u>	<u>3,130,352</u>	<u>22,960,352</u>
OTHER FINANCING SOURCES (USES)				
Transfer (out) - CIF	(19,980,000)	(17,680,000)	(2,300,000)	(19,980,000)
Transfer (out) - School Construction - CPF	(2,480,352)	(1,650,000)	(830,352)	(2,480,352)
Transfer (out) - LOBS 2017 - CPF	(500,000)	(500,000)	-	(500,000)
Total other financing sources (uses)	<u>(22,960,352)</u>	<u>(19,830,000)</u>	<u>(3,130,352)</u>	<u>(22,960,352)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, July 1			-	
Fund balance, June 30			<u>\$ -</u>	

CABARRUS COUNTY, NORTH CAROLINA
SMALL PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 12
PAGE 1 OF 2

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
REVENUES				
Board of Elections:				
Investment earnings	\$ 34,195	\$ 34,173	\$ 23	\$ 34,196
Register of Deeds:				
Automation & enhancement fees	2,547,302	2,447,461	134,503	2,581,964
Investment earnings	122,780	106,969	23,751	130,720
Total Register of Deeds	2,670,082	2,554,430	158,254	2,712,684
Cabarrus Visitors Bureau:				
Contribution and donations	213,715	-	371,313	371,313
Veterans Services:				
Grants	18,289	-	2,806	2,806
Community Development:				
Program fees	122,888	92,245	43,157	135,402
Soil & Water:				
Grants	1,221,419	749,755	169,862	919,617
Stewardship Fund	52,250	52,250	-	52,250
Deferred tax collections	1,168,823	443,823	725,000	1,168,823
Program fees	22,052	20,759	1,435	22,194
Contribution and donations	2,898	2,898	-	2,898
Investment earnings	1,693	1,693	-	1,693
Total Soil & Water	2,469,135	1,271,178	896,297	2,167,475
Elma Lomax Incubator Farm:				
Deferred tax collections	607,000	527,000	80,000	607,000
Local Agriculture Preservation:				
Deferred tax collections	4,738,994	5,058,061	(164,464)	4,893,597
Lease on Land	39,075	27,038	12,038	39,076
Investment earnings	318,109	289,345	46,546	335,891
Total Soil & Water	5,096,178	5,374,444	(105,880)	5,268,564
Total revenues	11,231,482	9,853,470	1,445,970	11,299,440

CABARRUS COUNTY, NORTH CAROLINA
SMALL PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 12
PAGE 2 OF 2

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
EXPENDITURES				
Operations:				
General Govt - Board of Elections	86,316	111,677	-	111,677
General Govt - Register of Deeds	2,747,587	2,008,073	329,968	2,338,041
Economic Development - Community Development	177,789	108,550	37,302	145,852
Economic Development - Elma Lomax	507,000	427,000	80,000	507,000
Environmental Protection - Soil & Water	2,555,280	1,153,772	177,764	1,331,536
Environ Protect - Local Agric Preservation	708,115	-	18,228	18,228
General Govt - Veterans Services	18,289	-	2,806	2,806
Total Operations	<u>6,800,376</u>	<u>3,809,072</u>	<u>646,068</u>	<u>4,455,140</u>
Capital Outlay:				
Land Purchase	1,691,864	1,000	1,591,864	1,592,864
Improvements	213,715	-	-	-
Equipment and furniture	152,891	127,530	-	127,530
Total capital outlay	<u>2,058,470</u>	<u>128,530</u>	<u>1,591,864</u>	<u>1,720,394</u>
Total expenditures	<u>8,858,846</u>	<u>3,937,602</u>	<u>2,237,932</u>	<u>6,175,534</u>
Revenues over (under) expenditures	<u>2,372,636</u>	<u>5,915,868</u>	<u>(791,962)</u>	<u>5,123,906</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	293,837	293,837	-	293,837
Transfer in - Capital Reserve Fund	150,000	150,000	-	150,000
Transfer (out) - General Fund	(25,698)	(25,000)	(698)	(25,698)
Transfer (out) - Capital Project Fund	(2,790,775)	(2,790,775)	-	(2,790,775)
Total other financing sources (uses)	<u>(2,372,636)</u>	<u>(2,371,938)</u>	<u>(698)</u>	<u>(2,372,636)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,543,930</u>	<u>(792,660)</u>	<u>\$ 2,751,270</u>
Fund balance, July 1			3,543,930	
Fund balance, June 30			<u>\$ 2,751,270</u>	



FIDUCIARY FUNDS

Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These funds are used to account for assets the County holds on behalf of others that meet certain criteria.

INDIVIDUAL FUND DESCRIPTIONS

CUSTODIAL FUNDS:

Undistributed Taxes – is used to account for property taxes collected before they are distributed to local municipalities.

Jail Commissary – is used to account for inmate’s money deposited with the County when an inmate is housed at the County detention center. The money can be used by inmate to purchase commissary items. Unused monies are returned to the inmate upon their release.

PENSION TRUST FUNDS

OPEB Trust Fund – accounts for the County’s contributions for healthcare coverage provided to qualified retirees.



CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

SCHEDULE 13

	<u>Undistributed Taxes</u>	<u>Jail Commissary</u>	<u>Total Custodial Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,665,657	\$ 108,823	\$ 1,774,480
Taxes receivable for other governments, net	1,079,794	-	1,079,794
Total assets	<u>2,745,451</u>	<u>108,823</u>	<u>2,854,274</u>
LIABILITIES			
Due to Other Governments	<u>1,665,657</u>	<u>-</u>	<u>1,665,657</u>
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	1,079,794	108,823	1,188,617
Total net position	<u>\$ 1,079,794</u>	<u>\$ 108,823</u>	<u>\$ 1,188,617</u>

CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 14

	<u>Undistributed Taxes</u>	<u>Jail Commissary</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Ad valorem taxes for other governments	\$ 172,170,457	\$ -	\$ 172,170,457
Collections on behalf of inmates	-	1,111,605	1,111,605
Total additions	<u>172,170,457</u>	<u>1,111,605</u>	<u>173,282,062</u>
DEDUCTIONS			
Tax distributions to other governments	173,603,902	-	173,603,902
Payments on behalf of inmates	-	1,093,859	1,093,859
Total deductions	<u>173,603,902</u>	<u>1,093,859</u>	<u>174,697,761</u>
Net increase (decrease) in fiduciary net position	(1,433,445)	17,746	(1,415,699)
Net position, beginning,	<u>2,513,239</u>	<u>91,077</u>	<u>2,604,316</u>
Net position, ending	<u>\$ 1,079,794</u>	<u>\$ 108,823</u>	<u>\$ 1,188,617</u>

CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
OPEB TRUST FUND
JUNE 30, 2025

SCHEDULE 15

	<u>OPEB Trust Fund</u>	<u>Total</u>
ASSETS		
Cash and cash equivalents	\$ 6,584,706	\$ 6,584,706
Total assets	<u>6,584,706</u>	<u>6,584,706</u>
NET POSITION		
Restricted for:		
Post employment benefits other than pensions	6,584,706	6,584,706
Total net position	<u>\$ 6,584,706</u>	<u>\$ 6,584,706</u>

CABARRUS COUNTY, NORTH CAROLINA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OPEB TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 16

	<u>OPEB Trust Fund</u>	<u>Total</u>
ADDITIONS		
Investment income	\$ 296,958	\$ 296,958
Net increase (decrease) in fiduciary net position	296,958	296,958
Net position, July 1	6,287,748	6,287,748
Net position, June 30	<u>\$ 6,584,706</u>	<u>\$ 6,584,706</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis

Workers' Compensation | Property Liability was established to accumulate premiums and pay all claims and related expenses for workers' compensation and property liability activities.

Self-Insured Medical | Dental was established as a self-insurance fund for employee health and dental insurance coverage. The employee's premium and the County's contribution are deposited in this fund. Payments for health and dental coverage are made to third-party administrators for the statement of claims plus administrative expenses.



**CABARRUS COUNTY, NORTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025**

SCHEDULE 17

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
ASSETS			
Cash and cash equivalents	\$ 10,181,503	\$ 5,179,286	\$ 15,360,789
Accounts receivable	-	224,093	224,093
Prepaid expenses	400	187,788	188,188
Total current assets	<u>10,181,903</u>	<u>5,591,167</u>	<u>15,773,070</u>
Capital assets:			
Vehicles and equipment	29,664	-	29,664
Less: Accumulated depreciation	<u>(29,664)</u>	<u>-</u>	<u>(29,664)</u>
Total assets	<u>10,181,903</u>	<u>5,591,167</u>	<u>15,773,070</u>
LIABILITIES			
Accounts payable	5,109	87,198	92,307
Amounts payable for future claims	<u>415,130</u>	<u>1,276,000</u>	<u>1,691,130</u>
Total liabilities	<u>420,239</u>	<u>1,363,198</u>	<u>1,783,437</u>
NET POSITION			
Unrestricted	<u>\$ 9,761,664</u>	<u>\$ 4,227,969</u>	<u>\$ 13,989,633</u>

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 18

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Operating revenues:			
Insurance premiums	\$ 2,307,034	\$ 19,003,674	\$ 21,310,708
Program fees	-	42,253	42,253
Insurance refunds	9,162	1,031,581	1,040,743
Total operating revenues	<u>2,316,196</u>	<u>20,077,508</u>	<u>22,393,704</u>
Operating expenses:			
General administrative and other	1,945,104	3,668,805	5,613,909
Claims	412,850	17,633,380	18,046,230
Total operating expenses	<u>2,357,954</u>	<u>21,302,185</u>	<u>23,660,139</u>
Operating income (loss)	<u>(41,758)</u>	<u>(1,224,677)</u>	<u>(1,266,435)</u>
Nonoperating revenues:			
Investment earnings	321,292	142,259	463,551
Income (loss) before contributions	<u>279,534</u>	<u>(1,082,418)</u>	<u>(802,884)</u>
Transfers:			
Transfers out - General Fund	(85,492)	-	(85,492)
Transfers in - General Fund	-	100,000	100,000
Total transfers	<u>(85,492)</u>	<u>100,000</u>	<u>14,508</u>
Change in net position	194,042	(982,418)	(788,376)
Net position, July 1	<u>9,567,622</u>	<u>5,210,387</u>	<u>14,778,009</u>
Net position, June 30	<u>\$ 9,761,664</u>	<u>\$ 4,227,969</u>	<u>\$ 13,989,633</u>

CABARRUS COUNTY, NORTH CAROLINA
SELF-INSURED WORKERS' COMPENSATION AND LIABILITY INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 19
PAGE 1 OF 2

	2025		Variance Favorable (Unfavorable)
	Financial Plan	Actual	
Revenues:			
Property Liability:			
Operating revenues:			
Insurance premiums	\$ -	\$ 23,478	\$ 23,478
Insurance refunds	-	9,162	9,162
Total operating revenues	<u>-</u>	<u>32,640</u>	<u>32,640</u>
Nonoperating revenues:			
Investment earnings	<u>20,000</u>	<u>321,291</u>	<u>301,291</u>
Workers Compensation			
Operating revenues:			
Insurance premiums	<u>2,363,223</u>	<u>2,283,556</u>	<u>(79,667)</u>
Total revenues	<u>2,383,223</u>	<u>2,637,487</u>	<u>254,264</u>
Expenditures:			
Property Liability:			
General and administrative - Premiums	2,000,000	1,590,294	409,706
Capital outlay	75,000	-	75,000
Claims	305,008	74,869	230,139
Consultants	33,500	33,500	-
Total property liability	<u>2,413,508</u>	<u>1,698,663</u>	<u>714,845</u>

CABARRUS COUNTY, NORTH CAROLINA
SELF-INSURED WORKERS' COMPENSATION AND LIABILITY INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 19
PAGE 2 OF 2

	2025		Variance Favorable (Unfavorable)
	Financial Plan	Actual	
Workers Compensation			
General and administrative - premiums	323,500	268,750	54,750
Purchased services	11,000	8,810	2,190
Claims	1,978,723	337,981	1,640,742
Consultant	49,250	43,750	5,500
Total workers compensation	<u>2,362,473</u>	<u>659,291</u>	<u>1,703,182</u>
Total expenditures	<u>4,775,981</u>	<u>2,357,954</u>	<u>2,418,027</u>
Revenues over (under) expenditures	<u>(2,392,758)</u>	<u>279,534</u>	<u>2,672,292</u>
Fund balance appropriated	<u>2,478,250</u>	<u>-</u>	<u>(2,478,250)</u>
Transfers:			
Transfers to - Capital Projects Fund	-	-	-
Transfers to - General Fund	(85,492)	(85,492)	-
Revenues and transfers over (under) expenditures	<u>\$ -</u>	<u>194,042</u>	<u>\$ 194,042</u>
Change in net position		<u>\$ 194,042</u>	

CABARRUS COUNTY, NORTH CAROLINA
SELF-INSURED MEDICAL AND DENTAL INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SCHEDULE 20

	2025		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
MEDICAL			
Operating revenues:			
Insurance premiums	\$ 18,137,770	\$ 18,361,542	\$ 223,772
Insurance refunds	700,000	1,031,581	331,581
Program fees	40,392	42,253	1,861
Total operating revenues	<u>18,878,162</u>	<u>19,435,376</u>	<u>557,214</u>
DENTAL			
Operating revenues:			
Insurance premiums	<u>578,000</u>	<u>642,132</u>	<u>64,132</u>
Total operating revenues	<u>19,456,162</u>	<u>20,077,508</u>	<u>621,346</u>
Nonoperating revenues:			
Investment earnings	<u>50,000</u>	<u>142,259</u>	<u>92,259</u>
Total revenues	<u>19,506,162</u>	<u>20,219,767</u>	<u>713,605</u>
MEDICAL			
General and administrative	4,243,999	3,590,241	653,758
Claims	<u>18,915,316</u>	<u>16,961,948</u>	<u>1,953,368</u>
Total hospitalization	<u>23,159,315</u>	<u>20,552,189</u>	<u>2,607,126</u>
DENTAL			
General and administrative	83,000	78,565	4,435
Claims	<u>732,000</u>	<u>671,431</u>	<u>60,569</u>
Total dental	<u>815,000</u>	<u>749,996</u>	<u>65,004</u>
Total expenditures	<u>23,974,315</u>	<u>21,302,185</u>	<u>2,672,130</u>
Income (loss) before contributions	(4,468,153)	(1,082,418)	3,385,735
Transfers:			
Transfers in - General Fund	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Revenues and transfers over (under) expenditures	(4,368,153)	(982,418)	3,385,735
Fund balance appropriated	<u>4,368,153</u>	<u>-</u>	<u>4,368,153</u>
Change in net position	<u>\$ -</u>	<u>\$ (982,418)</u>	<u>\$ (982,418)</u>

**CABARRUS COUNTY, NORTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SCHEDULE 21

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Cash flows from operating activities:			
Cash received from customers	\$ -	\$ 6,636	\$ 6,636
Cash received from departments	2,318,946	20,195,258	22,514,204
Cash paid to suppliers for goods and services	(2,467,988)	(21,183,162)	(23,651,150)
Net cash provided (used) for operating activities	<u>(149,042)</u>	<u>(981,268)</u>	<u>(1,130,310)</u>
Cash flows from noncapital financing:			
Transfer in	-	100,000	100,000
Transfer out	(85,492)	-	(85,492)
Net cash provided (used) from noncapital financing	<u>(85,492)</u>	<u>100,000</u>	<u>14,508</u>
Cash flows from investing activities:			
Interest received on investments	321,292	142,260	463,552
Net increase (decrease) in cash and cash equivalents	86,758	(739,008)	(652,250)
Cash and cash equivalents, July 1	10,094,745	5,918,294	16,013,039
Cash and cash equivalents, June 30	<u>\$ 10,181,503</u>	<u>\$ 5,179,286</u>	<u>\$ 15,360,789</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (41,758)	\$ (1,224,677)	\$ (1,266,435)
(Increase) decrease in accounts receivable and prepaid expenses	2,750	124,386	127,136
Increase (decrease) in accounts payable and accrued liabilities	(110,034)	119,023	8,989
Total adjustments	<u>(107,284)</u>	<u>243,409</u>	<u>136,125</u>
Net cash provided by (used for) operating activities	<u>\$ (149,042)</u>	<u>\$ (981,268)</u>	<u>\$ (1,130,310)</u>

OTHER SCHEDULES

Tax Receivable and Tax Levy - schedules report the balance of the past ten years of tax levies and provides detailed information concerning the current tax assessment and levy.

General Fund - accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Community Investment Fund – sub fund of the general fund and accounts for sales tax | lottery revenue dedicated to school capital and property tax revenues for debt | capital projects. This fund also accounts for debt service expenditures and transfers to Capital Projects Funds.

County Capital Projects Fund – accounts for construction, renovations, and larger Capital projects for the County using debt and non-debt sources.

School Capital Projects – accounts for planning, design, construction and/or renovation of schools through the use of debt and non-debt sources.

CARES Act Relief Fund - accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergencies.

Opioid Settlement – accounts for the receipt of funds as part of nationwide settlement related to multiple opioid lawsuits and disbursement of funds for opioid abatement and remediation activities.

Landfill Fund - accounts for the operations that are financed and operated in a manner like private business or where the board has decided that the determination of revenues earned, costs incurred and | or net income is necessary for management accountability. The schedule presents the results of operation for the Landfill on the modified accrual basis for comparison to the legally adopted budget. A reconciliation of the modified accrual basis to the full accrual basis (per generally accepted accounting principles) follows the schedule.



CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF AD VALOREM TAXES RECEIVABLE
JUNE 30, 2025

SCHEDULE 22

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2024</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2025</u>
2025	\$ -	\$ 276,858,762	\$ 275,007,841	\$ 1,850,921
2024	1,348,684	-	918,991	429,693
2023	579,024	-	113,171	465,868
2022	225,876	-	29,198	196,678
2021	193,956	-	12,482	181,473
2020	299,470	-	7,199	292,255
2019	104,851	-	4,978	99,874
2018	480,359	-	3,201	477,166
2017	45,937	-	2,965	42,972
2016	44,823	-	2,993	41,829
2015	56,692	-	56,692	-
Total	<u>\$ 3,379,672</u>	<u>\$ 276,858,762</u>	<u>\$ 276,159,712</u>	<u>4,078,728</u>
Less: Allowance for uncollectible accounts:				
General Fund				<u>(2,084,613)</u>
Ad valorem taxes receivable (net):				
General Fund				<u>\$ 1,994,115</u>
<u>Reconciliation to revenues:</u>				
Ad valorem taxes - General Fund				\$ 275,902,073
Penalties collected on ad valorem taxes - Custodial Fund				382,678
Total ad valorem taxes and penalties				<u>276,284,751</u>
Reconciling items:				
Deferred taxes				287,357
Interest collected				(627,859)
Taxes written-off				32,692
Abatement of prior year taxes				89,259
Collection of tax previously written-off				(8,028)
NCVTS refunds				101,541
Total reconciling items				<u>(125,039)</u>
Total collections and credits				<u>\$ 276,159,712</u>

**CABARRUS COUNTY, NORTH CAROLINA
ANALYSIS OF CURRENT YEAR LEVY
COUNTY-WIDE LEVY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**SCHEDULE 23
PAGE 1 OF 2**

	County-wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	\$ 47,864,635,653	\$ 0.5760	\$ 276,669,031	\$ 256,041,505	\$ 20,627,526
Penalties	-		215,542	215,542	-
Total	<u>47,864,635,653</u>		<u>276,884,574</u>	<u>256,257,047</u>	<u>20,627,526</u>
Discoveries:					
Current year taxes	201,930,980	0.5760	616,982	614,471	2,511
Prior year taxes			771,138	771,138	-
Penalties	-		71,330	71,330	-
Total	<u>201,930,980</u>		<u>1,459,449</u>	<u>1,456,939</u>	<u>2,511</u>
Releases	<u>(272,335,203)</u>		<u>(1,485,261)</u>	<u>(1,484,795)</u>	<u>(466)</u>
Total property valuation	<u>\$ 47,794,231,430</u>				
Net levy			276,858,762	256,229,210	20,629,570
Uncollected taxes at June 30, 2025			<u>1,850,921</u>	<u>1,850,921</u>	<u>-</u>
Current year's taxes collected			<u>\$ 275,007,841</u>	<u>\$ 254,378,289</u>	<u>\$ 20,629,570</u>
Current levy collection percentage			<u>99.33%</u>	<u>99.28%</u>	<u>100.00%</u>

**CABARRUS COUNTY, NORTH CAROLINA
ANALYSIS OF CURRENT YEAR LEVY
COUNTY-WIDE LEVY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**SCHEDULE 23
PAGE 2 OF 2**

Secondary market disclosures:

Assessed valuation:

Assessment ratio ¹	100%
Real property	\$ 40,624,226,242
Personal property	6,597,642,847
Public service companies ²	<u>572,362,341</u>
Total assessed valuation	\$ 47,794,231,430
Tax rate per \$100	<u>0.5760</u>
Levy (includes discoveries, releases and abatements) ³	<u>\$ 276,858,762</u>

In addition to the County-wide rate, the following table lists the levies by the County on behalf of fire protection districts for the fiscal year ended June 30:

Fire protection districts ⁴	<u>\$ 9,887,351</u>
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¹ Percentage of appraised value has been established by statute.

² Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.

³ Levy includes penalties.

⁴ Levy excludes motor vehicle taxes.

**CABARRUS COUNTY, NORTH CAROLINA
TEN LARGEST TAXPAYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SCHEDULE 24

Secondary market disclosures (continued):

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Eli Lilly and Company	Pharmaceutical	\$ 653,002,707	1.49%
Corning Inc	Manufacturing	419,148,432	0.95%
Hendrick Corporation	Automotive & Sports	359,186,213	0.82%
Charlotte Motor Speedway Inc	Sports - Racing	272,759,701	0.62%
Mall at Concord Mills LP	Retail Center	266,049,328	0.61%
Duke Energy Corp	Public Service-Utilities	236,578,739	0.54%
Weinstein Properties	Real Estate - Residential	216,182,810	0.49%
Progress Residential	Real Estate - Residential	210,923,980	0.48%
Great Wolf Lodge of the Carolinas	Amusement Water Park	200,085,201	0.46%
FirstKey Homes LLP	Real Estate - Residential	190,294,880	0.43%
Totals		<u>\$ 3,024,211,991</u>	<u>6.89%</u>

¹More information about principal property taxpayers can be found on Table 7.

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 1 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes:			
Taxes - current	\$ 267,241,057	\$ 274,207,869	\$ 6,966,812
Taxes - delinquent	1,500,000	1,066,345	(433,655)
Interest	540,000	627,859	87,859
Total	<u>269,281,057</u>	<u>275,902,073</u>	<u>6,621,016</u>
Local Option Sales Taxes:			
Sales tax - one cent	27,177,921	29,374,211	2,196,290
Sales tax - half cent (40)	11,613,000	13,151,820	1,538,820
Sales tax - half cent (42)	7,080,000	7,850,358	770,358
Sales tax - half cent (44)	-	19	19
Sales tax fire districts	2,053,079	2,054,702	1,623
Total	<u>47,924,000</u>	<u>52,431,110</u>	<u>4,507,110</u>
Other Taxes:			
Franchise fees	450,000	363,925	(86,075)
Gross receipts tax	275,000	371,820	96,820
Heavy equipment tax	90,000	238,274	148,274
ABC Bottle tax	200,000	75,277	(124,723)
Total	<u>1,015,000</u>	<u>1,049,296</u>	<u>34,296</u>
Intergovernmental Revenues:			
Federal and state grants	26,671,902	27,842,566	1,170,664
Court facilities fees	350,000	291,013	(58,987)
ABC profit distribution	200,000	923,766	723,766
Other intergovernmental	6,018,650	8,608,111	2,589,461
Total	<u>33,240,552</u>	<u>37,665,456</u>	<u>4,424,904</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Permits and Fees:			
Inspection fees	5,400,000	5,946,767	546,767
Register of Deeds	3,215,000	3,941,244	726,244
Other permits	282,350	286,927	4,577
Total	<u>8,897,350</u>	<u>10,174,938</u>	<u>1,277,588</u>
Sales and Services:			
Ambulance fees	9,250,000	10,906,105	1,656,105
Recreation fees	172,600	149,557	(23,043)
Transportation	1,031,000	554,438	(476,562)
Other sales and services	8,126,142	6,762,742	(1,363,400)
Total	<u>18,579,742</u>	<u>18,372,842</u>	<u>(206,900)</u>
Investment Earnings:			
Interest on investments	<u>4,500,000</u>	<u>10,360,567</u>	<u>5,860,567</u>
Miscellaneous:			
Private contributions and donations	226,735	194,373	(32,362)
Sale of materials and capital assets	35,000	142,279	107,279
Gain (loss) on foreclosures	-	(103)	(103)
Other	396,872	774,999	378,127
Total	<u>658,607</u>	<u>1,111,548</u>	<u>452,941</u>
Total revenues	<u>384,096,308</u>	<u>407,067,830</u>	<u>22,971,522</u>
EXPENDITURES			
General Government			
Board of Commissioners			
Personnel services	394,822	396,433	(1,611)
Operations	215,014	162,551	52,463
Total	<u>609,836</u>	<u>558,984</u>	<u>50,852</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Legal Department			
Personnel services	357,394	310,626	46,768
Operations	545,797	456,453	89,344
Total	<u>903,191</u>	<u>767,079</u>	<u>136,112</u>
County Manager			
Personnel services	1,484,881	1,344,548	140,333
Operations	(80,884)	(405,681)	324,797
Total	<u>1,403,997</u>	<u>938,867</u>	<u>465,130</u>
Budget			
Personnel services	441,255	441,722	(467)
Operations	11,665	3,567	8,098
Total	<u>452,920</u>	<u>445,289</u>	<u>7,631</u>
Strategy			
Personnel services	407,644	374,280	33,364
Operations	52,900	4,753	48,147
Total	<u>460,544</u>	<u>379,033</u>	<u>81,511</u>
Procurement			
Personnel services	232,664	231,421	1,243
Operations	7,430	5,806	1,624
Total	<u>240,094</u>	<u>237,227</u>	<u>2,867</u>
Communications & Outreach			
Personnel services	735,842	723,845	11,997
Operations	245,450	115,173	130,277
Total	<u>981,292</u>	<u>839,018</u>	<u>142,274</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Safety & Risk Management			
Personnel services	256,748	255,509	1,239
Operations	28,220	12,977	15,243
Total	<u>284,968</u>	<u>268,486</u>	<u>16,482</u>
Human Resources			
Personnel services	1,398,654	1,365,006	33,648
Operations	287,350	209,937	77,413
Capital outlay	17,095	17,095	-
Total	<u>1,703,099</u>	<u>1,592,038</u>	<u>111,061</u>
Tax Collector			
Personnel services	737,921	732,848	5,073
Operations	649,618	389,094	260,524
Capital outlay	600	-	600
Total	<u>1,388,139</u>	<u>1,121,942</u>	<u>266,197</u>
Tax Administration			
Personnel services	3,044,367	3,049,332	(4,965)
Operations	241,987	212,017	29,970
Capital outlay	1,900	1,862	38
Total	<u>3,288,254</u>	<u>3,263,211</u>	<u>25,043</u>
Board of Elections			
Personnel services	1,138,951	893,999	244,952
Operations	322,478	262,100	60,378
Total	<u>1,461,429</u>	<u>1,156,099</u>	<u>305,330</u>
Register of Deeds			
Personnel services	785,314	781,161	4,153
Operations	102,900	100,377	2,523
Total	<u>888,214</u>	<u>881,538</u>	<u>6,676</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 5 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Finance			
Personnel services	1,695,819	1,589,669	106,150
Operations	179,482	155,307	24,175
Capital outlay	18,100	17,947	153
Total	<u>1,893,401</u>	<u>1,762,923</u>	<u>130,478</u>
Information Technology Services			
Personnel services	4,715,407	4,692,103	23,304
Operations	7,084,470	4,912,357	2,172,113
Capital outlay	86,000	85,922	78
Total	<u>11,885,877</u>	<u>9,690,382</u>	<u>2,195,495</u>
Non-Departmental			
Personnel services	3,657,553	1,080,162	2,577,391
Operations	1,256,109	(18,229)	1,274,338
Total	<u>4,913,662</u>	<u>1,061,933</u>	<u>3,851,729</u>
Covid			
Operations	1,950,000	-	1,950,000
Facility Construction & Design			
Personnel services	318,576	313,575	5,001
Operations	12,372	7,453	4,919
Total	<u>330,948</u>	<u>321,028</u>	<u>9,920</u>
Grounds Maintenance			
Personnel services	958,523	939,461	19,062
Operations	1,578,380	1,175,426	402,954
Capital outlay	158,548	158,548	-
Total	<u>2,695,451</u>	<u>2,273,435</u>	<u>422,016</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 6 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Infrastructure and Asset Management			
Personnel services	901,142	825,514	75,628
Operations	2,679,868	1,823,877	855,991
Capital outlay	25,869	24,225	1,644
Total	<u>3,606,879</u>	<u>2,673,616</u>	<u>933,263</u>
Street Sign Maintenance			
Personnel services	160,277	154,500	5,777
Operations	91,518	50,381	41,137
Total	<u>251,795</u>	<u>204,881</u>	<u>46,914</u>
Building Maintenance			
Personnel services	1,511,145	1,329,097	182,048
Operations	2,818,143	1,240,508	1,577,635
Capital Outlay	1,700	-	1,700
Total	<u>4,330,988</u>	<u>2,569,605</u>	<u>1,761,383</u>
Facility Services			
Personnel services	2,860,569	2,861,056	(487)
Operations	536,953	420,074	116,879
Capital Outlay	26,600	11,609	14,991
Total	<u>3,424,122</u>	<u>3,292,739</u>	<u>131,383</u>
Fleet Maintenance			
Personnel services	685,013	683,204	1,809
Operations	36,574	639,181	(602,607)
Capital outlay	1,244,379	1,023,298	221,081
Total	<u>1,965,966</u>	<u>2,345,683</u>	<u>(379,717)</u>
Total General Government	<u>51,315,066</u>	<u>38,645,036</u>	<u>12,670,030</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Public Safety			
County Sheriff			
Personnel services	23,895,898	22,470,205	1,425,693
Operations	5,834,258	4,228,051	1,606,207
Capital outlay	4,778,494	3,018,791	1,759,703
Total	<u>34,508,650</u>	<u>29,717,047</u>	<u>4,791,603</u>
County Sheriff - Harrisburg			
Personnel services	3,559,403	2,980,170	579,233
Operations	260,836	5,657	255,179
Capital outlay	928,123	260,807	667,316
Total	<u>4,748,362</u>	<u>3,246,634</u>	<u>1,501,728</u>
County Sheriff - Midland			
Personnel services	477,291	476,054	1,237
Total	<u>477,291</u>	<u>476,054</u>	<u>1,237</u>
County Sheriff - Mt Pleasant			
Personnel services	504,226	476,565	27,661
Operations	600	395	205
Total	<u>504,826</u>	<u>476,960</u>	<u>27,866</u>
County Sheriff - School Resource Officer			
Personnel services	3,278,030	3,246,467	31,563
Operations	4,700	4,538	162
Total	<u>3,282,730</u>	<u>3,251,005</u>	<u>31,725</u>
Detention Center			
Personnel services	16,395,818	14,953,946	1,441,872
Operations	3,635,324	3,228,784	406,540
Capital outlay	81,606	5,530	76,076
Total	<u>20,112,748</u>	<u>18,188,260</u>	<u>1,924,488</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Animal Control			
Personnel services	1,190,427	1,049,172	141,255
Operations	204,280	85,739	118,541
Capital outlay	149,060	129,120	19,940
Total	<u>1,543,767</u>	<u>1,264,031</u>	<u>279,736</u>
Animal Shelter			
Personnel services	754,745	723,401	31,344
Operations	247,483	172,078	75,405
Capital outlay	15,150	15,150	-
Total	<u>1,017,378</u>	<u>910,629</u>	<u>106,749</u>
Courts			
Personnel services	131	-	131
Operations	1,423,560	894,032	529,528
Total	<u>1,423,691</u>	<u>894,032</u>	<u>529,659</u>
Construction Standards			
Personnel services	4,005,666	3,665,606	340,060
Operations	2,014,589	1,519,158	495,431
Capital outlay	65,000	64,888	112
Total	<u>6,085,255</u>	<u>5,249,652</u>	<u>835,603</u>
Emergency Management			
Personnel services	372,085	370,604	1,481
Operations	125,517	75,741	49,776
Capital outlay	13,300	13,300	-
Total	<u>510,902</u>	<u>459,645</u>	<u>51,257</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Fire Services			
Personnel services	601,810	627,403	(25,593)
Operations	469,444	450,846	18,598
Capital outlay	1,130,691	1,058,198	72,493
Total	<u>2,201,945</u>	<u>2,136,447</u>	<u>65,498</u>
Fire Districts			
Operations	<u>2,053,079</u>	<u>2,062,265</u>	<u>(9,186)</u>
Emergency Medical Services			
Personnel services	15,440,650	15,495,233	(54,583)
Operations	2,672,696	2,020,076	652,620
Capital outlay	1,796,179	951,996	844,183
Total	<u>19,909,525</u>	<u>18,467,305</u>	<u>1,442,220</u>
Emergency Telephone			
Operations	201,801	142,734	59,067
Capital outlay	1,053,517	147,206	906,311
Total	<u>1,255,318</u>	<u>289,940</u>	<u>965,378</u>
Other Public Safety			
Personnel services	983,178	981,148	2,030
Operations	696,539	647,196	49,343
Total	<u>1,679,717</u>	<u>1,628,344</u>	<u>51,373</u>
Total Public Safety	<u>101,315,184</u>	<u>88,718,250</u>	<u>12,596,934</u>
Economic and Physical Development			
Planning and Development Services			
Personnel services	585,825	579,621	6,204
Operations	77,847	38,493	39,354
Total	<u>663,672</u>	<u>618,114</u>	<u>45,558</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Community Development			
Personnel services	350,655	341,816	8,839
Operations	659,933	429,270	230,663
Total	<u>1,010,588</u>	<u>771,086</u>	<u>239,502</u>
Soil & Water Conservation			
Personnel services	388,915	392,524	(3,609)
Operations	47,935	26,993	20,942
Total	<u>436,850</u>	<u>419,517</u>	<u>17,333</u>
Zoning Administration			
Personnel services	274,084	261,590	12,494
Operations	15,639	7,461	8,178
Total	<u>289,723</u>	<u>269,051</u>	<u>20,672</u>
Economic Development Corp			
Personnel services	442,723	322,113	120,610
Operations	425,000	425,000	-
Total	<u>867,723</u>	<u>747,113</u>	<u>120,610</u>
Economic Development Incentives			
Operations	<u>1,900,000</u>	<u>468,782</u>	<u>1,431,218</u>
Other Economic and Physical Development			
Operations	<u>2,226,113</u>	<u>2,016,008</u>	<u>210,105</u>
Total Economic and Physical Development	<u>7,394,669</u>	<u>5,309,671</u>	<u>2,084,998</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Human Services			
Veterans Services			
Personnel services	513,354	494,760	18,594
Operations	9,600	5,426	4,174
Total	<u>522,954</u>	<u>500,186</u>	<u>22,768</u>
Transportation			
Personnel services	1,589,890	1,376,691	213,199
Operations	1,827,692	1,147,420	680,272
Capital outlay	848,169	94,445	753,724
Total	<u>4,265,751</u>	<u>2,618,556</u>	<u>1,647,195</u>
Cooperative Extension			
Personnel services	451,446	379,021	72,425
Operations	117,352	96,960	20,392
Total	<u>568,798</u>	<u>475,981</u>	<u>92,817</u>
HS - Business Operations			
Personnel services	341,533	333,572	7,961
Operations	2,330	40	2,290
Total	<u>343,863</u>	<u>333,612</u>	<u>10,251</u>
HS - Administration Operations			
Personnel services	4,453,987	4,344,162	109,825
Operations	2,867,328	1,556,290	1,311,038
Total	<u>7,321,315</u>	<u>5,900,452</u>	<u>1,420,863</u>
HS - Economic Family Support Services			
Personnel services	2,127,160	2,095,128	32,032
Operations	550,587	93,964	456,623
Total	<u>2,677,747</u>	<u>2,189,092</u>	<u>488,655</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
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**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
HS - Food & Nutrition Services			
Personnel services	2,693,907	2,643,218	50,689
Operations	64,961	35,231	29,730
Total	<u>2,758,868</u>	<u>2,678,449</u>	<u>80,419</u>
HS - Child Welfare			
Personnel services	10,136,087	9,623,315	512,772
Operations	4,176,977	2,956,021	1,220,956
Total	<u>14,313,064</u>	<u>12,579,336</u>	<u>1,733,728</u>
HS - Child Support Services			
Personnel services	2,191,936	2,169,726	22,210
Operations	236,873	234,438	2,435
Total	<u>2,428,809</u>	<u>2,404,164</u>	<u>24,645</u>
HS - Economic Services			
Personnel services	9,138,971	8,968,575	170,396
Operations	1,243,924	998,817	245,107
Total	<u>10,382,895</u>	<u>9,967,392</u>	<u>415,503</u>
HS - Adult and Family Services			
Personnel services	3,123,880	3,004,945	118,935
Operations	175,961	143,814	32,147
Total	<u>3,299,841</u>	<u>3,148,759</u>	<u>151,082</u>
HS - Behavioral Health			
Personnel services	338,258	317,669	20,589
Operations	2,427,670	2,423,570	4,100
Total	<u>2,765,928</u>	<u>2,741,239</u>	<u>24,689</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 13 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
HS Aging - Nutrition Title III			
Personnel services	676,835	620,810	56,025
Operations	373,094	223,242	149,852
Total	<u>1,049,929</u>	<u>844,052</u>	<u>205,877</u>
HS Aging - Senior Services			
Personnel services	407,439	409,085	(1,646)
Operations	521,594	441,394	80,200
Total	<u>929,033</u>	<u>850,479</u>	<u>78,554</u>
Cabarrus Health Alliance			
Operations	<u>12,040,642</u>	<u>12,040,642</u>	<u>-</u>
Other Human Services			
Operations	<u>2,969,067</u>	<u>2,841,783</u>	<u>127,284</u>
Total Human Services	<u>68,638,504</u>	<u>62,114,174</u>	<u>6,524,330</u>
Culture & Recreation			
Active Living and Parks - Administration			
Personnel services	896,836	498,068	398,768
Operations	606,201	439,270	166,931
Capital outlay	100,000	6,555	93,445
Total	<u>1,603,037</u>	<u>943,893</u>	<u>659,144</u>
Active Living and Parks - Camp Spencer			
Personnel services	157,323	79,367	77,956
Operations	148,400	136,737	11,663
Total	<u>305,723</u>	<u>216,104</u>	<u>89,619</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Active Living and Parks - Frank Liske Park			
Personnel services	297,157	148,031	149,126
Operations	144,700	104,199	40,501
Total	<u>441,857</u>	<u>252,230</u>	<u>189,627</u>
Active Living and Parks - Rob Wallace Park			
Personnel services	254,524	128,921	125,603
Operations	37,175	30,525	6,650
Total	<u>291,699</u>	<u>159,446</u>	<u>132,253</u>
Active Living and Parks - Vietnam Veterans Park			
Operations	<u>5,950</u>	<u>4,530</u>	<u>1,420</u>
Active Living and Parks - St Stephens Park			
Operations	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Active Living and Parks - Operations			
Personnel services	-	914,056	(914,056)
Operations	92,298	95,107	(2,809)
Capital outlay	26,640	26,640	-
Total	<u>118,938</u>	<u>1,035,803</u>	<u>(916,865)</u>
Active Living and Parks - Afton Ridge Senior Center			
Personnel services	425,146	141,960	283,186
Operations	11,350	5,106	6,244
Total	<u>436,496</u>	<u>147,066</u>	<u>289,430</u>
Active Living and Parks - Concord Senior Center			
Personnel services	490,072	514,605	(24,533)
Operations	123,544	72,659	50,885
Total	<u>613,616</u>	<u>587,264</u>	<u>26,352</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Active Living and Parks - Mt Pleasant Senior Center			
Personnel services	307,690	100,960	206,730
Operations	10,750	4,035	6,715
Capital outlay	25,000	18,624	6,376
Total	<u>343,440</u>	<u>123,619</u>	<u>219,821</u>
Library System - Administration			
Personnel services	1,242,976	646,269	596,707
Operations	1,022,917	916,312	106,605
Total	<u>2,265,893</u>	<u>1,562,581</u>	<u>703,312</u>
Library System - Mt Pleasant Library			
Personnel services	622,551	421,543	201,008
Operations	5,100	5,480	(380)
Total	<u>627,651</u>	<u>427,023</u>	<u>200,628</u>
Library System - Harrisburg Library			
Personnel services	666,433	412,611	253,822
Operations	5,500	5,527	(27)
Total	<u>671,933</u>	<u>418,138</u>	<u>253,795</u>
Library System - Concord Library			
Personnel services	1,331,310	2,517,515	(1,186,205)
Operations	6,100	6,094	6
Total	<u>1,337,410</u>	<u>2,523,609</u>	<u>(1,186,199)</u>
Library System - Kannapolis Library			
Personnel services	781,546	426,386	355,160
Operations	5,000	4,785	215
Total	<u>786,546</u>	<u>431,171</u>	<u>355,375</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 16 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Library System - Midland Library			
Personnel services	367,021	218,549	148,472
Operations	25,000	3,626	21,374
Total	<u>392,021</u>	<u>222,175</u>	<u>169,846</u>
Library System - Afton Ridge Library			
Personnel services	1,043,292	519,239	524,053
Operations	5,000	4,513	487
Total	<u>1,048,292</u>	<u>523,752</u>	<u>524,540</u>
Other Culture and Recreation			
Cabarrus Arts Council	27,000	27,000	-
Total Culture & Recreation	<u>11,321,502</u>	<u>9,605,404</u>	<u>1,716,098</u>
Education			
Schools - Current Expense			
Cabarrus County Schools	97,784,688	97,784,688	-
Kannapolis City Schools	11,349,062	11,349,062	-
Rowan Cabarrus Community College	4,584,500	4,584,500	-
Total	<u>113,718,250</u>	<u>113,718,250</u>	<u>-</u>
Schools - Capital Outlay			
School Site Development - CCS	36,324	-	36,324
School Site Development - KCS	8,832	-	8,832
Total	<u>45,156</u>	<u>-</u>	<u>45,156</u>
Schools - Other	134,405	134,405	-
Total Education	<u>113,897,811</u>	<u>113,852,655</u>	<u>45,156</u>

**CABARRUS COUNTY, NORTH CAROLINA
GENERAL FUND**

**SCHEDULE 25
PAGE 17 OF 17**

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Final Budget	Actual	Variance Positive (Negative)
Total Expenditures	<u>353,882,736</u>	<u>318,245,190</u>	<u>35,637,546</u>
Excess of revenues over expenditures	<u>30,213,572</u>	<u>88,822,640</u>	<u>58,609,068</u>
OTHER FINANCING SOURCES (USES)			
Transfer In - Property & Liability	85,492	85,492	-
Transfer In - Special Revenue Fund (911)	756,964	756,964	-
Transfer In - Special Projects Fund	-	698	698
Transfer Out - Community Dev	(45,000)	(45,000)	-
Transfer Out - CIF	(66,180,205)	(66,180,205)	-
Transfer Out - Landfill	(740,478)	(740,478)	-
Transfer Out - Special Revenue Fund (911)	(195)	(195)	-
Transfer Out - Internal Service Fund	(100,000)	(100,000)	-
Transfer Out - Arena	(904,122)	(904,122)	-
Total other financing sources (uses)	<u>(67,127,544)</u>	<u>(67,126,846)</u>	<u>698</u>
Fund balance appropriated	<u>36,913,972</u>	<u>-</u>	<u>(36,913,972)</u>
Net change in fund balance	<u>\$ -</u>	<u>21,695,794</u>	<u>\$ 21,695,794</u>
Fund balance, July 1		<u>149,802,017</u>	
Fund balance, June 30		<u>\$ 171,497,811</u>	

**CABARRUS COUNTY, NORTH CAROLINA
COMMUNITY INVESTMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Local Option Sales Taxes:			
Sales tax - half cent (40)	\$ 4,978,000	\$ 5,636,494	\$ 658,494
Sales tax - half cent (42)	10,624,000	11,775,537	1,151,537
Sales tax - half cent (46)	12,824,000	14,329,163	1,505,163
Total	<u>28,426,000</u>	<u>31,741,194</u>	<u>3,315,194</u>
Intergovernmental Revenues:			
Other intergovernmental	<u>404,000</u>	<u>384,124</u>	<u>(19,876)</u>
Other Taxes:			
Occupancy tax	<u>341,982</u>	<u>-</u>	<u>(341,982)</u>
Interest on investments	<u>-</u>	<u>3,317,839</u>	<u>3,317,839</u>
Total revenues	<u>29,171,982</u>	<u>35,443,157</u>	<u>6,271,175</u>
EXPENDITURES			
General Government			
Other General Government			
Other Operations	27,407,368	1,147,600	26,259,768
Capital Outlay - Lease	900,000	502,089	397,911
Capital Outlay - SBITA	<u>1,850,000</u>	<u>1,580,165</u>	<u>269,835</u>
Total	<u>30,157,368</u>	<u>3,229,854</u>	<u>26,927,514</u>
Education			
Schools - Capital Outlay			
Cabarrus County Schools	1,020,000	1,020,000	-
Kannapolis City Schools	100,000	100,000	-
Rowan Cabarrus Community College	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total	<u>1,220,000</u>	<u>1,220,000</u>	<u>-</u>

	Final Budget	Actual	Variance Positive (Negative)
Debt Service			
Leases			
Principal	1,883,000	1,119,749	763,251
Interest and other charges	53,350	30,223	23,127
Total	<u>1,936,350</u>	<u>1,149,973</u>	<u>786,377</u>
Subscriptions			
Principal	882,000	945,322	(63,322)
Interest and other charges	40,000	32,649	7,351
Total	<u>922,000</u>	<u>977,971</u>	<u>(55,971)</u>
Other			
Principal	41,040,275	35,334,715	5,705,560
Interest and other charges	22,314,325	17,716,741	4,597,584
Total	<u>63,354,600</u>	<u>53,051,456</u>	<u>10,303,144</u>
Total expenditures	<u>97,590,318</u>	<u>59,629,254</u>	<u>37,961,064</u>
Revenues over (under) expenditures	<u>(68,418,336)</u>	<u>(24,186,097)</u>	<u>44,232,239</u>
OTHER FINANCING SOURCES (USES)			
Transfer in - General Fund	66,180,205	66,180,205	-
Transfer in - School Capital Projects Fund	-	9,447,497	9,447,497
Transfer in - County Capital Projects Fund	2,073,823	25,294,665	23,220,842
Transfer in - Other Funds (PSBCF)	2,300,000	2,300,000	-
Lease Liabilities issued	900,000	502,088	(397,912)
Subscription liabilities issued	1,850,000	1,580,165	(269,835)
Transfer out - School Capital Projects Fund	(21,005,919)	(21,005,919)	-
Transfer out - County Capital Projects Fund	(19,703,742)	(13,647,500)	6,056,242
Total other financing sources (uses)	<u>32,594,367</u>	<u>70,651,201</u>	<u>38,056,834</u>
Fund balance appropriated	<u>35,823,969</u>	<u>-</u>	<u>(35,823,969)</u>

CABARRUS COUNTY, NORTH CAROLINA

COMMUNITY INVESTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Net change in fund balance	\$ -	46,465,104	\$ 46,465,104
Fund balance, July 1		<u>86,086,850</u>	
Fund balance, June 30		132,551,954	
Debt service payment made from sinking fund held by trustee in the County's name		(1,330,000)	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name		<u>1,330,000</u>	
Fund balance, June 30		<u>\$ 132,551,954</u>	

**CABARRUS COUNTY, NORTH CAROLINA
COUNTY CAPITAL PROJECTS FUND**

**SCHEDULE 27
PAGE 1 OF 2**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
REVENUES				
Interest on Investment	\$ 4,203,921	\$ 3,380,624	\$ 1,407,520	\$ 4,788,144
State Grants	41,200,000	9,664,885	11,806,048	21,470,933
Miscellaneous	-	-	335,369	335,369
Contribution From City of Concord	-	76,407	-	76,407
Total revenues	<u>45,403,921</u>	<u>13,121,916</u>	<u>13,548,937</u>	<u>26,670,853</u>
EXPENDITURES				
Improvements				
General Government	16,961,974	8,426,773	2,147,580	10,574,353
Public Safety	7,959,282	6,412,999	496,908	6,909,907
Parks	2,292,562	107,173	-	107,173
Legal fees	3,651,457	879,160	2,613,164	3,492,324
Total Improvements	<u>30,865,275</u>	<u>15,826,105</u>	<u>5,257,652</u>	<u>21,083,757</u>
Capital outlay				
Land	9,132,203	6,668,029	798,721	7,466,750
Buildings	222,359,152	153,451,245	52,780,423	206,231,668
Building Improvements	62,824,340	56,419,330	4,274,927	60,694,257
Equipment	3,069,049	2,533,669	478,382	3,012,051
Vehicles	419,899	-	419,899	419,899
Turf fields	2,541,790	2,541,790	-	2,541,790
Total Capital Outlay	<u>300,346,433</u>	<u>221,614,063</u>	<u>58,752,352</u>	<u>280,366,415</u>
Construction in progress				
Camp Spencer Improvement	526,998	382,377	52,900	435,277
Fire Service Building	370,000	25,017	113,580	138,597
Frank Liske Park - Upgrades/ADA/Parking Lot/Bathroom	9,410,803	1,920,302	424,789	2,345,091
Mental Health Facility	58,000,000	1,969,924	14,390,271	16,360,195
RWP Phase 1	1,190,744	1,190,744	-	1,190,744
Rob Wallace Park Phase 2	1,433,504	1,333,532	-	1,333,532
Sheriff Training & Firing Range Project	72,059,392	2,165,553	15,535	2,181,088
Government Center Bathroom Renovation	450,000	198,164	-	198,164
Health Science Center	22,000,000	342,350	5,865	348,215
Sheriffs Office Chiller	1,000,000	9,704	465,796	475,500

**CABARRUS COUNTY, NORTH CAROLINA
COUNTY CAPITAL PROJECTS FUND**

**SCHEDULE 27
PAGE 2 OF 2**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
Vietnam Veterans Park Boardwalk and Playground Replacement	95,000	50,126	-	50,126
Concord Library Window Replacement	326,174	-	309,648	309,648
Total construction in progress	166,862,615	9,587,793	15,778,384	25,366,176
Total capital outlay	467,209,048	231,201,856	74,530,736	305,732,592
Debt Service - Principal	103,491,989	-	103,491,989	103,491,989
Total expenditures	601,566,312	247,027,961	183,280,377	430,308,338
Revenues (under) expenditures	(556,162,391)	(233,906,045)	(169,731,440)	(403,637,485)
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020	60,622,147	60,440,612	-	60,440,612
Proceeds from LOBS 2022B	103,491,988	103,491,988	-	103,491,988
Proceeds from LOBS 2024A	213,773,522	-	213,773,521	213,773,521
Proceeds from LOBS 2024B	98,878,128	-	28,878,128	28,878,128
Transfer in - Capital Projects	24,556,334	24,696,943	-	24,696,943
Transfer in - Capital Reserve	2,554,255	2,728,681	-	2,728,681
Transfer in - General Fund	42,543,748	35,492,707	-	35,492,707
Transfer in - Internal Service Fund	2,287,023	2,287,023	-	2,287,023
Transfer in - Community Investment Fund	36,879,828	29,978,328	13,647,500	43,625,828
Transfer (out) - Community Investment Fund	(25,294,665)	-	(25,294,665)	(25,294,665)
Transfer (out) - General Fund	(2,044,917)	(57,500)	-	(57,500)
Transfer (out) - Capital Reserve	(2,085,000)	(2,085,000)	-	(2,085,000)
Total other financing sources (uses)	556,162,391	256,973,782	231,004,484	487,978,266
Net change in fund balance	\$ -	\$ 23,067,737	61,273,044	\$ 84,340,781
Fund balance, July 1			23,067,737	
Fund balance, June 30			\$ 84,340,781	

**CABARRUS COUNTY, NORTH CAROLINA
SCHOOL CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Project Authorization	Prior Years	Actual	
			Current Year	Total to Date
REVENUES				
NC Department of Transportation Grant	\$ 2,759,082	\$ 2,109,082	\$ -	\$ 2,109,082
Interest Earned	-	-	5,038,601	5,038,601
Contributions and donations	1,550,000	1,545,275	4,725	1,550,000
Total revenues	4,309,082	3,654,357	5,043,326	8,697,683
EXPENDITURES				
Roberta Road Middle School	54,379,503	54,379,503	-	54,379,503
New High School	9,513,790	8,467,593	19,484	8,487,077
R. Brown McAllister Elementary	48,326,750	44,305,378	1,588,747	45,894,125
Southeast High School	1,816,320	1,816,248	-	1,816,248
JM Robinson High School Mondo Track	1,557,843	1,550,000	3,000	1,553,000
Coltrane Webb Stem Elementary	50,469,994	66,093	10,145,112	10,211,205
New Harrisburg Elementary	52,100,000	11,925	-	11,925
Opportunity School	11,731,149	186,858	1,823,686	2,010,544
Cabarrus Health Science Institute	2,000,000	1,182,448	794,982	1,977,430
Concord High School HVAC	9,091,958	257,625	227,248	484,873
Weddington Hills HVAC	7,006,377	192,327	130,165	322,492
Central Cabarrus High School Track	965,000	688,121	105,924	794,045
Concord High School Track	190,000	-	121,436	121,436
Cox Mill Elementary School Roof	917,630	40,663	700,815	741,478
Hickory Ridge High School Roof	1,882,464	71,240	1,196,664	1,267,904
Hickory Ridge High School Track	1,893,357	1,893,357	-	1,893,357
Mary Francis Wall Renovation	14,740,000	210,548	2,991,886	3,202,434
Tennis Courts Reconstruction	1,495,000	666,008	737,485	1,403,493
Wolf Meadow Elementary School Roof	997,895	51,677	919,925	971,602
Fred L. Wilson Elementary School	14,000,000	583,530	10,775,680	11,359,210
Forrest Park Elementary School HVAC	7,203,000	347,400	20,940	368,340
Shady Brook Elementary School Chiller	244,087	244,087	-	244,087
RCCC South Campus HVAC	6,150,500	67,486	147,050	214,536
Workforce Innovation Center	47,000,000	-	-	-
RCCC Building 203 Renovation	7,000,000	-	-	-

**CABARRUS COUNTY, NORTH CAROLINA
SCHOOL CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
Cabarrus County School Maintenance	42,599,139	23,956,799	8,262,970	32,219,769
Kannapolis City School Maintenance	8,890,034	5,347,796	1,638,782	6,986,578
Rowan Cabarrus Community College Maintenance	3,652,500	1,382,777	1,418,280	2,801,057
Debt Service - Principal	56,508,011	-	56,508,011	56,508,011
Total expenditures	<u>464,322,301</u>	<u>147,967,486</u>	<u>100,278,272</u>	<u>248,245,758</u>
Revenues (under) expenditures	<u>(460,013,219)</u>	<u>(144,313,129)</u>	<u>(95,234,946)</u>	<u>(239,548,075)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020A	45,227,096	45,232,065	-	45,232,065
Proceeds from LOBS 2022B	56,508,011	56,508,011	-	56,508,011
Proceeds from LOBS 2024B	227,975,468	-	120,855,302	120,855,302
Proceeds from LOBS 2024A	62,589,761	-	58,308,011	58,308,011
Transfer in - General Fund	20,048,688	17,947,106	-	17,947,106
Transfer in - Capital Projects	9,383,614	9,383,613	-	9,383,613
Transfer in - Capital Reserve	693,429	693,429	-	693,429
Transfer in - Community Investment Fund	51,663,467	32,733,456	21,005,919	53,739,375
Transfer in - PSCBF Lottery	398,191	-	830,352	830,352
Transfer (out) - CIF	(9,473,392)	(25,174)	(9,447,497)	(9,472,671)
Transfer (out) - Capital Reserve	(5,001,114)	(4,976,160)	-	(4,976,160)
Total other financing sources	<u>460,013,219</u>	<u>157,496,346</u>	<u>191,552,087</u>	<u>349,048,433</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 13,183,217</u>	96,317,141	<u>\$ 109,500,358</u>
Fund balance, July 1			<u>13,183,217</u>	
Fund balance, June 30			<u>\$ 109,500,358</u>	

CABARRUS COUNTY, NORTH CAROLINA

CARES ACT RELIEF FUND

**SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
REVENUES				
Restricted intergovernmental:				
Cares Act Relief Payment - ARP	\$ 42,043,458	\$ 31,193,828	\$ 5,564,187	\$ 24,244,140
US Treasury Emergency Asst	6,528,517	6,528,517	-	6,528,517
US Treasury Emergency Asst	3,073,598	3,065,868	(5,572)	3,065,868
US Treasury Emergency Asst (State)	4,965,552	4,965,553	-	4,965,553
Total revenues	<u>56,611,125</u>	<u>45,753,766</u>	<u>5,558,615</u>	<u>38,804,078</u>
EXPENDITURES				
Salaries and benefits	10,808,836	10,660,029	105,322	10,765,351
Other Public Health Emergency	45,802,289	35,093,737	5,453,293	40,547,030
Total expenditures	<u>56,611,125</u>	<u>45,753,765</u>	<u>5,558,615</u>	<u>51,312,380</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, July 1			<u>-</u>	
Fund balance, June 30			<u>\$ -</u>	

**CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND**

**SCHEDULE OF OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Operating revenues:			
Charges for sales and services:			
Tipping fees	\$ 945,000	\$ 1,258,096	\$ 313,096
Items for sale	104,000	84,859	(19,141)
Waste disposal fee	120,000	169,097	49,097
Recycling revenue	35,000	42,225	7,225
Total operating revenues	<u>1,204,000</u>	<u>1,554,277</u>	<u>350,277</u>
Nonoperating revenues:			
Landfill disposal tax	42,000	51,474	9,474
Landfill state tax distribution	50,000	56,814	6,814
Solid waste franchise fee	30,000	30,000	-
Tire disposal fees	375,000	449,183	74,183
Investment earnings	-	317,191	317,191
NC Electronics management	6,000	4,795	(1,205)
White Goods Disposal Tax	-	59,454	59,454
Miscellaneous revenue	-	17	17
Total nonoperating revenues	<u>503,000</u>	<u>968,928</u>	<u>465,928</u>
Total revenues	<u>1,707,000</u>	<u>2,523,205</u>	<u>816,205</u>
EXPENDITURES			
Salaries and benefits	959,126	911,985	47,141
Operations	1,487,812	1,365,596	122,216
Capital outlay	540	-	540
Total expenditures	<u>2,447,478</u>	<u>2,277,581</u>	<u>169,897</u>
Revenues over (under) expenditures	<u>(740,478)</u>	<u>245,624</u>	<u>986,102</u>

**CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND**

**SCHEDULE OF OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OTHER FINANCING SOURCES (USES)			
Contribution from General Fund	740,478	740,478	-
Revenues and appropriated net position over expenditures	<u>\$ -</u>	<u>986,102</u>	<u>\$ 986,102</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Depreciation		(237,072)	
Decrease in net pension liability		665	
(Decrease) in deferred outflows of resources - pension		(14,542)	
Decrease in deferred inflow - pension		649	
Decrease in accrued landfill closure / post-closure care costs		3,210	
Increase in compensated absences payable		(55,811)	
(Decrease) in deferred outflow - OPEB		(2,465)	
Decrease in deferred inflow- OPEB		10,748	
(Increase) in OPEB liability		(3,794)	
Total reconciling items		<u>(298,412)</u>	
Change in net position		<u>\$ 687,690</u>	



STATISTICAL SECTION

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health

Financial Trends – these tables contain trend information to help the reader understand how the government's financial performance and well-being have changed over time

- Net position by Component
- Changes in Net Position
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

Revenue Capacity – these tables contain information to help the reader assess the government's, most significant local revenue source, property taxes.

- Assessed Value of Taxable Property
- Direct and Overlapping Property Tax Rates
- Principal Property Taxpayers
- Property Tax Levies and Collections

Debt Capacity – these tables contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

- Ratios of General Bonded Debt Outstanding
- Ratios of Outstanding Debt by Type
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Margin Information

Demographic and Economic Information – these tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

- Demographic and Economic Statistics
- Principal Employers

Operating Information – these tables contain information about the County's operations and resources to help the reader understand how the County's financial information related to the services the County provides and the activities it performs.

- Full-time Equivalent County Government Employees by Function | Program
- Operating Indicators by Function
- Capital Asset Statistics by Function | Program



**CABARRUS COUNTY, NORTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

TABLE 1

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	\$ 132,384,494	\$ 135,088,132	\$ 140,299,370	\$ 147,584,065	\$ 159,939,882	\$ 171,326,199	\$ 156,428,800	\$ 183,698,605	\$ 183,053,027	\$ 186,894,175
Restricted	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	123,192,871	110,468,295	145,776,324	149,023,503	151,664,323
Unrestricted	(119,878,979)	(160,670,777)	(222,703,931)	(250,738,117)	(255,163,508)	(316,869,749)	(218,982,098)	(212,647,422)	(152,606,288)	(110,492,334)
Total governmental activities net position	<u>\$ 32,814,912</u>	<u>\$ (3,351,675)</u>	<u>\$ (50,149,036)</u>	<u>\$ (68,735,218)</u>	<u>\$ (64,884,563)</u>	<u>\$ (22,350,679)</u>	<u>\$ 47,914,997</u>	<u>\$ 116,827,507</u>	<u>\$ 179,470,242</u>	<u>\$ 228,066,164</u>
Business-type activities										
Net investment in capital assets	\$ 2,617,174	\$ 2,681,953	\$ 2,545,825	\$ 2,399,580	\$ 2,264,367	\$ 2,129,152	\$ 2,284,446	\$ 2,252,676	\$ 3,110,143	\$ 2,873,071
Unrestricted	694,368	832,692	1,385,260	2,043,617	2,825,277	3,275,894	3,328,112	3,419,913	4,415,745	5,103,444
Total business-type activities net position	<u>\$ 3,311,542</u>	<u>\$ 3,514,645</u>	<u>\$ 3,931,085</u>	<u>\$ 4,443,197</u>	<u>\$ 5,089,644</u>	<u>\$ 5,405,046</u>	<u>\$ 5,612,558</u>	<u>\$ 5,672,589</u>	<u>\$ 7,525,888</u>	<u>\$ 7,976,515</u>
Primary government										
Net investment in capital assets	\$ 135,001,668	\$ 137,770,085	\$ 142,845,195	\$ 149,983,645	\$ 162,204,249	\$ 173,455,351	\$ 158,713,246	\$ 185,951,281	\$ 186,163,170	\$ 189,767,246
Restricted	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	123,192,871	110,468,295	145,776,324	149,023,503	151,664,323
Unrestricted	(119,184,611)	(159,838,085)	(221,318,671)	(248,694,500)	(252,338,231)	(313,593,855)	(215,653,986)	(209,227,509)	(148,190,543)	(105,388,890)
Total primary government net position	<u>\$ 36,126,454</u>	<u>\$ 162,970</u>	<u>\$ (46,217,951)</u>	<u>\$ (64,292,021)</u>	<u>\$ (59,794,919)</u>	<u>\$ (16,945,633)</u>	<u>\$ 53,527,555</u>	<u>\$ 122,500,096</u>	<u>\$ 186,996,130</u>	<u>\$ 236,042,679</u>
Component Unit										
Net investment in capital assets	\$ 591,994	\$ 415,038	\$ 454,265	\$ 332,666	\$ 621,966	\$ 481,291	\$ 748,536	\$ 1,159,138	\$ 1,325,201	\$ 4,616,192
Restricted	2,079,353	2,496,308	889,823	3,097,700	1,175,395	3,342,317	3,136,129	2,250,238	3,917,177	2,333,713
Unrestricted	4,819,120	5,157,603	5,904,428	3,509,305	3,860,514	3,397,185	4,366,757	3,230,601	(273,995)	661,869
Total component unit net position	<u>\$ 7,490,467</u>	<u>\$ 8,068,949</u>	<u>\$ 7,248,516</u>	<u>\$ 6,939,671</u>	<u>\$ 5,657,875</u>	<u>\$ 7,220,793</u>	<u>\$ 8,251,422</u>	<u>\$ 6,639,977</u>	<u>\$ 4,968,383</u>	<u>\$ 7,611,774</u>

**CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

**TABLE 2
PAGE 1 OF 2**

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental activities:										
General government	\$ 22,937,803	\$ 25,784,005	\$ 25,410,503	\$ 26,373,901	\$ 31,253,702	\$ 33,792,440	\$ 40,088,592	\$ 38,810,270	\$ 42,508,821	\$ 48,601,377
Public safety	44,488,831	47,282,589	48,772,340	53,570,795	60,955,287	69,942,162	75,020,454	82,186,124	88,195,570	111,420,584
Economic and physical development	4,657,763	4,556,125	6,448,102	4,765,182	4,693,056	6,495,322	4,797,206	4,977,516	10,414,324	5,581,255
Environmental protection	396,644	654,645	509,267	1,371,094	690,214	879,312	122,163	121,645	47,747	266,924
Human Services	36,753,034	38,136,558	36,361,691	38,699,195	41,391,469	45,911,170	55,574,511	64,149,397	63,929,878	71,740,203
Education	96,042,477	144,665,606	141,487,058	151,618,111	129,178,290	127,347,464	121,259,242	140,498,917	146,234,198	160,280,313
Cultural and recreation	7,593,910	8,177,430	8,474,373	8,013,339	9,265,753	9,484,202	9,956,155	10,308,138	11,096,890	12,898,809
Interest on long term debt	13,448,868	13,271,582	13,488,064	14,222,496	13,098,803	13,264,142	12,271,921	16,448,929	15,761,744	17,259,677
Total governmental activities	226,319,330	282,528,540	280,951,398	298,634,113	290,526,574	307,116,214	319,090,244	357,500,936	378,189,172	428,049,142
Business-type activities:										
Solid Waste	1,673,170	866,076	778,768	1,040,485	937,658	1,060,521	1,755,828	2,370,143	2,050,463	2,575,993
Total primary government expenses	<u>\$ 227,992,500</u>	<u>\$ 283,394,616</u>	<u>\$ 281,730,166</u>	<u>\$ 299,674,598</u>	<u>\$ 291,464,232</u>	<u>\$ 308,176,735</u>	<u>\$ 320,846,072</u>	<u>\$ 359,871,079</u>	<u>\$ 380,239,635</u>	<u>\$ 430,625,135</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,850,542	\$ 3,650,774	\$ 3,914,304	\$ 4,129,231	\$ 4,724,834	\$ 5,885,165	\$ 6,038,781	\$ 4,007,428	\$ 4,324,722	\$ 4,732,566
Public safety	12,018,879	12,642,192	14,337,385	14,464,132	16,337,716	17,983,682	18,374,612	19,647,444	21,456,822	22,002,562
Economic and physical development	137,487	458,680	500,476	555,219	560,492	557,613	429,493	438,181	463,284	384,298
Environmental protection	28,143	45,345	56,403	37,958	27,775	41,027	-	-	-	-
Human Services	1,383,584	1,344,764	1,423,955	1,352,953	1,242,731	1,296,637	1,203,123	281,427	1,701,681	795,306
Education	-	-	-	-	-	-	1,233,590	1,725,446	1,765,536	2,007,543
Cultural and recreation	1,411,083	1,387,169	1,301,067	1,042,956	969,726	276,209	801,829	1,438,785	1,653,867	1,516,692
Operating grants and contributions:										
General government	5,538,601	1,956,333	2,482,082	6,310,981	5,478,549	7,142,816	15,680,687	8,694,960	7,032,095	5,700,197
Public safety	1,735,870	1,669,713	1,902,528	1,823,435	2,417,516	1,562,779	1,445,842	2,350,919	10,958,405	4,333,629
Economic and physical development	671,661	689,873	1,148,056	577,179	386,740	559,246	390,972	676,855	5,819,585	723,075
Environmental protection	11,054	12,263	9,690	13,414	14,062	7,532	-	-	-	-
Human Services	18,652,890	18,155,349	15,725,089	15,184,450	16,473,584	23,809,777	36,543,413	50,953,051	32,860,026	42,359,122
Education	847,822	717,727	718,883	721,581	724,279	730,239	726,977	729,988	383,689	384,124
Cultural and recreation	1,125,669	1,352,324	1,176,367	1,145,331	1,011,083	617,610	326,911	1,262,072	436,320	291,946
Capital grants and contributions:										
Public safety	-	38,619	29,504	-	-	-	-	-	-	-
Human Services	423,803	305,137	112,585	222,423	-	-	-	-	-	-
Education	2,000,000	3,600,000	2,050,000	2,500,000	2,300,000	2,300,000	5,514,430	2,895,148	4,638,189	3,146,955
Cultural and recreation	150,000	-	-	-	-	-	-	-	-	-
Total governmental activities program revenues	49,987,088	48,026,262	46,888,374	50,081,243	52,669,087	64,003,922	89,202,516	95,141,794	93,736,228	87,714,858
Business-type activities:										
Charges for Services - Solid Waste	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296	1,025,067	1,331,609	1,554,277
Total business-type activities program revenues	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296	1,025,067	1,331,609	1,554,277
Total primary government program revenues	<u>\$ 50,728,732</u>	<u>\$ 48,702,557</u>	<u>\$ 47,700,781</u>	<u>\$ 51,088,818</u>	<u>\$ 53,734,919</u>	<u>\$ 64,937,922</u>	<u>\$ 90,110,812</u>	<u>\$ 96,166,861</u>	<u>\$ 95,067,837</u>	<u>\$ 89,269,135</u>
Net (Expense)/Revenue										
Governmental activities	\$ (176,332,242)	\$ (234,502,278)	\$ (234,063,024)	\$ (248,552,870)	\$ (237,857,487)	\$ (243,112,292)	\$ (229,887,728)	\$ (262,359,142)	\$ (284,452,944)	\$ (340,334,284)
Business-type activities	(931,526)	(189,781)	33,639	(32,910)	128,174	(126,521)	(847,532)	(1,345,076)	(718,854)	(1,021,716)
Total primary government net (expense)/revenue	<u>\$ (177,263,768)</u>	<u>\$ (234,692,059)</u>	<u>\$ (234,029,385)</u>	<u>\$ (248,585,780)</u>	<u>\$ (237,729,313)</u>	<u>\$ (243,238,813)</u>	<u>\$ (230,735,260)</u>	<u>\$ (263,704,218)</u>	<u>\$ (285,171,798)</u>	<u>\$ (341,356,000)</u>

**CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

**TABLE 2
PAGE 2 OF 2**

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 145,851,203	\$ 154,541,579	\$ 161,470,648	\$ 173,109,015	\$ 185,141,095	\$ 221,375,407	\$ 229,030,987	\$ 238,498,719	\$ 247,980,521	\$ 286,497,627
Local option sales tax	44,145,980	47,584,589	47,725,592	51,750,607	52,970,080	62,507,935	72,616,470	78,357,960	78,840,133	91,171,277
ABC revenues	99,766	128,382	122,995	147,027	130,203	220,443	227,863	242,721	251,567	923,766
Other taxes and licenses	844,478	897,888	950,776	903,350	824,515	810,546	1,194,229	1,410,618	1,489,009	1,049,296
Investment earnings	2,494,713	1,043,249	2,042,086	4,056,689	2,642,249	259,485	(1,762,381)	9,817,567	18,674,663	20,898,297
Donations	-	-	-	-	-	-	-	-	1,413,186	-
Miscellaneous	-	-	-	-	-	312,545	1,399,291	3,520,931	-	3,516,168
Transfers In/Out	-	-	-	-	-	-	(2,553,055)	(621,871)	(1,553,400)	(740,478)
Total governmental activities:	<u>193,436,140</u>	<u>204,195,687</u>	<u>212,312,097</u>	<u>229,966,688</u>	<u>241,708,142</u>	<u>285,486,361</u>	<u>300,153,404</u>	<u>331,226,645</u>	<u>347,095,679</u>	<u>403,315,953</u>
Business-type activities:										
Other taxes and licenses	338,457	360,626	375,397	404,695	409,159	425,883	493,499	607,752	672,412	651,720
Unrestricted investment earnings	14,706	32,258	55,092	140,327	109,114	16,040	8,374	169,253	341,223	317,191
Miscellaneous	-	-	-	-	-	-	116	6,230	5,118	17
Transfers In/Out	-	-	-	-	-	-	553,055	621,872	1,553,400	740,478
Total business-type activities	<u>353,163</u>	<u>392,884</u>	<u>430,489</u>	<u>545,022</u>	<u>518,273</u>	<u>441,923</u>	<u>1,055,044</u>	<u>1,405,107</u>	<u>2,572,153</u>	<u>1,709,406</u>
Total primary government	<u>\$ 193,789,303</u>	<u>\$ 204,588,571</u>	<u>\$ 212,742,586</u>	<u>\$ 230,511,710</u>	<u>\$ 242,226,415</u>	<u>\$ 285,928,284</u>	<u>\$ 301,208,448</u>	<u>\$ 332,631,752</u>	<u>\$ 349,667,832</u>	<u>\$ 405,025,359</u>
Change in Net Position										
Governmental activities	\$ 17,103,898	\$ (30,306,591)	\$ (21,750,927)	\$ (18,586,182)	\$ 3,850,655	\$ 42,374,069	\$ 70,265,676	\$ 68,867,503	\$ 62,642,735	\$ 62,981,669
Business-type activities	(578,363)	203,103	464,128	512,112	646,447	315,402	207,512	60,031	1,853,299	687,690
Total primary government	<u>\$ 16,525,535</u>	<u>\$ (30,103,488)</u>	<u>\$ (21,286,799)</u>	<u>\$ (18,074,070)</u>	<u>\$ 4,497,102</u>	<u>\$ 42,689,471</u>	<u>\$ 70,473,188</u>	<u>\$ 68,927,534</u>	<u>\$ 64,496,034</u>	<u>\$ 63,669,359</u>
Expenses										
Component Unit:										
Cabarrus Health Alliance	\$ 19,906,309	\$ 23,208,662	\$ 23,680,278	\$ 23,680,278	\$ 23,702,637	\$ 24,084,142	\$ 28,601,445	\$ -	\$ 33,741,661	\$ 33,820,856
Program Revenues										
Component Unit:										
Charges for Services	\$ 9,860,172	\$ 11,397,891	\$ 12,134,585	\$ 12,134,585	\$ 8,458,809	\$ 9,915,841	\$ 9,513,438	\$ -	\$ 10,845,617	\$ 11,654,020
Operating grants and contributions	10,690,727	12,294,538	11,448,897	11,448,897	12,867,721	15,707,492	20,060,871	-	20,836,882	24,380,152
Total component unit	<u>\$ 20,550,899</u>	<u>\$ 23,692,429</u>	<u>\$ 23,583,482</u>	<u>\$ 23,583,482</u>	<u>\$ 21,326,530</u>	<u>\$ 25,623,333</u>	<u>\$ 29,574,309</u>	<u>\$ -</u>	<u>\$ 31,682,499</u>	<u>\$ 36,034,172</u>
Net (Expense) Revenue										
Component Unit:										
Total component unit	<u>\$ 644,590</u>	<u>\$ 483,767</u>	<u>\$ (96,796)</u>	<u>\$ (96,796)</u>	<u>\$ (2,376,107)</u>	<u>\$ 1,539,191</u>	<u>\$ 972,864</u>	<u>\$ (1,946,103)</u>	<u>\$ (2,059,162)</u>	<u>\$ 2,213,316</u>
General Revenues and Other Changes in Net Position										
Component Unit:										
General Revenues										
Unrestricted investment earnings	\$ 18,393	\$ 34,710	\$ 95,743	\$ 95,743	\$ 104,186	\$ 4,223	\$ 15,223	\$ 298,825	\$ 362,632	\$ 359,956
Special Item	-	-	-	-	1,000,000	-	-	-	-	-
Miscellaneous	47,652	60,005	55,723	55,723	(9,875)	19,504	42,542	35,833	24,936	70,119
Total component unit	<u>\$ 66,045</u>	<u>\$ 94,715</u>	<u>\$ 151,466</u>	<u>\$ 151,466</u>	<u>\$ 1,094,311</u>	<u>\$ 23,727</u>	<u>\$ 57,765</u>	<u>\$ 334,658</u>	<u>\$ 387,568</u>	<u>\$ 430,075</u>
Change in Net Position										
Component Unit:										
Total component unit	<u>\$ 710,635</u>	<u>\$ 578,482</u>	<u>\$ 54,670</u>	<u>\$ 54,670</u>	<u>\$ (1,281,796)</u>	<u>\$ 1,562,918</u>	<u>\$ 1,030,629</u>	<u>\$ (1,611,445)</u>	<u>\$ (1,671,594)</u>	<u>\$ 2,643,391</u>

**CABARRUS COUNTY, NORTH CAROLINA
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

TABLE 3

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 359,001	\$ 383,345	\$ 557,448	\$ 261,337	\$ 354,585	\$ 178,548	\$ 258,860	\$ 641,660	\$ 695,243	\$ 721,296
Restricted	17,002,983	20,017,459	21,468,197	24,251,535	26,117,071	39,257,660	49,091,774	47,179,392	53,715,538	60,958,502
Committed	4,912,643	7,975,354	4,175,361	4,484,945	5,944,972	15,502,497	49,541,798	55,562,456	89,627,624	133,773,258
Assigned	7,295,961	7,525,893	6,239,540	6,006,806	6,652,997	6,271,912	6,258,482	6,158,727	8,819,245	10,996,102
Unassigned	50,718,395	49,627,559	51,601,102	52,881,018	58,554,655	61,185,503	72,602,771	89,469,308	83,031,217	97,600,607
Total General Fund	<u>\$ 80,288,983</u>	<u>\$ 85,529,610</u>	<u>\$ 84,041,648</u>	<u>\$ 87,885,641</u>	<u>\$ 97,624,280</u>	<u>\$ 122,396,120</u>	<u>\$ 177,753,685</u>	<u>\$ 199,011,543</u>	<u>\$ 235,888,867</u>	<u>\$ 304,049,765</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ 17,812	\$ 8,971	\$ 15,193	\$ 13,220	\$ 23,722	\$ 17,996	\$ 309
Restricted	84,402,426	33,179,505	121,713,619	47,098,773	12,909,487	83,445,742	60,955,879	96,907,357	95,052,443	246,167,887
Committed	31,648,792	21,643,756	22,823,801	24,657,983	17,790,229	6,595,594	9,917,453	10,095,432	16,035,599	13,163,000
Assigned	3,202,731	6,411,469	1,446,067	1,655,365	4,043,024	1,506,451	2,019,537	3,409,448	3,986,139	4,566,878
Unassigned	(287,944)	(57,671)	(5,167,699)	(43,414)	(246,357)	(43,733,796)	(38,175,378)	(68,733,251)	(64,398,752)	(54,876,407)
Total all other governmental funds	<u>\$ 118,966,005</u>	<u>\$ 61,177,059</u>	<u>\$ 140,815,788</u>	<u>\$ 73,386,519</u>	<u>\$ 34,505,354</u>	<u>\$ 47,829,184</u>	<u>\$ 34,730,711</u>	<u>\$ 41,702,708</u>	<u>\$ 50,693,425</u>	<u>\$ 209,021,667</u>

Note:
 The County implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" in fiscal year 2011
 Fiscal year 2010 is presented in the format prior to the implementation of GASB 54

CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

TABLE 4

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Ad valorem taxes	\$ 146,665,438	\$ 157,805,766	\$ 161,348,060	\$ 173,272,386	\$ 184,477,467	\$ 221,315,376	\$ 229,781,677	\$ 238,446,693	\$ 247,900,319	\$ 286,280,050
Other taxes and licenses	44,990,458	48,482,477	48,676,368	52,653,957	53,794,595	63,462,569	73,810,699	79,768,578	80,329,142	85,221,600
Intergovernmental	26,718,675	28,531,275	25,033,587	28,435,191	28,933,554	38,025,479	62,458,252	51,233,867	66,266,834	61,965,932
Permits and fees	6,187,633	5,966,475	7,371,875	6,840,659	8,625,692	10,712,602	10,813,501	9,320,563	10,004,041	10,174,938
Sales and services	11,813,400	12,695,122	13,552,117	13,892,819	14,316,244	14,166,150	15,820,511	17,734,830	20,420,771	20,353,304
Investment earnings	476,243	976,381	1,933,054	3,790,853	2,451,326	221,507	(1,764,744)	9,832,726	18,497,059	20,752,632
Donations	696,118	559,896	571,705	602,438	415,049	373,042	10,426	1,895,587	356,683	752,766
Miscellaneous	1,078,357	386,890	1,099,121	1,162,952	699,466	368,219	1,387,731	1,791,162	440,823	1,537,910
Total Revenues	238,626,322	255,404,282	259,585,887	280,651,255	293,713,393	348,644,944	392,318,053	410,024,006	444,215,672	487,039,132
Expenditures										
General Government	21,462,463	21,664,835	24,150,818	24,833,675	28,855,817	32,201,956	40,143,798	40,148,532	41,979,935	47,073,731
Public Safety	39,466,706	41,058,868	43,217,050	47,306,560	53,137,616	61,746,314	68,662,875	76,848,412	82,286,880	99,389,678
Economic & Phy Dev	4,660,358	4,500,973	6,405,953	4,739,493	4,569,919	6,376,847	4,690,346	4,903,357	10,342,262	5,428,835
Environmental Prot.	377,117	610,380	438,565	1,332,525	637,270	855,939	19,639	64,527	300	195,992
Human Services	36,356,523	37,003,442	35,573,296	37,390,443	39,276,647	44,507,630	59,503,565	62,322,641	62,709,723	68,914,968
Education	96,042,477	144,665,606	141,487,058	151,618,111	129,247,085	7,729,279	121,259,242	140,498,917	9,836,686	11,078,101
Culture and recreation	6,276,076	6,569,071	6,822,720	6,902,789	7,394,923	127,347,464	8,496,111	9,292,264	146,234,197	160,280,312
Capital Outlay	3,454,088	7,782,211	9,092,657	17,131,454	15,251,155	31,467,518	66,546,674	48,320,300	74,945,550	76,151,198
Debt Service:										
Principal	28,546,548	31,553,890	35,259,074	38,292,875	36,803,683	36,278,886	35,176,452	46,217,092	38,951,390	197,399,786
Interest	10,832,777	13,384,878	13,792,808	15,543,086	13,905,019	12,332,752	11,989,272	15,693,671	16,901,221	17,779,615
Total Expenditures	247,475,133	308,794,154	316,239,999	345,091,011	329,079,134	360,844,585	416,487,974	444,309,713	484,188,144	683,692,216
Excess of revenues over (under) expenditures	(8,848,811)	(53,389,872)	(56,654,112)	(64,439,756)	(35,365,741)	(12,199,641)	(24,169,921)	(34,285,707)	(39,972,472)	(196,653,084)
Other Financing Sources (Uses)										
Debt Proceeds	-	-	-	-	6,017,493	63,226,409	170,624,153	61,969,617	84,810,829	421,814,962
Lease Financing issue	-	-	-	652,796	-	-	5,881,913	-	594,018	502,088
Subscription Liabilities issued	-	-	-	-	-	-	-	1,167,916	954,965	1,580,165
Transfers in	42,964,933	45,408,477	24,803,710	46,946,432	59,829,310	59,318,739	86,835,829	39,721,576	28,011,951	74,308,400
Transfers out	(42,964,933)	(45,408,477)	(24,803,710)	(46,744,748)	(59,623,588)	(58,220,857)	(91,240,205)	(40,343,448)	(28,531,248)	(75,063,391)
Limited Obligation Bonds Issued	73,785,000	-	125,500,000	-	-	-	-	-	-	-
Premium from Limited Obligation Bonds	11,159,452	-	8,374,879	-	-	-	-	-	-	-
Disbursements to Escrow Agent	-	-	-	-	-	(14,188,795)	(105,672,677)	-	-	-
Issuance of lease	-	841,553	930,000	-	-	-	-	-	-	-
Total other financing sources (uses)	84,944,452	841,553	134,804,879	854,480	6,223,215	50,135,496	66,429,013	62,515,661	85,840,515	423,142,224
Net change in fund balances	\$ 76,095,641	\$ (52,548,319)	\$ 78,150,767	\$ (63,585,276)	\$ (29,142,526)	\$ 37,935,855	\$ 42,259,092	\$ 28,229,954	\$ 45,868,043	\$ 226,489,140
Debt service as a percentage of noncapital expenditures	16.14%	14.93%	15.97%	16.42%	16.16%	14.76%	13.48%	15.63%	13.65%	35.42%

CABARRUS COUNTY, NORTH CAROLINA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

TABLE 5

Fiscal Year	Real Property	Personal Property	Public Service Companies ⁽²⁾	Total Assessed Valuation	County Total Direct Tax Rate ⁽³⁾
2016	\$ 16,451,336,581	\$ 3,452,698,898	\$ 377,571,137	\$ 20,281,606,616	\$ 0.7000
2017 ⁽¹⁾	17,490,495,184	3,673,234,986	381,343,745	21,545,073,915	0.7000
2018	18,030,699,506	3,874,032,498	407,469,337	22,312,201,341	0.7000
2019	18,654,406,653	4,031,847,588	420,009,900	23,106,264,141	0.7200
2020	19,335,275,287	4,392,660,440	456,471,377	24,184,407,104	0.7400
2021 ⁽¹⁾	23,576,844,027	4,786,125,942	462,090,236	28,825,060,205	0.7400
2022	24,553,335,415	4,993,040,074	465,531,976	30,011,907,465	0.7400
2023	25,284,715,521	5,471,809,275	507,055,204	31,263,580,000	0.7400
2024	26,109,127,127	5,825,313,628	549,095,855	32,483,536,610	0.7400
2025 ⁽¹⁾	40,624,226,242	6,597,642,847	572,362,341	47,794,231,430	0.5760

Notes:

- ⁽¹⁾ Cabarrus County typically reassesses property every four years. Increases or decreases in value are due to revaluation
- ⁽²⁾ Public service companies' valuations are provided to the County by the North Carolina Department of Revenue and include both real and personal property
- ⁽³⁾ The County total direct tax rate is per \$100 of assessed valuation include both real and personal property

**CABARRUS COUNTY, NORTH CAROLINA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

TABLE 6

	Fiscal Year										
	2016	2017 (1)	2018	2019	2020	2021 (1)	2022	2023	2024	2025 (1)	
County Total Direct Rate ⁽²⁾	\$ 0.7000	\$ 0.7000	\$ 0.7000	\$ 0.7200	\$ 0.7400	\$ 0.7400	\$ 0.7400	\$ 0.7400	\$ 0.7400	\$ 0.7400	\$ 0.5760
Fire Protection Districts ⁽³⁾	0.0722	0.0751	0.0848	0.0947	0.0975	0.0975	0.0988	0.1022	0.1076	0.1018	
Municipal Rates: ⁽⁴⁾											
Concord	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4200
Kannapolis	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.5595
Harrisburg	0.1585	0.1585	0.1585	0.3550	0.3550	0.3550	0.3550	0.4350	0.4350	0.4350	0.4100
Mt. Pleasant	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.3900
Midland	0.2000	0.2000	0.2000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2000
Locust	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
Huntersville	*	*	*	*	*	*	0.2400	0.2400	0.1760	0.1760	0.2275

*No rate available

Notes:

⁽¹⁾ Real property was revalued on January 1

⁽²⁾ All taxable property is subject to the County total direct rate. Cabarrus County has a unified tax rate; it has no components to display

⁽³⁾ Most property in the unincorporated areas is subject to one of sixteen fire protection district taxes. The fire protection districts direct rate is a combined rate as the impact of each individual fire district is considered insignificant. The average tax rate for the districts is recorded above. The Cabarrus County Board of Commissioners set each fire district rate. This rate, combined with the County rate, is the totally overlapping tax rate

⁽⁴⁾ Municipalities set their own direct rate. This rate, combined with the County rate, is the total overlapping tax rate

**CABARRUS COUNTY, NORTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

TABLE 7

Taxpayer	Type of Business	Fiscal Year 2025			Fiscal Year 2016		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Eli Lilly and Company	Pharmaceutical	\$ 653,002,707	1	1.49%	\$ -		0.00%
Corning Inc	Manufacturing	419,148,432	2	0.95%	288,694,694	2	0.66%
Hendrick Corporation	Automotive & Sports	359,186,213	3	0.82%	83,525,757	10	0.19%
Charlotte Motor Speedway Inc	Sports - Racing	272,759,701	4	0.62%	212,250,696	4	0.48%
Mall at Concord Mills LP	Retail Center	266,049,328	5	0.61%	252,360,387	3	0.57%
Duke Energy Corp	Public Service-Utilities	236,578,739	6	0.54%	118,494,410	6	0.27%
Weinstein Properties	Real Estate - Residential	216,182,810	7	0.49%	94,517,490	8	0.22%
Progress Residential	Real Estate - Residential	210,923,980	8	0.48%			0.00%
Great Wolf Lodge of the Carolinas	Amusement Water Park	200,085,201	9	0.46%	90,843,363	9	0.21%
FirstKey Homes LLP	Real Estate - Residential	190,294,880	10	0.43%			0.00%
Castle & Cooke NC LLC/David H Murdock	Land Developer			0.00%	343,358,673	1	0.78%
Celgard LLC	Battery Manufacturer			0.00%	208,412,833	5	0.47%
Hendrick Motorsports Inc					98,837,587	7	0.23%
Totals		<u>\$ 3,024,211,991</u>		<u>6.89%</u>	<u>\$ 1,791,295,890</u>		<u>4.08%</u>

Source:
Cabarrus County Tax Administration Department-Email

**CABARRUS COUNTY, NORTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

TABLE 8

Fiscal Year	Taxes Levied for the Fiscal Year			Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected
	(Original Levy)	Discoveries	Releases		Amount	Percentage of Adjusted Levy		Amount	Percentage of Adjusted Levy	
2016	\$ 142,057,414	\$ 1,711,206	\$ (261,433)	\$ 143,507,187	\$ 140,909,405	98.19%	\$ 2,555,953	\$ 143,465,358	99.97%	\$ 41,829
2017	151,766,267	2,984,909	(1,731,216)	153,019,960	151,567,896	99.05%	1,409,092	152,976,988	99.97%	42,972
2018	156,492,609	1,730,690	(720,773)	157,502,526	155,797,502	98.92%	1,227,857	157,025,359	99.70%	477,167
2019	166,041,841	2,611,618	(439,783)	168,213,676	167,031,329	99.30%	1,082,473	168,113,802	99.94%	99,874
2020	178,561,795	2,217,488	(333,442)	180,445,841	178,156,835	98.73%	1,996,751	180,153,586	99.84%	292,255
2021	213,614,252	2,754,382	(869,313)	215,499,321	213,522,265	99.08%	1,795,583	215,317,848	99.92%	181,473
2022	220,834,717	1,860,481	(389,941)	222,305,257	220,927,405	99.38%	1,181,174	222,108,579	99.91%	196,678
2023	230,521,312	1,957,263	(706,193)	231,772,382	230,226,400	99.33%	966,958	231,193,358	99.75%	465,868
2024	239,431,670	1,825,776	(569,417)	240,688,829	239,340,145	99.44%	918,991	240,259,136	99.82%	429,693
2025	276,884,573	1,456,939	(1,484,795)	276,858,762	275,007,841	99.33%		275,007,841	99.33%	1,850,921

Source:
Cabarrus County Finance Department

CABARRUS COUNTY, NORTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

TABLE 9

Fiscal Year	General Obligation Bonds ⁽¹⁾	Percentage of Actual Taxable Value of Property ⁽²⁾	Per Capita ⁽³⁾
2016	\$ 73,900,237	0.36%	376
2017	65,546,821	0.27%	325
2018	57,460,041	0.26%	278
2019	50,318,541	0.22%	238
2020	43,893,541	0.18%	203
2021	36,745,541	0.13%	162
2022	29,479,041	0.10%	127
2023	22,122,541	0.07%	94
2024	14,741,041	0.05%	61
2025	7,724,541	0.02%	32

Notes:

- ⁽¹⁾ Details regarding the County's outstanding debt can be found in the notes to the financial statements
- ⁽²⁾ See Table 5 for total assessed value of property
- ⁽³⁾ See Table 13 for population data

**CABARRUS COUNTY, NORTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

TABLE 10

Fiscal Year	Governmental Activities							IT Subscriptions	Total Primary Government	Per Capita ⁽²⁾	Percentage of Personal Income ⁽²⁾
	General Obligation Bonds ⁽¹⁾	Certificates Of Participation/ Limited Obligation Bonds	Installment Financing	Notes Payable	Capital Leases	Leases	Leases				
2016	\$ 73,900,237	\$ 301,695,995	\$ 2,745,710	\$ 365,858	\$ -	\$ -	\$ -	\$ 378,707,800	\$ 1,925	4.57%	
2017	65,546,821	276,304,369	3,166,929	274,393	334,814	-	-	345,627,326	1,715	3.80%	
2018	57,460,041	380,726,387	3,909,320	182,928	334,814	-	-	442,613,490	2,140	4.63%	
2019	50,318,541	347,902,739	3,407,393	91,463	713,127	-	-	402,433,263	1,904	3.99%	
2020	43,132,041	322,857,803	2,900,998	-	442,302	-	-	369,333,144	1,706	3.28%	
2021	36,745,541	341,351,782	2,389,979	-	334,435	-	-	380,821,737	1,677	3.07%	
2022	29,479,041	377,498,997	2,438,718	-	-	4,911,157	-	414,327,913	1,791	3.21%	
2023	22,122,541	399,840,531	2,225,806	-	-	3,757,265	817,627	427,946,143	1,815	3.09%	
2024	14,741,041	457,421,362	2,006,991	-	-	3,263,775	1,132,525	477,433,169	1,989	*	
2025	7,724,541	682,452,553	1,897,276	-	-	2,646,114	1,767,368	694,720,484	2,836	*	

Notes:

⁽¹⁾ Details regarding the County's outstanding debt can be found in the notes to the financial statements

⁽²⁾ See Table 13 for personal income and population data. These ratios are calculated using data from the prior calendar year

* Calendar year 2024 personal income is not yet available to calculate the percentage of personal income for fiscal year 2024

**CABARRUS COUNTY, NORTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2025**

TABLE 11

Governmental Unit ⁽¹⁾	Outstanding Debt ⁽²⁾	Estimated Percentage Applicable ⁽³⁾	Amount Applicable to Primary Government
City of Concord	\$ 71,443,213	49.92%	\$ 35,667,913
City of Kannapolis	144,657,082	18.88%	27,305,452
Town of Harrisburg	15,012,425	10.04%	1,507,102
Town of Mt. Pleasant	9,847,163	0.64%	62,637
City of Locust	-	0.29%	-
Town of Midland	387,320	2.03%	7,852
Subtotal, overlapping debt			64,550,957
Cabarrus County direct debt			686,222,263
Total direct and overlapping debt			<u>\$ 750,773,220</u>

Notes:

- ⁽¹⁾ Overlapping governments are those that coincide, at least in part, with geographic boundaries within the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Cabarrus County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.
- ⁽²⁾ Total outstanding Governmental activities debt is provided by each governmental unit.
- ⁽³⁾ The percentage of the overlapping debt is calculated by dividing the governmental unit's assessed valuation by the County's assessed valuation (overlapping portion of the government's revenue base / total revenue base of the overlapping government).

**CABARRUS COUNTY, NORTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

TABLE 12

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessed Value of Property	\$ 20,281,606,616	\$ 21,545,073,915	\$ 22,312,201,341	\$ 23,108,571,747	\$ 24,184,407,104	\$ 28,825,060,205	\$ 30,011,907,465	\$ 31,263,580,000	\$ 32,483,536,610	\$ 47,794,231,430
Debt Limit, 8% of Assessed Value (Statutory Limitation)	1,622,528,529	1,723,605,913	1,784,976,107	1,848,685,740	1,934,752,568	2,306,004,816	2,400,952,597	2,501,086,400	2,598,682,929	3,823,538,514
Debt applicable to debt limitations:										
Total Bonded Debt	73,900,237	65,546,821	57,460,041	50,318,541	43,132,041	36,745,541	29,479,041	22,122,541	14,741,041	7,724,541
Total Notes Payable	365,858	274,393	182,928	91,463	-	-	-	-	-	-
Total Capital Leases	-	334,814	334,814	713,127	442,302	334,435	-	-	-	-
Total Leases	-	-	-	-	-	-	4,911,157	4,574,892	3,263,775	2,646,114
Total Subscription Liabilities	-	-	-	-	-	-	-	2,225,806	2,006,991	1,767,368
Total Installment Financing	2,745,710	3,166,929	3,909,320	3,407,393	2,900,998	2,389,979	2,438,718	817,628	1,132,507	1,897,276
Total Certificates of Participation/ Limited Obligation Bonds	301,695,995	276,304,369	380,726,387	347,902,739	322,857,803	341,351,782	377,498,997	399,840,531	457,421,362	682,452,553
Total debt applicable to limitations	378,707,800	345,627,326	442,613,490	402,433,263	369,333,144	380,821,737	414,327,913	429,581,398	478,565,676	696,487,852
Legal debt limit	\$ 1,243,820,729	\$ 1,377,978,587	\$ 1,342,362,617	\$ 1,446,252,477	\$ 1,565,419,424	\$ 1,925,183,079	\$ 1,986,624,684	\$ 2,071,505,002	\$ 2,120,117,253	\$ 3,127,050,662
Total net debt applicable to the limit as a percentage of debt limit	\$ 1,243,820,729 20.38%	\$ 1,377,978,587 20.05%	\$ 1,342,362,617 24.80%	\$ 1,446,252,477 21.77%	\$ 1,565,419,424 19.09%	\$ 1,925,183,079 16.51%	\$ 1,986,624,684 17.26%	\$ 2,071,505,002 17.18%	\$ 2,120,117,253 18.42%	\$ 3,127,050,662 18.22%

Note:
NC Statute GS159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the county's net debt outstanding applicable to the limit, and represents the county's legal borrowing authority

**CABARRUS COUNTY, NORTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

TABLE 13

<u>Year</u>	<u>Population⁽¹⁾</u>	<u>Personal Income⁽²⁾ (Dollars in Thousands)</u>	<u>Per Capita Personal Income⁽²⁾</u>	<u>Public School Enrollment⁽³⁾</u>	<u>Unemployment Rate⁽⁴⁾</u>	<u>Number of Building Inspections Performed⁽⁵⁾</u>
2016	196,762	\$ 8,286,025	\$ 41,103	35,376	4.8%	55,741
2017	201,590	9,085,784	43,920	36,669	4.1%	57,485
2018	206,872	9,556,853	45,220	33,877	3.9%	61,400
2019	211,342	10,089,975	46,415	32,955	3.8%	64,131
2020	216,453	11,260,526	49,592	33,579	7.6%	71,036
2021	227,065	12,407,280	53,647	32,555	4.4%	72,520
2022	231,726	12,910,767	54,754	33,565	3.4%	65,142
2023	235,797	13,556,305	57,492	34,674	3.3%	64,470
2024	240,016	14,098,557	60,367	34,877	3.6%	75,413
2025	244,925	*	*	35,106	3.7%	69,916

* Information not yet available. Information for calendar year 2023 will be available November 16, 2024.

Notes:

- ⁽¹⁾ United States Census Bureau
- ⁽²⁾ Bureau of Economic Analysis, U.S. Department of Commerce. Figures are for the prior calendar year
- ⁽³⁾ Public Schools of North Carolina/State Board of Education reported the County Official Statements
- ⁽⁴⁾ N.C. Department of Commerce Labor & Economic Analysis as of June 30th
- ⁽⁵⁾ Total number of inspections performed by Cabarrus County Inspections Department. Does not include inspections by municipalities.

**CABARRUS COUNTY, NORTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

TABLE 14

Employer	2025			2016		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Atrium Health Cabarrus	4500	1	3.71%	4,500	1	4.59%
Cabarrus County Schools	4300	2	3.54%	3,800	3	3.87%
Hendrick Motorsports and Automotive Group	2100	3	1.73%	-	-	0.00%
Cabarrus County	1280	4	0	950	4	-
City of Concord	1100	5	0	901	5	-
Amazon.com Inc	1000	6	0.82%	-	-	0.00%
Walmart SuperCenter	965	7	0.80%	-	-	-
Shoe Show Inc	800	8	0	800	8	-
Eli Lilly & Co	750	9	0.62%	-	-	0.00%
Westrock Coffee Co LLC	600	10	0.49%	-	-	0.00%
Concord Mills Mall	-	-	0.00%	4,000	2	4.08%
Connexions	-	-	0.00%	900	6	0.92%
S&D Coffee and Tea	-	-	0.00%	800	7	0.82%
State of North Carolina	-	-	0.00%	770	9	0.79%
Kannapolis City Schools	-	-	-	750	10	0.76%
Total	17,395		14.34%	18,171		15.82%

Source:

NC Employment Security Commission, Cabarrus County Economic Development Corporation and FY 2016 ACFR

**CABARRUS COUNTY, NORTH CAROLINA
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS**

TABLE 15

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	171	176	180	190	192	205	220	237	246	248
Cultural and Recreation	69	71	74	76	78	81	82	86	116	121
Public Safety	472	496	505	514	524	582	597	609	627	639
Economic and Physical Development	18	19	19	19	19	19	20	21	22	20
Human Services	308	317	330	340	347	356	372	392	389	423
Environmental Protection	7	7	8	9	9	9	9	10	10	10
Total	1,045	1,086	1,116	1,148	1,169	1,252	1,300	1,355	1,410	1,461

Note:

Vacant positions are included in the above numbers. Full-time personnel work 2,080 hours per year (less vacation and sick leave)

Source:

Cabarrus County Finance Department

**CABARRUS COUNTY, NORTH CAROLINA
OPERATING INDICATORS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS**

TABLE 16

Functional Area	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Tax Collection Rate	98.19%	99.05%	98.92%	99.30%	98.73%	99.08%	99.38%	99.33%	99.44%	99.33%
Land Records Recorded ⁽¹⁾	33,207	35,324	32,719	32,668	44,916	55,845	40,375	27,600	27,500	29,500
Culture & Recreation										
Circulation of Library Materials-All Branches	675,234	771,850	812,539	848,068	758,135	716,997	800,130	958,987	816,742	852,939
Acres of Park Land-Developed/Undeveloped ⁽⁴⁾	356/257	356/257	356/27	356/270	553/100	553/715	507/668	507/668	521/784	521/784
Public Safety										
Sheriff Average Response Time (includes Fire and EMS)	6:48	6:52	7:28	7:34	6:01	7:13	0.31944444	7:13	7:27	8:21
Detention Center Average Daily Population	285	336	347	351	303	202	276	321.31	343	384
Animals Picked Up (Animal Shelter)	2,955	2,596	2,685	3,414	2,815	2,585	2,698	3,274	2,524	1,282
Building Inspections Completed	55,966	57,167	62,516	64,129	71,036	72,520	65,142	64,470	75,413	69,916
EMS Average Response Time Countywide	7	7	8	7.4	7.4	8.2	7.98	8.12	7.9	7.73
Economic & Physical Development										
Construction Permits Issued	16,971	16,183	18,152	18,762	20,807	20,078	18,490	18,734	20,645	18,522
Zoning Permits Issued	444	536	538	406	544	652	599	553	462	485
Human Services										
Veteran /Dependent Contacts	9,610	9,852	10,241	9,142	8,506	9,807	9,506	10,291	11,039	9,414
Human Service Transportation Trips ⁽²⁾	92,402	81,353	74,158	75,501	65,309	52,682	54,588	58,430	61,374	56,902
Family Medicaid Cases	18,662	17,197	17,197	19,050	22,401	22,276	25,480	30,122	48,930	50,699
Adult Medicaid Cases ⁽³⁾	10,817	8,326	7,234	9,525	9,804	9,915	9,998	8,096	8,043	7,971
WFFA (formerly AFDC)	273	235	203	209	301	163	136	115	99	92
Child Protective Service Reports Investigated	1,748	1,185	1,953	2,066	2,043	1,380	1,678	1,802	1,922	1,412
Adoptions Completed	16	10	7	13	13	15	30	25	18	12
Food Stamp Cases	11,450	12,150	9,564	8,573	9,153	11,494	12,592	12,086	10,667	11,008
Adult Protective Services Reports	380	388	411	381	422	394	421	450	515	612
Environmental Protection										
Tons of MSW and C&D Waste Managed	16,126	15,327	16,845	19,097	21,089	19,952	17,347	18,404	25,351	27,695
Tons of Recyclable Materials Collected	3,461	3,774	3,700	3,200	4,787	4,659	4,268	4,827	4,896	4,944
Education ⁽⁵⁾										
Per Pupil Current Expense Funding	\$ 1,699.00	\$ 1,866.59	\$ 1,850.22	\$ 1,887.69	\$ 1,878.48	\$ 2,040.84	\$ 2,068.13	\$ 2,167.27	\$ 2,297.86	\$ 2,524.26
Per Pupil Capital Outlay Funding	\$ 137.18	\$ 182.14	\$ 129.36	\$ 29.73	\$ 26.71	\$ 27.21	\$ 27.22	\$ 26.77	\$ 26.21	\$ 25.91
Per Pupil Debt Service Funding	\$ 848.80	\$ 1,010.11	\$ 1,067.35	\$ 1,085.19	\$ 697.43	\$ 968.53	\$ 883.64	\$ 1,067.92	\$ 872.49	\$ 773.47
Per Pupil - Server Space	\$ 2.28	\$ 2.28	\$ 1.18	\$ 1.09	\$ 1.08	\$ 1.10	\$ 1.10	\$ 1.08	\$ 1.06	\$ 1.04
Per Pupil - Fines & Forfeitures	\$ 41.35	\$ 40.75	\$ 39.17	\$ 37.40	\$ 34.99	\$ 28.60	\$ 39.51	\$ 39.64	\$ 44.12	\$ 28.59
Per Pupil - School Nurses	\$ 64.59	\$ 68.87	\$ 71.93	\$ 69.38	\$ 72.81	\$ 86.48	\$ 98.20	\$ 103.39	\$ 111.44	\$ 121.78

Source: County Departments

- Notes:**
- ⁽¹⁾ Data is Calendar Year from Register of Deeds Department
 - ⁽²⁾ County Department Starting in 2004, previously under DSS and private contractor
 - ⁽³⁾ Social Security began managing SSI Medicaid cases in 1998; Medicaid income limits
 - ⁽⁴⁾ Acreage reflects WW Flowe deeded to Concord, 13 additional acres at Wallace Park
 - ⁽⁵⁾ FY23 is restated.
- Data Not Available, * Estimate

**CABARRUS COUNTY, NORTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

TABLE 17

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks^(1 & 3)										
Park facility	5	6	6	6	6	6	6	6	7	7
Tennis courts	6	6	6	6	6	6	6	2	2	2
Pickleball Courts			6	6	6	6	6	6	12	12
Volleyball Courts	11	11	11	11	11	11	11	11	11	11
Picnic Shelters	15	15	15	15	15	15	15	15	18	18
Enclosed Shelters									5	5
Softball Fields	8	8	8	4	4	4	4	4	4	4
Baseball Fields									3	3
Playgrounds	10	11	11	14	14	14	14	14	15	15
Outdoor Fitness Equip									4	5
Soccer Fields	11	11	11	11	11	11	11	11	11	11
Active Living Centers									2	3
Bocce Courts									4	6
Shuffleboard Courts									4	6
Camping cabins	6	6	6	6	6	6	6	6	6	6
Tent sites	7	8	8	8	8	8	8	8	8	8
Bathhouse for campgrounds	1	1	1	1	1	1	1	1	1	1
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Pool Bathhouse	1	1	1	1	1	1	1	1	1	1
Fire protection⁽¹⁾										
Fire Departments ⁽²⁾	11	11	11	11	11	11	11	12	15	15
Sheriff⁽¹⁾										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	5	5	5	5
Patrol units	170	173	202	214	192	213	242	243	245	246

Notes:

⁽¹⁾ Data obtained from the County Departments of Parks, Emergency

Management, and Sheriff

⁽²⁾ Three stations (Concord, Kannapolis, Harrisburg) have become municipal departments and are not under the control of the County

⁽³⁾ Parks data restated in fiscal year 2025 for prior fiscal years

COMPLIANCE SECTION



MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 2, 2026. Our report includes a reference to other auditors who audited the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance), as described in our report on Cabarrus County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cabarrus County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control. Accordingly, we do not express an opinion on the effectiveness of Cabarrus County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be

prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cabarrus County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
February 2, 2026

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Cabarrus County's major federal programs for the year ended June 30, 2025. Cabarrus County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cabarrus County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabarrus County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabarrus County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabarrus County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Cabarrus County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
February 2, 2026



MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Cabarrus County's major state programs for the year ended June 30, 2025. Cabarrus County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cabarrus County's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabarrus County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabarrus County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabarrus County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Cabarrus County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
February 2, 2026



CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2025

1. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:

Unmodified

Internal control over financial reporting:

• Material weakness identified?

No

• Significant deficiency identified?

None reported

Non-compliance material to financial statements noted?

No

Federal Awards

Internal control over major federal programs:

• Material weakness identified?

No

• Significant deficiency identified?

None reported

Type of auditor's report issued on compliance for major federal programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

No

CABARRUS COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. Summary of Auditor’s Results (continued)

Identification of major federal programs:

<u>Program Name</u>	<u>AL#</u>
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
Medicaid Cluster	93.778
Children Health Insurance Program	93.767

Dollar threshold used to distinguish between Type A and Type B programs	\$798,581
---	-----------

Auditee qualified as low-risk auditee?	Yes
--	-----

State Awards

Internal control over major state programs:

- | | |
|--------------------------------------|---------------|
| • Material weakness identified? | No |
| • Significant deficiency identified? | None reported |

Type of auditor’s report issued on compliance for major state programs	Unmodified
--	------------

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?	No
---	----

CABARRUS COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. Summary of Auditor’s Results (continued)

Identification of major state programs:

Program Name _____
Medicaid Cluster
Children Health Insurance Program
State Capital Infrastructure Fund
N.C. Parks and Recreation Trust Fund
Opioid Settlement

Auditee qualified as low-risk auditee? No

2. Findings Related to the Audit of the Basic Financial Statements

None reported.

3. Findings and Questioned Costs Related to the Audit of Federal Awards

None reported.

4. Findings and Questioned Costs Related to the Audit of State Awards

None reported.

CABARRUS COUNTY, NORTH CAROLINA

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

None

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
FEDERAL AWARDS						
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Administration:						
Supplemental Nutrition Assistance Program (SNAP) Cluster:						
State Administrative Matching Grants						
for the Supplemental Nutrition Assistance Program						
	10.561	185NC406S2514	\$ 2,833,003	\$ 11,184	\$ -	\$ 2,821,819
Total Supplemental Nutrition Assistance Program (SNAP) Cluster						
			<u>2,833,003</u>	<u>11,184</u>	<u>-</u>	<u>2,821,819</u>
Total U.S. Department of Agriculture						
			<u>2,833,003</u>	<u>11,184</u>	<u>-</u>	<u>2,821,819</u>
U.S. DEPARTMENT OF JUSTICE						
Direct Program:						
Homeland Security						
State Criminal Alien Assistance Program						
	16.606	NC CABARRUS	3,794	-	-	-
Total U.S. Dept. of Justice						
			<u>3,794</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION						
Passed-through the N.C. Department of Transportation:						
Formula Grants for Rural Areas and Tribal Transit Program - Capital						
	20.509	25-CT-042	-	76,616	-	8,513
Formula Grants for Rural Areas and Tribal Transit Program - Administrative						
	20.509	25-CT-042	164,741	9,366	-	28,231
Highway Safety Cluster						
State and Community Highway Safety Program - TRAFU						
	20.600	PT-20-06.28	122,726	-	-	92,603
National Priority Safety Programs - GHSP						
	20.616	M9MT-2021-16-03	1,219	-	-	-
Total Highway Safety Cluster						
			<u>123,945</u>	<u>-</u>	<u>-</u>	<u>92,603</u>
Transit Services Programs Cluster						
Enhanced Mobility of Seniors and Individuals with Disabilities (Elderly & Handicapped Transportation)						
	20.513	NC 2022-044-01	35,000	-	-	35,000
Total Transit Services Programs Cluster						
			<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Total U.S. Department of Transportation						
			<u>323,686</u>	<u>85,982</u>	<u>-</u>	<u>164,347</u>
U.S. DEPARTMENT OF TREASURY						
Direct Program:						
COVID 19- Coronavirus State & Local Fiscal Recovery Funds						
	21.027		5,563,909	-	5,406,043	-
Total U.S. Department of Treasury						
			<u>5,563,909</u>	<u>-</u>	<u>5,406,043</u>	<u>-</u>

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed-through N.C. Department of Public Safety: Division of Emergency Management Emergency Management Performance Grants	97.042	EMA-2020-EP-00009	62,500	-	-	-
Homeland Security Grant Program	97.067	EMW-2021-SS-00039	64,024	-	-	-
Total U.S. Department of Homeland Security			126,524	-	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Aging and Adult Services Passed-through Centralina Council of Governments: National Family Caregiver Support, Title III, Part E	93.052	FY25 Region F County 013	54,067	3,605	-	6,408
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	FY25 Region F County 013	7,650	450	-	900
<u>Aging Cluster:</u>						
Passed-through Centralina Council of Governments: Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	FY25 Region F County 013	183,315	10,783	-	21,566
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers: Transportation Grant	93.044	FY25 Region F County 013	202,799	30,289	-	25,899
Adult Day Services	93.044	FY25 Region F County 013	26,299	128,784	-	17,231
In-Home Aide I&II	93.044	FY25 Region F County 013	33,021	161,699	-	21,636
Housing Housing Improvement	93.044	FY25 Region F County 013	9,856	48,264	-	6,458
Senior Center Operations Grant	93.044	FY25 Region F County 013	16,962	83,061	-	11,114
Nutrition Services Incentive Program	93.053	FY25 Region F County 013	21,096	-	-	-
Special Program for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Total Aging Cluster	93.044	2101NCSSC6	62,204	10,978	-	-
			555,552	473,858	-	103,904
Total Division of Aging and Adult Services			617,269	477,913	-	111,212
Passed Through N.C. Department of Health and Human Services: Division of Social Services: Temporary Assistance for Needy Families (TANF) Temporary Assistance for Needy Families (TANF) State Programs Administration: Temporary Assistance Needy Families (TANF) Services: Temporary Assistance Needy Families (TANF) Total TANF						
	93.558	G2001NCTANF + G2101NCTANF	263,566	-	-	400,025
	93.558	G2001NCTANF + G2101NCTANF	1,611,480	-	-	1,816,212
			1,875,046	-	-	2,216,237
Child Support Services	93.563	WC302	2,279,307	-	-	1,175,656

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)						
Low-Income Home Energy Assistance:						
Weatherization Assistance and Heating and Air Repair	93.568	G20B1NCLIEA & G21B1NCLIEA	92,563	-	-	-
Total Low-Income Home Energy Assistance			<u>92,563</u>	-	-	-
Passed through NCDHHS/ NC Department of Environmental Quality						
Low-Income Home Energy Assistance:						
Weatherization Assistance for Low Income Persons	93.568	21B1NCLIEA	122,313	-	-	-
Heating and Air Repair and Replacement Program	93.568	21B1NCLIEA	153,053	-	-	-
Total NCDHHS / NC Dept of Environmental Quality			<u>275,366</u>	-	-	-
Total Low-Income Energy Assistance			<u>367,929</u>	-	-	-
Special Children Adoption Fund Cluster (note 4)						
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G1901NCCWSS & G2001NCCWSS	91,975	-	-	-
Mary Lee Allen Promoting Safe and Stable Families Program	93.556	G2001NCFPSS	73,239	-	-	-
Total Special Children Adoption Fund Cluster (note 4)			<u>165,214</u>	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood						
Administration	93.674	G1901NC1420 & G2001NC1420	13,133	3,283	-	-
Direct Benefit Payment	93.674	G1901NC1420 & G2001NC1420	745	-	-	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood Program			<u>13,878</u>	<u>3,283</u>	-	-
Social Service Block Grant (SSGB) - In Home Services						
Adult Day Care (Division of Adult and Aging Services)	93.667	G2001NCSOSR	31,189	24,671	-	7,980
In-Home Services	93.667	G2001NCSOSR	100,124	-	-	14,303
Adult Protective Services	93.667	G2001NCSOSR	5,206	-	-	-
Child Protective Services - TANF to SSBG	93.667	G2001NCSOSR	237,722	-	-	-
Social Services Block Grant Administration	93.667	G2001NCSOSR	485,103	-	-	161,701
Total Social Services Block Grant (SSBG) In Home Services			<u>859,344</u>	<u>24,671</u>	-	<u>183,984</u>
Total Division of Social Services - Other Programs			<u>5,560,718</u>	<u>27,954</u>	-	<u>3,575,877</u>
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 4):						
Admin:						
Foster Care Title IV - E Administration	93.658	2001NCFOST	27,041	-	-	27,041
Foster Care Title IV - E Child Protective Services	93.658	2001NCFOST	187,488	80,693	-	106,795
Foster Care Title IV - E Foster Care and Training	93.658	2001NCFOST	9,229	-	-	3,076
Foster Care Title IV - E Foster Care and Off Training	93.658	2001NCFOST	548,181	-	-	548,181
Foster Care Title IV - Pre Training CWS	93.658	2001NCFOST	132,975	931	-	50,132

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
Adoption Assistance- Training	93.659	WC302	10,179	-	-	10,151
Adoption Assistance- Optional Training	93.659	WC302	163	-	-	163
Foster Care Title IV	93.658	WC302	172,520	-	-	153,686
Direct Benefits:						
Foster Care - Title IV-E	93.658	2001NCFOST	465,510	175,677	-	152,489
Total Foster Care, Adoption and Guardianship Assistance Program Cluster (Note 4)			<u>1,553,286</u>	<u>257,301</u>	-	<u>1,051,714</u>
Passed Through N.C. Department of Health and Human Services:						
Subsidized Child Care Program Cluster (Note 4):						
Child Care Development Fund Cluster:						
Division of Social Services:						
Child Care Mandatory and Matching Funds of the Childcare Development Fund - Administration	93.596	WC302	459,445	-	-	-
Total Subsidized Child Care Program Cluster (Note 4)/Child Care Development Fund Cluster			<u>459,445</u>	-	-	-
Division of Social Services:						
Medicaid Cluster:						
Grants to States for Medicaid	93.778	WC302	8,282,903	484,971	-	3,341,166
Grants to States for Medicaid	93.778	WC302	111,512	22,798	-	88,714
Total Medicaid Cluster			<u>8,394,415</u>	<u>507,769</u>	-	<u>3,429,880</u>
Division of Social Services:						
Administration						
Children's Health Insurance Program - N.C. Health Choice	93.767	CHIP	1,047,959	336,596	-	-
Total Children's Health Insurance Program - N.C. Health Choice			<u>1,047,959</u>	<u>336,596</u>	-	-
Passed Through Cabarrus Health Alliance						
Teenage Pregnancy Prevention Program	93.297	AH-TP1-23-001	29,799	-	-	-
National Institutes of Health						
National Heart, Lung, & Blood Institute						
Passed-through Duke University (RACE CARS)						
Cardiovascular Diseases Research	93.837	1UG3HL146935-01A1	23,448	-	-	-
Total U.S. Department of Health and Human Services			<u>17,686,339</u>	<u>1,607,533</u>	-	<u>8,168,683</u>

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF ENERGY						
Passed Through N.C. Department of Environmental Quality Weatherization Assistance for Low-Income Persons	81.042	DEEE0007939	79,632	-	-	-
U.S. Department of Housing and Urban Development						
Passed through N.C. Department of Commerce Division of Community Planning and Development State Public Health Approaches to Addressing Arthritis (Healthy Aging) Total Centers for Disease Control & Prevention	93.043	DP18-1803.NU58	2,500	-	-	-
			2,500	-	-	-
TOTAL FEDERAL AWARDS			26,619,387	1,704,699	5,406,043	11,154,849
STATE AWARDS						
N.C. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Social Services:						
Direct Benefits - Foster Care At-Risk Maximization		XXXX	-	5,236	-	2,788
Direct Benefits - Extended FC/MAX Non IV-E		XXXX	-	85,490	-	-
Direct Benefits - Foster Care at Risk		XXXX	-	3,427	-	-
Direct Benefits - Foster Care Kinship		XXXX	-	38,518	-	38,517
Direct Benefits - State Family Foster Max		XXXX	-	28,442	-	203,479
Direct Benefits - State Foster Home		XXXX	-	253,786	-	213,266
Direct Benefits - SFHF Maximization		XXXX	-	287,195	-	-
AFDC Incentives		XXXX	-	341	-	-
Child Welfare/CPS/CS		XXXX	-	87,932	-	-
Non-Allocating County Cost		XXXX	-	-	-	890,721
DCD Smart Start		XXXX	-	61,418	-	-
Emergency Plmt-FC		XXXX	-	41,448	-	-
Work First Non Reimbursement		XXXX	-	-	-	4,368,713
Total Division of Social Services			-	893,233	-	5,717,484
Division of Aging and Adult Services						
Passed through Centralina Council of Governments Fan /Heat Program			-	1,063	-	-
Senior Center Operations Grant General Purpose			-	7,510	-	-
Total Division of Aging and Adult Services			-	8,573	-	-
Total N. C. Department of Health and Human Services			-	901,806	-	5,717,484

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
N.C. DEPARTMENT OF ENVIRONMENTAL QUALITY						
Division of Waste Management:						
Electronics Recycling Management Funds		XXXX	-	4,486	-	-
Total Division of Waste Management			-	4,486	-	-
Division of Environmental Assistance and Customer Service						
Soil and Water Conservation - Water Quality Cost Share Grant		XXXX	-	23,185	-	-
Soil and Water Conservation			-	3,600	-	-
Total NC Department of Environmental Quality			-	31,271	-	-
N.C. DEPARTMENT OF PUBLIC SAFETY						
Juvenile Crime Prevention Programs:						
JCPC Admin		XXXX	-	15,500	-	-
Get Hired-Youth Employability		XXXX	-	77,361	77,361	-
Kids at Work		XXXX	-	63,952	63,952	-
Sex Offender		XXXX	-	1,383	1,383	-
Teens Together		XXXX	-	104,427	104,427	-
Thompson Rise		XXXX	-	75,971	75,971	-
Youth Style Fitness		XXXX	-	51,930	51,930	-
Families First - Strengthening Families		XXXX	-	19,068	19,068	-
Conflict Resolution Center Truancy		XXXX	-	41,695	41,695	-
Cabarrus County:						
State Directed Grant (Human Trafficking)		NC APPROPRIATIONS ACT OF 2022, HOUSE BILL 103, SECTION 5.3(a)-(c) & SECTION 5.4.(a)-(b))	-	231,731	-	-
Tier II		MOA 2371045	-	2,000	-	-
Total N.C. Department of Public Safety			-	685,018	435,787	-
N.C. DEPARTMENT OF INSURANCE						
Division of Seniors Health Insurance Information Program						
SHIIP Grant		XXXX	-	12,419	-	-
Total N.C. Department of Insurance			-	12,419	-	-
N.C. OFFICE OF STATE BUDGET AND MANAGEMENT (OSBM)						
State Capital Infrastructure Fund (SCIF)						
State Capital Infrastructure Fund (SCIF) - Behavioral Health Facility 1		20093	-	10,270,933	-	-
State Capital Infrastructure Fund (SCIF) - Behavioral Health Facility 2		20094	-	1,035,115	-	-
General Fund Appropriations						
General Fund Appropriations - Bomb Squad		20095	-	182,647	-	-
General Fund Appropriations - Wellness & Bomb Squad		20097	-	385,090	-	-
Total N.C. Office of State Budget and Management (OSBM)			-	11,873,785	-	-

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
N.C. PARKS AND RECREATION						
N.C. Parks and Recreation Trust Fund (PARTF)- Rob Wallace			-	500,000	-	-
Total N.C. Parks & Recreation			-	500,000	-	-
N.C. DEPARTMENT OF CULTURAL AND NATURAL RESOURCES						
N.C. Clean Water Management Trust Fund:						
State Aid to Libraries		DCR-4	-	275,951	-	4,735,733
Total N.C. Department of Cultural and Natural Resources			-	275,951	-	4,735,733
N.C. DEPARTMENT OF ADMINISTRATION						
Veterans Service Grant			-	2,273	-	-
Total N.C. Department of Administration			-	2,273	-	-
N.C. DEPARTMENT OF TRANSPORTATION						
ROAP Elderly and Disabled Transportation Assistance Program (E&DTAP)		DOT-16CL	-	172,062	-	-
ROAP Work First Transitional - Employment		DOT-16CL	-	4,075	-	-
ROAP Rural General Public Program (RGP)		DOT-16CL	-	12,420	-	-
Total Rural Operating Assistance Program (ROAP)			-	188,557	-	-
N.C. DEPARTMENT OF MILITARY & VETERANS AFFAIRS						
Grant Program for County Veterans Offices (GPCVO)			-	2,806	-	-
DSWC District Matching & Technical Assistance Agreement			-	-	-	-
Streamflow Rehabilitation Assistance Program		22-080-4056	-	168,362	-	-
Total N.C. Department of Military & Veterans Affairs			-	171,168	-	-
N.C. DEPARTMENT OF PUBLIC INSTRUCTION						
Public School Building Capital Fund			-	-	-	-
Lottery proceeds			-	3,223,362	-	-
Total N.C. Department of Public Instruction			-	3,223,362	-	-
Other Financial Assistance:						
N.C. DEPARTMENT OF JUSTICE						
Opioid Settlement Fund (Note 5)			-	991,522	-	-
TOTAL STATE AWARDS			-	18,857,132	435,787	10,453,217
NOTES TO THE TOTAL FEDERAL AND STATE AWARDS			\$ 26,619,387	\$ 20,561,831	\$ 5,841,830	\$ 21,608,066

CABARRUS COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Fiscal Year Ended June 30, 2025

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
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1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and state grant activity of Cabarrus County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2025. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the schedule presents only a selected portion of the operations of Cabarrus County, it is not intended to and does not present the financial position, changes in net position or cash flows of Cabarrus County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Cabarrus County has elected not to use the 10-percent de Minimis indirect cost rate as allowed under the Uniform Guidance.

4. Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Foster Care, Adoption and Guardianship Assistance Program, Special Children Adoption Fund, and Subsidized Child Care Program.

5. Opioid Settlement Fund

The NC Department of Justice does not consider Opioid Settlement Funds either Federal or State Financial assistance since they are from a settlement with private major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as "Other Financial Assistance" on the SEFSA, and considered State Awards for State single audit requirements.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Finance - LOBS Refund - Public Hearing 6:00 p.m.

BRIEF SUMMARY:

County staff has identified an opportunity to achieve potential debt service savings in connection with refunding its outstanding Limited Obligation Bonds (County of Cabarrus, North Carolina Installment Financing Contract), Series 2016 (the "2016 Bonds"). The attached resolution evidences (a) the holding of the public hearing on the refunding of the 2016 LOBs and (b) making certain preliminary findings and authorizing filing a refunding application with the Local Government Commission. If issued, the 2026 Bonds will be issued in an aggregate principal amount not to exceed \$37,000,000 together with interest thereon.

REQUESTED ACTION:

Hold the Public Hearing.

Recommended Motion:

Motion to approve the preliminary resolution.

EXPECTED LENGTH OF PRESENTATION:

5 Minutes

SUBMITTED BY:

Jim Howden, Finance Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- ▣ Preliminary Resolution
- ▣ Public Hearing Notice - Newspaper
- ▣ Public Hearing Notice - Website

The Board of Commissioners for the County of Cabarrus, North Carolina, held a regular meeting in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina, the regular place of meeting, at 6:00 p.m. on February 17, 2026.

Present: Chair Laura Blackwell Lindsey, presiding, and Commissioners

Absent: Commissioners

Also Present: _____

* * * * *

The Chair announced that this was the hour and day of the public hearing on a trust agreement or similar financing agreement (the "Agreement") to be entered into by the County of Cabarrus, North Carolina (the "County") pursuant to Section 160A-20 of the General Statutes of North Carolina in an aggregate principal amount not to exceed \$37,000,000 for the purpose of providing funds, together with any other available funds, to refinance certain installment financing agreement payment obligations of the County previously incurred to finance a portion of the costs of (a) acquiring, constructing and equipping Kannapolis Middle School and Mount Pleasant Middle School and expanding, rehabilitating, renovating and equipping Royal Oaks Elementary School and (b) various real and personal property improvements relating to the foregoing (collectively, the "2016 Project"). If the County enters into the Agreement, its obligations thereunder will be secured by a deed of trust granting a lien on all or a portion of the site of the 2016 Project, together with any improvements or fixtures located or to be located thereon.

Section 160A-20(g) of the General Statutes of North Carolina requires that the County hold a public hearing prior to entering into the Agreement. The Chair acknowledged due publication of the notice of public hearing in a newspaper with a general circulation in the County and directed the Clerk to the Board of Commissioners for the County to attach the affidavit showing publication in said newspaper on a date at least ten (10) days prior to the date hereof as Exhibit A.

The Chair then announced that the Board of Commissioners for the County would immediately hear anyone who might wish to be heard on the proposed Agreement as described above.

A list of all persons making comments (either in person or in writing) and a summary of such comments are attached as Exhibit B.

The public hearing was closed. All statements and comments by participants of the public hearing were duly considered by the Board of Commissioners.

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

RESOLUTION MAKING CERTAIN FINDINGS AND DETERMINATIONS REGARDING THE REFINANCING OF CERTAIN INSTALLMENT FINANCING AGREEMENT PAYMENT OBLIGATIONS OF THE COUNTY WITH THE PROCEEDS OF LIMITED OBLIGATION BONDS ISSUED PURSUANT TO A TRUST AGREEMENT AND A FIRST SUPPLEMENTAL TRUST AGREEMENT

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

Section 1. The Board does hereby find and determine as follows:

(a) The County has previously entered into an Installment Financing Contract, dated as of March 1, 2016 (the “Contract”), between the County and the Cabarrus County Development Corporation, pursuant to which the County financed a portion of the costs of (i) acquiring, constructing and equipping Kannapolis Middle School and Mount Pleasant Middle School and expanding, rehabilitating, renovating and equipping Royal Oaks Elementary School and (ii) various real and personal property improvements relating to the foregoing (collectively, the “2016 Project”).

(b) The Board has determined to consider a plan of finance for the purpose of refinancing all or a portion of the County’s installment financing agreement payment obligations under the Contract.

(c) Under the proposed plan of finance, the County would enter into a Trust Agreement and a First Supplemental Trust Agreement, each between the County and the trustee to be named therein (the “Trustee”) (collectively, the “Trust Agreement”), that will provide for the issuance thereunder of limited obligation bonds (the “Bonds”) to refinance the County’s installment financing agreement payment obligations under the Contract.

(d) In connection with the execution and delivery of the Trust Agreement, the County will deliver a Deed of Trust (the “Deed of Trust”), from the County to the deed of trust trustee named therein for the benefit of the Trustee, granting a lien on all or a portion of the site of the 2016 Project, together with any improvements or fixtures located or to be located thereon.

Section 2. The Board hereby approves the filing of an application with the Local Government Commission for approval of the Trust Agreement and the issuance of the Bonds thereunder to carry out the refinancing described above. In connection therewith the Board hereby finds and determines that:

(a) entering into the Trust Agreement and issuing the Bonds is preferable to a general obligation bond or revenue bond issue in that (i) the refinancing will replace existing installment

financing agreement indebtedness with new limited obligation bond indebtedness with more favorable terms to the County; (ii) the facilities to be refinanced are such that a revenue bond financing under The State and Local Government Revenue Bond Act is not feasible; and (iii) the amount to be refinanced exceeds the amount to be prudently provided from currently available appropriations and unappropriated fund balances;

(b) the cost of refinancing the County’s obligations through the issuance of the Bonds is reasonable compared to the costs of issuing general obligation bonds or other available methods of financing and is acceptable to the Board;

(c) bond counsel to the County will render an opinion to the effect that the proposed undertaking as described above is authorized by law and is a purpose for which public funds may be expended pursuant to the Constitution and laws of the State of North Carolina;

(d) the debt management policies of the County have been carried out in strict compliance with law, and the County is not in default under any obligation for repayment of borrowed money; and

(e) no increase in taxes is expected to be necessary to pay debt service on the proposed Bonds to be issued for the refinancing.

Section 3. This resolution shall take effect immediately upon its adoption.

Upon motion of Commissioner _____, seconded by Commissioner _____, the foregoing resolution was adopted by the following vote:

Ayes: _____

Noes: _____

* * * * *

I, Ariadne Olvera, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners for said County at a regular meeting held on February 17, 2026, as it relates in any way to holding of a public hearing and the adoption of the foregoing resolution and that said proceedings are recorded in the minutes of said Board of Commissioners.

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

WITNESS my hand and the official seal of said County this 17th day of February, 2026.

[SEAL]

Clerk to the Board of Commissioners

EXHIBIT A

[Attach publisher's affidavit evidencing publication of the Notice of Public Hearing]

EXHIBIT B

[A list of any persons making comments and a summary of such comments to be attached. If no comments are made, please insert "None."]

February 7, 2026

NOTICE OF PUBLIC HEARING

The Board of Commissioners for the County of Cabarrus, North Carolina (the "County") has determined to consider whether to enter into a trust agreement or similar financing agreement (the "Agreement") under Section 160A-20 of the General Statutes of North Carolina for the purpose of providing funds, together with any other available funds, to refinance certain installment financing agreement payment obligations of the County previously incurred to finance a portion of the costs of (a) acquiring, constructing and equipping Kannapolis Middle School and Mount Pleasant Middle School and expanding, rehabilitating, renovating and equipping Royal Oaks Elementary School and (b) various real and personal property improvements relating to the foregoing (collectively, the "2016 Project"). If the County enters into the Agreement, the County would be obligated to pay debt service or make installment payments thereunder in an aggregate principal amount not to exceed \$37,000,000, together with interest thereon. The County's obligations under the Agreement would be secured by a deed of trust granting a lien on all or a portion of the site of the 2016 Project (the "Site"), together with any improvements or fixtures located or to be located thereon.

Section 160A-20 of the General Statutes of North Carolina requires that the County hold a public hearing prior to entering into the Agreement.

Please take notice that the Board of Commissioners for the County will conduct a public hearing in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina at 6:00 p.m. on February 17, 2026 at which time any person may be heard regarding the proposed financing arrangement described above.

Any person wishing to comment in writing regarding the proposed Agreement should do so prior to February 17, 2026 to the County of Cabarrus, North Carolina, 65 Church Street S, Concord, North Carolina 28025, Attention: Ariadne Olvera, Clerk to the Board of Commissioners.

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

Publish: February 7, 2026.

NOTICE OF PUBLIC HEARING

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

Posted: February 6, 2026

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Removal

BRIEF SUMMARY:

The term for Seat #2 on the Commission on Financial Efficiency has expired and will need filled. Mr. Lee Shuman is unable to continue on the advisory commission.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Lee Shuman from the Commission of Financial Efficiency roster and thank him for his service.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

▢ Membership List

Commission on Financial Efficiency

Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025		
Lee Shuman	2	1/21/2025	12/31/2025	1	1
Wes Huneycutt	3	1/21/2025	12/31/2025	1	1
Chris Measmer	4	1/21/2025	12/31/2025		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Removal

BRIEF SUMMARY:

The term for Seat #4 on the Commission on Financial Efficiency has expired and will need filled.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Christopher Measmer from the Commission of Financial Efficiency roster and thank him for his service.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

▢ Membership List

Commission on Financial Efficiency

Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025		
Lee Shuman	2	1/21/2025	12/31/2025	1	1
Wes Huneycutt	3	1/21/2025	12/31/2025	1	1
Chris Measmer	4	1/21/2025	12/31/2025		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

Laura Lindsey currently serves in Seat #1 on the Commission on Financial Efficiency. The term has expired and needs filled. The new term will expire December 31, 2026.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Laura Lindsey to Seat #1 on the Commission on Financial Efficiency term ending December 31, 2026; and to include any necessary exceptions to the Appointment Policy.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Membership List

Commission on Financial Efficiency

Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025		
Lee Shuman	2	1/21/2025	12/31/2025	1	1
Wes Huneycutt	3	1/21/2025	12/31/2025	1	1
Chris Measmer	4	1/21/2025	12/31/2025		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

Wes Huneycutt currently serves in Seat #3 on the Commission on Financial Efficiency. The term has expired and will need filled.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Wes Huneycutt to Seat #3 on the Commission on Financial Efficiency term ending December 31, 2026; and to include any necessary exceptions to the Appointment Policy.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Membership List

Commission on Financial Efficiency

Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025		
Lee Shuman	2	1/21/2025	12/31/2025	1	1
Wes Huneycutt	3	1/21/2025	12/31/2025	1	1
Chris Measmer	4	1/21/2025	12/31/2025		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

New Business

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

Seat #2 on the Commission on Financial Efficiency is vacant and needs filled. The term will end December 31, 2026.

REQUESTED ACTION:

Recommended Motion:

Motion to appoint Ian Patrick to Seat #2 on the Commission on Financial Efficiency term ending December 31, 2026; and to include any exceptions needed to the Appointment Policy.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

▢ Membership List

Commission on Financial Efficiency

Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025		
Lee Shuman	2	1/21/2025	12/31/2025	1	1
Wes Huneycutt	3	1/21/2025	12/31/2025	1	1
Chris Measmer	4	1/21/2025	12/31/2025		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**February 17, 2026
6:00 PM**

AGENDA CATEGORY:

New Business

SUBJECT:

Facilities Design and Construction - Recommended Approval of Preferred Bid Alternate for Progress Place Renovation

BRIEF SUMMARY:

NCGS 133-3 requires performance standards to be used when specifying products. The statute also allows preferred brands of equipment to be bid as an alternate provided that they were approved by the Board of Commissioners. To be approved, the alternate must either provide a cost savings or maintain/improve the functioning of a process or system affected by the brand alternate. Approval is requested for the preferred brand alternate for the equipment as indicated in the attachment.

For this project the only preferred alternate is for the Building Automation System, which manages the HVAC controls of the building.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the preferred brand alternate list for equipment for the Progress Place renovation.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Michael Miller, Director of Design and Construction

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- ▣ Preferred Alternate

CABARRUS COUNTY Progress Place Renovations PREFERRED ALTERNATES

§ 133-3. Specifications to carry competitive items; substitution of materials. All architects, engineers, designers, or draftsmen, when providing design services, or writing specifications, directly or indirectly, for materials to be used in any city, county or State work, shall specify in their plans the required performance and design characteristics of such materials. However, when it is impossible or impractical to specify the required performance and design characteristics for such materials, then the architect, engineer, designer or draftsman may use a brand name specification so long as they cite three or more examples of items of equal design or equivalent design, which would establish an acceptable range for items of equal or equivalent design. The specifications shall state clearly that the cited examples are used only to denote the quality standard of product desired and that they do not restrict bidders to a specific brand, make, manufacturer or specific name; that they are used only to set forth and convey to bidders the general style, type, character and quality of product desired; and that equivalent products will be acceptable.

Where it is impossible to specify performance and design characteristics for such materials and impossible to cite three or more items due to the fact that there are not that many items of similar or equivalent design in competition, then as many items as are available shall be cited.

On all city, county or State works, the maximum interchangeability and compatibility of cited items shall be required. The brand of product used on a city, county or State work shall not limit competitive bidding on future works. Specifications may list one or more preferred brands as an alternate to the base bid in limited circumstances.

Specifications containing a preferred brand alternate under this section must identify the performance standards that support the preference. Performance standards for the preference must be

*approved in advance by the owner in an open meeting. Any alternate approved by the owner shall be approved only where (i) **the preferred alternate will provide cost savings, maintain or improve the functioning of any process or system affected by the preferred item or items, or both, and (ii) a justification identifying these criteria is made available in writing to the public.** Substitution of materials, items, or equipment of equal or equivalent design shall be submitted to the architect or engineer for approval or disapproval; such approval or disapproval shall be made by the architect or engineer prior to the opening of bids. The purpose of this statute is to mandate and encourage free and open competition on public contracts.*

Direct Digital Control (DDC) Systems for HVAC

I. Preferred Alternate - Controls Manufacturer: Johnson Controls Facility Explorer (Fx) System with Niagra based Tridium Platform

II. Preferred Alternate - Controls Integration Contractor: Platinum Building Automation

The Johnson Controls Fx system HVAC controls must match the controls used by the majority of the large square footage buildings owned and maintained by the county for ultimate cost and efficiency. Using a different manufacturer will increase long-term operational costs and different systems will not necessarily provide the same level of remote accessibility for maintenance personnel. Further, additional training will be required for the facilities department personnel to learn additional user interface and operational procedures.

The use of Platinum Building Automation as the Integration Contractor for the project is critical for the interface of county buildings with the existing county global controls. The new building controls will be required to be integrated to the existing control server located in the county government building. This server holds global control information and allows county maintenance personnel to access all of their buildings at a single site. Using a different integration contractor will likely result in a different level of control capability for the Progress Place buildings and will likely cost more as a second control maintenance contractor could be necessary for the new building.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

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

BRIEF SUMMARY:

This time is allotted during regular meetings to receive updates from commission members that serve as liaisons to local municipalities or that serve on various boards/committees, if needed. This opportunity allows the board as a whole to learn more about what is going on with the boards each commissioner is individually involved with.

REQUESTED ACTION:

Receive updates and discuss as needed.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

BOC - Request for Applications for County Boards/Committees

BRIEF SUMMARY:

Vacant Positions on the Cabarrus County Boards & Committees are as follows:

Boards & Committees	Vacancies/Expiring/Expired Terms	Term Expiration and/or Position
Active Living and Parks Commission	1 Expired	*
Adult Care Home Community Advisory Committee	14 Vacant	**
Agricultural Advisory Board	1 Vacant	*
Concord Planning Commission (ETJ)	1 Vacant	*
HCCBG	1 Expired	*
Library Board of Trustees	3 Expired	*
Nursing Home Community Advisory Board	9 Vacant	**
Region F Aging Advisory Committee	1 Vacant	*
Transportation Advisory Board	5 Vacant	*
Youth Commission	4 Vacant	*

*Term lengths and expirations vary per board roster.

**Initial terms are for one year. Additional terms are for three years.

A description of each board/committee is attached along with an application for appointment.

Visit the County's website to complete the online application. For more information, contact the Clerk at 704-920-2109 or go to <https://www.cabarruscounty.us/boards-and-committees>.

REQUESTED ACTION:

Review the aforementioned list of County Boards/Committees for the benefit of the viewing audience and encourage citizens to participate.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- ▢ Boards & Committees Descriptions
- ▢ Concord ETJ Map
- ▢ Application
- ▢ Youth Commission Application

CABARRUS COUNTY

BOARDS, COMMITTEES, COMMISSIONS AND AUTHORITIES

The Cabarrus County Board of Commissioners makes appointments to a number of boards, committees, commissions and authorities. All citizens of Cabarrus County are encouraged to volunteer to serve on these boards/committees. To obtain an application for appointment or for more information, please contact the Clerk to the Board, at the Governmental Center, 65 Church Street, SE, Concord, or call (704) 920-2109. The application may also be downloaded from the County's website at www.cabarruscounty.us.

A listing of the boards/committees is as follows:

ACTIVE LIVING AND PARKS COMMISSION

This commission advises on parks and recreation needs of County residents and assists the Parks Department in planning facilities and operational activities. The 11-member commission includes a representative from each of the 7 planning areas (Concord, Eastern, Kannapolis, Central, Midland, Northwest Cabarrus and Harrisburg), 2 at-large representatives, 1 representative from the Cabarrus School Board and 1 representative from the Kannapolis School Board. Appointments are for terms of three years.

ADULT CARE HOME COMMUNITY ADVISORY COMMITTEE

This 17-member committee seeks to maintain the intent of the Adult Care Home Residents Bill of Rights and to promote community involvement with the homes (homes for the aged, family care homes and homes for developmentally disabled adults). Members cannot be employed by an adult care home nor have any financial interest, directly or indirectly, in an adult care home. Immediate family of an adult care home resident in Cabarrus County cannot serve on the committee. Initial appointment is for a term of one year with successive appointments of three-year terms.

AGRICULTURAL ADVISORY BOARD

The 7-member Agricultural Advisory Board is designed to implement the provisions of the Voluntary Agricultural District Ordinance. The Board is charged with accepting applications to the voluntary agricultural districts, promoting the enhancement of agriculture in our county, and assisting the Cabarrus County Commissioners with information and positions regarding decisions impacting agricultural production in our county.

BOARD OF EQUALIZATION AND REVIEW

This 5-member board and an alternate member: (1) reviews the tax lists of the county for the current year to assure that all property is listed and appraised accurately; (2) hears any property owner's appeal concerning the value assigned to his property (or that of others); and (3) has the authority to make adjustments necessary to bring the valuation into line with the standards established by law. Members serve three-year terms.

CABARRUS COUNTY PLANNING AND ZONING COMMISSION

This commission serves a key role in shaping the future development of the county as it reviews subdivisions, assists in area plans, and makes land use decisions, some of which are forwarded to the Board of Commissioners. The commission also serves as the Board of Adjustment that hears and decides appeals of decisions by the Zoning Enforcement Officer, and grants special use permits/variances. Members include a representative from each of the 7 planning areas (Concord, Midland, Central, Eastern, Harrisburg, Kannapolis and Northwest Cabarrus), 2 at-large representatives and 3 Alternate members. Appointments are for terms of three years.

CENTRALINA WORKFORCE DEVELOPMENT BOARD

This group serves as the governing body for a variety of programs and their plans, including the Job Training Partnership Act, Work First (JOBS) welfare and placement programs, the Older Worker Americans Act Job Training and Employment Program, etc. The County Commissioners appoint 4 persons representing Education, Organized Labor and the Private Sector (2) to serve on this six-county, 20-member board. Appointments are for terms of two years.

COMMISSION ON FINANCIAL EFFICIENCY

The up to 7-member commission was set up to bring to the citizens of Cabarrus County more efficient and effective County services by reviewing financial, construction and operational practices and to report its finding and recommendations to the Cabarrus County Board of Commissioners for review and action.

CONCORD PLANNING AND ZONING COMMISSION

The Commission guides, reviews and regulates land developments within and around the boundaries of the City of Concord. The County Commissioners appoint one member who resides in Concord's extraterritorial jurisdiction area for a term of three years.

EARLY CHILDHOOD TAKS FORCE ADVISORY BOARD

This 15-member advisory board serves as a resource to evaluate existing early intervention efforts, to assess available resources, and identify actions that could be taken to develop an enhanced plan of support for early childhood education.

FAIR ADVISORY COMMISSION

The nine member commission shall advise the Board of Commissioners on all matters relating to the agricultural parts of the Fair and assist with providing ideas for improvements.

HOME AND COMMUNITY CARE BLOCK GRANT ADVISORY COMMITTEE

This 15-member advisory committee assists the Department of Aging with the development of the County Aging Funding Plan through the Home and Community Care Block Grant for Older Adults. The committee is composed of potential public and private providers of aging services, elected county officials, older adults and representatives of other aging interests in the county.

HUMAN SERVICES ADVISORY BOARD

This board is appointed by the Board of Commissioners to advocate, advise and consult regarding services within the Department of Human Services. The board is composed of five members who are appointed for three-year terms.

In the first year of organization, the terms will be staggered with three members appointed to three-year terms and two members appointed to two-year terms.

JURY COMMISSION

This commission is responsible for compiling the jury lists for the Courts. The Board of Commissioners appoints one member for a term of two years to the 3-member commission.

JUVENILE CRIME PREVENTION COUNCIL

The council plans for the needs of adjudicated and at-risk youth and assesses the need for delinquency treatment and prevention services in Cabarrus County. The 25-member council is made up of a variety of judicial and public agency representatives as well as seven at-large members. Appointments are for terms of two years.

LIBRARY BOARD OF TRUSTEES

The board advises the County Commissioners on matters relating to the Cabarrus County Library system, including the planning of programs, policies, facilities and budgetary matters. The seven-member board includes representatives selected from the areas of Concord (one member appointed by the Concord City Council and one member appointed by the County Commissioners), Mt. Pleasant, Harrisburg, Midland, and Kannapolis (2). Appointments are for terms of three years.

MOUNT PLEASANT PLANNING BOARD AND BOARD OF ADJUSTMENT

This board guides, reviews, regulates land development within and around the boundaries of the Town of Mt. Pleasant and hears and decides on appeals of zoning within the Town's jurisdiction. The Board of Commissioners appoints two persons who reside within the Town's extraterritorial jurisdiction area for terms of three years.

NURSING HOME COMMUNITY ADVISORY COMMITTEE

This 12-member committee seeks to maintain the intent of the Nursing Home Residents Bill of Rights for those persons residing in nursing homes, works to ensure appropriate conditions within the nursing homes and promotes community involvement with those homes. Members cannot be employed by a nursing home nor have any financial interest, directly or indirectly, in a nursing home. Also, no immediate family of a nursing home resident in Cabarrus County can serve on the committee. Initial appointments are made for terms of one year with successive appointments of three years.

PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY

The authority seeks to enhance public/private health care partnerships, stabilize county dollars going to support health services, and to provide consolidation and long range planning for health services. It also acts as the local board of health and is charged to protect and promote the public health of the citizens of Cabarrus County. Membership is as follows: Member or designee of the Board of County Commissioners; Member of the Cabarrus County Medical Society; Member of the Cabarrus Physicians Organization; Member or designee of the CMC-NorthEast Medical Center Board of Trustees; Member of the Cabarrus County Schools System or Kannapolis City Schools System; a dentist practicing in or has previously practiced dentistry in Cabarrus County; and three members from the general public not affiliated with the above organizations, but recommended by the nominees of those organizations.

REGION F AGING ADVISORY COMMITTEE

This committee advises the Centralina Council of Governments (COG) staff and COG Board on area plans for the aging within the nine-county region. County Commissioners appoint three members and one alternate to the 26-member regional committee. The appointments are for terms of two years except for the alternate appointment, which is a one-year term.

ROWAN-CABARRUS COMMUNITY COLLEGE (RCCC) BOARD OF TRUSTEES

This board governs the operation of the community college according to State law. The Cabarrus County Board of Commissioners makes two four-year appointments to the Board of Trustees.

SENIOR CENTERS ADVISORY COUNCIL

The Senior Centers Advisory Council aids in determining senior citizen activities to be provided by the County as well as activities and operations at the senior centers. The council is comprised of 11 members (and 4 ex-officio members) who work closely with the Active Living and Parks Department and Senior Center staff. Appointments are for three-year terms.

TOURISM AUTHORITY

This 12-member board is charged with the development of tourism, tourist-related events, facilities and other activities that serve to increase the amount of tourism in the County. The Board of Commissioners appoints membership as follows: Three members from nominations submitted by the County, including a County Commissioner or County Manager and one hotelier; six members from nominations submitted by the Cabarrus County Tourism Authority Board including two hoteliers and two persons currently active in the promotion of tourism in the County; and three members from nominations submitted by the Cabarrus Regional Chamber of Commerce including one hotelier. Appointments are for terms of three years.

TRANSPORTATION ADVISORY BOARD

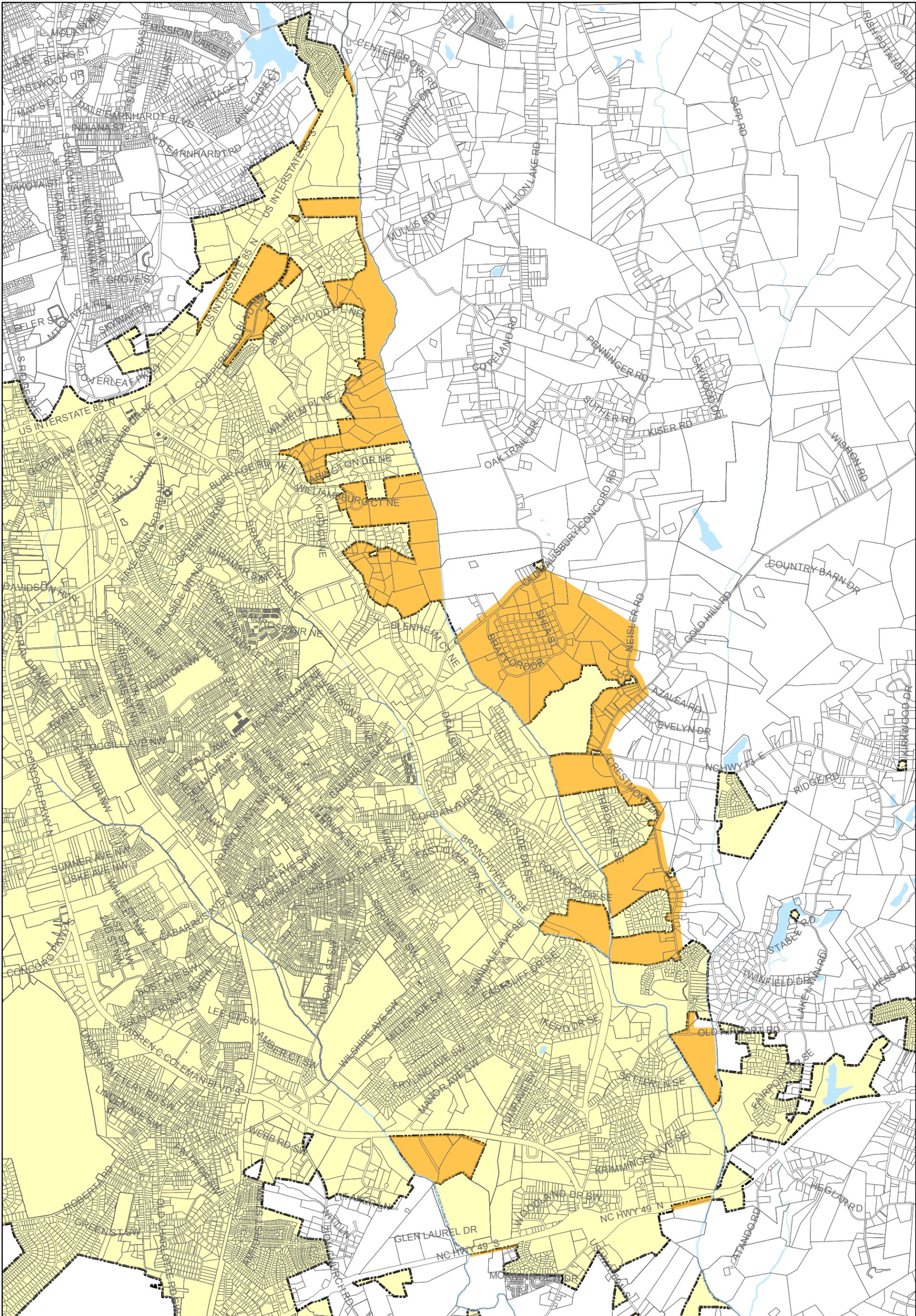
This 18-member board works to advance coordination between the County and human service agencies, to monitor transportation services and to advise the Board on issues related to human service transportation policy matters. Members include representatives from the Department of Social Services, Cabarrus Health Alliance, Department of Aging, Cabarrus EMS, L.I.F.E. Center, Cabarrus Workshop, Healthy Cabarrus, Head Start, Piedmont Behavioral Healthcare and a representative of the visually impaired in the county.

WATER & SEWER AUTHORITY OF CABARRUS COUNTY

The Water and Sewer Authority (WSACC) was established in 1992 by Cabarrus County and the four municipalities for the purpose of planning, constructing, owning, operating and maintaining water and sewer facilities in Cabarrus County. Membership of the board is as follows: two members appointed by Cabarrus County; two members appointed by the City of Concord; two members appointed by the City of Kannapolis; one member appointed by the Town of Harrisburg; one member appointed by the Town of Mt. Pleasant; and one at-large member appointed by Cabarrus County with the advice of the municipalities. Appointments are for terms of three years.

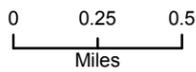
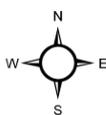
YOUTH COMMISSION

The purpose of the 22-member Youth Commission is to provide teens in the community an opportunity to be active citizens. Through experiences and education, youth will be empowered in the community. The Youth Commission will expose teens to county government, allow teens an opportunity to discuss issues, and interact with county commissioners and employees through youth-adult partnerships.



**City of Concord
Extraterritorial Jurisdiction (ETJ)**

- ETJ
- City of Concord
- Parcels
- Rivers
- Lakes & Ponds





Application for Appointment to Cabarrus County Advisory Boards and Committees

The Cabarrus County Board of Commissioners believes all citizens should have the opportunity to participate in government decisions. One way of participating is serving as a citizen member on one of the County's various advisory boards. If you wish to be considered for appointment to an advisory board, complete this form and submit it.

Once you click to submit, your application will go to the **CLERK TO THE BOARD OF COMMISSIONERS**. For more information about the various boards, or for questions about this form or its process, you may contact the Clerk, **Lauren Linker**, at (704) 920-2109.

Advisory Board(s) / Committee(s) Interested In: (list in order of preference)

Choice 1: *

Choice 2: *

Choice 3: *

First name: *

Last name: *

Home address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Is your mailing address different from your home address? *

Yes No

Home phone number: *

Must be in format xxx-xxx-xxxx

Work phone number:

Must be in format xxx-xxx-xxxx

Cell phone number:

Must be in format xxx-xxx-xxxx

Fax number:

Must be in format xxx-xxx-xxxx

Email address: *

Occupation:

Business address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Do you have a NC Driver's license? *

Yes No

Age: *

How many hours are you available PER MONTH for this position? *

What is the best time of day to contact you? *

Background

Education:

Business and Civic Experience:

Areas of Interest/Skills:

Other County Boards, Committees, Commissions presently serving on:

Term expiration date:



Have you ever been charged with and/or convicted of a criminal offense? *

Yes No

References

List three persons who are not related to you and who have definite knowledge of your qualification and fitness for the position for which you are applying.

Reference first name: *

Reference last name: *

Reference business or occupation: *

Reference address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Reference phone number: *

Must be in format xxx-xxx-xxxx

[Add Reference](#)

I understand this application will be kept on active file for two years and I hereby authorize Cabarrus County to verify all information included in this application. I further understand this application is subject to the NC Public Records Law (NCGS 132-1) and may be released upon request. Meetings of the appointed boards and committees are subject to the NC Open Meetings Law (NCGS 143-318.10).

Applicant signature: *

**Cabarrus County Youth Commission
Application**

Full Name: _____ M ____ F (check one)

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone (home): (____) _____ (cell): (____) _____

E-mail: _____ Date of Birth: _____

Name(s) of Parents or Guardians: _____

High School: _____ Grade: _____

Cumulative High School GPA: _____ Year of Expected Graduation: _____

School groups/clubs/activities in which you participate: _____

List other activities you have been involved in through church, clubs, community, etc. _____

What interests you about being a member of the Youth Commission? _____

What do you hope to accomplish though being a member of the Youth Commission? What do you hope to learn?

Are you available for evening meetings? _____

References:

Name: _____ Phone: _____

Relationship to you: _____

Name: _____ Phone: _____

Relationship to you: _____

Applicant Signature: _____ Date: _____

Parent/Guardian Signature: _____

Please return this application in person or via mail to:

Lauren Linker
Clerk to the Board
Cabarrus County
P.O. Box 707
Concord, NC 28026-0707
Fax: 704-920-2820
lelinker@cabarruscounty.us



CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

Budget - Monthly Budget Amendment Report

BRIEF SUMMARY:

Monthly report of Budget Amendments. This report shows all transfers of money from one appropriation to another in accordance with the Budget Ordinance for FY 2025-2026.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70022	BUC	01/05/2026	01/05/2026	CCS	Projs	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION							
1	39067210	6932	CHSTK				CCS Project adjust & Closu						1,740.00	
							Cont from Comm Investment Fund							
2	39067210	6932	CCTRK				CCS Project adjust & Closu			1,740.00				
							Cont from Comm Investment Fund							
3	39097210	9830	CHSTK				CCS Project adjust & Closu			1,740.00				
							Other Improvements							
4	39097210	9830	CCTRK				CCS Project adjust & Closu						1,740.00	
							Other Improvements							
5	39067230	6709	FLW				CCS Project adjust & Closu						451,184.00	
							Interest on 2024B Financing							
6	39067230	6927	FLW				CCS Project adjust & Closu			451,184.00				
							2024B Financing Proceeds							
7	39067240	6709	SCAC				CCS Project adjust & Closu						100.00	
							Interest on 2024B Financing							
8	39067240	6927	SCAC				CCS Project adjust & Closu			100.00				
							2024B Financing Proceeds							
9	39067210	6932	DM26				CCS Project adjust & Closu						19,000.00	
							Cont from Comm Investment Fund							
10	39067210	6932	CHSI				CCS Project adjust & Closu			19,000.00				
							Cont from Comm Investment Fund							
11	39097210	9501	DM26				CCS Project adjust & Closu			19,000.00				
							Buildings & Grounds Maintenanc							
12	39097210	9821	CHSI				CCS Project adjust & Closu						19,000.00	
							Building and Renovations							
13	39067210	6902	DM23				CCS Project adjust & Closu						30,000.00	
							Contribution From General Fund							
14	39067210	6932	DM25				CCS Project adjust & Closu			30,000.00				
							Cont from Comm Investment Fund							
15	39097210	9501	DM23				CCS Project adjust & Closu			30,000.00				
							Buildings & Grounds Maintenanc							
16	39097210	9501	DM25				CCS Project adjust & Closu						30,000.00	
							Buildings & Grounds Maintenanc							
17	39067210	6902	DM22				CCS Project adjust & Closu						179,048.02	
							Contribution From General Fund							
18	39067210	6932	DM26				CCS Project adjust & Closu						81,905.00	
							Cont from Comm Investment Fund							
19	39067210	6932	TENIS				CCS Project adjust & Closu			91,507.02				
							Cont from Comm Investment Fund							
20	39067210	6932	CCTRK				CCS Project adjust & Closu			169,215.00				
							Cont from Comm Investment Fund							
21	39067210	6932	CHSTK				CCS Project adjust & Closu			231.00				
							Cont from Comm Investment Fund							

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70022	BUC	01/05/2026	01/05/2026	CCS	Projs	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION							
22	39097210	9830	DM22				CCS Project adjust & Closu					179,048.02		
							Other Improvements							
23	39097210	9501	DM26				CCS Project adjust & Closu					81,905.00		
							Buildings & Grounds Maintenanc							
24	39097210	9830	TENIS				CCS Project adjust & Closu						91,507.02	
							Other Improvements							
25	39097210	9830	CCTRK				CCS Project adjust & Closu						169,215.00	
							Other Improvements							
26	39097210	9830	CHSTK				CCS Project adjust & Closu						231.00	
							Other Improvements							
27	39067340	6708					CCS Project adjust & Closu						2,578,986.00	
							Interest on 2024A Financing							
28	39067340	6937					CCS Project adjust & Closu				2,578,986.00			
							2024A Financing Proceeds							
29	39097210	970118	WMROF				CCS Project adjust & Closu					26,293.33		
							Cont to Comm Investment Fund							
30	39097210	9830	WMROF				CCS Project adjust & Closu						26,293.33	
							Other Improvements							
31	39097348	970118					CCS Project adjust & Closu					71.94		
							Cont to Comm Investment Fund							
32	39097348	9801					CCS Project adjust & Closu						71.94	
							Land Acquisition							
33	39067340	6439					CCS Project adjust & Closu					2,792.97		
							NC Dept of Transportation							
34	39067340	6708					CCS Project adjust & Closu						2,578,985.45	
							Interest on 2024A Financing							
35	39067340	6918	2022B				CCS Project adjust & Closu						1.00	
							Proceeds from COPS/LOBS							
36	39067340	6937					CCS Project adjust & Closu				4,281,750.00			
							2024A Financing Proceeds							
37	39097340	9485					CCS Project adjust & Closu						29,431.81	
							Administration Fees							
38	39097340	9606					CCS Project adjust & Closu						12,850.59	
							Engineers							
39	39097340	9660					CCS Project adjust & Closu						1,000,000.00	
							Contingency							
40	39097340	9726					CCS Project adjust & Closu						41,836.72	
							Cabarrus County Sch-Start Up							
41	39097340	9801					CCS Project adjust & Closu						28,318.01	
							Land Acquisition							
42	39097340	9802					CCS Project adjust & Closu						37,775.63	
							Road Construction Projects							

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70022	BUC	01/05/2026	01/05/2026	CCS	Projs	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION							
43	39097340	9820					CCS Project adjust & Closu Construction						1,156,981.02	
44	39097340	9820	0599				CCS Project adjust & Closu Construction						98,442.22	
45	39097340	9860					CCS Project adjust & Closu Equipment & Furniture					5.46		
46	39097340	9862					CCS Project adjust & Closu Technology						10,674.67	
47	39097340	970118					CCS Project adjust & Closu Cont to Comm Investment Fund				710,748.69			
48	39097340	9606					CCS Project adjust & Closu Engineers						16,320.00	
49	39067340	6902					CCS Project adjust & Closu Contribution From General Fund				16,320.00			
50	39097210	9501	DM22				CCS Project adjust & Closu Buildings & Grounds Maintenanc				16,320.00			
51	39067210	6902	DM22				CCS Project adjust & Closu Contribution From General Fund						16,320.00	
52	39097210	9501	DM22				CCS Project adjust & Closu Buildings & Grounds Maintenanc						166,095.00	
53	39067210	6902	DM22				CCS Project adjust & Closu Contribution From General Fund				166,095.00			
54	39097210	9501	DM23				CCS Project adjust & Closu Buildings & Grounds Maintenanc				166,095.00			
55	39067210	6902	DM23				CCS Project adjust & Closu Contribution From General Fund						166,095.00	
56	39097210	9501	DM-24				CCS Project adjust & Closu Buildings & Grounds Maintenanc						127,730.00	
57	39067210	6932	DM-24				CCS Project adjust & Closu Cont from Comm Investment Fund				127,730.00			
58	39097210	9830	DM22				CCS Project adjust & Closu Other Improvements				127,730.00			
59	39067210	6902	DM22				CCS Project adjust & Closu Contribution From General Fund						127,730.00	
60	39097210	9830	DM23				CCS Project adjust & Closu Other Improvements						215,285.00	
61	39067210	6902	DM23				CCS Project adjust & Closu Contribution From General Fund				215,285.00			
62	39097210	9830	DM22				CCS Project adjust & Closu Other Improvements				215,285.00			
63	39067210	6902	DM22				CCS Project adjust & Closu Contribution From General Fund						215,285.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70022	BUC	01/05/2026	01/05/2026	CCS	Projs	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
64	39097210	9501	DM22				CCS Project adjust & Closu						223,126.00	
65	39067210	6902	DM22				Buildings & Grounds Maintenanc					223,126.00		
66	39097210	9501	DM23				Contribution From General Fund					223,126.00		
67	39067210	6902	DM23				CCS Project adjust & Closu						223,126.00	
68	39097210	9501	DM22				Buildings & Grounds Maintenanc						52,779.00	
69	39067210	6902	DM22				Contribution From General Fund					52,779.00		
70	39097210	9501	DM23				CCS Project adjust & Closu						1,805.00	
71	39067210	6902	DM23				Buildings & Grounds Maintenanc					1,805.00		
72	39097210	9501	DM-24				Contribution From General Fund					54,584.00		
73	39067210	6932	DM-24				CCS Project adjust & Closu						54,584.00	
74	39097210	9830	DM22				Cont from Comm Investment Fund					69,304.00		
75	39067210	6902	DM22				Other Improvements						69,304.00	
76	39097210	9830	DM23				CCS Project adjust & Closu						64,219.00	
77	39067210	6902	DM23				Other Improvements					64,219.00		
78	39097210	9501	DM22				Contribution From General Fund						5,085.00	
79	39067210	6902	DM22				Buildings & Grounds Maintenanc					5,085.00		
80	39097210	9501	DM23				Contribution From General Fund					192,544.00		
81	39067210	6932	DM23				CCS Project adjust & Closu						192,544.00	
82	39097210	9501	DM25				Buildings & Grounds Maintenanc						192,544.00	
83	39067210	6932	DM25				Cont from Comm Investment Fund					192,544.00		
84	390	5704					CCS Project adjust & Closu					2,442,670.48		1
Appropriations														

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70022	BUC	01/05/2026	01/05/2026	CCS Projs	msthorne	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
85	390	5703					Estimated Revenues			1,707,396.52	1	
86	390	5707					Budgetary FB - Unreserved			735,273.96	1	
87	390	5704					Appropriations			737,113.96	1	
88	390	5703					Estimated Revenues			1,840.00	1	
89	390	5707					Budgetary FB - Unreserved			735,273.96	1	
** JOURNAL TOTAL										3,179,784.44	3,179,784.44	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70092	BUA	01/08/2026	01/08/2026	3250adj	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00161910	6803	UNAL	1910	3250adj		adjust 3250 DOE start budg				1,000.00	
2	00163250	6227	DOE	1910	3250adj		Miscellaneous Revenues adjust 3250 DOE start budg weatherization Program Grant			1,000.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70099	BUA	01/08/2026	01/08/2026	5-5.10	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00193250	931501	DOE	BOC	5-5.10		FY26 DOE contract funding Health & Safety				680.00	
2	00193250	9493	DOE	BOC	5-5.10		FY26 DOE contract funding Operations				6,380.00	
3	00193250	949302	DOE	BOC	5-5.10		FY26 DOE contract funding Operations-DOE Readiness Funds				2,245.00	
4	00193250	9610	DOE	BOC	5-5.10		FY26 DOE contract funding Travel and Education				1,565.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70099	BUA	01/08/2026	01/08/2026	5-5.10	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
5	00163250	6227	DOE	BOC	5-5.10		FY26 DOE contract funding		10,870.00			
6	001	5704		BOC	5-5.10		Weatherization Program Grant		10,870.00		1	
7	001	5703		BOC	5-5.10		Appropriations				10,870.00	
							Estimated Revenues				1	
** JOURNAL TOTAL										10,870.00	10,870.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70117	BUA	01/09/2026	01/09/2026	INSPWARR	tmclair	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	00191955	9610		1955	INSPWARR		MOVE TO 9445 FOR INSP WARR				382.00	
							Travel					
2	00191955	9445		1955	INSPWARR		MOVE FROM 9610 FOR INSP WA		382.00			
							Purchased Services					
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70132	BUA	01/09/2026	01/09/2026	VetBreakfamnxiong		1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	00195110	9355	OTRCH	5110	5110		Veterans Breakfast				129.00	
							Other Op-Outreach Prog					
2	00195110	9610		5110	5110		Veterans Breakfast				384.00	
							Travel					
3	00195110	9355	FOOD1	5110	5110		Veterans Breakfast		513.00			
							Other Op Cost - Food					
** JOURNAL TOTAL										0.00	0.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70535	BUA	01/16/2026	01/16/2026	CCS	DM	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
1	39097210	9501		DM23			CCS Public Safety Building Buildings & Grounds Maintenanc					197,722.00		
2	39067210	6932		DM23			CCS Public Safety Building Cont from Comm Investment Fund						197,722.00	
3	39097210	9501		DM-24			CCS Public Safety Building Buildings & Grounds Maintenanc						20,005.00	
4	39067210	6932		DM-24			CCS Public Safety Building Cont from Comm Investment Fund					20,005.00		
5	39097210	9501		DM25			CCS Public Safety Building Buildings & Grounds Maintenanc						177,717.00	
6	39067210	6932		DM25			CCS Public Safety Building Cont from Comm Investment Fund					177,717.00		
** JOURNAL TOTAL												0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70540	BUA	01/16/2026	01/16/2026	CCS	DM	msthorne	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
1	39097210	9501		DM23			CCS Public Safety Building Buildings & Grounds Maintenanc					300,058.00		
2	39067210	6932		DM23			CCS Public Safety Building Cont from Comm Investment Fund						300,058.00	
3	39097210	9501		DM25			CCS Public Safety Building Buildings & Grounds Maintenanc						300,058.00	
4	39067210	6932		DM25			CCS Public Safety Building Cont from Comm Investment Fund					300,058.00		
** JOURNAL TOTAL												0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	07	70620	BUA	01/21/2026	01/21/2026	FLOOR	MACH	tmclair	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
1	00191953	9504			1953		FLOOR MACH MOVE TO 9860 Building and grounds materials						1,746.78	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70620	BUA	01/21/2026	01/21/2026	FLOOR MACH	tmclair	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
2	00191953	9860		1953	FLOOR MACH		MOVE FROM 9504 Equipment & Furniture		1,746.78			
									** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70641	BUA	01/21/2026	01/21/2026	D-12	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	38065310	6375	MENT	BOC	D-12		BHC soft costs			2,500,000.00		
2	38095310	9607	MENT	BOC	D-12		State Budget Allocation					
3	380	5703		BOC	D-12		BHC soft costs Architects		2,500,000.00			
4	380	5707		BOC	D-12		Estimated Revenues				1	
5	380	5704		BOC	D-12		Budgetary FB - Unreserved			2,500,000.00	1	
6	380	5707		BOC	D-12		Appropriations			2,500,000.00	1	
									** JOURNAL TOTAL	5,000,000.00	5,000,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70642	BUA	01/21/2026	01/21/2026	D-13	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	00165615	627601	ELVT	BOC	D-13		elevate grant award			15,000.00		
2	00195615	947601	ELVT	BOC	D-13		Teen Pregnancy Prevent Prgm					
3	001	5704		BOC	D-13		elevate grant award		15,000.00			
4	001	5703		BOC	D-13		Teen Pregnancy Prevent Prgm			15,000.00	1	
									** JOURNAL TOTAL	15,000.00	15,000.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70733	BUA	01/22/2026	01/22/2026	optBstrtE1snpolit		1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	44295910	970013	BE1HA	5910		optBstrtE1					20,000.00	
												real1 opt B strat E1 Opioid SubRec Prog&Supp
2	44295910	970014	BE1HA	5910		optBstrtE1						20,000.00
												real1 opt B strat E1 Opioid SubRec Med Supplies
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70836	BUA	01/27/2026	01/27/2026	Telecom	trligon	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192730	9320					T					42.36
												Printing & Binding
2	00192730	942001					T				42.36	
												Telecommunications
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	70999	BUA	01/29/2026	01/29/2026	wellness	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192110	9610	20097	2110		wellness	T				9,905.00	
												grant funds moved to meet Travel and Education
2	00192110	9863	20097	2110		wellness	T					9,905.00
												grant funds moved to meet Motor Vehicles
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	07	71000	BUA	01/29/2026	01/29/2026	HTRAF	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION			DEBIT	CREDIT OB
2026	07	71000	BUA	01/29/2026	01/29/2026	HTRAF	blconrad	1	N	Hist	2026	
								ACCOUNT DESCRIPTION				
1	00192110	9610	HTRAF	2110	HTRAF		T	grant funds moved to meet			1,838.90	
								Travel and Education				
2	00192110	9863	HTRAF	2110	HTRAF		T	grant funds moved to meet				1,838.90
								Motor Vehicles				
** JOURNAL TOTAL											0.00	0.00
** GRAND TOTAL											8,205,654.44	8,205,654.44

14 Journals printed

** END OF REPORT - Generated by Sophia Politis **

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

Budget - Monthly Financial Update

BRIEF SUMMARY:

Monthly reports displaying relevant information regarding the year-to-date budget.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- ▢ Report

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of January 31, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with	% Collected
	Original	Final			Final Budget	or Used
REVENUES						
Ad Valorem Taxes & Interest	(280,066,034)	(280,066,034)	(228,434,549)	\$ -	\$ 51,631,485	81.6%
Other Taxes	(49,039,740)	(49,039,740)	(20,526,220)	-	28,513,520	41.9%
Intergovernmental Revenues	(31,450,692)	(32,217,730)	(13,358,408)	-	18,859,321	41.5%
Permits and Fees	(9,652,880)	(9,652,880)	(6,566,759)	-	3,086,121	68.0%
Sales and Services	(19,219,193)	(19,202,870)	(10,794,272)	-	8,408,598	56.2%
Investment Earnings	(4,500,000)	(4,500,000)	(3,575,825)	-	924,175	79.5%
Miscellaneous/Other Finance Sources	(5,582,708)	(21,270,033)	(3,140,077)	-	18,129,955	14.8%
TOTAL REVENUES	(399,511,247)	(415,949,286)	(286,396,111)	\$ -	\$ 129,553,176	68.9%
EXPENDITURES						
GENERAL GOVERNMENT						
Board of Commissioners	\$ 644,168	\$ 644,168	\$ 301,841	\$ -	342,327	46.9%
Legal	999,780	1,029,575	342,036	69,795	617,744	40.0%
County Manager	1,414,043	1,968,693	877,581	36,600	1,054,512	46.4%
Budget	491,624	491,624	275,475	-	216,149	56.0%
Strategy	461,078	461,078	113,754	-	347,324	24.7%
Procurement	268,847	268,847	146,510	-	122,337	54.5%
Communications	1,022,356	1,022,356	514,997	4,000	503,360	50.8%
Safety & Risk	306,065	306,065	162,477	-	143,588	53.1%
Human Resources	1,806,198	1,893,098	841,531	51,477	1,000,089	47.2%
Tax Collector	1,312,320	1,312,320	620,656	-	691,664	47.3%
Tax Administration	3,480,407	3,484,207	1,958,331	3,800	1,522,076	56.3%
Board of Elections	1,768,456	1,768,456	606,586	137,593	1,024,277	42.1%
Register of Deeds	885,667	885,667	534,628	-	351,039	60.4%
Finance	2,153,182	2,153,182	1,032,364	105,669	1,015,149	52.9%
Information Technology	10,047,588	11,439,479	6,513,835	858,968	4,066,676	64.5%
Non-departmental*	3,613,785	2,633,706	731,487	773,408	1,128,811	57.1%
Facility Design & Construction	358,832	358,832	200,749	-	158,083	55.9%
Infrastructure & Asset Management						
Grounds Maintenance	2,695,327	2,834,212	1,137,278	930,972	765,962	73.0%
Administration	3,737,145	3,745,116	1,704,180	65,859	1,975,077	47.3%
Sign Maintenance	305,205	309,379	117,794	14,527	177,058	42.8%
Building Maintenance	4,473,308	4,554,772	1,793,250	682,956	2,078,565	54.4%
Facility Services	3,836,259	3,836,259	1,911,424	318,704	1,606,131	58.1%
Fleet Maintenance	1,037,066	1,038,958	492,446	45,265	501,247	51.8%
Contribution to Other Funds	41,633,975	41,144,975	41,133,975	-	11,000	100.0%
Total General Government	\$ 88,752,681	\$ 91,535,022	\$ 64,065,185	\$ 4,099,594	\$ 23,370,244	74.5%
PUBLIC SAFETY						
Sheriff						
Administration & Operations	\$ 30,477,051	\$ 30,238,900	15,239,918	1,604,611	\$ 13,394,372	55.7%
Harrisburg Division	4,334,536	4,342,536	2,140,776	145,650	2,056,110	52.7%
Midland Division	535,107	535,107	272,697	-	262,410	51.0%
Mt. Pleasant Division	482,827	482,827	260,897	-	221,930	54.0%
School Resource Officers	3,630,896	3,709,734	2,016,330	-	1,693,404	54.4%
Communications	-	4,085,241	2,150,648	-	1,934,593	52.6%
Detention Center	21,554,220	21,876,922	11,364,195	1,341,247	9,171,480	58.1%
Animal Control	1,426,330	1,531,616	812,196	96,525	622,895	59.3%
Animal Shelter	1,012,556	1,063,747	496,943	193	566,612	46.7%
Courts Maintenance	1,277,713	1,277,497	586,404	113,284	577,809	54.8%
Construction Standards	6,126,981	8,196,974	3,769,646	82,254	4,345,075	47.0%
Emergency Management	483,981	525,235	249,746	-	275,489	47.5%
Fire Services	2,343,577	2,343,577	1,230,773	136,350	976,454	58.3%
Fire Districts	2,162,708	2,162,708	987,390	-	1,175,318	45.7%
Emergency Medical Services	20,110,669	21,064,592	10,889,288	1,628,994	8,546,310	59.4%
Emergency Telephone	117,300	1,863,983	46,849	942,909	874,226	53.1%
Other Public Safety*	1,670,901	1,670,901	1,013,522	285,381	371,998	77.7%
Total Public Safety	\$ 97,737,353	\$ 106,972,099	\$ 53,528,216	\$ 6,377,397	\$ 47,066,486	56.0%

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of January 31, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with Final Budget	% Collected or Used
	Original	Final				
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	733,516	733,516	\$ 404,302	\$ -	\$ 329,214	55.1%
Community Development	1,008,271	1,028,462	393,949	-	634,513	38.3%
Soil & Water Conservation	442,761	442,761	240,152	-	202,609	54.2%
Zoning Administration	314,507	314,507	181,691	-	132,816	57.8%
Economic Development Corporation	841,726	841,726	570,394	4,042	267,290	68.2%
Economic Development Incentives	2,430,000	3,861,218	597,652	-	3,263,566	15.5%
Other Economic & Physical Development*	2,322,325	2,518,600	422,629	72,000	2,023,971	19.6%
Total Economic & Physical Development	\$ 8,093,106	\$ 9,740,790	\$ 2,810,769	\$ 76,042	\$ 6,853,979	29.6%
HUMAN SERVICES						
Veterans Services	\$ 586,770	\$ 586,770	\$ 309,340	\$ -	\$ 277,430	52.7%
Cooperative Extension	476,226	496,187	\$ 217,276	-	278,912	43.8%
Human Services						
Business Operations	860,943	860,943	515,357	-	345,586	59.9%
Administration	7,555,780	7,556,375	4,052,326	509,657	2,994,392	60.4%
Economic Family Support Services	2,489,303	2,650,630	1,291,349	40,000	1,319,281	50.2%
Food and Nutrition Services	2,979,175	2,979,175	1,644,090	-	1,335,085	55.2%
Transportation	3,690,068	4,515,479	2,218,842	552,034	1,744,604	61.4%
Child Welfare	14,869,149	15,323,821	6,891,094	181,759	8,250,967	46.2%
Child Support Services	2,616,824	2,616,824	1,458,000	11,105	1,147,719	56.1%
Economic Services	11,263,201	11,263,201	6,015,764	-	5,247,437	53.4%
Adult and Family Services	3,417,117	3,415,617	1,829,072	18,349	1,568,196	54.1%
Nutrition	910,742	926,911	392,928	124,079	409,905	55.8%
Behavioral Health Division	348,349	348,349	194,596	-	153,753	55.9%
Senior Services	955,454	963,839	475,479	194,019	294,342	69.5%
Cabarrus Health Alliance	12,649,861	12,649,861	6,558,017	6,091,844	-	100.0%
Other Human Services*	945,511	947,371	548,235	417,537	(18,401)	101.9%
Total Human Services	\$ 66,614,473	\$ 68,101,355	\$ 34,611,763	\$ 8,140,383	\$ 25,349,208	62.8%
EDUCATION						
Cabarrus County Schools Operating	\$ 109,230,994	\$ 110,212,473	\$ 63,881,660	\$ -	\$ 46,330,813	58.0%
Kannapolis City Schools Operating	12,503,346	12,662,802	7,667,636	-	4,995,166	60.6%
RCCC Operating	4,903,500	4,903,500	2,860,375	-	2,043,125	58.3%
Cabarrus County Schools Capital	36,324	36,324	33,297	6,054	(3,027)	108.3%
Kannapolis City Schools Capital	8,832	8,832	8,096	1,472	(736)	108.3%
RCCC Capital	-	-	-	-	-	-
Other Education*	148,534	148,534	86,646	26,928	34,960	76.5%
Total Education	\$ 126,831,530	\$ 127,972,465	\$ 74,537,710	\$ 34,454	\$ 53,400,301	58.3%
CULTURE & RECREATION						
Active Living & Parks						
Parks	\$ 2,800,941	\$ 2,820,321	\$ 1,283,810	\$ 142,616	\$ 1,393,896	50.6%
Senior Centers	1,228,436	1,228,436	570,250	12,300	645,886	47.4%
Library System	7,425,727	7,551,798	3,854,567	302,860	3,394,372	55.1%
Other Cultural & Recreation*	27,000	27,000	27,000	138,000	(138,000)	611.1%
Total Culture & Recreation	\$ 11,482,104	\$ 11,627,555	\$ 5,735,626	\$ 595,775	\$ 5,296,154	54.5%
DEBT SERVICE						
Schools	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 399,511,247	\$ 415,949,286	\$ 235,289,269	\$ 19,323,646	\$ 161,336,371	61.2%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ 51,106,842	\$ (19,323,646)	\$ 31,783,196	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Community Investment Fund
Statement of Revenues and Expenditures - Budget and Actual
As of January 31, 2026*

*this report was pulled prior to month end close

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Encumbrances*</u>	<u>Variance with Final Budget</u>	<u>% Collected or Used</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Other Taxes	\$ (28,710,260)	\$ (28,710,260)	\$ (12,613,496)	\$ -	\$ 16,096,764	43.9%
Intergovernmental Revenues	(404,000)	(404,000)	(192,446)	-	211,554	47.6%
Investment Earnings	(2,000,000)	(2,000,000)	(1,886,385)	-	113,615	94.3%
Other Finance Sources	(62,795,997)	(98,166,955)	(42,795,568)	-	55,371,387	43.6%
TOTAL REVENUES	\$ (93,910,257)	\$ (129,281,215)	\$ (57,487,895)	\$ -	\$ 71,793,321	44.5%
EXPENDITURES						
Operations	\$ 91,260,257	\$ 126,631,215	\$ 88,370,740	\$ 155,502	\$ 38,104,973	69.9%
Capital Outlay	2,650,000	2,650,000	-	-	2,650,000	0.0%
TOTAL EXPENDITURES	\$ 93,910,257	\$ 129,281,215	\$ 88,370,740	\$ 155,502	\$ 40,754,973	68.5%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ (30,882,846)	\$ (155,502)	\$ 31,038,348	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of January 31, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with Final Budget	% Collected or Used
	Original	Final				
Arena and Events Center						
REVENUES						
Arena Other Finance Source Revenues	\$ (2,006,208)	\$ (2,281,652)	\$ (757,597)	\$ -	\$ 1,524,055	33.2%
Fair Sales and Services	(632,000)	(632,000)	(747,306)	-	(115,306)	118.2%
Fair Investment Earnings	(60,000)	(60,000)	(79,884)	-	(19,884)	133.1%
Fair Miscellaneous Revenue	(5,000)	(5,000)	(8,991)	-	(3,991)	179.8%
Total Arena and Events Center Fund	\$ (2,703,208)	\$ (2,978,652)	\$ (1,593,778)	\$ -	\$ 1,384,874	53.5%
EXPENDITURES						
Arena and Events Center	\$ 1,403,133	\$ 1,645,627	\$ 527,113	\$ 114,632	\$ 1,003,882	39.0%
County Fair	1,300,075	1,333,025	897,210	41,805	394,010	70.4%
Total Arena and Events Center Fund	\$ 2,703,208	\$ 2,978,652	\$ 1,424,323	\$ 156,437	\$ 1,397,891	53.1%
Landfill Fund						
REVENUES						
Intergovernmental Revenues	\$ (53,000)	\$ (53,000)	\$ (15,032)	\$ -	\$ 37,968	28.4%
Permits and Fees	(180,000)	(180,000)	(100,042)	-	79,958	55.6%
Sales and Services	(1,874,000)	(1,874,000)	(728,593)	-	1,145,407	38.9%
Investment Earnings	-	-	(146,667)	-	(146,667)	100.0%
Other Financing Sources	(724,274)	(1,425,236)	(724,274)	-	700,962	50.8%
Total Landfill Fund	\$ (2,831,274)	\$ (3,532,236)	\$ (1,714,608)	\$ -	\$ 1,817,629	48.5%
EXPENDITURES						
Landfill Operations	\$ 2,906,274	\$ 3,607,236	\$ 1,320,459	\$ 815,471	\$ 1,471,307	59.2%
Total Landfill Fund	\$ 2,906,274	\$ 3,607,236	\$ 1,320,459	\$ 815,471	\$ 1,471,307	59.2%
911 Emergency Telephone Fund						
REVENUES						
Intergovernmental Revenues	\$ (442,764)	\$ (2,012,599)	\$ (221,382)	\$ -	\$ 1,791,217	11.0%
Investment Earnings	(10,000)	(39,071)	(8,213)	-	30,858	21.0%
Other Finance Sources	(13,121)	(518,899)	-	-	518,899	0.0%
Total 911 Emergency Telephone Fund	\$ (465,885)	\$ (2,570,569)	\$ (229,594)	\$ -	\$ 2,340,975	8.9%
EXPENDITURES						
Operations	\$ 317,885	\$ 333,691	\$ 238,706	\$ -	\$ 94,985	71.5%
Debt Service	-	-	-	-	-	0.0%
Capital Outlay	148,000	2,236,878	294,016	161,902.60	1,780,959	0.0%
Total 911 Emergency Telephone Fund	\$ 465,885	\$ 2,570,569	\$ 532,722	\$ 161,903	\$ 1,875,944	27.0%
Self-Insured Funds						
REVENUES						
Sales and Services	\$ (28,315,627)	\$ (28,315,627)	\$ (13,950,020)	\$ -	\$ 14,365,607	49.3%
Investment Earnings	(125,000)	(125,000)	(160,549)	-	(35,549)	128.4%
Miscellaneous	(725,000)	(725,000)	(645,178)	-	79,822	89.0%
Other Finance Sources	(3,062,563)	(3,898,726)	-	-	3,898,726	0.0%
Total Self-Insured Funds	\$ (32,228,190)	\$ (33,064,353)	\$ (14,755,748)	\$ -	\$ 18,308,606	44.6%
EXPENDITURES						
Workers Compensation Insurance	\$ 4,861,018	\$ 4,861,018	\$ 3,011,079	\$ -	\$ 1,849,939	61.9%
Liability Insurance	2,702,000	3,191,000	1,478,132	-	1,712,868	46.3%
Dental Insurance	800,000	800,000	431,194	-	368,806	53.9%
Hospitalization Insurance	23,865,172	24,212,335	10,480,005	1,648,299	12,084,031	50.1%
Total Self-Insured Funds	\$ 32,228,190	\$ 33,064,353	\$ 15,400,411	\$ 1,648,299	\$ 16,015,643	51.6%

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of January 31, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with Final Budget	% Collected or Used
	Original	Final				
Fire Districts Fund						
REVENUES						
Ad Valorem Taxes	\$ (9,650,712)	\$ (9,650,712)	\$ (7,725,215)	\$ -	\$ 1,925,497	80.0%
Total Fire Districts Fund	\$ (9,650,712)	\$ (9,650,712)	\$ (7,725,215)	\$ -	\$ 1,925,497	80.0%
EXPENDITURES						
Fire Districts	\$ 9,650,712	\$ 9,650,712	\$ 7,725,215	\$ -	\$ 1,925,497	80.0%
Total Fire Districts Fund	\$ 9,650,712	\$ 9,650,712	\$ 7,725,215	\$ -	\$ 1,925,497	80.0%
Social Services Fund						
REVENUES						
Sales and Services	\$ (475,000)	\$ (475,000)	\$ -	\$ -	\$ 475,000	0.0%
Total Social Services Fund	\$ (475,000)	\$ (475,000)	\$ -	\$ -	\$ 475,000	0.0%
EXPENDITURES						
Operations	\$ 475,000	\$ 475,000	\$ -	\$ -	\$ 475,000	0.0%
Total Social Services Fund	\$ 475,000	\$ 475,000	\$ -	\$ -	\$ 475,000	0.0%
Intergovernmental Fund						
REVENUES						
Sales and Services	\$ (2,605,000)	\$ (2,605,000)	\$ (717,329)	\$ -	\$ 1,887,671	27.5%
Total Intergovernmental Fund	\$ (2,605,000)	\$ (2,605,000)	\$ (717,329)	\$ -	\$ 1,887,671	27.5%
EXPENDITURES						
Operations	\$ 2,605,000	\$ 2,605,000	\$ 557,213	\$ -	\$ 2,047,787	21.4%
Total Intergovernmental Fund	\$ 2,605,000	\$ 2,605,000	\$ 557,213	\$ -	\$ 2,047,787	21.4%
Opioid Settlement Fund						
REVENUES						
Investment Earnings	\$ -	\$ -	\$ (166,989)	\$ -	\$ (166,989)	#DIV/0!
Miscellaneous	\$ (1,400,000)	\$ (1,400,000)	\$ (1,837,610)	\$ -	\$ (437,610)	131.3%
Other Finance Sources	\$ (1,789,703)	\$ (2,520,866)	\$ -	\$ -	\$ 2,520,866	0.0%
Total Opioid Fund	\$ (3,189,703)	\$ (3,920,866)	\$ (2,004,599)	\$ -	\$ 1,916,266	51.1%
EXPENDITURES						
Operations	\$ 3,189,703	\$ 3,920,866	\$ 1,120,129	\$ 1,248,818	\$ 1,551,918	28.6%
Total Opioid Fund	\$ 3,189,703	\$ 3,920,866	\$ 1,120,129	\$ 1,248,818	\$ 1,551,918	28.6%
TOTAL REVENUES	\$ (54,148,972)	\$ (58,797,388)	\$ (28,740,871)	\$ -	\$ 30,056,517	48.9%
TOTAL EXPENDITURES	\$ 54,223,972	\$ 58,872,388	\$ 28,080,473	\$ 4,030,928	\$ 1,551,918	54.5%
Excess (deficiency) of revenues over (under) expenditures	\$ (75,000)	\$ (75,000)	\$ 660,398	\$ (4,030,928)	\$ 28,504,599	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

Communications and Outreach - Monthly Summary Report

BRIEF SUMMARY:

The Communications and Outreach Department provides a monthly report.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Jonathan Weaver, Communications and Outreach Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

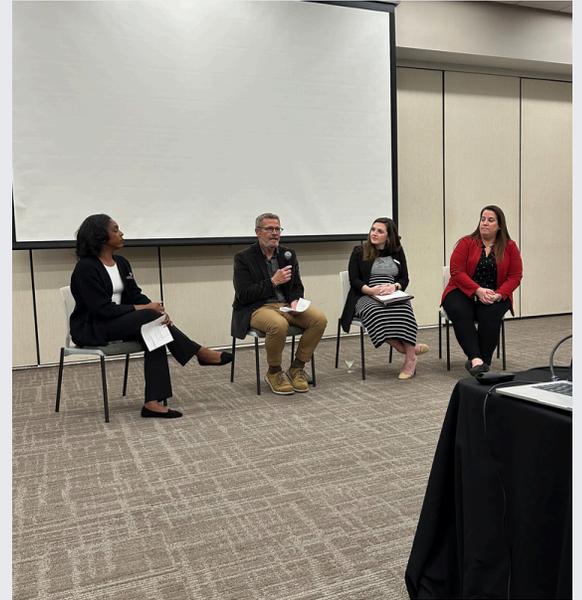
ATTACHMENTS:

- ▢ Report

COMMUNICATIONS & OUTREACH MONTHLY REPORT

Summit panel highlights Communications collaborations

Communications Director Jonathan Weaver and Communications Manager Dominique Clark attended the January **Elected Officials Summit** at the Cabarrus Arena and Events Center. The two participated in a panel discussion about how leadership can leverage relationships with communications departments to better tell their organization's story. The City of Concord's Lindsay Manson and Harrisburg's Kacey Nestor also participated in the session. The group responded to questions about how they work with leadership, what they look for in stories and how they collaborate on situations that cross jurisdictions. The quarterly Summit is a County-led initiative that brings together leaders from all county municipalities to listen, learn and collaborate.



HOT TOPICS

New Library App · ALPs Week of Wellness · Resource Hub
1KB4K · Heart & Sole 5K · New Veterans Services Director

Views:
29K

TOP SOCIAL MEDIA STORIES

11 p.m. | Cabarrus shelter is open!

Views: **168.2K**

Winter Storm Updates | Jan. 24 @ 9.15 p.m.

Views: **78.3K**

Ruler? We're gonna need a yardstick!

Views: **70.5K**

PROJECTS, EVENTS & MORE

Winter weather communication and collaboration

Communications and Outreach Director Jonathan Weaver led communication efforts with **HR, County Management, Emergency Management** and others to stay informed on the impacts of Winter Storm Fern and our version of Snowmageddon just a week later. In January, between Jonathan, **Communications Specialist Macy Andrews** and **Communications Coordinator Tiffany Powell**, a robust communications response was delivered, including five media releases, six internal DirectConnects and two internal Everbridge alerts. More than 20 social media updates were posted (including a PSA from **Intern Claire Trammell** to get prepared), with the team responding to questions from residents in real time, while continuously updating the website with the latest information. In addition, Jonathan visited the County's emergency shelter to capture images and footage, which he used to produce a video highlighting how the shelter came together in under four hours.



Prepping for Brews+Bites+Budget

As we invite residents along the road to building the budget, **Communications Manager Dominique Clark** gave **Brews+Bites+Budget** a fresh, more intentional look. A logo was created to anchor the effort, then two versions of the event invitation, one tailored for social media and another that works for both social and print. Up next is building out all the elements that make the budget event informative, engaging and fun. This includes everything from the presentations and interactive games to the venue and overall experience.



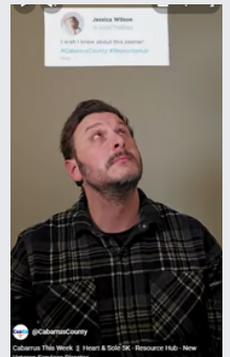
Week of Wellness Promo

Broadcast and Technical Manager Jarrett Glass and **Communications Specialist Macy Andrews** worked with **ALP** to produce a special **Cabarrus This Week** segment for ALP's first-ever **Week of Wellness**.



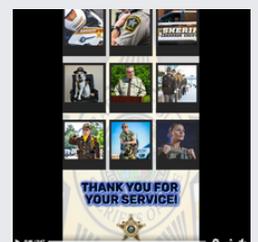
Resource Hub Introduction

The team partnered with **ITS** and **DSS** on a **Cabarrus This Week** (hosted by **Content Producer Jaelyn McCrea**) segment on the County's new **Resource Hub** for residents. The video was preceded by a media release detailing the new tool.



Spotlighting the Sheriff's Office

In recognition of **National Law Enforcement Appreciation Day**, **Communications Specialist Macy Andrews** produced a special social media video featuring members of the **Sheriff's Office** sharing why they serve. The post became one of the month's most successful, with 147 reactions, 13 comments expressing appreciation and 12 shares.



MEDIA / NEWSLETTER INSIGHTS



Facebook & Instagram



740

New followers



85

Posts/Stories



Wow!

1,071,500

Views



LinkedIn



4K

Impressions



62

New followers



6

Posts



YouTube



9K

Views



+36

Subscribers



1.2K

Watch time (hours)



DirectConnect & CabConnect



19

Connects sent



51.75%

Open rate



16.2%

Above overall industry average open rate



Podcast Downloads

46

Media Releases/
Appearances

6

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

County Manager - Cabarrus Arena and Events Center Financial Report

BRIEF SUMMARY:

Attached is the financial report for the Cabarrus Arena and Events Center.

REQUESTED ACTION:

No action required. For informational purposes.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Kelly Sifford, AICP
Interim County Manager

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report



Financial Statements

For Month Ending December 31, 2025

Cabarrus Arena & Events Center
 Financial Statements
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Cabarrus Arena & Events Center
Income Statement
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Operating	3,148	7,587	4,204	28,792	45,522	38,512
Repairs & Maintenance	2,297	8,701	15,001	59,917	86,589	79,201
Operational Supplies	1,498	8,295	3,559	36,064	49,770	35,656
Insurance	26,389	17,264	23,641	167,115	103,584	100,546
Utilities	41,984	41,445	35,974	239,746	248,670	229,837
Other	0	0	0	0	0	0
SMG Management Fees	11,728	13,522	15,489	79,667	81,132	85,294
Total Indirect Expenses	213,495	235,543	202,265	1,343,613	1,447,641	1,298,758
Net Income (Loss)	\$ (99,963)	\$ (64,459)	\$ (6,076)	\$ (425,872)	\$ (517,531)	\$ (397,979)

SMG - Cabarrus Arena & Events Center
Food & Beverage Income Statement
For the One Month Ending December 31, 2025

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
REVENUE						
Concession Revenue	\$ 43,406	\$ 76,181	\$ 59,566	\$ 292,418	\$ 280,230	\$ 273,190
Catering Revenue	12,972	18,006	32,581	169,800	162,972	126,835
Total Net Revenue	56,378	94,187	92,147	462,218	443,202	400,025
COST OF GOODS SOLD						
Concession CGS	18,554	19,647	14,373	98,321	85,995	90,235
Catering CGS	4,724	5,570	10,086	74,324	56,566	49,286
Total Cost of Goods Sold	23,278	25,217	24,459	172,645	142,561	139,521
DIRECT COSTS						
Concessions Labor	6,871	13,800	17,009	69,694	73,722	81,923
Catering Labor	4,948	3,302	7,249	37,201	34,484	25,682
Direct Concessions Costs	0	0	0	0	0	0
Direct Catering Costs	364	527	1,348	2,787	1,889	3,656
Total Direct Costs	12,183	17,629	25,606	109,682	110,095	111,261
GROSS PROFIT	20,917	51,341	42,082	179,891	190,546	149,243
INDIRECT EXPENSES						
Salaries Administration	10,256	10,437	10,427	62,746	62,622	57,702
General - Part-Time	5,375	667	(3,708)	9,280	4,002	12,259
Payroll Taxes	1,083	983	508	3,621	5,898	3,604
Benefits	75	1,745	50	442	10,470	(845)
401 (k)	372	313	297	2,475	1,878	1,655
Workers Compensation Ins.	299	292	239	1,586	1,752	1,442
Meals & Entertainment	0	25	0	0	150	0
Employee Training	2,000	21	0	2,096	126	0
Operating Supplies-F&B	742	0	0	742	0	3,347
Flower Decorations-F&B	63	1,250	10	63	7,500	1,612
Renewals & Replacements-F	0	750	623	1,561	4,500	4,701
Laundry & Linen-F&B	(50)	125	(85)	271	750	2,741
Repair&Maintenance-F&B	190	125	55	798	750	964
Equipment Rental-F&B	0	0	145	35	0	1,889
Miscellaneous Operating Exp	0	542	0	0	3,252	9

SMG - Cabarrus Arena & Events Center
 Food & Beverage Income Statement
 For the One Month Ending December 31, 2025

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
Uniforms	0	42	0	284	252	770
Kitchen Supplies	34	333	259	1,957	1,998	5,012
F&B Base Fee	4,228	6,022	4,607	34,667	36,132	20,001
Total Indirect Expense	24,667	23,672	13,427	122,624	142,032	116,863
Net Income (Loss)	\$ (3,750)	\$ 27,669	\$ 28,655	\$ 57,267	\$ 48,514	\$ 32,380

SMG - Cabarrus Arena & Events Center
 Financial Statements Monthly Highlights
 For the Six Months Ending December 31, 2025

	Current Actual	Current Budget	Variance	Prior Year Actual	Variance
Attendance	11,445	14,680	(3,235)	15,369	(3,924)
Number of Performances	0	0	0	0	0
Event Days	15	14	1	19	(4)
Move-In/Move-Out Days	4	1	3	9	(5)
Gross Ticket Sales	0	0	0	135,409	(135,409)
Direct Event Income	54,936	81,844	(26,908)	105,345	(50,409)
Ancillary Income	57,117	85,657	(28,540)	82,882	(25,765)
Other Event Income	0	0	0	7,536	(7,536)
Total Event Income	112,053	167,501	(55,448)	195,763	(83,710)
Other Operating Income	1,479	3,583	(2,104)	426	1,053
Adjusted Gross Income	113,532	171,084	(57,552)	196,189	(82,657)
Indirect Expenses	(213,495)	(235,543)	22,048	(202,265)	(11,230)
Net Income (Loss) From Operations	(99,963)	(64,459)	(35,504)	(6,076)	(93,887)

SMG - Cabarrus Arena & Events Center
 Financial Statements Year to Date Highlights
 For the Six Months Ending December 31, 2025

	Year to Date Actual	Year to Date Budget	Variance	Prior YTD Actual	Variance
Attendance	74,936	84,561	(9,625)	93,727	(18,791)
Number of Performances	0	6	(6)	5	(5)
Event Days	116	126	(10)	134	(18)
Move-In/Move-Out Days	64	41	23	40	24
Gross Ticket Sales	75,346	10,161	65,185	169,833	(94,487)
Direct Event Income	518,042	548,571	(30,529)	563,624	(45,582)
Ancillary Income	368,058	349,880	18,178	304,988	63,070
Other Event Income	17,977	10,161	7,816	21,068	(3,091)
Total Event Income	904,077	908,612	(4,535)	889,680	14,397
Other Operating Income	13,664	21,498	(7,834)	11,099	2,565
Adjusted Gross Income	917,741	930,110	(12,369)	900,779	16,962
Indirect Expenses	(1,343,613)	(1,447,641)	104,028	(1,298,758)	(44,855)
Net Income (Loss) From Operations	(425,872)	(517,531)	91,659	(397,979)	(27,893)

SMG - Cabarrus Arena Events Center
 Balance Sheet
 December 31, 2025

ASSETS

Current Assets	
Cash	\$ 183,692
Accounts Receivable	5,817
Prepaid Assets	0
Inventory	<u>46,994</u>
Total Current Assets	236,503
Fixed Assets	
Total Fixed Assets	0
Other Assets	
Other Assets	<u>106,998</u>
Total Other Assets	<u>106,998</u>
Deposits	
Deposits	<u>1</u>
Total Assets	<u><u>\$ 343,502</u></u>

LIABILITIES AND EQUITY

Current Liabilities	
Accounts Payable	\$ 8,637
Accrued Expenses	191,964
Advance Ticket Sales/Deposits	<u>245,409</u>
Total Current Liabilities	446,010
Long-Term Liabilities	
Total Long-Term Liabilities	<u>0</u>
Total Liabilities	446,010

SMG - Cabarrus Arena Events Center
Balance Sheet
December 31, 2025

Equity	
Contributions	100,000
Net Funds Received	12,047,922
Retained Earnings	(11,824,558)
Net Income (Loss)	<u>(425,872)</u>
Total Equity	<u>(102,508)</u>
Total Liabilities & Equity	\$ <u>343,502</u>

ASSETS

Cash and Investments	
Cash - Operating	\$ 100,358
Cash Payroll	78,283
Cash - Box Office (AB)	4,028
Petty Cash - Operations	<u>1,023</u>
Total Cash and Investments	183,692
Accounts Receivable	
A/R Other	<u>5,817</u>
Total Accounts Receivable	5,817
Prepaid Assets	
Total Prepaid Assets	0
Inventory	
Inventory	<u>46,994</u>
Total Inventory	46,994
Fixed Assets	
Total Fixed Assets	0
Depreciation	
Total Depreciation	0
Other Assets	
Other Assets	<u>106,998</u>
Total Other Assets	106,998
Deposits	
Deposits	<u>1</u>

Total Deposits

1

LIABILITIES AND EQUITY

SMG - Cabarrus Arena Events Center
 Balance Sheet Supporting Schedules
 December 31, 2025

Accounts Payable		
A/P-State Sales Tax	(806)	
A/P-Medical/Dental Withholding	1,616	
A/P-401(k) Withholding	3,599	
A/P-SMG F&B	<u>4,228</u>	
Total Accounts Payable		8,637
Accrued Expenses		
Accrued Expenses	103,857	
Accrued Other	449	
Accrued Payroll	60,292	
Accrued 401(k)	26,051	
Accrued Workers Compensation	<u>1,315</u>	
Total Accrued Expenses		191,964
Deferred Income		
Total Deferred Income		0
Advance Ticket Sales/Deposits		
Advance Other	<u>245,409</u>	
Advance Ticket Sales/Deposits		245,409
Other Current Liabilities		
Other Current Liabilities		0
Long-Term Liabilities		
Total Long-Term Liabilities		0
Equity Contributions		
Event Contribution Fund	<u>100,000</u>	
Total Contributions		100,000
Funds Received		

SMG - Cabarrus Arena Events Center
 Balance Sheet Supporting Schedules
 December 31, 2025

CY Funds Received From County	250,000	
Cum. PY Funds Rec'd From Cnty.	<u>11,797,922</u>	
Total Funds Received		12,047,922
Retained Earnings		
Retained Earnings	<u>(11,824,558)</u>	
Total Retained Earnings		(11,824,558)

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement
For the Six Months Ending December 31, 2025

	Current Actual	Current Budget	Variance	Current Actual	Variance
Attendance	11,445	14,680	(3,235)	15,369	(3,924)
Number of Performances	0	0	0	0	0
Event Days	15	14	1	19	(4)
Move-In/Move-Out Days	4	1	3	9	(5)
Gross Ticket Sales	0	0	0	135,409	(135,409)
Direct Event Income					
Rental Income	35,318	57,650	(22,332)	88,490	(53,172)
Service Revenue	46,230	39,291	6,939	117,274	(71,044)
Service Expenses	(26,612)	(15,097)	(11,515)	(100,419)	73,807
Total Direct Event Income	54,936	81,844	(26,908)	105,345	(50,409)
Ancillary Income					
F & B Concessions	17,981	42,734	(24,753)	28,184	(10,203)
F & B Catering	2,936	8,607	(5,671)	13,898	(10,962)
Novelty Sales	0	0	0	2,017	(2,017)
Parking	36,200	34,316	1,884	38,783	(2,583)
Total Ancillary Income	57,117	85,657	(28,540)	82,882	(25,765)
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Ticket Rebates	0	0	0	814	(814)
Facility Fees	0	0	0	6,722	(6,722)
Total Other Event Income	0	0	0	7,536	(7,536)
Total Event Income	112,053	167,501	(55,448)	195,763	(83,710)

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Assemblies
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	5,000	300	4,200
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	1	1
Move-In/Move-Out Days	0	0	0	2	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	8,500	950	7,300
Service Revenue	0	0	0	53,286	625	21,692
Service Expenses	0	0	0	(49,066)	(613)	(14,255)
Total Direct Event Income	0	0	0	12,720	962	14,737
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	6,587	0	5,000
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	3,826
Total Ancillary Income	0	0	0	6,587	0	8,826
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	19,307	962	23,563

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Banquets
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	656	250	1,040	3,071	3,264	3,516
Number of Performances	0	0	0	0	0	0
Event Days	3	2	4	12	14	13
Move-In/Move-Out Days	1	0	1	5	2	5
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	500	3,300	2,775	13,450	19,900	10,925
Service Revenue	6,892	2,347	42,874	83,647	26,096	113,446
Service Expenses	(7,785)	(1,154)	(38,416)	(79,561)	(16,360)	(103,987)
Total Direct Event Income	(393)	4,493	7,233	17,536	29,636	20,384
Ancillary Income						
F & B Concessions	0	76	0	81	2,813	748
F & B Catering	363	7,156	14,913	19,366	38,517	29,012
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	363	7,232	14,913	19,447	41,330	29,760
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	(30)	11,725	22,146	36,983	70,966	50,144

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Consumer / Public Shows
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	1,500	4,150	7,638	26,996	26,596	25,096
Number of Performances	0	0	0	0	0	0
Event Days	2	6	10	24	27	30
Move-In/Move-Out Days	1	1	6	18	8	21
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	10,500	28,400	42,780	131,104	129,168	136,562
Service Revenue	8,840	13,752	27,699	118,405	99,709	115,724
Service Expenses	(1,618)	(2,900)	(10,239)	(52,619)	(41,200)	(53,237)
Total Direct Event Income	17,722	39,252	60,240	196,890	187,677	199,049
Ancillary Income						
F & B Concessions	1,758	1,772	3,427	38,558	25,496	18,049
F & B Catering	0	0	0	4,941	1,351	658
Novelty Sales	0	0	0	0	0	0
Parking	8,773	15,457	17,863	73,836	59,325	48,661
Total Ancillary Income	10,531	17,229	21,290	117,335	86,172	67,368
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	28,253	56,481	81,530	314,225	273,849	266,417

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Concerts
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	3,531	1,381	0	3,531
Number of Performances	0	0	0	0	0	0
Event Days	0	0	1	1	0	1
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	135,409	75,346	0	135,409
Direct Event Income						
Rental Income	0	0	25,898	265	0	25,898
Service Revenue	0	0	35,063	46,283	0	35,063
Service Expenses	0	0	(42,783)	(78,787)	0	(42,783)
Total Direct Event Income	0	0	18,178	(32,239)	0	18,178
Ancillary Income						
F & B Concessions	0	0	4,945	14,643	0	4,945
F & B Catering	0	0	(226)	130	0	(226)
Novelty Sales	0	0	2,017	3,141	0	2,017
Parking	0	0	6,568	5,349	0	6,568
Total Ancillary Income	0	0	13,304	23,263	0	13,304
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	814	9,391	0	814
Facility Fees	0	0	6,722	8,586	0	6,722
Total Other Event Income	0	0	7,536	17,977	0	7,536
Total Event Income	0	0	39,018	9,001	0	39,018

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Off-Site Caterings
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	120	0	100	170	350	400
Number of Performances	0	0	0	0	0	0
Event Days	1	0	1	2	3	4
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	1,959	0	1,672	4,388	53	8,264
Service Expenses	(1,959)	0	(1,672)	(4,441)	(53)	(8,085)
Total Direct Event Income	0	0	0	(53)	0	179
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	111	0	63	264	0	63
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	111	0	63	264	0	63
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	111	0	63	211	0	242

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Entertainment
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	4,200	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	1	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	7,300	0
Service Revenue	0	0	0	0	16,691	0
Service Expenses	0	0	0	0	(7,355)	0
Total Direct Event Income	0	0	0	0	16,636	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	5,000	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	3,826	0
Total Ancillary Income	0	0	0	0	8,826	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	25,462	0

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Family Shows
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	2,000	6,478	7,312
Number of Performances	0	0	0	0	6	5
Event Days	0	0	0	2	4	5
Move-In/Move-Out Days	0	0	0	0	0	1
Gross Ticket Sales	0	0	0	0	10,161	18,260
Direct Event Income						
Rental Income	0	0	0	8,100	26,250	29,413
Service Revenue	0	0	0	9,256	18,877	25,459
Service Expenses	0	0	0	(4,857)	(10,506)	(13,874)
Total Direct Event Income	0	0	0	12,499	34,621	40,998
Ancillary Income						
F & B Concessions	0	0	0	8,313	19,745	14,063
F & B Catering	0	0	0	0	1,500	1,500
Novelty Sales	0	0	0	500	2,000	2,000
Parking	0	0	0	9,952	19,246	17,793
Total Ancillary Income	0	0	0	18,765	42,491	35,356
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	4,603	3,556
Facility Fees	0	0	0	0	5,558	9,976
Total Other Event Income	0	0	0	0	10,161	13,532
Total Event Income	0	0	0	31,264	87,273	89,886

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Meetings
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	368	480	60	1,597	2,953	730
Number of Performances	0	0	0	0	0	0
Event Days	3	3	1	28	37	27
Move-In/Move-Out Days	0	0	0	2	2	1
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	2,200	0	0	50,175	46,950	32,575
Service Revenue	4,401	1,964	0	44,574	12,219	16,297
Service Expenses	(3,522)	(1,508)	(306)	(38,372)	(6,301)	(12,167)
Total Direct Event Income	3,079	456	(306)	56,377	52,868	36,705
Ancillary Income						
F & B Concessions	0	0	0	(1,366)	32	32
F & B Catering	160	(898)	(1,542)	14,019	12,574	1,329
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	160	(898)	(1,542)	12,653	12,606	1,361
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	3,239	(442)	(1,848)	69,030	65,474	38,066

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Sporting Event
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	8,701	9,800	3,000	24,301	18,650	15,600
Number of Performances	0	0	0	0	0	0
Event Days	3	3	2	12	8	9
Move-In/Move-Out Days	2	0	2	10	3	7
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	20,393	25,950	17,037	94,823	74,019	77,262
Service Revenue	24,138	21,228	9,966	82,415	46,361	62,170
Service Expenses	(11,591)	(9,535)	(7,003)	(40,570)	(20,054)	(32,911)
Total Direct Event Income	32,940	37,643	20,000	136,668	100,326	106,521
Ancillary Income						
F & B Concessions	16,223	40,886	19,812	60,379	65,562	58,260
F & B Catering	2,302	2,349	690	7,378	5,545	5,222
Novelty Sales	0	0	0	0	0	0
Parking	27,427	18,859	14,352	69,952	44,006	46,633
Total Ancillary Income	45,952	62,094	34,854	137,709	115,113	110,115
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	78,892	99,737	54,854	274,377	215,439	216,636

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Trade Shows
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	0	0	0
Service Expenses	0	0	0	0	0	0
Total Direct Event Income	0	0	0	0	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	0	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	0	0

SMG - Cabarrus Arena & Events Center
 Monthly Event Income Statement: Performing Arts
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	0	0	0
Service Expenses	0	0	0	0	0	0
Total Direct Event Income	0	0	0	0	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	0	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	0	0

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Other
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	100	0	0	10,420	21,770	33,342
Number of Performances	0	0	0	0	0	0
Event Days	3	0	0	33	31	44
Move-In/Move-Out Days	0	0	0	27	26	5
Gross Ticket Sales	0	0	0	0	0	16,164
Direct Event Income						
Rental Income	1,725	0	0	97,027	105,283	111,622
Service Revenue	0	0	0	134,333	41,051	67,479
Service Expenses	(137)	0	0	(113,716)	(20,489)	(52,228)
Total Direct Event Income	1,588	0	0	117,644	125,845	126,873
Ancillary Income						
F & B Concessions	0	0	0	3,795	6,865	4,935
F & B Catering	0	0	0	2,803	5,546	5,653
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	25,437	30,931	28,247
Total Ancillary Income	0	0	0	32,035	43,342	38,835
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	1,588	0	0	149,679	169,187	165,708

SMG - Cabarrus Arena & Events Center
 Yearly Event Income Statement
 For the Six Months Ending December 31, 2025

	Year to Date Actual	Year to Date Budget	Variance	Prior Year Actual	Variance
Attendance	74,936	84,561	(9,625)	93,727	(18,791)
Number of Performances	0	6	(6)	5	(5)
Event Days	116	126	(10)	134	(18)
Number of Move-In/Move-Out Day	64	41	23	40	24
Gross Ticket Sales	75,346	10,161	65,185	169,833	(94,487)
Direct Event Income					
Rental Income	403,444	409,820	(6,376)	431,557	(28,113)
Service Revenue	576,587	261,682	314,905	465,594	110,993
Service Expenses	(461,989)	(122,931)	(339,058)	(333,527)	(128,462)
Total Direct Event Income	518,042	548,571	(30,529)	563,624	(45,582)
Ancillary Income					
F & B Concessions	124,403	120,513	3,890	101,032	23,371
F & B Catering	55,488	70,033	(14,545)	48,211	7,277
Novelty Sales	3,641	2,000	1,641	4,017	(376)
Parking	184,526	157,334	27,192	151,728	32,798
Total Ancillary Income	368,058	349,880	18,178	304,988	63,070
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Ticket Rebates	9,391	4,603	4,788	4,370	5,021
Facility Fees	8,586	5,558	3,028	16,698	(8,112)
Total Other Event Income	17,977	10,161	7,816	21,068	(3,091)
Total Event Income	904,077	908,612	(4,535)	889,680	14,397

SMG - Cabarrus Arena & Events Center
YTD Event Income Summary
December 31, 2025

	Assembly	Banquet	Consumer	Concert	Off-Site	Entertai ment	Family	Meetings	Sporting	Trade	Performi ng Arts	Other	TOTALS
Attendance	5,000	3,071	26,996	1,381	170	0	2,000	1,597	24,301	0	0	10,420	74,936
Number of Event Days	2	12	24	1	2	0	2	28	12	0	0	33	116
Number of Move-In/Move	2	5	18	0	0	0	0	2	10	0	0	27	64
Gross Ticket Sales	0	0	0	75,346	0	0	0	0	0	0	0	0	75,346
Direct Event Income	8,500	13,450	131,104	265	0	0	8,100	50,175	94,823	0	0	97,027	403,444
Rental Income	53,286	83,647	118,405	46,283	4,388	0	9,256	44,574	82,415	0	0	134,333	576,587
Service Revenue	(49,066)	(79,561)	(52,619)	(78,787)	(4,441)	0	(4,857)	(38,372)	(40,570)	0	0	(113,716)	(461,989)
Service Expenses													
Total Direct Event Income	12,720	17,536	196,890	(32,239)	(53)	0	12,499	56,377	136,668	0	0	117,644	518,042
Ancillary Income	0	81	38,558	14,643	0	0	8,313	(1,366)	60,379	0	0	3,795	124,403
F & B Concessions	6,587	19,366	4,941	130	264	0	0	14,019	7,378	0	0	2,803	55,488
F & B Catering	0	0	0	3,141	0	0	500	0	0	0	0	0	3,641
Novelty Sales	0	0	73,836	5,349	0	0	9,952	0	69,952	0	0	25,437	184,526
Parking													
Total Ancillary Income	6,587	19,447	117,335	23,263	264	0	18,765	12,653	137,709	0	0	32,035	368,058
Other Operating Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertising Income	0	0	0	9,391	0	0	0	0	0	0	0	0	9,391
Ticket Rebates	0	0	0	8,586	0	0	0	0	0	0	0	0	8,586
Facility Fees													
Total Other Event Income	0	0	0	17,977	0	0	0	0	0	0	0	0	17,977
Total Event Income	19,307	36,983	314,225	9,001	211	0	31,264	69,030	274,377	0	0	149,679	904,077

SMG - Cabarrus Arena & Events Center
 Other Operating Income Statement
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Non-Operating Parking	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Luxury Box Agreements	0	0	0	0	0	0
Advertising	0	1,458	0	0	8,748	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	1,479	2,125	426	13,664	12,750	7,349
Total Other Operating Income	\$ 1,479	\$ 3,583	\$ 426	\$ 13,664	\$ 21,498	\$ 11,099

SMG - Cabarrus Arena & Events Center
 Indirect Expenses Summary
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Salaries & Wages	\$ 86,321	\$ 87,418	\$ 75,585	\$ 520,414	\$ 524,508	\$ 517,713
Payroll Taxes & Benefits	19,090	27,542	17,503	109,867	165,252	101,915
Net Salaries and Benefits	105,411	114,960	93,088	630,281	689,760	619,628
Contracted Services	0	0	0	0	0	0
General and Administrative	21,040	23,769	11,309	102,031	142,614	110,084
Operating	3,248	8,337	4,204	28,892	50,022	38,521
Repairs & Maintenance	2,197	7,951	15,001	59,817	82,089	79,192
Operational Supplies	1,498	8,295	3,559	36,064	49,770	35,656
Insurance	26,389	17,264	23,641	167,115	103,584	100,546
Utilities	41,984	41,445	35,974	239,746	248,670	229,837
Other	0	0	0	0	0	0
SMG Management Fees	11,728	13,522	15,489	79,667	81,132	85,294
Total Indirect Expenses	213,495	235,543	202,265	1,343,613	1,447,641	1,298,758

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Computer Expense	0	701	284	0	4,206	1,704
Computer Software	439	9,738	270	25,222	58,428	42,226
Employee Training	4,045	854	764	9,703	5,124	6,451
Total General and Administrative Expen	21,040	23,769	11,309	102,031	142,614	110,084
Operating Expenses						
Operating Supplies	132	500	(116)	3,415	3,000	803
Trash Removal	971	1,750	1,571	11,933	10,500	10,086
Environmental Expenses	599	625	565	2,846	3,750	1,734
Snow Removal	0	42	0	0	252	0
Landscaping	0	1,000	81	979	6,000	451
Exterminating	0	233	0	0	1,398	0
Small Equipment	361	583	0	1,108	3,498	3,587
Safety Equipment	18	63	96	277	378	133
Medical First Aid	0	208	973	2,281	1,248	2,002
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	122	333	286	2,483	1,998	2,094
Operating Supplies-F&B	742	0	0	742	0	3,347
Flower Decorations-F&B	63	1,250	10	63	7,500	1,612
Renewals & Replacements-F&B	0	750	623	1,561	4,500	4,701
Laundry & Linen-F&B	(50)	125	(85)	271	750	2,741
Repair&Maintenance-F&B	190	125	55	798	750	964
Equipment Rental-F&B	0	0	145	35	0	1,889
Miscellaneous Operating Exp	100	750	0	100	4,500	9
Total Operating Expenses	3,248	8,337	4,204	28,892	50,022	38,521
Repairs and Maintenance						
General Building Repairs	0	917	1,304	0	5,502	5,024
Door Maintenance	(105)	42	0	494	252	5,741
Seat Repairs	0	125	0	0	750	0
Sound Equipment Maintenance	113	83	10	241	498	33
Ceiling/Wall Maintenance	0	83	0	0	498	38
Electrical Systems	0	833	5,700	0	4,998	12,614
Marquee Maintenance	0	125	0	0	750	0
Fire Alarm	0	125	492	0	750	927
Flags & Poles Maintenance	0	92	(125)	225	552	0
Floor Maintenance	0	425	2,460	2,460	2,550	2,460
HVAC Systems	0	2,101	4,300	34,386	46,989	40,312
Moving Equipment Maint.	951	1,667	860	14,629	10,002	10,995
Rigging Maintenance	0	500	0	409	3,000	3,695

An SMG Managed Facility

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Kitchen Equipment Maint.	1,238	833	0	6,973	4,998	4,883
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
Total Repairs and Maintenance	2,197	7,951	15,001	59,817	82,089	79,192
Operational Supplies						
General Building Supplies	267	375	(159)	4,266	2,250	1,238
Bulbs & Lamps	(35)	133	376	367	798	433
Electrical	0	1,000	1,112	5,469	6,000	5,628
Fuel Propane	37	225	120	1,395	1,350	931
Telecommunication	0	583	0	404	3,498	73
Carpentry	30	0	0	(96)	0	0
Plumbing	26	417	954	312	2,502	3,570
Chemicals	0	0	0	21	0	0
HVAC	19	1,250	0	4,950	7,500	1,295
Filters	0	583	0	1,648	3,498	41
Paint	0	42	0	604	252	382
Janitorial	940	2,500	853	12,513	15,000	10,062
Laundry	0	21	0	0	126	21
Uniforms	0	625	0	2,068	3,750	6,926
Security	105	208	0	105	1,248	0
Kitchen Supplies	34	333	259	1,957	1,998	5,012
Misc. Operational Supplies	75	0	44	81	0	44
Total Operational Supplies	1,498	8,295	3,559	36,064	49,770	35,656
Insurance						
Auto Insurance	0	413	0	4,696	2,478	4,480
Fidelity Insurance	0	83	0	0	498	0
General Liability Insurance	26,389	16,592	23,641	162,419	99,552	96,066
Other Insurance	0	176	0	0	1,056	0
Total Insurance	26,389	17,264	23,641	167,115	103,584	100,546
Utilities						
Electricity	24,362	30,454	23,885	175,584	182,724	174,076
Heating Fuel	11,139	4,149	5,946	21,118	24,894	16,152
Telephone	2,815	2,817	2,815	16,890	16,902	16,940
Water & Sewage	3,668	4,025	3,328	26,154	24,150	22,669
Total Utilities	41,984	41,445	35,974	239,746	248,670	229,837

An SMG Managed Facility

SMG - Cabarrus Arena & Events Center
 Indirect Expenses Detail
 For the Six Months Ending December 31, 2025

Other Expenses	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Total Other Expenses	0	0	0	0	0	0
SMG Management Fees						
Base Fee	7,500	7,500	10,882	45,000	45,000	65,293
F&B Base Fee	4,228	6,022	4,607	34,667	36,132	20,001
Total SMG Management Fees	11,728	13,522	15,489	79,667	81,132	85,294
Expense Allocations						
Total Expense Allocations	0	0	0	0	0	0
Net Indirect Expenses	\$ 213,495	\$ 235,543	\$ 202,265	\$ 1,343,613	\$ 1,447,641	\$ 1,298,758

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Executive
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 15,290	\$ 15,404	\$ 14,765	\$ 100,107	\$ 92,424	\$ 88,182
Bonus - Performance	2,181	2,196	2,181	13,086	13,176	12,968
Auto Allowance	421	421	421	2,525	2,526	2,525
Payroll Taxes	1,269	1,595	1,177	7,715	9,570	8,836
Benefits	3,363	3,079	3,032	19,619	18,474	17,709
401 (k)	414	541	392	2,689	3,246	2,523
Workers Compensation Ins.	201	250	396	1,262	1,500	1,298
Net Salaries and Benefits	23,139	23,486	22,364	147,003	140,916	134,041
Travel	0	250	0	2,183	1,500	2,297
Meals & Entertainment	5,102	633	3,681	5,908	3,798	4,629
Meetings & Conventions	0	0	160	0	0	160
Dues & Subscriptions	20	50	0	105	300	464
Total Operating Expenses	28,261	24,419	26,205	155,199	146,514	141,591

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Finance
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 11,922	\$ 16,549	\$ 12,290	\$ 83,160	\$ 99,294	\$ 83,268
Payroll Taxes	1,025	1,465	1,008	6,731	8,790	6,742
Benefits	850	873	847	5,043	5,238	2,656
401 (k)	352	497	335	2,440	2,982	1,798
Workers Compensation Ins.	112	183	234	936	1,098	1,080
Net Salaries and Benefits	14,261	19,567	14,714	98,310	117,402	95,544
Travel	682	125	0	682	750	0
Meals & Entertainment	0	17	0	73	102	197
Payroll Processing	1,546	1,483	1,343	7,160	8,898	8,575
Computer Software	135	5,646	155	22,615	33,876	40,910
Total Operating Expenses	16,624	26,838	16,212	128,840	161,028	145,226

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Sales and Marketing
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 9,725	\$ 9,948	\$ 9,757	\$ 59,494	\$ 59,688	\$ 61,749
Payroll Taxes	823	880	781	4,677	5,280	4,801
Benefits	1,699	3,079	1,685	9,925	18,474	9,990
401 (k)	271	298	265	1,761	1,788	1,404
Workers Compensation Ins.	120	150	267	711	900	960
Net Salaries and Benefits	12,638	14,355	12,755	76,568	86,130	78,904
Travel	0	317	0	0	1,902	0
Meals & Entertainment	0	42	0	0	252	0
Meetings & Conventions	0	125	0	0	750	195
Dues & Subscriptions	0	33	0	1,230	198	400
Advertising Newspaper	0	321	0	0	1,926	214
Advertising Website	175	817	62	680	4,902	4,695
Marketing Fund	2,496	250	0	5,377	1,500	(555)
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	0	0	252	0
Promotional	0	42	0	57	252	2,344
Computer Software	20	3,375	115	839	20,250	1,316
Total Operating Expenses	15,329	19,719	12,932	85,423	118,314	87,532

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Operations
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 9,800	\$ 8,278	\$ 9,753	\$ 59,957	\$ 49,668	\$ 58,000
Changeover Labor	2,270	2,366	1,163	5,538	14,196	17,696
Custodial - Part-Time	4,831	2,962	2,756	21,061	17,772	24,601
General - Part-Time	546	1,040	1,473	1,271	6,240	3,038
Grounds Keeping - Part-Time	2,581	4,687	4,160	28,685	28,122	27,008
Maint. Mech. - Part-Time	1,840	2,479	1,555	17,545	14,874	15,733
Parking - Part-Time	0	0	0	0	0	245
Payroll Taxes	1,675	2,371	1,076	7,697	14,226	7,959
Benefits	2,990	3,952	2,744	17,480	23,712	16,055
401 (k)	500	418	384	3,533	2,508	2,523
Workers Compensation Ins.	400	708	581	2,815	4,248	3,037
Net Salaries and Benefits	27,433	29,261	25,645	165,582	175,566	175,895
Travel	0	154	0	45	924	1,189
Meals & Entertainment	0	63	0	208	378	289
Dues & Subscriptions	0	0	0	25	0	0
Computer Software	284	300	0	348	1,800	0
Employee Training	2,045	833	764	7,607	4,998	6,451
Operating Supplies	132	500	(116)	3,415	3,000	803
Trash Removal	971	1,750	1,571	11,933	10,500	10,086
Snow Removal	0	42	0	0	252	0
Landscaping	0	1,000	81	979	6,000	451
Exterminating	0	233	0	0	1,398	0
Small Equipment	361	583	0	1,108	3,498	3,587
Safety Equipment	18	63	96	277	378	133
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	122	333	286	2,483	1,998	2,094
Miscellaneous Operating Exp	100	0	0	100	0	0
General Building Repairs	(105)	917	1,304	0	5,502	5,024
Door Maintenance	0	42	0	494	252	5,741
Seat Repairs	0	125	0	0	750	0
Sound Equipment Maintenance	113	83	10	241	498	33
Ceiling/Wall Maintenance	0	83	0	0	498	38
Electrical Systems	0	833	5,700	0	4,998	12,614
Marquee Maintenance	0	125	0	0	750	0
Fire Alarm	0	125	492	0	750	927
Flags & Poles Maintenance	0	92	(125)	225	552	0
Floor Maintenance	0	425	2,460	2,460	2,550	2,460
HVAC Systems	0	2,101	4,300	34,386	46,989	40,312
Moving Equipment Maint.	951	1,667	860	14,629	10,002	10,995
Rigging Maintenance	0	500	0	409	3,000	3,695

An SMG Managed Facility

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Operations
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Kitchen Equipment Maint.	1,238	833	0	6,973	4,998	4,883
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
General Building Supplies	267	375	(159)	4,266	2,250	1,238
Bulbs & Lamps	(35)	133	376	367	798	433
Electrical	0	1,000	1,112	5,469	6,000	5,628
Fuel Propane	37	225	120	1,395	1,350	931
Telecommunication	0	583	0	404	3,498	73
Carpentry	30	0	0	(96)	0	0
Plumbing	26	417	954	312	2,502	3,570
Chemicals	0	0	0	21	0	0
HVAC	19	1,250	0	4,950	7,500	1,295
Filters	0	583	0	1,648	3,498	41
Paint	0	42	0	604	252	382
Janitorial	940	2,500	853	12,513	15,000	10,062
Laundry	0	21	0	0	126	21
Uniforms	0	583	0	1,784	3,498	6,156
Security	105	208	0	105	1,248	0
Misc. Operational Supplies	75	0	44	81	0	44
Total Operating Expenses	35,127	50,986	46,628	287,750	340,299	312,412

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Event Management
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 9,283	\$ 9,984	\$ 8,592	\$ 55,959	\$ 59,904	\$ 52,739
Payroll Taxes	786	884	677	4,193	5,304	3,946
Benefits	145	2,394	166	825	14,364	952
401 (k)	129	300	125	837	1,800	809
Workers Compensation Ins.	137	292	237	854	1,752	981
Net Salaries and Benefits	10,480	13,854	9,797	62,668	83,124	59,427
Computer Software	0	417	0	0	2,502	0
Total Operating Expenses	10,480	14,271	9,797	62,668	85,626	59,427

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Box Office
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Net Salaries and Benefits Over & Short	0	0	0	0	0	0
	\$ 0	\$ 0	\$ (155)	\$ 0	\$ 0	\$ (155)
Total Operating Expenses	0	0	(155)	0	0	(155)

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Overhead
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Net Salaries and Benefits	0	0	0	0	0	0
Bank Service Charges	848	60	105	3,714	360	456
Interest Expense	0	0	(29)	1,844	0	29
Postage	0	33	0	11	198	0
Rental Office Equipment	181	200	181	1,084	1,200	1,084
Office Supplies	580	542	(403)	3,819	3,252	1,580
Printing & Stationary	0	67	0	0	402	173
Licenses & Fees	23	368	0	2,782	2,208	2,695
Credit Card Discounts	4,903	6,417	5,046	29,447	38,502	28,729
Computer Expense	0	701	284	0	4,206	1,704
Computer Software	0	0	0	1,420	0	0
Environmental Expenses	599	625	565	2,846	3,750	1,734
Medical First Aid	0	208	973	2,281	1,248	2,002
Miscellaneous Operating Exp	0	208	0	0	1,248	0
Auto Insurance	0	413	0	4,696	2,478	4,480
Fidelity Insurance	0	83	0	0	498	0
General Liability Insurance	26,389	16,592	23,641	162,419	99,552	96,066
Other Insurance	0	176	0	0	1,056	0
Electricity	24,362	30,454	23,885	175,584	182,724	174,076
Heating Fuel	11,139	4,149	5,946	21,118	24,894	16,152
Telephone	2,815	2,817	2,815	16,890	16,902	16,940
Water & Sewage	3,668	4,025	3,328	26,154	24,150	22,669
Base Fee	7,500	7,500	10,882	45,000	45,000	65,293
Total Operating Expenses	83,007	75,638	77,219	501,109	453,828	435,862

SMG - Cabarrus Arena & Events Center
 Department Income Statement: Food and Beverage
 For the Six Months Ending December 31, 2025

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 10,256	\$ 10,437	\$ 10,427	\$ 62,746	\$ 62,622	\$ 57,702
General - Part-Time	5,375	667	(3,708)	9,280	4,002	12,259
Payroll Taxes	1,083	983	508	3,621	5,898	3,604
Benefits	75	1,745	50	442	10,470	(845)
401 (k)	372	313	297	2,475	1,878	1,655
Workers Compensation Ins.	299	292	239	1,586	1,752	1,442
Net Salaries and Benefits	17,460	14,437	7,813	80,150	86,622	75,817
Meals & Entertainment	0	25	0	0	150	0
Employee Training	2,000	21	0	2,096	126	0
Operating Supplies-F&B	742	0	0	742	0	3,347
Flower Decorations-F&B	63	1,250	10	63	7,500	1,612
Renewals & Replacements-F&B	0	750	623	1,561	4,500	4,701
Laundry & Linen-F&B	(50)	125	(85)	271	750	2,741
Repair&Maintenance-F&B	190	125	55	798	750	964
Equipment Rental-F&B	0	0	145	35	0	1,889
Miscellaneous Operating Exp	0	542	0	0	3,252	9
Uniforms	0	42	0	284	252	770
Kitchen Supplies	34	333	259	1,957	1,998	5,012
F&B Base Fee	4,228	6,022	4,607	34,667	36,132	20,001
Total Operating Expenses	24,667	23,672	13,427	122,624	142,032	116,863

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

County Manager - Monthly Building Activity Reports

BRIEF SUMMARY:

The Board of Commissioners requested monthly reports of building and permit activities including information of plans under review.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Kelly Sifford, Interim County Manager

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- ▢ Report
- ▢ Report

Cabarrus County Construction Standards Dodge Report 1/1/2026-1/31/2026

Jurisdiction: All

New Construction				
Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	99	99	\$21,046,882.00
Single Family Houses Attached	102	22	22	\$2,553,301.00
Five or More Family Buildings	105	15	0	\$3,780,885.40
Manufactured Home (Mobile Homes)	106	2	2	\$96,000.00
Hotels, Motels, and Tourist Cabins	213	1	0	\$1,923,261.00
Industrial Buildings	320	2	0	\$2,440,000.00
Service Stations and Repair Garages	322	1	0	\$2,274,170.00
Office, Bank, and Professional Buildings	324	3	0	\$160,173.00
Stores and Customer Services	327	1	0	\$24,500.00
Structures Other Than Buildings	329	7	0	\$1,491,305.00
Other	999	28	0	\$3,418,196.00
Sub Total (New Construction)		181	123	\$39,208,673.40
Addition, Alteration, and Conversion				
Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	10	0	\$2,313,006.00
Daycare, Foster Care, Group Home	998	1	0	\$230,000.00
Sub Total (Addition, Alteration, and Conversion)		11	0	\$2,543,006.00
Grand Total		192	123	\$41,751,679.40

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

Phelps	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2026-00007	1/2/2026	4501 RACEWAY DR SW CONCORD, NC 28027	ACORN BUILDING & CONSTRUCTION LLC,	10X12 OFFICE/STORAGE ROOM	\$8,000	120
BU2026-00011	1/2/2026	3333 CLOVERLEAF PKWY KANNAPOLIS, NC 28083	SYNERGY RESOURCES LLC	CREATING 3 SHELL SUITES IN EXISTING BUILDING ~~ Installing separation walls, replacing HVAC Units, re-configuring existing electrical distribution, cutting new exterior wall openings, and installing new exterior doors.	\$672,000	97,000
BU2026-00023	1/5/2026	2204 SUMMIT AVE KANNAPOLIS, NC 28081	Living Faith Christian Academy	Living Faith Christian Academy ~~ Reclassification of spaces within 8955 sf existing building, the intended use is educational classrooms within an existing building previously used as Sunday school rooms for Blackwelder Park Baptist Church. Restrooms to be upfited for accessibility.	\$2,500	8,190
BU2026-00028	1/5/2026	3553 US HWY 601 S CONCORD, NC 28025	DIRECT POWER INC.	Verizon Wireless Amendmant ~~ Adding (6) antennas, removing (9), adding (2) RRUs, adding (3) diplexers, adding (1) OVP and (1) hybrid	\$24,000	0
BU2026-00031	1/6/2026	11317 MOORESVILLE RD DAVIDSON, NC 28036	MASTEC NETWORK SOLUTIONS	remove and install antenna and ancillary equipment on existing cell tower	\$27,500	0
BU2026-00033	1/6/2026	2105 BOULDER RIVER TRL SW CONCORD, NC 28025	TSH DEVELOPMENT CO., LLC	build new retaining wall (walls A/B) 60 linear SF for both walls	\$40,000	60
BU2026-00034	1/6/2026	26 PINE ST NW CONCORD, NC 28025	AVN CONSTRUCTION - Super Mercado Lupitas	Cooler / Freezer addition to existing grocery store. Cooler / Freezer to site outside of building. No new occupant loads. no new sewer.	\$18,500	200
BU2026-00039	1/6/2026	40000 WILD COTTON LOOP KANNAPOLIS, NC 28083	WAYNE BROTHERS	INSTALLATION OF SEGMENTAL RETAINING WALL (#5)	\$30,000	200
BU2026-00046	1/6/2026	3700 TAYLOR GLEN LN NW, AC# CONCORD, NC 28027	LANDMARK BUILDERS OF THE TRIAD, INC	Interior renovation of the Assisted Living Commons spaces, corridors and the surrounding support spaces in the health care AL building. Replacement of existing finishes.	\$463,000	4,000
BU2026-00047	1/6/2026	4425 REPUBLIC CT NW, AC# CONCORD, NC 28027	MYRICK CONSTRUCTION, INC.	14,594 Building addition to existing PEMB buildings	\$1,340,000	14,594
BU2026-00053	1/7/2026	1070 CONCORD PKWY N CONCORD, NC 28027	Renovation Signs	3 wall mounted sign for stand-alone commercial building	\$1,500	0
BU2026-00055	1/7/2026	338 OAK AVENUE MALL DR KANNAPOLIS, NC 28081	King's Hut	COMMERCIAL UPFIT - Jamaican cuisine.	\$24,449	500
BU2026-00057	1/7/2026	120 PITTS SCHOOL RD SW, AC# CONCORD, NC 28027	ZENITH BUILDING GROUP UNLIMITED LLC - Spec Space 121	CONSTRUCTION OF SPEC SUITE IN FIRST GENERATION SPACE TO INCLUDE OFFICE AREA WITH RESTROOM, PRIVATE OFFICES, BREAK, & OPEN AREA. WAREHOUSE TO REMAIN IN EXISTING SHELL CONDITION. SCOPE OF WORK TO INCLUDE ELECTRICAL, MECHANICAL, PLUMBING, AND FIRE PROTECTION AS REQUIRED BY NEW LAYOUT. SPACE WILL BE VACANT. FUTURE TENANT TO PERMIT THEIR OCCUPANCY PRIOR TO MOVE-IN.	\$230,000	12,138
BU2026-00076	1/8/2026	8252 FERRELL PL HARRISBURG, NC 28075	LEGACY HAVEN SENIOR CARE (ISHEKA FLOOD)	HOME CARE INSPECTION - FAMILY CARE HOME FOR UP TO 6 RESIDENTS		
BU2026-00081	1/9/2026	920 CHURCH ST N CONCORD, NC 28025	RODGERS BUILDERS, INC.	EQUIPMENT REPLACEMENT FOR NEW LINN ACC	\$262,810	821

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00082	1/9/2026	1000 COPPERFIELD BLVD NE CONCORD, NC 28025		DAYCARE		
BU2026-00083	1/9/2026	11094 RENAISSANCE DR KANNAPOLIS, NC 28036	FORTIFIED SOLUTIONS, INC	This location will transition to a UPS Store. Remove non load bearing wall. Install UPS store fixtures, Replace ceiling lights, Add wiring as necessary, install flooring	\$42,000	1,200
BU2026-00086	1/9/2026	8111 CONCORD MILLS BLVD CONCORD, NC 28027	DIMENSION BUILDING SPECIALIST L.L.C.	- DEMOLITION OF NIN-BEARING PARTITIONS. - INSTALLATION OF NON-BEARING PARTITIONS. - MILLWORKS ON INTERIOR WALLS - NO MECHANICAL WORKS, EXISTING RTU AND DUCTS TO REMAIN. - NO PLUMBING WORKS. - ADDING LIGHTING FIXTURES AND OUTLETS INTO EXISTING ELECTRICAL PANELS.	\$165,000	4,359
BU2026-00089	1/9/2026	7800 GATEWAY LN NW CONCORD, NC 28027	HOSPITALITY BUILDING SERVICES LLC	COMMERCIAL UPFIT	\$0	7,098
BU2026-00092	1/9/2026	7800 GATEWAY LN NW CONCORD, NC 28027	HOSPITALITY BUILDING SERVICES LLC	Comfort Suites Guestroom Renovation ~~ Renovation of guest rooms. Repurposing existing closet as a fridge nook in 84 rooms. Reconfiguring kitchen layout in 44 rooms (range moving from corridor wall to demising wall). Like for like furniture replacement. Uncap and use existing electrical receptacles. Moving receptacles in some rooms.	\$1,923,261	3,389
BU2026-00101	1/12/2026	4925 DOGWOOD BLVD KANNAPOLIS, NC 28081	SIGN SYSTEMS, INC.	Lowe's Foods #286 Sign Package, Illuminated ~~ Wall Sign: Lowe's Foods on front elevation Wall Sign: Lowe's Foods to Go on front elevation Wall Sign: Enter sign on front elevation Wall Sign: Exit signs on front elevation Install Wall Sign: Lowe's Foods on left elevation. Tenant Panels: 4 tenant panels into 2 monument signs (monument signs permitted by others)	\$11,900	0
BU2026-00103	1/12/2026	390 BUSINESS BLVD NW, AC# CONCORD, NC 28027		New connection between two existing coating platforms, plus new minor film handling equipment	\$200,000	236,312
BU2026-00106	1/13/2026	741 WILSHIRE AVE SW CONCORD, NC 28027	AZTEK GENERAL CONTRACTORS INC.	REPLACE BEAM IN ATTIC AND STRUCTURAL REPAIR FOR FLOOR FRAMING.	\$24,000	0
BU2026-00111	1/13/2026	906 CONCORD PKWY N, AC# CONCORD, NC 28027	SIDE POCKET TAVERN	ABC		
BU2026-00115	1/13/2026	47000 WILD COTTON LOOP KANNAPOLIS, NC 28083	WAYNE BROTHERS	INSTALLATION OF SEGMENTAL RETAINING WALLS	\$154,118	1,285
BU2026-00120	1/14/2026	201 DALE EARNHARDT BLVD KANNAPOLIS, NC 28081	COLONY BUILDERS INC	Interior Upfit of Existing Vacant Building/Shell for new Dental/ Orthodontic Office (Original build BU2012-01127, Capital Recovery was paid)	\$402,000	2,918
BU2026-00123	1/14/2026	1532 N RIDGE AVE KANNAPOLIS, NC 28083	Selena and Rick Russell (The Pub)	Existing space with a kitchen upfit	\$30,000	379
BU2026-00129	1/15/2026	515 S MAIN ST KANNAPOLIS, NC 28081	SR. TEKILA	ABC		
BU2026-00132	1/15/2026	6330 BAYFIELD PKWY CONCORD, NC 28027	LORIELLEN BURNHAM, ACTING AS INSTALLER	Safe Splash Signs 1 customer business sign 2 tenant panel change outs window and door perforated covering	\$3,000	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00134	1/15/2026	1801 N CANNON BLVD KANNAPOLIS, NC 28083	GEORGE T AND SABRINA BENNETT ~~ OWNER AS GC	FAT JACKS BBQ ~~ CUT INTO SLAB TO COMPLETE PLUMBING WORK	\$24,500	320
BU2026-00136	1/16/2026	675 PITTS SCHOOL RD NW CONCORD, NC 28027	BEAM ELECTRIC COMPANY INC.	TDC ELECTRICAL UPFIT ~~ providing power to equipment for an assembly line manufacturing~~ REMOVING CONCRETE TO MAKE REPAIRS	\$0	0
BU2026-00146	1/20/2026	960 CLOVERLEAF PLZ, AC# KANNAPOLIS, NC 28083	ACORN BUILDING & CONSTRUCTION LLC,	Partial Demo to remove walls in a space	\$900	1,000
BU2026-00166	1/21/2026	5700 ROYCE ST, AC# KANNAPOLIS, NC 28083	SAMET CORPORATION	Accessory Factory, Storage Occupancy Spaces and restroom to support product decoration area	\$1,057,000	71,944
BU2026-00169	1/21/2026	904 TEXAS ST KANNAPOLIS, NC 28083	RITE LITE SIGNS, INC.	Manufacture and install illuminated monument sign with EMC	\$28,305	37
BU2026-00171	1/21/2026	3700 TAYLOR GLEN LN NW, AC# CONCORD, NC 28027	I. L. LONG CONSTRUCTION CO., INC.	INTERIOR UPFIT OF UNIT 361C TO INCLUDE NEW CABINETS, NEW FLOORING, NEW COUNTERTOPS, NEW PAINT. NO MOVING OF ELECTRIC OR PLUMBING	\$30,000	1,000
BU2026-00173	1/21/2026	2860 STADIUM DR KANNAPOLIS, NC 28083	POETTKER CONSTRUCTION COMPANY - SPEC OFFICE TENANT IMPROVEMENTS 2860 Building 2	Tenant improvements to an existing warehouse building.	\$738,924	295,533
BU2026-00176	1/21/2026	363 CHURCH ST N CONCORD, NC 28025	Kitchen Hippies LLC - DBA It's Complicated - Naomi Colon	ABC - Suite 190		
BU2026-00189	1/22/2026	1002 HOLDEN AVE SW CONCORD, NC 28025	ELITEPOWERSOLUTIONS L.L.C. - The mills EV	We will be replacing one existing Level 2 EV charger with two ABB A400 Level 3 DC fast chargers. Scope includes installation of new electrical service sized appropriately for the added load, trenching for underground conduit runs, and installation of new disconnects per code. A new concrete transformer pad will be poured to accommodate the utility transformer. The chargers will be mounted per manufacturer specifications, and final electrical connections will be made to support full operation. All work will be done in accordance with local codes and utility company requirements. Existing infrastructure will be evaluated and removed as needed to accommodate the new equipment	\$80,000	0
BU2026-00190	1/22/2026	130 PITTS SCHOOL RD SW, AC# CONCORD, NC 28027	ZENITH BUILDING GROUP UNLIMITED LLC - Spec Space 101 - Concord Commerce 3	CONSTRUCTION OF SPEC SUITE IN FIRST GENERATION SPACE TO INCLUDE OFFICE AREA WITH RESTROOM, PRIVATE OFFICES, BREAK, OPEN AREA & WAREHOUSE FOR STORAGE. SCOPE OF WORK TO INCLUDE ELECTRICAL, MECHANICAL, PLUMBING, AND FIRE PROTECTION AS REQUIRED BY NEW LAYOUT. SPACE WILL BE VACANT. FUTURE TENANT TO PERMIT THEIR OCCUPANCY PRIOR TO MOVE-IN.	\$219,000	7,617
BU2026-00197	1/23/2026	4651 CORPORATE DR NW, AC# 600 CONCORD, NC 28027	ROPER CONSTRUCTION CO., ROPER RESTORATION, INC., T/A - ICC RAMPS	(2) NEW RAMPS AND (1) NEW 12' X 14' ENLARGED DOOR IN EXISTING WAREHOUSE SUITES (SUITE 600 AND 800)	\$70,000	0
BU2026-00201	1/23/2026	2341 COLDWATER RIDGE DR KANNAPOLIS, NC 28083	SPECTRUM BUILDING COMPANY, INC	Caliber Collision ~~ NEW BUILD FROM GROUND - UP, FOR AUTOMOTIVE FACILITY AND OFFICE	\$2,274,170	14,688
BU2026-00203	1/23/2026	700 CHURCH ST N, SUITE# 50 CONCORD, NC 28025	IKES CONSTRUCTION INC	Interior upfit- Demo, framing, drywall, ACT, flooring, paint, plumbing, mechanical, and electrical	\$130,418	1,400

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00204	1/23/2026	785 DAVIDSON DR NW, LT# CONCORD, NC 28025	DELTA CONSTRUCTION SERVICES & MANAGEMENT LLC	- Adding 2 offices (no load bearing framing) - Relocating existing kitchen - Upgrading existing lighting to LED Cans/Flush mounts - Replacing existing HVAC unit 2nd floor - Interior/Exterior paint and floor finishes	\$2,500	101,960
BU2026-00205	1/27/2026	8969 ROBINSON CHURCH RD, AC# HARRISBURG, NC 28075	NEW DIMENSIONS OUTDOOR SERVICES INC - Calloway Subdivision	Calloway Subdivision Retaining Walls ~ Installation of (15) mechanically stabilized earth walls (retaining walls) as specified on build set as: Wall No. 1 Wall No. 2 Wall No. 3 Wall No. 4 Wall No. 5 Wall No. 6 Wall No. 7 Wall No. 8 Wall No. 9 Wall No. 10 Wall No. 11 Wall No. 12 Wall No. 13 Wall No. 14 Wall No. 15	\$250,000	250,000
BU2026-00213	1/27/2026	424 VOYAGER LN NE, AC# CONCORD, NC 28025	NIBLOCK HOMES, LLC	Cordera Mail Center ~ retaining wall under 4' 15 linear SF	\$10,000	15
BU2026-00215	1/27/2026	4995 NC HWY 49 S HARRISBURG, NC 28075	TERRY HILL CONSTRUCTION LLC	REPLACE EXISTING DECK ON SIDE OF BUILDING, DOWNSIZING TO A 6X6 WITH RAMP, LOCATED IN SAME AREA OF ORIGINAL	\$3,000	36
BU2026-00216	1/27/2026	3333 CLOVERLEAF PKWY KANNAPOLIS, NC 28083	ARTHUR O. BRANNEN, INC - O'Reilly Auto Parts Store - KN3 upfit/change in use	O'Reilly Auto Parts Store - KN3 ~ REMODEL OF AN EXISTING SPACE. DEMOLITION OF CEILING, LIGHTING, POWER/DATA, RESTROOMS. CONSTRUCTION OF NEW PARTITIONS, CEILING, LIGHTING, POWER/DATA, DOORS, FINISHES, DUCTWORK DISTRIBUTION, NEW BREAK ROOM, OFFICE, AND ACCESSIBLE RESTROOMS. EXTERIOR MODIFICATIONS TO INCLUDE NEW FACADE EIFS PORTAL SIGN, NEW PAINT, AND EXTERIOR DOORS. NEW CONCRETE RAMP WITH GUARDRAIL/HANDRAIL ADA COMPLIANT, NEW CONCRETE PAD FOR DUMPSTER, AND CONCRETE PAD FOR A FUTURE GENERATOR.	\$1,100,000	33,556
BU2026-00217	1/27/2026	5130 NORTHWEST CABARRUS DR CONCORD, NC 28027	UNTZ HOME BUILDERS	NORTHWEST HIGH SCORE BOARD	\$80,000	0
BU2026-00219	1/27/2026	354 GEORGE W LILES PKWY NW, AC# CONCORD, NC 28027	Cosmic Hearth Games LLC (James Lorello)	ABC - Suite 60		
BU2026-00221	1/27/2026	6420 SADDLE CREEK CT HARRISBURG, NC 28075	THE RAY ROOFING COMPANY, INC.	Existing EPDM roof will be removed down to the existing roof insulation, a layer of 1.0" polyisocyanurate insulation will be installed, and then a mechanically attached .060 mil TPO roof will be installed. No metal decking will be replaced.	\$1,360,000	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00248	1/29/2026	1353 PUMP STATION RD KANNAPOLIS, NC 28081	CROWDER CONSTRUCTION COMPANY	TO PLACE TWO TEMPORARY USE OFFICE TRAILER- ONE OF 8'X 28' AND ANOTHER OF 11' 9"X 56' WITH A MINIMUM OF 5 FEET SETBACK FROM EACH PROPERTY LINE. TEMPORARY USES AND STRUCTURES SHALL NOT BE LOCATED IN REQUIRED YARDS OR RIGHTS-OF-WAY, EXCEPT IN THE CC DISTRICT. A TEMPORARY USE OR STRUCTURE SHALL NOT BE LOCATED IN A SIGHT TRIANGLE OR REQUIRED BUFFER, NOR SHALL IT IMPEDE USE OF ANY REQUIRED PARKING SPACE, DRIVE AISLE, LOADING OR SERVICE AREA, PEDESTRIAN WALKWAY, EMERGENCY ACCESS, OR FIRE LANE. REFER TO SECTION 4.4 IN THE KANNAPOLIS DEVELOPMENT ORDINANCES (KDO) FOR MORE INFORMATION ON TEMPORARY USES AND STRUCTURES.	\$14,387	882
BU2026-00251	1/29/2026	608 CHURCH ST N CONCORD, NC 28025	Queen's Professional Services LLC DBA AGC Signs	Friendly Spot Smoke Shop INC - Front DUALLIT - RACEWAY MOUNTED CHANNEL LETTER SIGN LETTER HEIGHT 17" 608 Church St N Concord, NC 28025	\$3,300	28
BU2026-00252	1/29/2026	5008 DOGWOOD BLVD KANNAPOLIS, NC 28081	The Sign Clinic - Caribou Coffee Signs	Install vinyl on tenant panels at road sign, install (3) sets of wall channel letters, install (2) directional signs, (1) clearance pole, (1) speaker, (1) presell board and (1) menuboard. ALL BASES BY GC we ill only be installing on existing bases	\$7,595	7,595
BU2026-00254	1/29/2026	5501 POPLAR TENT RD CONCORD, NC 28027		ABC		
BU2026-00255	1/30/2026	11775 LOWER ROCKY RIVER RD, AC# HARRISBURG, NC 28075	PARAGON SITE SOLUTIONS, LLC - Carolina Ridge PH 1	Installation of segmental retaining wall.	\$75,000	687
BU2026-00258	1/30/2026	821 CLOVERLEAF PLZ KANNAPOLIS, NC 28083	ASCENT CONSTRUCTION GROUP, INC.	QuikTrip #1022 Involves plumbing for removing and capping a floor sink while adding in a new floor sink. Electrical involves new home runs for new equipment and adjusting power locations for relocated equipment. In addition, the mechanical will involve replacing any hood system currently in place regardless of the Type I or Type II designation and installation of a new hood and fully compliant Type 1 system.	\$35,606	5,720
BU2026-00261	1/30/2026	859 CONCORD PKWY S, AC# CONCORD, NC 28027	ASCENT CONSTRUCTION GROUP, INC. - QuikTrip#1025 Fryer	QuikTrip#1025 Fryer~~Involves plumbing for removing and capping a floor sink while adding in a new floor sink. Electrical involves new home runs for new equipment and adjusting power locations for relocated equipment. In addition, the mechanical will involve replacing any hood system currently in place regardless of the Type I or Type II designation and installation of a new hood and fully compliant Type 1 system.	\$75,606	5,573
BU2026-00262	1/30/2026	620 RAINBOW DR KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG A ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING. ADA UNIT CONVERSION AND EXTERIOR VESTIBULE	\$147,978	2,994
BU2026-00263	1/30/2026	610 PACIFIC DR KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG B ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00264	1/30/2026	621 ATLANTIC CT, AC# KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG C ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,998
BU2026-00265	1/30/2026	600 ATLANTIC CT KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG D ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00266	1/30/2026	630 ATLANTIC CT, AC# KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG E ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00267	1/30/2026	611 ATLANTIC CT, AC# KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG F ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING. ADA UNIT CONVERSION AND EXTERIOR VESTIBULE	\$147,987	2,994
BU2026-00268	1/30/2026	620 CARIBBEAN CT, AC# KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG G ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$147,987	2,994
BU2026-00269	1/30/2026	630 CARIBBEAN CT, AC# KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG H ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00270	1/30/2026	650 CARIBBEAN CT KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG J ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00271	1/30/2026	621 CARIBBEAN CT KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG K ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00272	1/30/2026	671 STATE AVE KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG L ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING. ADA UNIT CONVERSION AND EXTERIOR VESTIBULE	\$229,200	2,994
BU2026-00273	1/30/2026	680 STATE AVE KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG M ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00274	1/30/2026	660 STATE AVE KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG N ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 1/1/2026 through End Date: 1/31/2026

BU2026-00275	1/30/2026	650 CARIBBEAN CT KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG A ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING. ADA UNIT CONVERSION AND EXTERIOR VESTIBULE	\$147,987	2,994
BU2026-00276	1/30/2026	651 STATE AVE KANNAPOLIS, NC 28081	LANGERMAN CONSTRUCTION NORTH CAROLINA LLC	WEST GREEN APARTMENT RENOVATION FOR BLDG P ~~ INTERIOR AND EXTERIOR RENOVATIONS, ROOFING, GUTTERS, PAINT, ELECTICAL FIXTURES, WATER HEATERS, HAVAC, CABINETS, COUNTERTOPS AND FLOORING.	\$295,975	5,988
BU2026-00278	1/30/2026	10070 EDISON SQUARE DR NW CONCORD, NC 28027	AK SERVICE LLC - Annam Cafe Tenant Upfit	Commercial interior renovation for a new restaurant Annam Cafe within an existing 2,280 SF tenant space. Scope includes kitchen build-out, dining area, restrooms, interior finishes, and mechanical/electrical/plumbing upgrades. New mechanical Platform and equipment on roof.	\$220,000	2,280
BU2026-00280	1/30/2026	620 ATLANTIC CT KANNAPOLIS, NC 28081		WEST GREEN APARTMENT RENOVATION FOR LEASING OFFICE BLDG ~~ INTERIOR WALL DEMOLITION AND FRAMING, DRYWALL, ELECTRICAL, PLUMBING, CABINETS, COUNTERTOPS, FLOORING AND PAINT	\$27,255	1,450
BU2026-00285	1/30/2026	42000 WILD COTTON LOOP KANNAPOLIS, NC 28083	WAYNE BROTHERS	INSTALLATION OF SEGMENTAL RETAINING WALLS	\$40,517	357
BU2026-00286	1/30/2026	1465 CONCORD PKWY S, AC# CONCORD, NC 28027	LAYTON CONSTRUCTION COMPANY, LLC - RBNA - Layton Construction Trailer	TEMPORARY CONSTRUCTION TRAILER	\$0	2,500
BU-EXCO-2026- 00002	1/2/2026	4 BARBRICK AVE SW CONCORD, NC 28025	CRAVER-JAMES PROPERTIES #2 LLC	EXISITING BUILDING CO		
BU-EXCO-2026- 00003	1/5/2026	1070 CONCORD PKWY N CONCORD, NC 28027	Concord Auto Sales	Concord Auto Sales ~~ BUSINESS MODEL: USED CAR DEALERSHIP- BUYING AND SELLING CARS, TRUCKS, AUTOMOBILES ~~ Same use as previous tenant, no upfit, no changes.		
BU-EXCO-2026- 00004	1/8/2026	290 EXECUTIVE PARK DR NE CONCORD, NC 28025	Stack Equipment LLC Phase 1	Aerial equipment resale and wholesale *Phase 1 record*		
BU-EXCO-2026- 00005	1/16/2026	686 WILSHIRE AVE SW CONCORD, NC 28027	A+A Escapades DBA The Grub Shack	The Grub Shack ~~ To-go rest facility		
BU-EXCO-2026- 00006	1/22/2026	22 UNION ST N CONCORD, NC 28025	Rusty Paint Brush	Paint Events & Hat Burning		
BU-EXCO-2026- 00007	1/27/2026	363 CHURCH ST N, SUITE# 190 CONCORD, NC 28025	Kitchen Hippies LLC DBA It's Complicated	CO FOR EXISTING BUILDING - New modern, full cocktail bar including liquor, beer and wine that specializes in Bloody Mary cocktails. Small U shaped bar with two TVs inside. Six small patio tables will be in the courtyard out front and adjacent to Percent TapHouse		
BU-EXCO-2026- 00009	1/30/2026	7156 WEDDINGTON RD, UNIT# 150 CONCORD, NC 28027	JWAC Distributing LLC	Beverage Wholesale Business Unit 150		
Total Plans Reviewed: 83					\$71,353,640	5,103,204

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

EDC - January 2026 Monthly Summary Report

BRIEF SUMMARY:

The Cabarrus Economic Development Corporation (EDC) provides monthly updates on the local economic and industry activities in the form of the included report.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Gretchen Carson, EDC President and Chief Executive Officer

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

Project Activity Report

JANUARY 2026

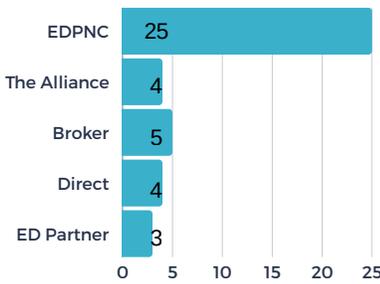


STATS OVER THE PAST MONTH

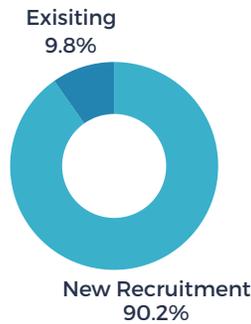
The EDC received **10** new projects/RFIs (request for information) in January and submitted sites/buildings for **5** of the requests. There was **1** client/consultant site visits/meetings in January.

Project Activity Highlights

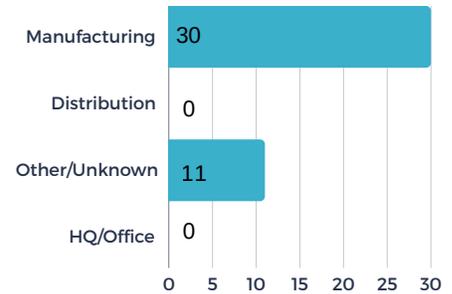
PROJECTS BY SOURCE



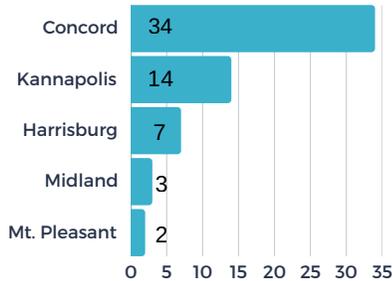
EXISTING VS. NEW



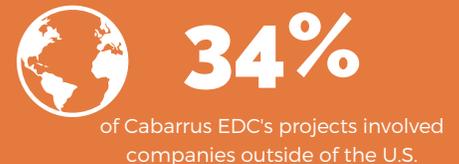
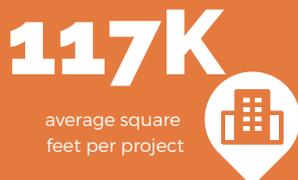
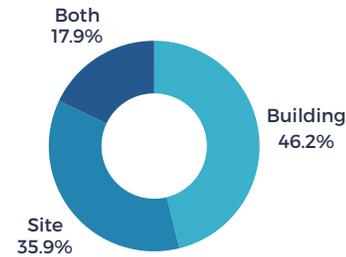
PROJECTS BY TYPE/INDUSTRY



OF PROJECTS BY LOCATION



BUILDINGS VS. SITES



CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

Fire Marshal - Cabarrus County Fire Services Monthly Report

BRIEF SUMMARY:

The Cabarrus County Fire Services Monthly Report provides a comprehensive overview of fire service activities across the county, encompassing incident response statistics, significant events, emerging issues, notable achievements, upcoming Insurance Services Office (ISO) inspections, staffing updates/schedules and other pertinent fire department information.

REQUESTED ACTION:

Receive report. No action needed.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Jacob Thompson, Fire Marshal

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

Cabarrus County Fire Services Monthly Report



February 2026

Cabarrus County Fire Services Monthly Report



Date: [February, 2026]

Executive Summary

• Total Incidents for the Month of January for All Departments

596 (729 responses if mutual aid is included)

• Incident Type Breakdown

Fire Incidents

- Fire – Outside Fire – Other Outside Fire: 4
- Fire – Outside Fire – Trash / Rubbish Fire: 6
- Fire – Outside Fire – Utility Infrastructure Fire: 1
- Fire – Outside Fire – Vegetation / Grass Fire: 10
- Fire – Structure Fire – Chimney Fire: 2
- Fire – Structure Fire – Confined Cooking / Appliance Fire: 2
- Fire – Structure Fire – Room and Contents Fire: 2
- Fire – Structure Fire – Structural Involvement: 8
- Fire – Transportation Fire – Vehicle Fire – Passenger: 3

Hazardous Situations

- Electrical Hazard / Short Circuit: 2
- Electrical Power Line Down / Arching / Malfunction: 2
- Motor Vehicle Collision (Hazardous Situation): 5
- Biological Release / Incident: 2
- Carbon Monoxide Release: 1
- Gas Leak / Gas Odor: 4

- Odor Investigation: 6
- Smoke Investigation: 5

Medical - Illness

- Abdominal Pain / Problems: 7
- Allergic Reaction / Stings: 3
- Altered Mental Status: 7
- Breathing Problems: 25
- Cardiac Arrest: 5
- Chest Pain (Non-Trauma): 31
- Convulsions / Seizures: 10
- Diabetic Problems: 6
- Headache: 2
- Heart Problems: 8
- Nausea / Vomiting: 3
- No Appropriate Choice: 4
- Overdose / Poisoning: 7
- Psychological / Behavioral Issues: 9
- Sick Case: 47
- Stroke / CVA: 8
- Unconscious Victim: 8
- Unknown Problem: 14
- Well Person Check: 2

Medical - Injury / Trauma

- Animal Bites: 1
- Burns / Explosion: 1
- Drowning / Diving / SCUBA: 1

- Falls: 5
- Gunshot Wound: 3
- Hemorrhage / Laceration: 8
- Motor Vehicle Collision (Medical): 7
- Other Traumatic Injury: 29

No Emergency / False Alarms / Good Intent

- Cancelled: 16
- False Alarm – Accidental: 124
- False Alarm – Intentional: 1
- False Alarm – Malfunction: 9
- False Alarm – Other: 6
- Controlled Burning (Authorized): 2
- Investigate Hazardous Release (Nothing Found): 2
- No Incident Found / Location Error: 5
- Smoke from Non-Hostile Source (Smoke Scare): 3

Public Service / Assist

- CO Alarm (Non-Medical): 2
- Fire / Smoke Alarm (Non-Medical): 16
- Citizen Assist / Service Call: 14
- Lift Assist: 14
- Lost Person: 3
- Person in Distress: 2
- Disaster / Weather – Damage Assessment: 2
- Disaster / Weather – Weather Response: 1
- Standby: 6

Rescue

- Backcountry Rescue: 1
- Structure – Extrication / Entrapped: 1
- MVC Extrication / Entrapment: 3
- Water Rescue – Person in Water: 1

Approximately 85 incident reports remain incomplete for January.

• Total Incidents for the year for All Departments through December 31st.

596

• Average Number of Personnel Per Incident from Each Department for Month

4.04

• County Wide Notable Items

- All departments switched reporting systems to remain federally compliant on January 1st. The Fire Marshals office has been working locally to implement the appropriate changes to facilitate this transition. This has been challenging with the vendors and federal government.
 - UPDATE: FM continues to facilitate this transition and is establishing a working group to support the reporting system county wide. Regional training was hosted locally on our reporting system with a list of action items established to improve our system county wide.
- Department annual financial statements were due to the county by December 31st. There are still several to be turned in. Departments are having a more difficult time securing CPA services and getting financial statements completed in a timely manner. Departments have been informed to please just continue to keep Fire Marshal updated on the progress of their annual audits.
 - UPDATE: Audits still outstanding from Cold Water, Richfield, Allen, Rimer, and Mt. Mitchell Fire Departments. The audits received to date are attached to this report.
- Will be working with departments on required 5-year plans to be submitted with budgets for this upcoming FY year. Will be discussing with Chiefs on what should be included in these plans and when they should be submitted.
 - UPDATE: These have been requested to be completed for submission by June 31st to accompany the change in the fiscal year and fire department budget submittal.

- FM, EM, and County Management continue to work through contract and ordinance updates to bring to the departments and commissioners.
 - UPDATE: Some example contracts have been secured from several sources to compare for common and best practice. EM Director Burnett is reviewing these.
- ISO mandated run card updates are in progress and will continue throughout the next year in cooperation with all departments and the communications center.
 - UPDATE: This project will be delegated to Assistant Fire Marshal Ashleigh Ennis to carry forward.
- Departments are working to implement a rescue task force.
- Fire service board will be working on bylaw updates.
 - UPDATE: FM has requested additional department support with reviewing these with no response with the exception of Allen Fire Department.
- Chiefs are forming a committee to look at the possibility of a fire service district overlay to present to commissioners. Chief Dustin Sneed will be the point of contact on this item.
- Fire Services will be presenting at the budget retreat on our current county employed firefighters and some alternative response model possibilities in conjunction with Mt. Pleasant.
- Preliminary budget numbers have been provided to the departments with a deadline of February 18th for any department that may be requesting a tax increase. This is to provide time to place this on the agenda for the budget retreat to be heard by the Board of Commissioners if necessary.
- An issue recently arose with Kannapolis Fire Department regarding automatic and mutual aid responses. Kannapolis provided correspondence to Mt. Mitchell fire department stating that they would be withdrawing their responses to the district as of February 2nd. A formal response was provided to Kannapolis in consultation with county management and county legal council with concerns pertaining to their contractual obligations with the county. All of the contextual information is attached to this report for view.
- December staffing schedules have not been received from Mt. Mitchell Fire Department or Richfield Fire Department. These are requested by the 10th of

each month and should have been received by January 10th. A reminder has been sent to departments with several others missing the requested deadline.

- Concerns have been raised regarding Northeast Cabarrus financial stability and current operations. Additional context can be found in their section of the monthly report.
- An apparatus request was made by Rimer Fire Department. Additional context can be found in the section of the report.

Station Specific Summaries

Allen (\$.11 Tax Rate, Current ISO 3)

• Station Location(s)

- Current Station 1- 4000 US 601 S Concord, NC 28025
- Future Station 2- 5650 MIAMI CHURCH RD CONCORD NC 28025. Station build is in progress but estimated time to completion is unknown. Projected to be 4th quarter of 2026. The land has been cleared, graded, and erosion control has been placed. Department is currently going through the process to select a design professional and a contractor.

• Total Incidents for the Month

109

• Total Incidents for the Year

109

• Average Number of Personnel per Incident

3.3

• Notable Items from Department

- ISO Inspection completed In November. Expect results within 90 days of the inspection.
- Department looking to add additional storage building at current station.
 - UPDATE: Department has conducted a meeting with planning/zoning for application for zoning permits.

Cabarrus County Fire Services

- **Station Location(s)**

Current Station- 380 Highway 49 Concord, NC 28025

- **Total Incidents for the Month**

70

- **Total Incidents for the Year**

70

- **Average Number of Personnel per Incident**

3.3

- **Notable Items from Department**

Hiring process for Squad 410 and P/T admin position in progress. In process of onboarding new part time admin, several new part time Firefighters, and one new full time Firefighter. Still have one full time opening and looking at add a few more part time to our pool of part time personnel to fill open positions.

UPDATE: Process delayed due to weather.

Water rescue team swim testing set up for next month with Harrisburg Fire Department.

Fire Services personnel deployed with the Cabarrus County Search and Rescue team to Iredell County to assist with a land search for a missing teenage boy.

Cold Water (\$.08 Tax Rate, ISO 2)

• Station Location(s)

Current Station 1- 1830 Gold Hill Road Concord, NC 28025

• Total Incidents for the Month

54

• Total Incidents for the Year

54

• Average Number of Personnel Per Incident

5.2

• Notable Items from Department

Nothing to report.

Concord Rural- Concord Fire Department (\$.125 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

- Notable Items from Department

Nothing to report.

Flowes Store (\$.10 Tax Rate, ISO 3)

• Station Location(s)

Current Station 1- 8623 Flowes Store Road Concord, NC 28025

• Total Incidents for the Month

44

• Total Incidents for the Year

44

• Average Number of Personnel per Incident

6.2

• Notable Items from Department

Nothing to report.

Georgeville (\$.09 Tax Rate, ISO 9)

• Station Location(s)

Current Station 1- 6916 NC-200 Concord, NC 28025

• Total Incidents for the Month

41

• Total Incidents for the Year

41

• Average Number of Personnel per Incident

4.0

• Notable Items from Department

Department completed their first lower than 9 ISO inspection with great success. They should receive their grade back in 90 days.

East Gold Hill (\$.09 Tax Rate, ISO 4)

- Station Location(s)

Current Station 1- 820 Old US Hwy 80, Gold Hill, NC 28071

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

- Notable Items from Department

Nothing to report

Harrisburg Rural- Harrisburg Fire Department (\$.15 Tax Rate, ISO 2)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

- Notable Items from Department

Nothing to report

Jackson Park- Concord FD (\$.125 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

- Notable Items from Department

Nothing to report

Kannapolis Rural- City of Kannapolis Fire Department (\$.10 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

- Notable Items from Department

Nothing to Report.

Midland Rural (\$.10 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 12805 US Hwy 601 S Midland, NC 28107

Current Station 2- 369 US HWY 24/27 E Midland, NC 28107

Future Station 3- Plans exist to construct a fire station in the area of Flowes Store Rd. E and US HWY 601. The timeline is unknown but is reflected in the departments 5-to-10-year plans.

Future Station 4- Plans exist to construct a fire station in the area of the Carolina Ridge Housing Development off of Pioneer Mill Rd. The timeline is unknown but is reflected in the department's 5-to-10-year plans.

• Total Incidents for the Month

123

• Total Incidents for the Year

123

• Average Number of Personnel per Incident

3.7

• Notable Items from Department

Nothing to Report.

Mt. Mitchell (\$.10 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 5875 Old Salisbury-Concord Road Kannapolis, NC 28081

• Total Incidents for the Month

26

• Total Incidents for the Year

26

• Average Number of Personnel per Incident

3.4

• Notable Items from Department

Department is looking to downsize their current apparatus fleet to required ISO minimum to reduce operational cost.

Mt. Pleasant Rural (\$.11 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 1415 N Main Street Mt. Pleasant, NC 28124

Future Station 2- A future station is planned for Walker Rd. in the area of Mt. Pleasant high school. Unknown timeline but land is secure for the purpose and will depend on budget prioritization in Mount Pleasant and demand.

Future Station 3- A future station has been discussed for Mt. Pleasant Rd. South depending on future development. Timeline is unknown and is depending on future growth and need.

• Total Incidents for the Month

96

• Total Incidents for the Year

96

• Average Number of Personnel per Incident

4.1

• Notable Items from Department

Nothing to report.

Northeast-Cabarrus (\$.12 Tax Rate, ISO 5)

- Station Location(s)

Current Station 1- 1530 Lentz Harness Shop Road N Mt. Pleasant, NC 28124

- Total Incidents for the Month

19

- Total Incidents for the Year

19

- Average Number of Personnel per Incident

4.8

- Notable Items from Department

Fire Services was made aware of some concerns regarding Northeast and their financial stability. Their annual financial statement also featured some concerns from their accountant about how transactions were occurring and being accounted for. This prompted Fire Marshal Thompson to reach out to department leadership.

On 1/20/2026, Fire Marshal staff met via telephone with Shawn Pike, President of the Northeast Fire Department Board of Directors, to discuss recent governance and financial challenges identified within the department. Mr. Pike assumed the role of Board President in July 2025, coinciding with several changes in board membership.

During the discussion, Mr. Pike outlined several issues encountered over the past six months that contributed to strained board–chief relations and deficiencies in financial oversight. He indicated that corrective actions are underway and that the board is actively working to strengthen internal controls and governance practices.

Key issues identified included:

- **Governance and leadership structure:** The board identified challenges in the prior operational dynamic, in which the former fire chief exercised significant control over operational, staffing, maintenance, and spending decisions, with limited board oversight. This resulted in the board reacting to budget impacts rather than providing proactive fiscal governance. The former fire chief has since stepped down, and an interim chief has been appointed.

- **Financial planning and cash-flow management:** Due to inadequate planning for the timing of tax revenue distributions, the department obtained short-term loans in 2023 and 2024 to meet operational obligations. While both loans were repaid within approximately six months, interest costs were incurred. In 2025, the department avoided borrowing by adjusting cash-flow management practices, including early allocation of funds to savings and rescheduling higher-cost maintenance items.
- **Staffing expenditure:** Staffing practices were identified as inconsistent with the approved budget, with staffing decisions previously driven by availability rather than fiscal planning. The prior full-time chief staffing model was also identified as inefficient, and the board is reviewing alternative approaches to improve value and alignment with budgetary constraints.
- **Purchasing and accountability:** The board identified prior instances of purchases lacking receipts or sufficient justification. This practice has been discontinued. All expenditures are now documented and presented to the board, and any purchase exceeding \$100 requires board approval until financial controls are fully stabilized.

Based on discussions with Mr. Pike, and in the opinion of Fire Services leadership, the current board appears to be taking appropriate and proactive steps to address these issues. If these corrective measures continue, the department is anticipated to remain on a positive trajectory. Fire Services staff will continue to monitor the department's progress.

Mr. Pike also indicated a willingness to meet with county management or the Board of Commissioners, if requested, and expressed a commitment to transparency and cooperation as the department continues its corrective efforts.

Odell (\$.059 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 9051 Davidson Highway Concord, NC 28027

Current Station 2- 4240 Shiloh Church Road Davidson, NC 28036

• Total Incidents for the Month

120

• Total Incidents for the Year

120

• Average Number of Personnel per Incident

4.0

• Notable Items from Department

Nothing to report.

Richfield-Misenheimer (\$.07 Tax Rate, ISO 5)

• Station Location(s)

Current Station 1- 228 W Church St, Richfield, NC 28137

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report.

Rimer (\$.10 Tax Rate, ISO 5)

• Station Location(s)

Current Station 1- 4306 Rimer Road Concord, NC 28025

Future Station 2- Unknown exact location but planned for the eastern portion of their district. Timeline for completion is unknown, but department is currently looking for land to purchase.

• Total Incidents for the Month

33

• Total Incidents for the Year

33

• Average Number of Personnel per Incident

3.5

• Notable Items from Department

A certificate of need was requested for the purchase of both a used apparatus in the short term and a new apparatus in the long term as a plan to replace its apparatus that was involved in the traffic accident and was unrepairable. The request and certificate of need generated by the FM are attached to this report for review.

Attachments

- Department December Schedules
- Rimer Fire Department Apparatus Request and Certificate of Need
- Various Fire Department FY25 financial statements and Audits that have been submitted.
- Correspondance and contextual information regarding Kannapolis Fire Departments request for cessation of automatic aid.

Department Schedules



8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department James Davis	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Kelley Lowder	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Kelley Lowder	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Cuyler Slocum	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Hakim Simmons	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff
6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department James Davis	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Ozell Thompson	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Drew Barkley	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Jacob Barbee	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Jacob Barbee	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff
6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Jason Fistick	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Thomas Aube	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Mikey App	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Mikey App	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department James Davis	8:00 AM - 6:00 PM • 10h Driver • Allen Volunteer Fire Department Matthew Ford	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Ronan Evans
8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Travis Tate	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Thomas Aube	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Ozell Thompson	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Kelley Lowder	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department James Davis	6:00 PM - 6:00 AM • 14h Driver • Allen Volunteer Fire Department Matthew Ford	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Ronan Evans
					6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Mikey App	
					6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Ozell Thompson	
29	30	31	1 Jan	2	3	4
6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Drew Barkley	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Hakim Simmons	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Hakim Simmons
8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Hakim Simmons	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department James Davis	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department No employee	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Drew Barkley	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department No employee	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Hakim Simmons
6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff	6:00 PM - 7:00 AM Firefighter • Allen Volunteer Fire Department James Davis	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Drew Barkley	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jacob Barbee	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Jacob Barbee	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff
8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Kelley Lowder	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Mikey App	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Drew Barkley	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Jacob Barbee	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Jacob Barbee
8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Randy Dozier	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Mikey App	8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Mikey App	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department James Davis	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Mikey App	8:00 AM - 6:00 PM • 10h Firefighter • Allen Volunteer Fire Department James Davis	6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Monty Green
6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Randy Dozier	8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Noah Goodman	6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Randy Dozier	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Kelley Lowder	6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Ozell Thompson	6:00 PM - 8:00 AM • 14h Driver • Allen Volunteer Fire Department James Davis	8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Noah Goodman
					6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder	
					8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Noah Goodman	

December 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
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Cold Water

Dec 2025 - Cold Water Volunteer Fire Department

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	Dec 1 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-8:00a Tim McDonald 8:00a-6:00p Jim Preddy 3:00p-11:00p Alex Blackwelder 6:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	2 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Officer/FF 7:00a-6:00p Benjamin Preddy 6:00p-11:00p Engineer 7:00p-11:00p Alex Blackwelder 11:00p-6:00a Tom Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	3 Cold Water PT Staffing Benjamin Preddy 7:00a-7:00p Officer/FF 7:00a-8:00a H L Ruth 8:00a-5:00p Randy Love 3:00p-11:00p Officer/FF 5:00p-11:00p Alex Blackwelder 11:00p-6:00a Tom Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	4 Cold Water PT Staffing Engineer 7:00a-8:00a Benjamin Preddy 7:00a-7:00p Tim McDonald 8:00a-6:00p Jayden Moser 6:00p-11:00p Jason Walker 7:00p-7:00a Steve Blackwelder Jr. 11:00p-5:30a Engineer * 5:30a-7:00a <hr/> Events Training Night 7:00p - 10:00p	5 Cold Water PT Staffing Tim McDonald 7:00a-3:00p Jim Preddy 7:00a-7:00a Randy Love 3:00p-11:00p Engineer 11:00p-7:00a	6 Cold Water PT Staffing Jayden Moser 7:00a-3:00p Officer/FF 7:00a-8:00a Jason Walker 7:00a-7:00p H L Ruth 8:00a-3:00p Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
7 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-3:00p H L Ruth 3:00p-10:00p Randy Love 3:00p-11:00p Alex Blackwelder 10:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	8 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 7:00a-7:00p Jim Preddy 3:00p-11:00p Jason Walker 7:00p-11:00p Alex Blackwelder 11:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a <hr/> Events Board of Directors Me 7:00p - 9:00p	9 Cold Water PT Staffing Benjamin Preddy 7:00a-7:00p Officer/FF 7:00a-8:00a H L Ruth 8:00a-6:00p Randy Love 3:00p-11:00p Officer/FF 6:00p-8:00p Jason Walker 8:00p-7:00a Tom Blackwelder 11:00p-7:00a	10 Cold Water PT Staffing Tim McDonald 7:00a-6:00p Jason Walker 7:00a-8:00a Officer/FF 8:00a-11:00p Randy Love 3:00p-11:00p Alex Blackwelder 11:00p-6:00a Tom Blackwelder 11:00p-7:00a Tim McDonald * 6:00a-7:00a	11 Cold Water PT Staffing Tim McDonald 7:00a-6:00p Officer/FF 7:00a-9:00a H L Ruth 9:00a-3:00p Benjamin Preddy 3:00p-7:00p Engineer 6:00p-7:00p Officer/FF 7:00p-11:00p Randy Love 7:00p-11:00p Crystal Long 11:00p-5:30a Samuel Long 11:00p-7:00a Officer/FF * 5:30a-7:00a <hr/> Events EMT Con-Ed 7:30p - 10:30p	12 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-6:00p Jim Preddy 3:00p-11:00p Alex Blackwelder 6:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	13 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Alex Blackwelder 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
14 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-3:00p H L Ruth 3:00p-10:00p Randy Love 3:00p-11:00p Alex Blackwelder 10:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	15 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-11:00p Jim Preddy 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a David Blackwelder 11:00p-7:00a	16 Cold Water PT Staffing Engineer 7:00a-8:00a Officer/FF 7:00a-11:00p Tyler O'Brien 8:00a-3:00p Randy Love 3:00p-11:00p Steve Blackwelder Jr. 11:00p-5:30a Tom Blackwelder 11:00p-7:00a Officer/FF * 5:30a-7:00a	17 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 7:00a-7:00p Engineer 3:00p-7:00p Alex Blackwelder 7:00p-6:00a Randy Love 3:00p-11:00p Tom Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	18 Cold Water PT Staffing Benjamin Preddy 7:00a-7:00p Officer/FF 7:00a-8:00a H L Ruth 8:00a-5:00p Engineer 3:00p-4:30p Jayden Moser 4:30p-11:00p Officer/FF 5:00p-7:00p Steve Blackwelder Jr. 7:00p-5:30a Samuel Long 11:00p-7:00a Officer/FF * 5:30a-7:00a <hr/> Events Training Night 7:00p - 10:00p	19 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Randy Love 7:00a-3:00p Officer/FF 3:00p-6:00p Jim Preddy 3:00p-11:00p Alex Blackwelder 6:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	20 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
21 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-3:00p H L Ruth 3:00p-10:00p Randy Love 3:00p-11:00p Alex Blackwelder 10:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	22 Cold Water PT Staffing Jim Preddy 7:00a-3:00p H L Ruth 7:00a-7:00p Jim Preddy 3:00p-11:00p Officer/FF 7:00p-11:00p Alex Blackwelder 11:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF * 6:00a-7:00a	23 Cold Water PT Staffing Jason Walker 7:00a-3:00p Jayden Moser 7:00a-5:30p Engineer 3:00p-5:30p Officer/FF 5:30p-11:00p Jayden Moser 5:30p-11:00p Steve Blackwelder Jr. 11:00p-5:30a Tom Blackwelder 11:00p-7:00a Officer/FF * 5:30a-7:00a	24 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Crystal Long 7:00a-3:00p Officer/FF 3:00p-11:00p Jim Preddy 3:00p-11:00p Crystal Long 11:00p-7:00a Tom Blackwelder 11:00p-7:00a Samuel Long 11:00p-7:00a	25 Cold Water PT Staffing Randy Love 7:00a-3:00p Officer/FF 7:00a-10:00p Randy Love 3:00p-11:00p Alex Blackwelder 10:00p-7:00a Tom Blackwelder 11:00p-7:00a	26 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-3:00p Officer/FF 3:00p-11:00p Jim Preddy 3:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	27 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
28 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-3:00p H L Ruth 3:00p-6:00p Randy Love 3:00p-11:00p Officer/FF 6:00p-11:00p Steve Blackwelder Jr. 11:00p-5:30a David Blackwelder 11:00p-7:00a Officer/FF * 5:30a-7:00a	29 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Tim McDonald 7:00a-7:00p Jim Preddy 3:00p-11:00p Officer/FF 7:00p-7:00a David Blackwelder 11:00p-7:00a	30 Cold Water PT Staffing Benjamin Preddy 7:00a-11:00p H L Ruth 7:00a-7:00p Officer/FF 7:00p-7:00a Steve Blackwelder Jr. 11:00p-5:30a Randy Love * 5:30a-7:00a	31 Cold Water PT Staffing Randy Love 7:00a-3:00p Benjamin Preddy 7:00a-5:00p Randy Love 3:00p-11:00p Alex Blackwelder 5:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a			

* Indicates time starts on following calendar day
 * Events and Time Off follow default Split Time of Day of 7:00a

Schedule By Position For 12-01-2025 to 12-31-2025

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Day	12/1/2025	C	16:00-20:00	Shaffer, Jeremy	4.00
ENG - Day	12/4/2025	A	08:30-12:00	Parker, Evan	3.50
ENG - Day	12/6/2025	A	08:00-20:00	Messina, Anthony	12.00
ENG - Day	12/9/2025	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/11/2025	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/12/2025	B	08:00-11:00	Parker, Evan	3.00
ENG - Day	12/14/2025	B	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	12/16/2025	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/17/2025	B	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/19/2025	B	08:00-20:00	Messina, Anthony	12.00
ENG - Day	12/20/2025	C	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	12/21/2025	A	08:00-20:00	Parker, Evan	12.00
ENG - Day	12/22/2025	C	08:00-20:00	Messina, Anthony	12.00
ENG - Day	12/23/2025	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/24/2025	B	08:00-20:00	Parker, Evan	12.00
ENG - Day	12/27/2025	C	06:00-22:00	Hart, Neil	16.00
ENG - Day	12/28/2025	A	07:00-20:00	Shaffer, Jeremy	13.00
ENG - Day	12/29/2025	B	08:00-20:00	ODay, Austin	12.00
ENG - Day	12/30/2025	A	08:00-20:00	Parker, Evan	12.00
ENG - Day	12/31/2025	B	08:00-20:00	ODay, Austin	12.00
ENG - Night	12/1/2025	C	20:00-08:00	Shaffer, Jeremy	12.00
ENG - Night	12/2/2025	B	20:00-06:00	Parker, Evan	10.00
ENG - Night	12/3/2025	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/4/2025	A	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	12/5/2025	B	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/6/2025	A	20:00-07:00	Hester, Ryan	11.00
ENG - Night	12/7/2025	B	19:00-06:00	Parker, Evan	11.00
ENG - Night	12/8/2025	C	20:00-06:00	Messina, Anthony	10.00
ENG - Night	12/9/2025	A	20:00-06:00	ODay, Austin	10.00
ENG - Night	12/10/2025	C	20:00-07:00	Morgan, Patrick	11.00
ENG - Night	12/11/2025	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	12/12/2025	B	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/13/2025	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/14/2025	B	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	12/15/2025	C	20:00-06:00	Vanderkolk, Travis	10.00
ENG - Night	12/16/2025	A	20:00-08:00	ODay, Austin	12.00
ENG - Night	12/17/2025	B	20:00-08:00	Shaffer, Jeremy	12.00
ENG - Night	12/18/2025	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	12/19/2025	B	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/20/2025	C	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	12/21/2025	A	20:00-06:00	Parker, Evan	10.00
ENG - Night	12/22/2025	C	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	12/23/2025	A	20:00-08:00	ODay, Austin	12.00
ENG - Night	12/24/2025	B	20:00-08:00	Messina, Anthony	12.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Night	12/25/2025	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/26/2025	B	20:00-07:00	Houston, Joey	11.00
ENG - Night	12/27/2025	C	22:00-08:00	Messina, Anthony	10.00
ENG - Night	12/28/2025	A	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	12/29/2025	B	20:00-08:00	Messina, Anthony	12.00
ENG - Night	12/30/2025	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	12/31/2025	B	20:00-08:00	Messina, Anthony	12.00
FF - Day	12/1/2025	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/2/2025	B	06:00-14:00	Morales, Julian	8.00
FF - Day	12/3/2025	C	06:00-14:00	Baker, Kyle	8.00
FF - Day	12/4/2025	A	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/6/2025	A	08:15-14:00	Eudy, Charli	5.75
FF - Day	12/7/2025	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/8/2025	C	06:00-14:00	Hapeman, Ben	8.00
FF - Day	12/9/2025	A	06:00-14:00	Morales, Julian	8.00
FF - Day	12/10/2025	C	06:00-14:00	Morales, Julian	8.00
FF - Day	12/11/2025	A	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/12/2025	B	08:00-14:00	Vanderkolk, Alex	6.00
FF - Day	12/13/2025	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/14/2025	B	06:00-14:00	Eudy, Charli	8.00
FF - Day	12/15/2025	C	06:00-14:00	Baker, Kyle	8.00
FF - Day	12/16/2025	A	06:00-14:00	Morales, Julian	8.00
FF - Day	12/17/2025	B	06:00-14:00	Morales, Julian	8.00
FF - Day	12/18/2025	A	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	12/19/2025	B	06:00-14:00	Medlin, Colby	8.00
FF - Day	12/20/2025	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/21/2025	A	06:00-14:00	Medlin, Colby	8.00
FF - Day	12/22/2025	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/23/2025	A	06:00-14:00	Morales, Julian	8.00
FF - Day	12/24/2025	B	06:00-14:00	Morales, Julian	8.00
FF - Day	12/25/2025	C	06:00-14:00	Malmut, Craig	8.00
FF - Day	12/26/2025	B	06:00-14:00	Eudy, Charli	8.00
FF - Day	12/27/2025	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	12/28/2025	A	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	12/29/2025	B	06:00-14:00	Morales, Julian	8.00
FF - Day	12/30/2025	A	06:00-08:00	Morales, Julian	2.00
FF - Day	12/30/2025	A	08:00-14:00	Vanderkolk, Alex	6.00
FF - Day	12/31/2025	B	06:00-14:00	Medlin, Colby	8.00
FF - Evening	12/1/2025	C	14:00-16:30	Tackett, Dillon	2.50
FF - Evening	12/1/2025	C	16:30-22:00	McClellan, Chelsei	5.50
FF - Evening	12/2/2025	B	14:00-22:00	Morales, Julian	8.00
FF - Evening	12/3/2025	C	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	12/4/2025	A	14:00-17:00	Tackett, Dillon	3.00
FF - Evening	12/4/2025	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/5/2025	B	14:00-22:00	Tackett, Dillon	8.00
FF - Evening	12/6/2025	A	14:00-22:00	Medlin, Colby	8.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
FF - Evening	12/7/2025	B	14:00-17:00	Tackett, Dillon	3.00
FF - Evening	12/7/2025	B	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/8/2025	C	14:00-22:00	McClellan, Chelsei	8.00
FF - Evening	12/9/2025	A	14:00-22:00	Morales, Julian	8.00
FF - Evening	12/10/2025	C	14:00-22:00	McClellan, Chelsei	8.00
FF - Evening	12/11/2025	A	14:00-19:00	Tackett, Dillon	5.00
FF - Evening	12/12/2025	B	14:00-22:00	Eudy, Charli	8.00
FF - Evening	12/13/2025	C	14:00-18:30	Tackett, Dillon	4.50
FF - Evening	12/13/2025	C	19:30-22:00	Medlin, Colby	2.50
FF - Evening	12/14/2025	B	14:00-17:00	Eudy, Charli	3.00
FF - Evening	12/14/2025	B	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/15/2025	C	14:00-22:00	McClellan, Chelsei	8.00
FF - Evening	12/16/2025	A	14:00-22:00	Morales, Julian	8.00
FF - Evening	12/17/2025	B	14:00-17:00	Vanderkolk, Alex	3.00
FF - Evening	12/17/2025	B	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/18/2025	A	14:00-17:00	Hollar, Kenneth	3.00
FF - Evening	12/18/2025	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/19/2025	B	14:00-22:00	Medlin, Colby	8.00
FF - Evening	12/20/2025	C	14:00-22:00	Tackett, Dillon	8.00
FF - Evening	12/21/2025	A	14:00-17:00	Medlin, Colby	3.00
FF - Evening	12/21/2025	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/22/2025	C	14:00-22:00	McClellan, Chelsei	8.00
FF - Evening	12/23/2025	A	14:00-22:00	Morales, Julian	8.00
FF - Evening	12/24/2025	B	18:15-22:45	Tackett, Dillon	4.50
FF - Evening	12/25/2025	C	14:00-22:00	Malmut, Craig	8.00
FF - Evening	12/26/2025	B	14:00-22:00	Eudy, Charli	8.00
FF - Evening	12/27/2025	C	14:00-22:00	Tackett, Dillon	8.00
FF - Evening	12/28/2025	A	14:00-17:00	Kirby, Corey	3.00
FF - Evening	12/28/2025	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	12/29/2025	B	14:00-22:00	Morales, Julian	8.00
FF - Evening	12/30/2025	A	14:00-22:00	Medlin, Colby	8.00
FF - Evening	12/31/2025	B	14:00-22:00	Medlin, Colby	8.00
FF - Night	12/1/2025	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/2/2025	B	22:00-06:00	Morales, Julian	8.00
FF - Night	12/3/2025	C	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	12/4/2025	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	12/5/2025	B	22:00-06:00	Tackett, Dillon	8.00
FF - Night	12/6/2025	A	22:00-06:00	Medlin, Colby	8.00
FF - Night	12/7/2025	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	12/8/2025	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/9/2025	A	22:00-06:00	Morales, Julian	8.00
FF - Night	12/10/2025	C	22:00-06:00	McClellan, Chelsei	8.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
FF - Night	12/11/2025	A	22:00-06:00	Hapeman, Ben	8.00
FF - Night	12/12/2025	B	22:00-06:00	Eudy, Charli	8.00
FF - Night	12/13/2025	C	22:00-06:00	Medlin, Colby	8.00
FF - Night	12/14/2025	B	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/15/2025	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/16/2025	A	22:00-06:00	Morales, Julian	8.00
FF - Night	12/17/2025	B	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	12/18/2025	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	12/19/2025	B	22:00-06:00	Medlin, Colby	8.00
FF - Night	12/20/2025	C	22:00-06:00	Hapeman, Ben	8.00
FF - Night	12/21/2025	A	22:00-06:00	Medlin, Colby	8.00
FF - Night	12/22/2025	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/23/2025	A	22:00-06:00	Morales, Julian	8.00
FF - Night	12/24/2025	B	22:45-06:00	Tackett, Dillon	7.25
FF - Night	12/25/2025	C	22:00-06:00	Malmut, Craig	8.00
FF - Night	12/26/2025	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	12/27/2025	C	22:00-06:00	Tackett, Dillon	8.00
FF - Night	12/28/2025	A	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	12/29/2025	B	22:00-06:00	Morales, Julian	8.00
FF - Night	12/30/2025	A	22:00-06:00	Medlin, Colby	8.00
FF - Night	12/31/2025	B	22:00-06:00	Medlin, Colby	8.00
Officer - Day	12/1/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/2/2025	B	08:00-20:00	Vanderkolk, Travis	12.00
Officer - Day	12/3/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/4/2025	A	08:00-20:00	Shaffer, Jeremy	12.00
Officer - Day	12/5/2025	B	05:00-16:00	Parker, Evan	11.00
Officer - Day	12/6/2025	A	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	12/7/2025	B	07:00-20:00	Pericho, Dave	13.00
Officer - Day	12/8/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/10/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/11/2025	A	08:00-14:00	Parker, Evan	6.00
Officer - Day	12/12/2025	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	12/14/2025	B	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	12/15/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/17/2025	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	12/18/2025	A	08:00-16:00	Vanderkolk, Travis	8.00
Officer - Day	12/18/2025	A	16:00-20:00	Pericho, Dave	4.00
Officer - Day	12/19/2025	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/21/2025	A	06:00-20:00	Pericho, Dave	14.00
Officer - Day	12/22/2025	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/23/2025	A	06:00-20:00	Pericho, Dave	14.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
Officer - Day	12/24/2025	B	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	12/26/2025	B	08:00-20:00	Shaffer, Jeremy	12.00
Officer - Day	12/27/2025	C	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	12/29/2025	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	12/30/2025	A	08:00-20:00	Messina, Anthony	12.00
Officer - Day	12/31/2025	B	08:00-20:00	Pericho, Dave	12.00
Unit Name	Event Date	Shift	Times	User Name	Hours

December 2025

Georgeville

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1 Officer- Aaron Kimmel Driver- Scott Williams	2 Officer- Trey Cruse Driver- John Ferrante FF- Aaron Kimmel	3 Officer- John Ferrante Driver- Doug Saunders	4 Officer- Scott Williams Evening- Jeff Page Alex Lamb	5 Officer- Doug Saunders Driver- John Ferrante Evening- Trevor Cruse	6 <i>Open</i>	7 <i>Open</i>
8 Officer- John Ferrante Driver- Doug Saunders FF- Scott Williams	9 Officer- John Ferrante Driver- Matt Helms	10 Officer- Trey Cruse Driver- Matt Helms FF- Keith Hicks FF- Scott Williams	11 Officer- John Ferrante Driver- Trey Cruse FF- Keith Hicks FF- Scott Williams	12 Officer- Matt Helms Driver- Brian Smith	13 Evening- Trevor Cruse	14 <i>Open</i>
15 Officer- Trey Cruse Driver- John Ferrante FF- Keith Hicks FF- Scott Williams Evening- Doug Saunders	16 Officer- Trey Cruse Driver- Brian Smith FF- Scott Williams FF- Keith Hicks	17 Officer- John Ferrante Driver- Brian Smith FF- Doug Saunders	18 Officer- John Ferrante Driver- Doug Saunders FF- Aaron Kimmel	19 Officer- Brian Smith Evening- Trevor Cruse	20 <i>Open</i>	21 Officer- Kane Hathcock Driver- Matt Helms FF- Aaron Kimmel
22 Officer- Matt Helms Driver- Aaron Kimmel	23 Officer- John Ferrante	24 Officer- John Ferrante	25 <i>Open</i>	26 Officer- Doug Saunders Driver- John Ferrante	27 Officer- Kane Hathcock Driver- Matt Helms FF- Doug Saunders	28 <i>Open</i>
29 Officer- Trey Cruse Driver- Doug Saunders FF- Keith Hicks	30 Officer- Trey Cruse Deliver- Matt Helms FF- Scott Williams FF- Aaron Kimmel	31 <i>Open</i>				



Events

Heading

To get started right away, just click any placeholder text (such as this) and start typing to replace it with your own.

Heading

Want to insert a picture from your files or add a shape, text box, or table? You got it! On the Insert tab of the ribbon, just tap the option you need.

Heading

View and edit this document in Word on your computer, tablet, or phone.

Gold Hill

January 2026



DEC 2025							JAN 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
							1	2	3	4	5	6	7
8	9	10	11	12	13	14	15	16	17	18	19	20	21
22	23	24	25	26	27	28	29	30	31				

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29 Brock/Livengood/ (Day) Morgan/Haas (Night)	30 Brock/Livengood/ (Day) Morgan/Haas (Night)	31 Brock/Livengood/ (Day) Morgan/Haas (Night)	1 Brock/Livengood/ (Day) Morgan/Haas (Night)	2 Brock/Livengood/ (Day)	3
4	5 Brock/Morgan(Day) Haas/Livengood(Night)	6 Brock/Morgan(Day) Haas/Livengood(Night)	7 Brock/Morgan(Day) Haas/Livengood(Night)	8 Brock/Morgan(Day) Haas/Livengood(Night)	9 7:30 AM Brock/Morgan(Day)	10
11	12 Brock/Livengood/ (Day) Morgan/Haas (Night)	13 Brock/Livengood/ (Day) Morgan/Haas (Night)	14 Brock/Livengood/ (Day) Morgan/Haas (Night)	15 Brock/Livengood/ (Day) Morgan/Haas (Night)	16 Brock/Livengood/ (Day)	17
18	19 Brock/Morgan(Day) Haas/Livengood(Night)	20 Brock/Morgan(Day) Haas/Livengood(Night)	21 Brock/Morgan(Day) Haas/Livengood(Night)	22 Brock/Morgan(Day) Haas/Livengood(Night)	23 7:30 AM Brock/Morgan(Day)	24
25	26 Brock/Livengood/ (Day) Morgan/Haas (Night)	27 Brock/Livengood/ (Day) Morgan/Haas (Night)	28 Brock/Livengood/ (Day) Morgan/Haas (Night)	29 Brock/Livengood/ (Day) Morgan/Haas (Night)	30 Brock/Livengood/ (Day)	31

December 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday							
	1 [B] 08(24) Sta 1 08(24) Sta1 08(24) Sta1- 18(11) Sta1- 08(10) Sta2- 18(14) Sta2- 08(24) Sta2- 08(10) Sta2- 18(14) Sta2- 18:30(13.5) Sta2- 08(10) Batt 18(14) Batt 07(8) Chief 08(8) Dep C 08(8) EM/Tr 07(10) EMS C	2 [B] Owen D08(24) Sta 1 Gianino R08(24) Sta1 OPEN 08(10) Sta1- Hastings R18(12.25) Sta1- Bergeron P08(10) Sta2- OPEN 18(14) Sta2- Frame J08(10) Sta2- OPEN 18(14) Sta2- Basso A08(24) Sta2- Eddins B08(24) Batt Abernath W07(8) Chief Bergeron P08(8) Dep C Coley L08(10) AC Case J08(8) EM/Tr Mills T07(10) EMS C Penninge J	3 [C] Owen D08(24) Sta 1 Gianino R08(24) Sta1 OPEN 08(24) Sta1- Bullock D08(24) Sta2- King S08(24) Sta2- Frame J08(10) Sta2- Frame J18(14) Sta2- Eury J08(24) Batt Roy J07(8) Chief Bergeron P08(8) Dep C Coley L08(7.25) Finan Case J15:15(2.75) Finan Yow T Mills T Penninge J	4 [C] Owen D08(24) Sta 1 Mills T08(24) Sta1 Clarke J08(10) Sta1- OPEN 18(11) Sta1- Furr W08(10) Sta2- Roy J18(14) Sta2- Principi R08(24) Sta2- Bergeron P08(10) Sta2- Coley L08(10) Batt Case J18(14) Batt Smith D07(8) Chief OPEN 08(8) Dep C 08(10) AC	5 [A] Mills T08(24) Sta 1 Clarke J08(24) Sta1 OPEN 08(24) Sta1- Hastings R08(24) Sta2- OPEN 08(24) Sta2- Towery D08(10) Sta2- Furr W18(14) Sta2- OPEN 08(10) Batt Abernath W18(14) Batt Abernath W07(8) Chief Coley L08(8) Dep C Case J08(5) AC Yow T08(3) Finan 08(7) EM/Tr 08(8) LG/IO	6 [A] OPEN Brown S Gardner A Morales J Abernath W OPEN Furr K Basso A Morris C OPEN Case J Yow T Smith D Mills T Gianino R	7 [B] 08(24) Sta 1 08(24) Sta1 08(24) Sta1- 08(24) Sta2- 08(24) Sta2- 08(24) Sta2- 08(24) Batt	8 [B] Gianino R08:15(22) Sta 1 Frame J08(24) Sta1 Davis J08(10) Sta1- Furr K18(14) Sta1- Eury J08(24) Sta2- Morales J08(24) Sta2- Towery D08(10) Sta2- 18(12) Sta2- 08(24) Batt 07(8) Chief 08(8) Dep C 08(2.5) Finan 10:30(0.5) Finan 11(7) Finan 08(6.5) EM/Tr	9 [C] OPEN 08(10) Sta 1 Morris C18(14) Sta 1 Mills T08(24) Sta1 Eddins B08(10) Sta1- Bergeron P18(12.25) Sta1- Owen D08(10) Sta2- Furr W18(14) Sta2- OPEN 08(24) Sta2- Beasley R18(11) Sta2- Abernath W08(24) Batt Coley L07(8) Chief Case J08(8) Dep C Yow T08(10) AC Gianino R07(10) EMS C Penninge J	10 [C] Morris C08(24) Sta 1 OPEN 08(24) Sta1 Mills T08(24) Sta1- OPEN 08(10) Sta2- Bullock D08(24) Sta2- Abernath W08(24) Sta2- OPEN 18(6) Sta2- Owen D08(24) Batt Hastings R07(8) Chief Bergeron P08(8) Dep C Coley L08(8) Finan Case J16(2) Finan Yow T07(10) EMS C Penninge J	11 [A] Legg C08(10) Sta 1 Brown S18(14) Sta 1 Furr K08(24) Sta1 Abernath W17(14) Sta1- Towery D17(1) Sta1- Roy J08(24) Sta2- Bullock D08(10) Sta2- Owen D18(14) Sta2- Coley L08(24) Sta2- Case J18(14) Sta2- Smith D08(24) Batt OPEN 07(8) Chief Penninge J08(8) Dep C 08(10) AC 08(6.5) EM/Tr 08(8) LG/IO	12 [A] Legg C08(24) Sta 1 OPEN 08(24) Sta1 Brown S08(24) Sta1- Beasley R08(24) Sta2- Beasley R08(24) Sta2- OPEN 18(14) Sta2- Towery D08(24) Batt Legg C Clarke J Morales J Owen D Coley L Case J Yow T Mills T Gianino R	13 [B] OPEN Gianino R Gardner A Frame J Beasley R Morales J Towery D
	14 [B] 08(24) Sta 1 08(10) Sta1 18(14) Sta1 08(10) Sta1- 18(13) Sta1- 08(24) Sta2- 08(24) Sta2- 08(10) Sta2- 14(18) Sta2- 08(24) Batt	15 [C] Morris C08(24) Sta 1 OPEN 08(24) Sta1 Rivera H08(24) Sta1- Abernath W08(24) Sta1- Basso A08(24) Sta2- Hastings R08(24) Sta2- Bergeron P08(24) Sta2- Furr W08(24) Batt Mills T07(8) Chief Owen D08(8) Dep C Coley L09(5) LG/IO Case J07(10) EMS C Smith D	16 [C] OPEN 08(24) Sta 1 Mills T08(24) Sta1 Eddins B08(24) Sta1- Roy J08(10) Sta1- Bergeron P08(24) Sta2- Furr W08(24) Sta2- Gardner A08(24) Sta2- Owen D08(24) Batt Coley L07(8) Chief Case J08(8) Dep C Gianino R08(10) AC Penninge J08(7) Finan 15(3) Finan	17 [A] Abernath W08(24) Sta 1 Brown S08(24) Sta1 OPEN 08(24) Sta1- Roy J08(24) Sta2- Bergeron P08(24) Sta2- Furr K08(10) Sta2- Towery D18(11) Sta2- Owen D08(24) Batt Coley L07(8) Chief Case J08(8) Dep C Yow T08(10) AC Smith D08(1) Finan OPEN 09(2) Finan	18 [A] Morris C08(10) Sta 1 Brown S18(14) Sta 1 Legg C08(24) Sta1 Towery D08(24) Sta1- Furr K08(10) Sta2- Abernath W08(24) Sta2- Hastings R08(24) Sta2- Owen D18(14) Sta2- Coley L08(24) Batt Case J07(8) Chief Yow T08(8) Dep C OPEN 08(10) AC Smith D08(8) EM/Tr	19 [B] Morris C08(24) Sta 1 OPEN 08(24) Sta1 Gianino R08(10) Sta1- Clarke J13(19) Sta1- Abernath W08(24) Sta2- Frame J08(8) Sta2- Eddins B15:30(5) Sta2- Basso A20(12) Sta2- Owen D08(24) Sta2- Coley L08(24) Batt Case J Yow T Mills T	20 [B] Gianino R Clarke J OPEN Morales J OPEN Eury J Towery D Eury J Basso A OPEN						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	08(8) LG/IO	Gianino R	09(5) LG/IO 07(10) EMS C	Gianino R11(7) Finan Penninge J07(10) EMS C	OPEN Penninge J	
21 [C]	22 [C]	23 [A]	24 [A]	25 [B]	26 [B]	27 [C]
08(24) Sta 1 08(24) Sta1 08(10) Sta1- 13(19) Sta1- 08(24) Sta2- 08(24) Sta2- 08(24) Batt	Bergeron P08(24) Sta 1 Mills T08(24) Sta1 OPEN 08(24) Sta1- Morales J08(24) Sta2- Furr W08(24) Sta2- Beasley R08(24) Sta2- Towery D08(24) Batt 07(8) Chief 08(8) Dep C 08(8) LG/IO	Bergeron P08(24) Sta 1 Mills T08(24) Sta1 Rivera H08(10) Sta1- Towery D08(10) Sta1- Furr W08(10) Sta2- Clarke J18(14) Sta2- Abernath W08(24) Sta2- Coley L08(10) Sta2- Case J08(7) Sta2- Gianino R18(14) Sta2- 08(24) Batt 07(8) Chief 08(8) Dep C 13(5) AC 07(10) EMS C	Bergeron P08(24) Sta 1 Brown S08(24) Sta1 Morris C08(24) Sta1- Legg C18(14) Sta1- Abernath W08(10) Sta2- OPEN 08(24) Sta2- Furr K08(24) Sta2- Clarke J08(24) Batt Morales J07(8) Chief Principi R08(8) Dep C Owen D07(10) EMS C Coley L Case J Yow T Penninge J	OPEN 08(24) Sta 1 Brown S08(24) Sta1 OPEN 08(24) Sta1- Morales J08(24) Sta2- Frame J08(24) Sta2- Furr K08(24) Sta2- OPEN 08(24) Batt OPEN 07(8) Chief Coley L08(8) Dep C Case J Penninge J	Legg C08(12) Sta 1 Gianino R20(12) Sta 1 OPEN 08(24) Sta1 OPEN 08(24) Sta1- OPEN 08(24) Sta1- Frame J08(24) Sta2- Morales J08(24) Sta2- OPEN 08(24) Sta2- Frame J Beasley R Morales J Case J20(12) Sta2- 08(24) Batt 07(8) Chief 08(8) Dep C 13(5) AC 08(8) EM/Tr 07(10) EMS C	Legg C08(24) Sta 1 OPEN 08(24) Sta1 OPEN 08(24) Sta1- Morales J08(24) Sta2- OPEN 08(24) Sta2- Frame J Beasley R Morales J OPEN Morris C Coley L Case J Yow T Mills T Penninge J
28 [C]	29 [A]	30 [A]	31 [B]			
08(24) Sta 1 08(24) Sta1 08(10) Sta1- 18(14) Sta1- 08(24) Sta2- 08(24) Sta2- 10(5) Sta2- 18(14) Sta2- 08(24) Batt	Towery D08(24) Sta 1 Mills T08(24) Sta1 OPEN 08(24) Sta1- OPEN 08(24) Sta2- OPEN 08(24) Sta2- Furr W08(10) Sta2- Frame J18(14) Sta2- Gardner A08(24) Batt Owen D07(8) Chief 08(8) Dep C 08(11) AC 08(0.25) Finan 08:15(4.25) Finan 12:30(5.5) Finan 12(6) EM/Tr 08(8) LG/IO 07(10) EMS C	Legg C08(24) Sta 1 Brown S08(24) Sta1 Roy J08(10) Sta1- OPEN 18(14) Sta1- Furr K08(24) Sta2- Davis J08(24) Sta2- Basso A08(24) Sta2- King S08(24) Batt Coley L07(8) Chief Case J08(8) Dep C Yow T08(10) AC OPEN 07(10) EMS C Smith D OPEN Mills T Gianino R Penninge J	Legg C08(10) Sta 1 Brown S18(14) Sta 1 Roy J08(24) Sta1 Morales J08(24) Sta1- OPEN 08(24) Sta2- Furr K08(24) Sta2- Eddins B08(24) Sta2- King S08(24) Batt OPEN 07(8) Chief Case J08(8) Dep C Yow T07(10) EMS C Penninge J	Morris C OPEN Gianino R Morales J Towery D Frame J OPEN Bergeron P OPEN Case J Penninge J		

December 2025

Include Availability



Include Leave



[Print](#)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 [C] 06(12) Day 08(12) Day 2 19(12) Night 07(24) AVAIL 07(24) AVAIL	2 [A] Chaffin S06(12) Day OPEN08(12) Day 2 OPEN19(12) Night Cranford J07(24) AVAIL Beretz J08(12) AVAIL 19(24) AVAIL	3 [B] OPEN06(12) Day Loughlin N08(12) Day 2 OPEN19(12) Night Cranford J07(24) AVAIL Loughlin N Bergeron A	4 [C] OPEN06(12) Day OPEN08(12) Day 2 OPEN19(12) Night Cranford J07(24) AVAIL 07(24) AVAIL 08(12) AVAIL	5 [A] OPEN06(12) Day Loughlin N08(12) Day 2 Earnhard B19(12) Night Cranford J07(12) 12 D Beretz J07(24) AVAIL Loughlin N07(24) AVAIL	6 [B] OPEN06(12) Day OPEN08(12) Day 2 Beretz J19(12) Night Beretz J07(24) AVAIL Cranford J07(24) AVAIL Beretz J
7 [C] 06(12) Day 08(12) Day 2 19(12) Night 07(24) AVAIL	8 [A] OPEN08:30(10.5) Day OPEN08(12) Day 2 OPEN19(1) Night Cranford J20(12) Night 20(9) Night 06(12) AVAIL 07(24) AVAIL 08(12) AVAIL 19(24) AVAIL	9 [B] Bergeron A07(12) Day Loughlin N08(12) Day 2 OPEN05(2) Night Beretz J19(12) Night Earnhard B19(1) Night Cranford J20(9) Night Beretz J07(24) AVAIL Loughlin N07(24) AVAIL Bergeron A08(12) AVAIL	10 [C] Bergeron A06(12) Day Loughlin N08(12) Day 2 OPEN05(2) Night Beretz J19(12) Night OPEN07(12) 12 D Earnhard B07(24) AVAIL Cranford J07(24) AVAIL Beretz J Loughlin N	11 [A] Ratliff T06(12) Day OPEN08(12) Day 2 OPEN19(12) Night OPEN07(24) AVAIL Beretz J08(12) AVAIL Cranford J19(12) AVAIL Beretz J	12 [B] Ratliff T06(7) Day Loughlin N07(12) Day Bergeron A13(2.5) Day Cranford J15:30(2.5) Day Loughlin N08(12) Day 2 Bergeron A19(12) Night 07(24) AVAIL Cranford J	13 [C] OPEN06(12) Day Beretz J08(12) Day 2 Bergeron A19(12) Night OPEN07(24) AVAIL OPEN OPEN Cranford J
14 [A] 06(12) Day 08(12) Day 2 19(12) Night 19(12) 12 N 07(24) AVAIL 07(24) AVAIL 19(24) AVAIL	15 [B] OPEN06(12) Day OPEN08(11) Day 2 OPEN08(4) Day 2 Bergeron A12(8) Day 2 Cranford J19(12) Night Beretz J07(24) AVAIL Bergeron A07(24) AVAIL	16 [C] OPEN06(12) Day Beretz J08(12) Day 2 Bergeron A19(12) Night OPEN07(24) AVAIL OPEN Cranford J Beretz J	17 [A] OPEN08:30(10) Day OPEN08(12) Day 2 OPEN19(12) Night Cranford J07(24) AVAIL 07(24) AVAIL 08(12) AVAIL 19(24) AVAIL	18 [B] Beretz J08(11) Day 2 Loughlin N19(12) Night Bergeron A07(24) AVAIL Cranford J07(24) AVAIL Beretz J08(12) AVAIL Loughlin N Bergeron A	19 [C] Beretz J22(9) Day 2 Bergeron A07(24) AVAIL Cranford J07(24) AVAIL Beretz J Loughlin N	20 [A] Earnhard B06(12) Day Cranford J08(12) Day 2 Beretz J19(12) Night 07(24) AVAIL Cranford J
21 [B] 06(12) Day 08(12) Day 2 19(12) Night 07(24) AVAIL 19(12) AVAIL	22 [C] OPEN07(24) Day OPEN08(12) Day 2 Bergeron A08(7) Day 2 Cranford J15(5) Day 2 Bergeron A19(12) Night 07(24) AVAIL 07(24) AVAIL 07(24) AVAIL 08(12) AVAIL	23 [A] Parkin B06(12) Day Loughlin N08(12) Day 2 OPEN19(12) Night Bergeron A07(24) AVAIL OPEN07(24) AVAIL Parkin B08(12) AVAIL Cranford J Beretz J Loughlin N	24 [B] OPEN06(12) Day OPEN09(5) Day OPEN14(4) Day Cranford J08(12) Day 2 Beretz J19(12) Night Loughlin N07(24) AVAIL	25 [C] OPEN06(12) Day Bergeron A08(12) Day 2 OPEN19(12) Night OPEN07(24) AVAIL OPEN Cranford J	26 [A] OPEN07(12) Day OPEN08(12) Day 2 OPEN19(12) Night Cranford J19(12) Night 07(24) AVAIL 07(24) AVAIL	27 [B] Beretz J07(12) Day OPEN07:30(9) Day 2 Earnhard B19(12) Night Beretz J07(24) AVAIL Cranford J07(24) AVAIL Beretz J
28 [C] 07(12) Day 08(12) Day 2 19(12) Night 06(12) AVAIL 07(24) AVAIL 07(24) AVAIL	29 [A] OPEN07(12) Day 2 OPEN08(12) Day 2 Beretz J19(12) Night Parkin B07(24) AVAIL Cranford J08(12) AVAIL Beretz J	30 [B] OPEN07(12) Day OPEN12(7) Day 2 OPEN19(12) Night Cranford J08(12) AVAIL Loughlin N19(12) AVAIL	31 [C] OPEN06(12) Day Bergeron A08(12) Day 2 Bergeron A19(12) Night Loughlin N Bergeron A	OPEN OPEN OPEN		

Staffing Levels - By Hour Of Day as of 01-08-2026

Date	Day	Shift	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Daily Avg
12/1/2025	Mon	C	4	4	4	4	4	4	4	4	5	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5.1
12/2/2025	Tue	A	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.3
12/3/2025	Wed	B	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3.9
12/4/2025	Thu	C	4	4	4	4	4	4	4	4	4	6	6	6	6	5	5	5	5	3	3	3	3	3	3	3	4.3
12/5/2025	Fri	A	3	3	3	3	3	3	3	3	5	6	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3.9
12/6/2025	Sat	B	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3.7
12/7/2025	Sun	C	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	6	6	6	6	6	6	6	4.5
12/8/2025	Mon	A	6	6	6	6	6	6	6	6	5	6	6	6	6	6	6	6	6	5	6	6	6	6	6	6	5.9
12/9/2025	Tue	B	6	6	6	6	6	6	6	6	4	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5.6
12/10/2025	Wed	C	5	5	5	5	5	5	5	5	3	6	6	6	6	5	5	5	5	3	3	3	3	3	3	3	4.5
12/11/2025	Thu	A	3	3	3	3	3	3	3	3	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5.1
12/12/2025	Fri	B	6	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	5.5
12/13/2025	Sat	C	6	6	6	6	6	6	6	6	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	3.9
12/14/2025	Sun	A	4	4	4	4	4	4	4	4	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5.4
12/15/2025	Mon	B	6	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5	5	3	3	3	3	3	3	3	4.7
12/16/2025	Tue	C	3	3	3	3	3	3	3	3	4	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	4.8
12/17/2025	Wed	A	5	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5.3
12/18/2025	Thu	B	5	5	5	5	5	5	5	5	3	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	5.2
12/19/2025	Fri	C	6	6	6	6	6	6	6	6	3	5	5	5	5	5	5	5	5	6	5	5	5	5	5	5	5.3
12/20/2025	Sat	A	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.3
12/21/2025	Sun	B	4	4	4	4	4	4	4	4	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5.4
12/22/2025	Mon	C	6	6	6	6	6	6	6	6	5	5	6	6	6	6	6	6	6	5	4	5	5	5	5	5	5.5
12/23/2025	Tue	A	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	6	6	6	6	6	6	6	4.9
12/24/2025	Wed	B	6	6	6	6	6	6	6	6	4	6	6	6	6	6	6	6	6	6	6	5	5	6	6	6	5.8
12/25/2025	Thu	C	6	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	5.5
12/26/2025	Fri	A	6	6	6	6	6	6	6	6	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3.8
12/27/2025	Sat	B	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3.4
12/28/2025	Sun	C	3	3	3	3	3	3	3	3	4	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5
12/29/2025	Mon	A	6	6	6	6	6	6	6	6	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
12/30/2025	Tue	B	6	6	6	6	6	6	6	6	4	6	6	6	6	6	6	6	6	4	4	4	4	4	4	4	5.3
12/31/2025	Wed	C	4	4	4	4	4	4	4	4	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5.4
Hrly Avg			4.8	4	5.2	5.2	5.2	5.2	5.1	5.1	5.1	5.1	5.1	4.7	4.8	4.8	4.8	4.8	4.8	4.8							

< Dec 2025 >

Rimer

-- All Events --

Actions Day Week 4 Wk MONTH

SUN	MON	TUE	WED	THU	FRI	SAT
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7 Day Shift 1 Brown Chris Day Shift 2 Johnson Terry Split Shift 1 Ennis Dylan Split Shift 2 Johnson Terry Night Shift Gabriel Michael	8 E-1 Truck Check Day Shift 1 Gabriel Michael Day Shift 2 Woods-Cole Austin Split Shift 1 Ennis Dylan Split Shift 2 Moose Samuel Night Shift Ennis Dylan	9 E-2 Truck Check Day Shift 1 Clay Matthew Day Shift 2 Brown Chris Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Ford Matthew	10 E-3 Truck Check Day Shift 1 Laws Brett Day Shift 2 Crayton Chase Split Shift 1 Moose Samuel Split Shift 2 OPEN SHIFT Night Shift Cranford Jesse	11 T-1 Truck Check Day Shift 1 Thomas Blake Day Shift 2 Laws Brett Split Shift 1 Moose Samuel Split Shift 2 Funderburk Josh Night Shift Funderburk Josh	12 S-1 Truck Check Day Shift 1 Ennis Dylan Day Shift 2 Thomas Blake Split Shift 1 Ennis Dylan Split Shift 2 Moose Samuel Night Shift Moose Samuel	13 B-1 Truck Check Day Shift 1 Cranford Jesse Day Shift 2 OPEN SHIFT Split Shift 1 Cranford Jesse Split Shift 2 OPEN SHIFT Night Shift Cranford Jesse
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28 Day Shift 1 Brown Chris Day Shift 2 Cranford Jesse Split Shift 1 Cranford Jesse Split Shift 2 OPEN SHIFT Night Shift Cranford Jesse	29 E-1 Truck Check Day Shift 1 OPEN SHIFT Day Shift 2 Woods-Cole Austin Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Moose Samuel	30 E-2 Truck Check Day Shift 1 Gabriel Michael Day Shift 2 Clay Matthew Split Shift 1 Moose Samuel Split Shift 2 OPEN SHIFT Night Shift Ford Matthew	31 E-3 Truck Check Day Shift 1 Moose Samuel Day Shift 2 Woods-Cole Austin Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Moose Samuel	1 Day Shift 1 Moose Samuel Day Shift 2 Woods-Cole Austin Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Moose Samuel	2 Day Shift 1 Moose Samuel Day Shift 2 Woods-Cole Austin Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Moose Samuel	3 Day Shift 1 Moose Samuel Day Shift 2 Woods-Cole Austin Split Shift 1 OPEN SHIFT Split Shift 2 Moose Samuel Night Shift Moose Samuel

Kannapolis Reponse Issue



Re: Responses to Mt Mitchell

From Wilmer Melton <wmelton@kannapolisnc.gov>

Date Wed 1/28/2026 9:42 AM

To Jacob Thompson <jathompson@cabarruscounty.us>; Tracy Winecoff <twinecoff@kannapolisnc.gov>

Cc Todd Harrington <thfire@hotmail.com>; Jason Burnett <JABurnett@cabarruscounty.us>; Summitt, Allyson S <allyson.summitt@rowancountync.gov>; Z-TJ Brown <TJ.Brown@rowancountync.gov>; KFD Executive Staff <KFDAChief@kannapolisnc.gov>; York, Phillip <phillip.york@rowancountync.gov>; Gregory, Joseph B <joseph.gregory@rowancountync.gov>; Kyle Bilafer <KDBilafer@cabarruscounty.us>; Kelly Sifford <KFSifford@cabarruscounty.us>; Douglas Hall <dlhall@cabarruscounty.us>; Hunt, Jeremy <jeremy.hunt@ncdoi.gov>; Rev. Randall Ritchie <revrandallritchie@yahoo.com>; Andrew Kelly <akelly@kannapolisnc.gov>

You don't often get email from wmelton@kannapolisnc.gov. [Learn why this is important](#)

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Kannapolis eagerly anticipates the opportunity to engage in a discussion regarding this matter. I would like to emphasize that Kannapolis will continue to provide mutual aid services to Mt Mitchell in accordance with the terms of our agreement. Thank you, and we look forward to meeting.

Wilmer Melton
City Manager
401 Laureate Way
Kannapolis, NC 28081
Office: 704-920-4231
wmelton@kannapolisnc.gov
www.kannapolisnc.gov



From: Jacob Thompson <jathompson@cabarruscounty.us>

Sent: Wednesday, January 28, 2026 8:38:10 AM

To: Tracy Winecoff <twinecoff@kannapolisnc.gov>

Cc: Todd Harrington <thfire@hotmail.com>; Jason Burnett <JABurnett@cabarruscounty.us>; Summitt, Allyson S <allyson.summitt@rowancountync.gov>; Z-TJ Brown <TJ.Brown@rowancountync.gov>; KFD Executive Staff <KFDAChief@kannapolisnc.gov>; York, Phillip <phillip.york@rowancountync.gov>; Gregory, Joseph B <joseph.gregory@rowancountync.gov>; Kyle Bilafer <KDBilafer@cabarruscounty.us>; Kelly Sifford <KFSifford@cabarruscounty.us>; Douglas Hall <dlhall@cabarruscounty.us>; Hunt, Jeremy <jeremy.hunt@ncdoi.gov>; Rev. Randall Ritchie <revrandallritchie@yahoo.com>; Wilmer Melton <wmelton@kannapolisnc.gov>; Andrew Kelly <akelly@kannapolisnc.gov>

Subject: Re: Responses to Mt Mitchell

Chief Winecoff,

We would be happy to meet with you and City Management, along with Mt. Mitchell, County Management, and all other involved parties to discuss this action and the surrounding context. Once you have had the opportunity to discuss this with your management team, please let us know and provide any available dates throughout February, and we will do our best to coordinate on our end.

I also received your text message requesting copies of any additional contracts. We do not maintain a separate automatic aid or mutual aid contract. Our existing county contract serves this purpose, as it includes applicable sections addressing both automatic and mutual aid provisions. When a department enters into a contract with the county, those provisions fulfill the intent of an automatic and mutual aid agreement for all departments within the county. This approach has been used by the county for many years, has been vetted through the Office of the State Fire Marshal, and helps reduce the number of documents that must be maintained. Any additional agreements that may exist directly between departments are not maintained by our office.

Please let me know if you have any questions or need additional information.

Chief Jacob Thompson

Fire Marshal

Emergency Management & Fire Services

Cabarrus County

O: (704) 920-2562

F: (704) 920-2415

M: (336) 250-3159

From: Tracy Winecoff <twinecoff@kannapolisnc.gov>

Sent: Monday, January 26, 2026 9:28 PM

To: Jacob Thompson <jathompson@cabarruscounty.us>

Cc: Todd Harrington <thfire@hotmail.com>; Jason Burnett <JABurnett@cabarruscounty.us>; Summitt, Allyson S <allyson.summitt@rowancountync.gov>; Z-TJ Brown <TJ.Brown@rowancountync.gov>; KFD Executive Staff <KFDAChief@kannapolisnc.gov>; York, Phillip <phillip.york@rowancountync.gov>; Gregory, Joseph B <joseph.gregory@rowancountync.gov>; Kyle Bilafer <KDBilafer@cabarruscounty.us>; Kelly Sifford <KFSifford@cabarruscounty.us>; Douglas Hall <dlhall@cabarruscounty.us>; Hunt, Jeremy <jeremy.hunt@ncdoi.gov>; Rev. Randall Ritchie <revrandallritchie@yahoo.com>; Wilmer Melton <wmelton@kannapolisnc.gov>; Andrew Kelly <akelly@kannapolisnc.gov>

Subject: RE: Responses to Mt Mitchell

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Jacob,

Thank you for taking the time to respond. I plan to meet with our manager and legal this week to review the information below.

I recommend that we meet as a group so we can review the documentation that the City of Kannapolis has presented over the past decade, line by line, so that we can keep the context of our decision in the forefront.

We are happy to host this, just let me know.

Tracy Winecoff, Fire Chief
Kannapolis Fire Department
401 Laureate Way
Kannapolis, NC 28081

704-920-4260

Tracy Winecoff
Fire Chief
401 Laureate Way
Kannapolis, NC 28081
Office: 704-920-4260
twinecoff@kannapolisnc.gov
www.kannapolisnc.gov



----- Original message -----

From: Jacob Thompson <jathompson@cabarruscounty.us>

Date: 1/26/26 20:44 (GMT-05:00)

To: Tracy Winecoff <twinecoff@kannapolisnc.gov>

Cc: Eddie Smith <resmith@kannapolisnc.gov>, Todd Harrington <thfire@hotmail.com>, Jason Burnett <JABurnett@cabarruscounty.us>, "Summitt, Allyson S" <allyson.summitt@rowancountync.gov>, Z-TJ Brown <TJ.Brown@rowancountync.gov>, KFD Executive Staff <KFDAChief@kannapolisnc.gov>, "York, Phillip" <phillip.york@rowancountync.gov>, "Gregory, Joseph B" <joseph.gregory@rowancountync.gov>, Kyle Bilafer <KDBilafer@cabarruscounty.us>, Kelly Sifford <KFSifford@cabarruscounty.us>, Douglas Hall <dlhall@cabarruscounty.us>, "Hunt, Jeremy" <jeremy.hunt@ncdoi.gov>, "Rev. Randall Ritchie" <revrandallritchie@yahoo.com>

Subject: Re: Responses to Mt Mitchell

Chief Winecoff,

I hope this message finds you well and I apologize for the delay in response as we have attempted to navigate this weather over the last couple of days.

Cabarrus County has reviewed your correspondence regarding the City of Kannapolis Fire Department's intent to withdraw from automatic-aid responses into the Mt. Mitchell Fire Department district, and we must formally express several concerns with both the basis and implications of this request.

First, Cabarrus County is troubled by the unpredictability and lack of objective analysis underlying this decision. The City of Kannapolis is making an operational determination that is being driven by actions taken by several fire departments through an association in another county. Those actions have no legal, contractual, or operational nexus to Cabarrus County and should not be used as justification to alter emergency response obligations affecting Cabarrus County citizens or the residents of the City of Kannapolis itself.

The withdrawal of automatic-aid based on association membership decisions—rather than response capability, geographic proximity, or service demand—creates significant risk not only for the rural districts but also for the City's own department. These types of unilateral service reductions undermine regional reliability, erode established response planning, and expose all parties to increased liability.

Additionally, Cabarrus County must emphasize that the City of Kannapolis receives Cabarrus County rural fire tax revenues to provide fire protection services within its designated rural fire protection tax district. As such, the County has a direct and vested interest in ensuring that those taxpayer dollars are used to provide reliable, coordinated, and predictable emergency response services for the citizens who fund them.

Because these services are funded through county-administered tax districts, the departments under contract—including the City of Kannapolis Fire Department—are integrated into Cabarrus County's broader emergency response planning, run card development, and automatic-aid frameworks. Unilateral decisions that alter response participation undermine the County's ability to ensure an effective countywide fire protection system and compromise the level of service that taxpayers reasonably expect in exchange for their financial contribution.

For these reasons, any modification to response participation that affects county-contracted service delivery must be evaluated through the County to ensure consistency with contractual obligations, public safety objectives, and the protection of Cabarrus County citizens' investment in fire protection services.

Your correspondence cites Mt. Mitchell Fire Department's alleged failure to improve as part of the justification. It is notable, however, that Mt. Mitchell is not the only department to have received similar correspondence withdrawing Kannapolis support. Multiple departments, having received comparable notices, raises legitimate questions as to whether this decision is truly performance-based or instead a broader policy shift unrelated to actual operational conditions. Mt. Mitchell remains in compliance with their contract with Cabarrus County at this time.

From a contractual standpoint, the Tax District Fire Service Contract between Cabarrus County and the City of Kannapolis clearly establishes expectations related to response and participation. The City agreed to:

- Provide fire protection and life safety services within the rural fire tax district in a professional and efficient manner;
- Participate in county-wide and inter-county mutual aid and interlocal agreements within the limits of available resources;
- Respond to automatic aid within defined geographic proximity when alerted, in accordance with established rules administered by the Office of the State Fire Marshal; and
- Maintain sufficient staffing, apparatus, and operational readiness to deploy resources efficiently and safely at all times.

These provisions are not discretionary and do not condition response on the membership status of a department in an external association.

Cabarrus County cannot support or honor a request that selectively withdraws automatic-aid response based on factors unrelated to contractual obligations, service delivery standards, or public safety need. Accordingly, your request will be documented and included in the Cabarrus County Board of Commissioners' monthly report for transparency and recordkeeping.

Cabarrus County Fire Services, County Management, and County Legal Counsel have reviewed your request and at this time Cabarrus County respectfully cannot approve the requested removal of the City of Kannapolis Fire Department from applicable run cards. Any instance in which assistance is dispatched in accordance with established agreements and no response is provided will be considered a breach of contract and will be pursued as such.

We remain open to productive dialogue focused on service delivery, capacity planning, and intergovernmental coordination. Direct conversations and the ability to collaborate still exist despite the changes in membership of associations in an adjoining county. However, decisions impacting emergency response in Cabarrus County must be predictable, data-driven, and consistent with existing agreements and statutory responsibilities.

Respectfully,

Chief Jacob Thompson

Fire Marshal

Emergency Management & Fire Services

Cabarrus County

O: (704) 920-2562

F: (704) 920-2415

M: (336) 250-3159



From: Tracy Winecoff <twinecoff@kannapolisnc.gov>

Sent: Saturday, January 17, 2026 9:51 AM

To: thfire@hotmail.com <thfire@hotmail.com>

Cc: Jacob Thompson <jathompson@cabarruscounty.us>; Jason Burnett <JABurnett@cabarruscounty.us>; Summitt, Allyson S <allyson.summitt@rowancountync.gov>; Z-TJ Brown <TJ.Brown@rowancountync.gov>; KFD Executive Staff <KFDAdChief@kannapolisnc.gov>; York, Phillip <phillip.york@rowancountync.gov>; Gregory, Joseph B <joseph.gregory@rowancountync.gov>

Subject: Responses to Mt Mitchell

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I hope this email finds you well.

As you know, the Kannapolis Fire Department has responded, without regard or question, to assist your agency multiple times as long as I can remember. In formal communications with both counties, beginning with my predecessor, Chief Hiers, we made it clear the KFD would respond to assist any agency, at any time, if the agreement was reciprocated. Or at least, if it wasn't reciprocal, the requesting agency was attempting to self-sustain and improve themselves to reduce the reliance on KFD. We had asked for no funding to provide this assistance; it was simply out of good faith and the right thing to do.

However, with your department's decision to leave the Rowan County Fire and Rescue Association, the opportunity to collaborate or improve your department's ability to provide a better service for your citizens has decreased with that decision. So, with that, the Kannapolis Fire Department can no longer subsidize your fire district. I wanted to make formal notification that the Kannapolis Fire Department will no longer be responding to the Mt Mitchell Fire Department's district as part of an Auto-Aid plan, and I respectfully request that you remove us from your run cards. As part of the county-wide mutual aid agreement, for both Cabarrus and Rowan County, we will respond when requested for fires, if our resources are not otherwise committed.

I respectfully ask that this becomes effective by February 1st, 2026.

Thank you.

Tracy Winecoff
Fire Chief
401 Laureate Way
Kannapolis, NC 28081
Office: 704-920-4260
twinecoff@kannapolisnc.gov
https://protect.checkpoint.com/v2/r01/____www.kannapolisnc.gov____.YzJ1OmNpdHlvZmthbm5hcG9saXMxOmM6bzozMmU2NTg3NGM4YzJjOTQ5YTE0



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Nine departments withdraw from Rowan County Fire and Rescue Association; Kannapolis ends three aid agreements

Published 12:09 am Thursday, January 22, 2026

By [Robert Sullivan](https://www.salisburypost.com/author/robertsullivan/)

(This article has been corrected to reflect that retired Rowan County Emergency Services Chief Allen Cress was not involved in the draft of new bylaws for the association, only the fire service contract.)

SALISBURY — Earlier this month, nine Rowan County fire departments withdrew from the Rowan County Fire and Rescue Association. While the move represents a political split between the departments, fire chiefs are adamant that none of the changes will affect their ability to provide service and protection to their citizens.

Bostian Heights, East Gold Hill, Miller’s Ferry Road Volunteer, Pooletown Volunteer, Rockwell Rural, South Salisbury, Mt. Mitchell and West Liberty Volunteer fire departments and Enochville Fire and Rescue Department all submitted their withdrawal from the association on Jan. 15.

Trending

[Sports obituary: West standout of the mid-1960s dies](#)

(<https://www.salisburypost.com/2026/02/04/sports-obituary-west-standout-of-the-mid-1960s-dies/>)

[‘Be the light;’ candlelight vigil honors life of Fletcher Harris, Skylar Provenza](#)

(<https://www.salisburypost.com/2026/02/03/be-the-light-candlelight-vigil-honors-life-of-fletcher-harris-skylar-provenza/>)

Before deciding to withdraw, some of the chiefs requested and received confirmation from the county attorney that the change would not affect their contracts with Rowan County.

“This withdrawal does not affect or diminish each organization’s independent commitment to public safety or its willingness to continue honoring existing automatic aid and mutual aid agreements in accordance with applicable contracts, policies, procedures and available resources. The withdrawing organizations value our longstanding professional relationships across Rowan County and will continue to work collaboratively with partner agencies to ensure effective emergency response and service to each community,” the chiefs wrote in a letter noticing their withdrawal.

Following their decision, the City of Kannapolis moved to end automatic aid agreements with the Enochville, Mt. Mitchell and Bostian Heights fire departments.

Kannapolis Fire Chief Tracy Winecoff, who is the president of the association as the deputy chief of the Locke Fire Department, said the departments leaving the association factored into the decision.

The decision to end with Bostian Heights came due to Kannapolis’s work with the department on Interstate 85 responses. The departments had been working with the county and N.C. Department of Transportation to have N.C. State Highway Patrol and Incident Management Assistance Patrol provide more shielding for interstate incidents and other assistance, replacing firetrucks and firefighters.

Without their joint work through the association, Winecoff said he struggled to send his men to assist with interstate incidents out of Kannapolis’s district.

“The response and coverage by Bostian Heights are typically sufficient to I-85 as they also utilize China Grove Fire Department. In addition, Kannapolis Fire is part of the Rowan County Special Operations Task Force and will respond to any serious accidents in that area, automatically,” wrote Kannapolis Communications Director Annette Privette Keller in a statement from the city.

Trending

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Newton police searching for Salisbury man 'considered armed and dangerous'

[\(https://www.salisburypost.com/2026/02/02/newton-police-searching-for-salisbury-man-considered-armed-and-dangerous/\)](https://www.salisburypost.com/2026/02/02/newton-police-searching-for-salisbury-man-considered-armed-and-dangerous/)

For Mt. Mitchell, Kannapolis officials said that several recent incidents that have raised concerns about the partnership.

“With Mt. Mitchell, several calls for structure fires have had delayed responses, forcing excessive response from Mt. Mitchell’s mutual aid partners, including Kannapolis Fire. This places an undue burden and is not a true mutual aid or reciprocal agreement,” wrote Keller.

Bostian Heights Chief Matthew Misenheimer and Mt. Mitchell Chief Todd Harrington did not respond to requests for comment. Enochville Chief Gentry Nesbitt said he was unable to comment. The three have reportedly been in contact with other nearby departments on automatic aid agreements.

Kannapolis asked to be removed from the department’s automatic aid plans, meaning that the pre-arranged dispatches of Kannapolis to certain incidents in the rural districts will no longer occur. That does not change the mutual aid agreements, so officials from the three districts can still request Kannapolis and other departments respond to incidents, which is typically used for fires. Winecoff said they also will not hesitate to continue to assist with coverage if the departments need assistance due to training, funerals or other incidents.

The decision comes after a draft of new county fire contracts were put forward by since-retired Rowan County Emergency Services Chief Allen Cress and Winecoff. A draft of new bylaws was also put forward by Winecoff. Many of the departing departments took issue with changes in the documents, in particular changes that would require the departments to be members of the association and would create the ability for the association to act as a governing body over the departments.

“Rural fire departments in North Carolina are governed by the Office of the State Fire Marshal, state statutes and a service contract. All of the rural departments in Rowan County exceed these standards and the citizens of these communities should be proud of our fire service,” wrote Poolletown Chief Ryan Barkley in an email. “I can speak for my department when I say over the last 10 years I have been chief, I have never been contacted by any county official with concerns of deficiencies in our service being provided.

“There is no need to introduce another governing body such as an association to place more stipulations on these departments that may make it even harder to recruit and retain firefighters. In my letter to the county manager, I say that I am confident in my department’s board of directors (which is comprised of community members) to advocate for what we need. We do not need an association to do so for us.”

None of the other chiefs responded to emails requesting comments.

Winecoff, who holds the unofficial rural seat through the Locke Fire Department, said that the changed bylaws and contract were only a draft that was being put forward to start discussion. He said the change was inspired by the ever-increasing call volumes that local fire departments experience, which has combined with lowered volunteerism and increasing costs to create a difficult situation for all Rowan County departments.

Some of his proposed changes included coordinating on staffing and equipment purchases.

“The issue is that we’re tapping (into) the same pool of people and competing against each other when it comes to hourly wages and we’re also buying, for example turnout gear ranges from \$3,000 to \$4,000 a set. If I have a firefighter that works for multiple departments, it’s logical to think that guy is getting three separate sets of turnout gear. Whereas we could buy one set of turnout gear and spread that cost among all three departments,” Winecoff said. “There’s other opportunities to share benefits, retirement plans (and more) that we can do much better as a large group and a community.

“That’s the push among the current leadership. It’s just not fiscally possible for the county to take over the fire service, the volunteers in the county save us millions in salaries.”

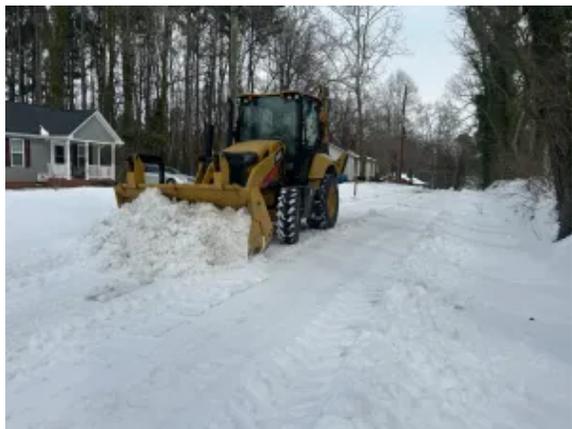
However, the changes have also stoked fears about the county moving towards a singular county fire department.

“The association does not, has not and will not support a county department,” he said.

While the issue may have thrown a wrench into the inner workings of the county’s fire association, all of the fire officials are unified on one thing: it should not affect their ability to provide service to their citizens.

“The bottom line is: there’s no department in the county that will deny service to any other department, regardless of the association,” Winecoff said.

You Might Like



Local
Behind the scenes: Spencer Public Works director, town manager talk clean-up efforts after historic storm

[\(https://www.salisburypost.com/2026/02/04/behind-the-scenes-spencer-public-works-director-town-manager-talk-clean-up-efforts-after-historic-storm/\)](https://www.salisburypost.com/2026/02/04/behind-the-scenes-spencer-public-works-director-town-manager-talk-clean-up-efforts-after-historic-storm/)



Local
Help a Vet Shine to present inaugural Valentine event

[\(https://www.salisburypost.com/2026/02/04/help-a-vet-shine-to-present-inaugural-valentine-event/\)](https://www.salisburypost.com/2026/02/04/help-a-vet-shine-to-present-inaugural-valentine-event/)

The logo for Salisbury Post, featuring the text "Salisbury Post" in a white serif font with a small red and white crest between the words, all set against a black background.

News

In-person grief support workshop in Salisbury; register by Feb. 12

(<https://www.salisburypost.com/2026/02/04/in-person-grief-support-workshop-in-salisbury-register-by-feb-12/>)

The logo for Salisbury Post, featuring the text "Salisbury Post" in a white serif font with a small red and white crest between the words, all set against a black background.

Crime

Blotter for Feb. 4

(<https://www.salisburypost.com/2026/02/04/blotter-for-feb-4/>)

Rimer Apparatus Request



Rimer Engine companies

From Dylan Ennis <dylanennis19@gmail.com>

Date Fri 1/16/2026 4:52 PM

To Jacob Thompson <jathompson@cabarruscounty.us>

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe!

Good afternoon,

The Rimer Fire Department board of directors along with the officers met last night 1/15/26 to discuss the replacement of our wrecked truck. The board and officers are looking to get a used Engine company from Bandys FD to have in our station until a new one can be built. The board approved to buy a new truck to replace the one that wrecked and a used one that will be newer than our current 96 commercial cab truck. The used one will be front out until the arrival of the new one then we will be moving it to reserve status and selling our current E2. We are not adding trucks to the fleet but updating our current.

Used

1998 Eone custom cab

1500 gpm pump

1000 gallons of water

Truck is coming fully stocked with equipment except 5 inch hose.

Truck had a refurb to update all the lights to the new nfpa standards.

Purchase price is 45,000 with everything included except air packs and 5 inch hose.

New

We are looking at a custom cab truck from foutes bros

1000 gallons of water with a 1500 gpm pump.

Unknown lead time on this truck.

Dylan Ennis

Chief

Rimer Fire Department

Sent from my iPhone



Cabarrus County

Emergency Management and Fire Services

Certificate of Need – Apparatus Replacement

Cabarrus County Fire Services

Office of the Fire Marshal

Date: January 21st, 2026

Chief and Board of Directors of Rimer Fire Department,

This letter serves as a formal Certificate of Need in support of the Rimer Fire Department's request to replace a fire apparatus that was recently involved in a wreck and removed from service.

The Rimer Fire Department Board of Directors and department officers met on January 15, 2026, to evaluate the department's current apparatus needs and operational readiness following the loss of this unit. As a result of that meeting, the Board approved a two-part apparatus replacement plan that ensures continuity of service while responsibly planning for long-term needs.

Used Apparatus (Interim Frontline Replacement)

The department proposes the purchase of a used 1998 E-One custom cab engine from Bandys Fire Department to serve as a frontline apparatus until delivery of a newly constructed engine. Specifications include:

- 1,500 GPM fire pump
- 1,000-gallon water tank
- Fully stocked with equipment, excluding air packs and 5-inch hose
- Recent refurbishment, including lighting upgrades to meet current NFPA standards



Cabarrus County

Emergency Management and Fire Services

- Purchase price: \$45,000

This apparatus will immediately replace the wrecked engine and will also provide a significant upgrade over the department's current 1996 commercial cab engine. Upon delivery of the new engine, this unit will be reassigned to reserve status, and the existing Engine 2 will be sold. This plan does not increase the total number of apparatus in the department's fleet.

New Apparatus (Permanent Replacement)

The department also intends to purchase a new custom cab engine from Fouts Brothers, with the following planned specifications:

- 1,500 GPM fire pump
- 1,000-gallon water tank

Due to current manufacturing conditions, the lead time for this apparatus is unknown. The interim purchase of a used engine is therefore necessary to maintain adequate fire protection and operational capability during the build period.

Statement of Need

Based on the loss of the wrecked apparatus, the age and condition of existing equipment, and the need to maintain reliable fire suppression capability within the Rimer Fire District, this replacement plan represents a necessary and fiscally responsible approach. The proposed purchases ensure uninterrupted service delivery, improve firefighter safety, and align with accepted best practices for apparatus lifecycle management.



Cabarrus County

Emergency Management and Fire Services

Accordingly, Cabarrus County Fire Services finds that a legitimate operational need exists for the replacement of the damaged apparatus through the purchase of both a used interim engine and a new permanent engine, as described above.

If additional information or clarification is required, please feel free to contact my office.

Respectfully,

A handwritten signature in black ink, appearing to read "Jacob A. Thompson".

Jacob Thompson
Fire Marshal
Cabarrus County Fire Services

FY25 Department Audit/Financial Statements



Includes Only those
Received Thus Far

***EAST GOLD HILL VOLUNTEER
FIRE DEPARTMENT***

Gold Hill, North Carolina

AUDITED FINANCIAL STATEMENTS

For the Years Ended

June 30, 2025

**EAST GOLD HILL VOLUNTEER
FIRE DEPARTMENT**

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June 30, 2025**

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Notes to the Financial Statements	5-9

EDDIE CARRICK, CPA, PC
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

East Gold Hill Volunteer Fire Department
Gold Hill, North Carolina

Opinion

I have audited the accompanying financial statements of East Gold Hill Volunteer Fire Department (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of June 30, 2025 and the related statement of revenues, functional expenses, and other changes in net assets, and cash flows – modified cash basis for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of East Gold Hill Volunteer Fire Department as of June 30, 2025, and its changes in net assets and cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 1

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of East Gold Hill Volunteer Fire Department and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about East Gold Hill Volunteer Fire Department's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of East Gold Hill Volunteer Fire Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about East Gold Hill Volunteer Fire Department's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.



Eddie Carrick CPA, PC
Lexington, North Carolina
November 30, 2025

*Member of the American Institute
of Certified Public Accountants*

EAST GOLD HILL FIRE DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS-MODIFIED CASH BASIS
 June 30, 2025

ASSETS

CURRENT ASSETS

Cash	\$ 202,938
Cash - Restricted	21,180
Total Current Assets	224,118

FIXED ASSETS

Land	11,245
Buildings	252,385
Sign	5,109
Siren Tower	17,245
Radios and Equipment	418,325
Trucks and Equipment	1,233,854
Total Fixed Assets	1,938,164
Less: Accumulated Depreciation	(1,144,229)
Net Property and Equipment	793,934

OTHER ASSETS

Total Other Assets	-
--------------------	---

TOTAL ASSETS	\$ 1,018,052
--------------	--------------

LIABILITIES

CURRENT LIABILITIES

Current Portion Of Long-Term Debt	\$ 25,436
Total Current Liabilities	25,436

LONG-TERM DEBT, Less Current Portion	449,993
--------------------------------------	---------

NET ASSETS

Without Donor Restrictions	521,442
With Donor Restrictions	21,180
Total Net Assets	542,622

TOTAL LIABILITIES AND NET ASSETS	\$ 1,018,052
----------------------------------	--------------

EAST GOLD HILL FIRE DEPARTMENT

STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS-MODIFIED CASH BASIS

For the year ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Rowan County:			
Fire Tax	\$ 191,709	\$ -	\$ 191,709
Mutual Aid	2,919	-	2,919
Medical Responders	2,402	-	2,402
RC Staffing Grant	10,000		
East Rowan	3,375	-	3,375
Cabarrus County Fire Tax	99,825	-	99,825
NC Firemans Fund	2,078		2,078
Donations	1,297		1,297
Interest Earned	2,053	31	2,084
Fundraiser Proceeds	20,780	-	20,780
Sales Tax Refund	2,076		2,076
Insurance Claim	17,911		17,911
Fire Comission Grant	14,569	-	14,569
Grants-Other	3,000		3,000
Net Assets Released from Restrictions	(2,087)	2,087	-
TOTAL SUPPORT AND REVENUE	371,906	2,118	374,024
 EXPENSES			
Program Services			
Depreciation	103,324	-	103,324
Insurance	30,752	-	30,752
Maintenance - buildings and grounds	8,604	-	8,604
Maintenance - trucks and equipment	37,400	-	37,400
Payroll Taxes	10,083	-	10,083
First Responders Supplies	353	-	353
Telephone/Computer Expense	2,488	-	2,488
Electricity	5,743	-	5,743
SCBA Testing/Replacement	4,343	-	4,343
Taxes, Licences & Permits	55	-	55
Vehicle Fuel and Expense	8,222	-	8,222
Training	857	-	857
Uniforms	4,145	-	4,145
Heating Fuel/Water/ Lawncare	2,451	-	2,451
Appreciation & Community Service	3,711	-	3,711
Fundraiser	5,555	-	5,555
Personnel	134,062	-	134,062
Pay Per Call	16,511	-	16,511
Fire Fighter Pension	3,953	-	3,953
Interest Expense	15,600	-	15,600
Kitchen Supplies	1,606	-	1,606
Fire Fighting Supplies	5,498	-	5,498
TOTAL PROGRAM SERVICES	405,316	-	405,316
Support Services			
Paycheck Processing Fees	1,471	-	1,471
Accounting & Auditing	5,350	-	5,350
Postage	445	-	445
Dues & Subscriptions	1,972	-	1,972
Administrative & Office Expense	789	-	789
TOTAL SUPPORT SERVICES	10,027	-	10,027
TOTAL EXPENSES	415,345	-	415,345
INCREASE (DECREASE) IN NET ASSETS	(43,438)	2,118	(41,319)
NET ASSETS AT BEGINNING OF YEAR	564,880	19,062	583,942
NET ASSETS AT END OF YEAR	\$ 521,442	\$ 21,180	\$ 542,622

EAST GOLD HILL FIRE DEPARTMENT
STATEMENT OF CASH FLOWS-MODIFIED CASH BASIS
For the year ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (decrease) in net assets	\$ (41,320)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:	
Depreciation	103,325
Net cash provided (used) by operating activities	<u>62,005</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	<u>(27,980)</u>
Net cash provided (used) by investing activities	<u>(27,980)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Long-Term Debt	<u>(24,571)</u>
Net cash provided (used) by financing activities	<u>(24,571)</u>
Net increase in cash	9,455
CASH AT BEGINNING OF YEAR	<u>214,663</u>
CASH AT END OF YEAR	<u><u>\$ 224,118</u></u>
 SUPPLEMENTAL DISCLOSURES:	
Noncash investing and financing transactions - none.	
Interest paid	<u><u>\$ 15,600</u></u>

EAST GOLD HILL FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

The Department's purpose is to provide fire and rescue services as needed, without charge, within its service area, which lies in Cabarrus and Rowan counties in North Carolina.

A summary of the Department's significant accounting policies follows:

Financial Statement Presentation

East Gold Hill Fire Department reports financial information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions are not restricted by donors, or the donor-imposed restrictions have expired.

Net assets with donor restrictions contain donor-imposed restrictions as follows:

Contain donor-imposed restrictions that stipulate the resources be maintained permanently but permit the Department to use or expend part or all the income derived from the donated assets for either specified or unspecified purposes.

Contain donor-imposed restrictions that permit the Department to use or expend the assets as specified. The restrictions are satisfied either by the passage of time or by actions of the Department.

Basis of Accounting

The accounting records of the Department are maintained on the modified cash basis except for the recording of depreciation on property, plant and equipment. Consequently, revenues are recognized when received and expenses are recognized when paid rather than when the obligation is incurred.

Restricted Donations

The Department follows the policy of showing restricted contributions whose restrictions are met in the same reporting period as unrestricted contributions.

Cash and Cash Equivalents

The Department considers all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents.

EAST GOLD HILL FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are stated at cost and are depreciated over their useful lives using the straight-line method ranging from 5 to 10 years for equipment, 10 to 15 years for vehicles and 40 years for the building. Only expenditures over \$5,000 are considered for capitalization. Maintenance and repairs are charged to expense as incurred and renewals and betterments are capitalized. Gains or losses on disposal are credited or charged to operations.

Functional Allocation of Expenses

The costs of providing the program and administrative services have been summarized on a functional basis in the Statements of Support, Expenses and Changes in Net Assets – Modified Cash Basis. Accordingly, certain costs have been allocated among the program and administrative services benefited. Administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

Income Tax

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax* are subject to examination by the IRS, generally for three years after they are filed.

Concentration of Support

The Department receives financial support from both Cabarrus and Rowan Counties in North Carolina. These funds are identified as fire district taxes and standby funds on the "Statements of Support, Expenses and Changes in Net Assets-Modified Cash Basis."

Donated Services

The Department receives donated services from its volunteer firemen. If these services were not donated, they would have to be purchased. The value of these services is not reflected in these financial statements.

NOTE B - CASH AND CASH EQUIVALENTS

The Department maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Department has not experienced any losses in such accounts, and management believes it is not exposed to any significant credit risk on cash. At June 30, 2025, the Department had no uninsured cash balances.

EAST GOLD HILL FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	6.30.25
Land	\$ 11,245
Buildings and equipment	693,064
Trucks and equipment	1,233,854
	1,938,163
Accumulated depreciation	(1,144,229)
	\$ 793,934

Depreciation expense was \$103,324 for the year ended June 30, 2025.

NOTE D - LONG-TERM DEBT

Long-term debt is as follows:

	6.30.25
A lease due to Hometrust Bank, is payable in annual payments beginning in August 2024 of \$40,171.49 with an interest rate of 3.5%. The lease is secured by a 2018 Sutphen & 2023 Pumper truck.	\$ 475,429
	475,429
Less current portion	(25,436)
Long-term debt	\$ 449,993

EAST GOLD HILL FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

Maturities of long-term debt at June 30, 2025 are as follows:

2026	\$	25,436
2027		26,225
2028		27,038
2029		28,740
2030		29,631
Thereafter		338,360
	\$	475,429

Interest expense amounted to \$15,600 for the year ended June 30, 2025.

NOTE E – AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Department's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets, at year-end		\$ 224,118
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Cash restricted by donor with purpose restrictions		21,180
Current portion of long-term debt		25,436
Financial assets available to meet cash needs for general expenditures within one year.		\$ 177,502

As part of the Department's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In the event of an unanticipated liquidity need, the Department relies on its relationship with local banks to finance its liquidity needs.

NOTE F – WITH DONOR RESTRICTIONS

The Department had the following donor restricted net assets available at June 30, 2025:

Restricted Cash – Fireman's Relief Fund	\$21, 180
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EAST GOLD HILL FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE G – SUBSEQUENT EVENTS

Subsequent events were evaluated through November 30, 2025, which is the date the financial statements were available to be issued. No subsequent events were noted.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.

Financial Statements

June 30, 2025



**FLOWES STORE VOLUNTEER FIRE
DEPARTMENT, INC.**

Concord, North Carolina

Financial Statements

As of

June 30, 2025

And

For the Year Then Ended

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Flowes Store Volunteer Fire Department, Inc.
Concord, North Carolina

We have reviewed the accompanying financial statements of Flowes Store Volunteer Fire Department, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of June 30, 2025, and the related statement of revenues, expenses, and changes in net assets – modified cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting.

We are required to be independent of Flowes Store Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Carlini CPA, PLLC

December 15, 2025
Indian Trail, North Carolina

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF ASSETS, LIABILITIES, AND
NET ASSETS - MODIFIED CASH BASIS
June 30, 2025

ASSETS

CURRENT ASSETS

Cash	\$ <u>650,678</u>
Total Current Assets	<u>650,678</u>

PROPERTY AND EQUIPMENT

Land	11,429
Land improvements	32,885
Buildings	171,490
Building improvements	191,735
Equipment and vehicles	2,371,732
Furniture and office equipment	<u>4,618</u>
	2,783,889
Less accumulated depreciation	<u>2,321,734</u>
	462,155

OTHER ASSETS

Restricted cash - Fireman's Relief Fund	<u>56,657</u>
Total Other Assets	<u>56,657</u>

TOTAL ASSETS **\$ 1,169,490**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Current portion of long-term debt	\$ <u>52,556</u>
Total Current Liabilities	<u>52,556</u>

LONG-TERM LIABILITIES

Long-term debt, less current portion	<u>521,741</u>
Total Liabilities	<u>574,297</u>

NET ASSETS

Unrestricted	538,536
Temporarily restricted	<u>56,657</u>
Total Net Assets	<u>595,193</u>

TOTAL LIABILITIES AND NET ASSETS **\$ 1,169,490**

See Accompanying Notes and Independent Accountants' Review Report.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
County support	\$ 522,237	\$ -	\$ 522,237
County staffing grant	27,500	-	27,500
State support	-	1,841	1,841
Grants	16,386	-	16,386
Interest income	6,068	1,656	7,724
Town of Midland	13,272	-	13,272
Other receipts	12,285	-	12,285
TOTAL REVENUES AND OTHER SUPPORT	<u>597,748</u>	<u>3,497</u>	<u>601,245</u>
Transfer of net assets	-	-	-
EXPENSES			
Advertising	14	-	14
Depreciation	115,454	-	115,454
Dues and subscriptions	3,728	-	3,728
Insurance	31,773	-	31,773
Fuel	2,569	-	2,569
Interest expense	13,887	-	13,887
Fire equipment materials and supplies	4,485	-	4,485
Miscellaneous	1,453	-	1,453
Payroll	319,465	-	319,465
Payroll taxes	27,634	-	27,634
Professional fees	3,574	-	3,574
Repairs and maintenance - vehicles	46,843	-	46,843
Repairs and maintenance - building and grounds	13,516	-	13,516
Telephone	4,746	-	4,746
Training	12,789	-	12,789
Utilities	15,917	-	15,917
Office and kitchen supplies	4,343	-	4,343
TOTAL EXPENSES	<u>622,190</u>	<u>-</u>	<u>622,190</u>
CHANGE IN NET ASSETS	(24,442)	3,497	(20,945)
NET ASSETS AT BEGINNING OF YEAR	<u>562,978</u>	<u>53,160</u>	<u>616,138</u>
NET ASSETS AT END OF YEAR	<u>\$ 538,536</u>	<u>\$ 56,657</u>	<u>\$ 595,193</u>

See Accompanying Notes and Independent Accountants' Review Report.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Flowers Store Volunteer Fire Department, Inc., (the Department) was formed for the purpose of providing fire protection and public safety services to the residents of its fire district. A majority of its funding is provided by Cabarrus County, North Carolina through the municipality's levy of local ad valorem taxes on real estate and other property. The Department is also funded by grants from foundations and other private, non-governmental entities.

Basis of Accounting

The Department's financial statements are prepared on the modified cash basis of accounting. Under this method revenues are recorded when received rather than when they are earned, and expenses are recorded when paid rather than when they are incurred, with the exception of depreciation on property and equipment. Accordingly, the financial statements are not intended to present information in accordance with generally accepted accounting principles.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 958-605, Financial Statements of Not-for-Profit Departments. Under ASC No 958-605, the Department is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Department as well as net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**– Continued

Property and Equipment

Property and equipment are recorded at cost. Purchases of material items of property and equipment are capitalized. Depreciation computed by the straight-line method, is provided over the estimated useful lives of the property and equipment. Estimated useful lives are 25 years for buildings, 10-20 years for building improvements, 5-15 years for equipment and vehicles, and 5 years for furniture and office equipment.

Depreciation expense totaled \$115,454 for the year ended June 30, 2025.

Public Support and Revenue

Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

The Department receives its support primarily from Cabarrus County.

Donated Services

Many individuals and groups donated significant amounts of time to various activities of the Department without compensation. The financial statements do not reflect the value of those contributions because the criteria for recognition under FASB ASC 958-605-25-16 have not been satisfied.

Functional Allocation of Expenses

The costs of providing program services and other activities have been summarized on a functional basis below. Accordingly, certain costs have been allocated among fire protection/emergency/public safety services and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department. Such allocations are determined by management on an equitable basis.

Program Services	\$598,442
Management and General	15,832
Fundraising	7,916
	<u>\$622,190</u>

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**– Continued

Concentration of Cash

For purposes of the statement of the financial statements, the Department considers all highly liquid investments available for current use with original maturities of three months or less to be cash equivalents.

The Department places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) provides coverage up to \$250,000 for substantially all depository accounts. At June 30, 2025, the Department had \$400,678 which exceeded insured limits.

The Department had the following cash receipt concentration from on-going funding sources for the year ended June 30, 2025:

		<u>Amount</u>	<u>% of Cash Receipts</u>
County Fire Fees	\$	522,237	86.85%

Income Taxes

The Department is a not-for-profit Department that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Accounting for Uncertainty in Income Taxes

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Department and recognize a tax liability (or asset) if the Department has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Department is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

As of June 30, 2025, the Department had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Additionally, the Department has no interest and penalties related to income taxes.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2- RESTRICTIONS ON NET ASSETS

All of the restrictions on net assets at June 30, 2025 are related to funds provided by State support for the Fireman’s Relief Fund. This fund is used to support injured fire fighters in times of need. The balance in this account was \$56,657 as of June 30, 2025, and is presented as restricted cash on the accompanying statement of assets, liabilities, and net assets. There were no assets released from restrictions during the year ended June 30, 2025.

NOTE 4- LONG-TERM DEBT

Long-term debt consists of the following for the year ended June 30, 2025:

Note payable to a bank in annual installments of \$31,374, including interest at 2.95%, with a final payment due in October, 2036. Secured by a security interest in building and land.	\$ 502,297
Note payable to a bank in bi-annual installments of \$18,000, interest free with a final payment due in July 2027 Secured by a fire truck.	72,000
	<u>\$ 574,297</u>
Less: Current Portion	<u>(52,556)</u>
Long-Term Debt	<u><u>\$ 521,741</u></u>

Maturities of long-term debt are as follows for the year ended June 30:

	<u>Amount</u>
2026	\$ 52,556
2027	53,045
2028	17,547
2029	18,065
2030	18,598
Thereafter	<u>414,486</u>
Total	<u><u>\$ 574,297</u></u>

Interest expense totaled \$13,887 for the year ended June 30, 2025.

NOTE 5- PENSION PLAN

During 2001, the Department adopted the Fireman’s State Pension Plan, Prior to 2001, contributions to the plan were on a volunteer basis. The Department did not make any contributions for the year ended June 30, 2025.

FLOWES STORE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 7- LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Department monitors its liquidity so that it is able to meet its operational needs and other contractual commitments while attempting to maximize the investment of its excess operational cash. The Department has the following financial assets that could be readily be made available within one year of the balance sheet to fund expenses without limitations as of June 30, 2025.

Unrestricted cash and cash equivalents	\$ <u>650,678</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>650,678</u>

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.

Concord, North Carolina

FINANCIAL STATEMENTS

Year Ended June 30, 2025

SHERRILL & SMITH

Certified Public Accountants
A Professional Association
Salisbury, North Carolina

SHERRILL & SMITH, CPAs, PA

524 West Innes Street
P. O. Box 1327
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Voice (704) 636-5211 Fax (704) 636-5245

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
Georgeville Volunteer Fire Department, Inc.
Concord, North Carolina

We have reviewed the accompanying financial statements of Georgeville Volunteer Fire Department, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of June 30, 2025 and 2024 and the related statement of revenues, expenses, and other changes in net assets-modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Georgeville Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements were prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Sherrill & Smith, CPAs, PA

Salisbury, NC

September 24, 2025

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC
 STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS-
 MODIFIED CASH BASIS
 June 30, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash	\$ 640,018	\$ 540,250
Restricted cash-Fireman's Relief Fund	21,925	21,907
Refundable sales tax	15,866	15,429
Total current assets	677,809	577,586
Property and equipment:		
Building and improvements	175,878	175,878
Furniture	4,264	4,264
Land and land improvements	33,411	33,411
Office equipment	6,760	6,760
Equipment	558,870	558,870
Trucks and equipment	1,128,036	1,128,036
Total property and equipment	1,907,219	1,907,219
Less accumulated depreciation	1,678,912	1,631,011
Property and equipment (net)	228,307	276,208
Total Assets	\$ 906,116	\$ 853,794

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC
STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS-
MODIFIED CASH BASIS
June 30, 2025 and 2024

	2025	2024
Liabilities and Net Assets		
Current liabilities:		
Note payable, current portion	\$ 41,145	\$ 38,475
Total current liabilities	41,145	38,475
Note payable, non-current portion	43,998	85,143
Total liabilities	85,143	123,618
Net Assets:		
Without donor restrictions		
Undesignated	434,621	498,269
Board designated for capital outlay	364,427	210,000
	799,048	708,269
With donor restrictions		
State funded firefighters fund	21,925	21,907
Total net assets	820,973	730,176
Total Liabilities and Net Assets	\$ 906,116	\$ 853,794

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC
STATEMENTS OF REVENUES, EXPENSES, AND OTHER CHANGES
IN NET ASSETS-MODIFIED CASH BASIS
Years Ended June 30, 2025

	Without Donor Restriction	With Donor Restriction	Total
Revenues:			
Cabarrus County-taxes	\$ 531,521	\$ -	531,521
Cabarrus County-staffing grant	22,500	-	22,500
Donations	1,405	-	1,405
Interest income	14,738	18	14,756
Miscellaneous	398	-	398
Net assets released from restrictions	-	-	-
	<u>570,562</u>	<u>18</u>	<u>570,580</u>
Expenses:			
Wages	114,793	-	114,793
Payroll taxes	10,425	-	10,425
Depreciation	47,901	-	47,901
Dues and subscriptions	7,362	-	7,362
Gasoline and oil	4,538	-	4,538
Insurance	61,568	-	61,568
Interest	8,535	-	8,535
Miscellaneous	6,116	-	6,116
Food	304	-	304
Office expense	4,793	-	4,793
Pager service	4,212	-	4,212
Professional fees	12,321	-	12,321
Repairs and maintenance	131,637	-	131,637
Small equipment and tools	8,070	-	8,070
Supplies	12,825	-	12,825
Telephone	12,407	-	12,407
Training	1,131	-	1,131
Uniforms	21,697	-	21,697
Utilities	9,148	-	9,148
Advertising	-	-	-
	<u>479,783</u>	<u>-</u>	<u>479,783</u>
Change in net assets from operations	90,779	18	90,797
Net assets at beginning of year	<u>708,269</u>	<u>21,907</u>	<u>730,176</u>
Net assets at end of year	<u>\$ 799,048</u>	<u>\$ 21,925</u>	<u>\$ 820,973</u>

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC
STATEMENTS OF REVENUES, EXPENSES, AND OTHER CHANGES
IN NET ASSETS-MODIFIED CASH BASIS
Years Ended June 30, 2024

	Without Donor Restriction	With Donor Restriction	Total
Revenues:			
Cabarrus County-taxes	\$ 387,803	\$ -	\$ 387,803
Cabarrus County-staffing grant	30,000	-	30,000
Donations	659	2,008	2,667
Interest income		64	64
Miscellaneous	12,121	-	12,121
Net assets released from restrictions	-	-	-
	<u>430,583</u>	<u>2,072</u>	<u>432,655</u>
Expenses:			
Wages	78,746	-	78,746
Payroll taxes	6,808	-	6,808
Depreciation	52,560	-	52,560
Dues and subscriptions	3,946	-	3,946
Gasoline and oil	3,985	-	3,985
Insurance	2,338	-	2,338
Interest	11,081	-	11,081
Miscellaneous	3,856	-	3,856
Food	1,563	-	1,563
Office expense	1,855	-	1,855
Pager service	5,085	-	5,085
Professional fees	11,049	-	11,049
Repairs and maintenance	69,419	-	69,419
Small equipment and tools	8,382	-	8,382
Supplies	4,299	-	4,299
Telephone	9,823	-	9,823
Training	317	-	317
Uniforms	23,480	-	23,480
Utilities	7,561	-	7,561
Advertising	292	-	292
	<u>306,445</u>	<u>-</u>	<u>306,445</u>
Change in net assets from operations	124,138	2,072	126,210
Net assets at beginning of year	<u>584,131</u>	<u>19,835</u>	<u>603,966</u>
Net assets at end of year	<u>\$ 708,269</u>	<u>\$ 21,907</u>	<u>\$ 730,176</u>

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

Note 1- Summary of Significant Accounting Policies

Nature of Activities

Georgeville Volunteer Fire Department, Inc. (the “Department”) is a North Carolina non-profit corporation providing fire protection and emergency rescue services. The Department operates in the Georgeville Fire District of Cabarrus County, North Carolina. The majority of the Department’s funding is provided by Cabarrus County, North Carolina.

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. That basis differs from generally accepted accounting principles primarily because the Department has not recognized accounts receivable, accounts payable, accrued expenses, and their related effects on the change in net assets. Revenue is recognized when received. The Department does not use fund accounting.

Donated Services and Materials

No amounts have been reflected in the statements for donated services because no objective basis is available to measure the value of such services. However, a substantial number of volunteers have donated significant amounts of their time in the Department’s programs and its fundraising campaigns. Donated materials, property, and equipment are reflected as donations at their estimated value at the date of receipt.

Property, Equipment and Depreciation

The Department capitalizes all expenditures for property and equipment in excess of \$10,000. Purchased property and equipment are recorded at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. When items of property or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Financial Statement Presentation

The Department reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Department, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

The Department's unspent contributions are reported in net assets with donor restrictions if the donor limited their use. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Income Tax Status

The Department is a nonprofit organization as described in Section 501(c)(4) of the Internal Revenue Code and is exempt from federal or state taxation.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For financial statement purposes, the Department considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

Note 2 – Refundable Sales Tax

Certain nonprofit entities are allowed a semi-annual refund of North Carolina sales and use tax paid by them in North Carolina on direct purchases of tangible personal property and services for use in carrying on their nonprofit work. The Department has recorded a receivable related to sales tax that has been paid, but no requests for the refunds have been filed as of the date of these financial statements.

Note 3 – Long-term Debt

The Department's obligation under notes payable at June 30, 2025 and 2024 consists of the following:

	2025	2024
Note payable due in annual installments of \$47,051, including interest, through October 2026. Secured by radios purchased. Interest is imputed at 6.9%	85,143	123,618
Less current portion	85,143 41,145	123,618 38,475
Long-term debt	\$ 43,998	\$ 85,143

The future scheduled maturities of long-term debt are as follows:

Years Ending June 30:	Amount
2026	41,145
2027	43,998
2028	-
2029	-
2030	-
Thereafter	-
	\$ 85,143

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

Note 4 – Firemen’s Relief Fund

Amounts held by the Department have been restricted for the Firemen’s Relief Fund, which is administered by the North Carolina Firemen’s Association. This fund is used to support injured firefighters in times of need. The balance in the account at June 30, 2025 and 2024 was \$21,925 and \$21,907, respectively.

Note 5 – Concentrations

The Department maintains cash balances at financial institutions located in North Carolina. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. From time to time, cash balances may exceed the insured limit. As of June 30, 2025 and 2024, the Organizations uninsured cash balances were \$416,055 and \$315,504, respectively.

The Department receives a considerable portion of its unrestricted funding from Cabarrus County. Funding from Cabarrus County accounted for approximately 97% and 97% of the Department’s total support and revenue for the years ended June 30, 2025 and 2024, respectively.

Note 6 – Liquidity and Availability

The following reflects the Organization’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of Board designation and contractual or donor-imposed restrictions within one year of the statement of financial position date.

	2025	2024
Financial assets without donor restrictions that are available for general use at year end consist of:		
Cash	\$ 640,018	\$ 540,250
Cash Board designated for capital outlay	(364,427)	(210,000)
 Financial assets available to meet cash needs for general expenses within one year	 \$ 275,591	 \$ 330,250

GEORGEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

Note 7 – Subsequent Events

Management has evaluated subsequent events through September 24, 2025, the date the financial statements were available to be issued.

Midland Volunteer Fire and Rescue, Inc.

Agreed-Upon Procedures

June 30, 2025



INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Midland Volunteer Fire and Rescue, Inc.
 Midland, North Carolina

We have performed the procedures enumerated below on the confirmation of significant revenue sources and the testing of a sample of cash disbursements of **Midland Volunteer Fire and Rescue, Inc.** for the year ended June 30, 2025. **Midland Volunteer Fire and Rescue, Inc.**'s management is responsible for the Organization's accounting records.

Midland Volunteer Fire and Rescue, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. Additionally, **Cabarrus County, North Carolina** has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedures	Findings
Confirmation of significant revenue sources and dollar amounts for the year ended June 30, 2025.	Confirmed Revenue from Cabarrus County without exception. Accountant agreed the revenue amount received from the Town of Midland to the amount shown as payments to Midland Volunteer Fire and Rescue, Inc. for the year ended June 30, 2025 within a reasonable amount.
Review policies and procedures of the Organization for the cash disbursements, including discussion of procedures for cash disbursements with responsible Organization individual.	Reviewed the Organization's written policies and procedures for cash disbursements. Current policies and procedures were discussed with Donna Smith, and a copy of them was provided.

<p>Selection of random sample of 25 cash disbursements for detailed testing from listing of all checks issued by the Organization during the year ended June 30, 2025, and perform the following procedures on the items selected:</p>	
<ul style="list-style-type: none"> • Compare disbursement to related supporting documentation matching invoice payee, amount, and date 	<p>Agreed disbursements to related supporting documentation provided by the Organization without exception.</p>
<ul style="list-style-type: none"> • Determine that invoice is an appropriate use of Organization funds 	<p>All invoices tested appear to be for appropriate use of Organization funds.</p>
<ul style="list-style-type: none"> • Determine that payment of invoice has been properly approved by authorized individual of the Organization 	<p>Invoices tested appear to have been properly approved by an authorized individual.</p>
<ul style="list-style-type: none"> • Determine that paid invoice has been properly cancelled to avoid duplicate payment 	<p>Invoices tested were properly cancelled to avoid duplicate payment.</p>
<ul style="list-style-type: none"> • Determine that payment has been coded to the proper general ledger account for the proper amount 	<p>All invoices tested were coded to the proper general ledger account for the proper amount.</p>
<ul style="list-style-type: none"> • Sight cancelled check to verify signature is that of authorized check signer 	<p>Disbursements tested where a physical check was written had the signature of an authorized check signer sighted as attached to the invoice(s) and copies within provided bank statements.</p>
<ul style="list-style-type: none"> • Sight Organization bank statement to verify that check cleared the bank for the proper amount and within a reasonable period of time after issue. 	<p>Disbursements tested cleared the bank for the proper amount and within a reasonable period of time.</p>

We were engaged by **Midland Volunteer Fire and Rescue, Inc.** to perform the agreed-upon procedures engagement and conducted the engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on revenues and cash disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **Midland Volunteer Fire and Rescue, Inc.** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of **Midland Volunteer Fire and Rescue, Inc.** and **Cabarrus County, North Carolina**, and is not intended to be and should not be used by anyone other than those specified parties.

DMOPS PLLC

Concord, North Carolina
December 30, 2025

**MIDLAND VOLUNTEER FIRE AND
RESCUE, INC.**

Reviewed Financial Statements

June 30, 2025 and 2024

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.

Midland, North Carolina

Reviewed

Financial Statements

At

June 30, 2025 and 2024

And For The Years Then Ended

*** * * * ***

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Midland Volunteer Fire and Rescue, Inc.
Midland, North Carolina

We have reviewed the accompanying financial statements of Midland Volunteer Fire and Rescue, Inc. (a non-profit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of June 30, 2025, and 2024, and the related statements of revenues, expenses and changes in net assets – modified cash basis, and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Report on 2024 and 2023 Financial Statements

The financial statements as of June 30, 2024 and 2023, were reviewed by Potter & Company P.A., who merged with DMJPS PLLC as of July 1, 2025. Potter & Company P.A.'s report dated November 11, 2024, stated that, based on their review, they were not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Midland Volunteer Fire and Rescue, Inc. and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

DMAPS PLLC

Certified Public Accountants
Concord, North Carolina

December 30 , 2025

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2025 and 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash, unrestricted	\$ 2,018,559	\$ 1,684,674
Cash, restricted	78,422	294,601
Total Current Assets	2,096,981	1,979,275
LONG-TERM ASSETS		
Property and Equipment		
Land and land improvements	535,184	535,184
Construction in progress	582,114	301,033
Buildings, station and improvements	1,276,644	1,276,644
Trucks	3,170,168	3,045,455
Furniture and fixtures	18,428	18,428
Other equipment	1,039,467	956,225
	6,622,005	6,132,969
Less: Accumulated depreciation	(2,920,285)	(2,603,718)
Property and Equipment, net	3,701,720	3,529,251
TOTAL ASSETS	\$ 5,798,701	\$ 5,508,526

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Current portion of long-term debt	\$ 213,650	\$ 208,486
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LONG-TERM LIABILITIES

Long-term debt	972,391	1,189,374
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TOTAL LIABILITIES	1,186,041	1,397,860
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NET ASSETS

Without donor restrictions	4,534,238	3,816,065
With donor restrictions	78,422	294,601

Total Net Assets	4,612,660	4,110,666
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TOTAL LIABILITIES AND NET ASSETS	\$ 5,798,701	\$ 5,508,526
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See Independent Accountants' Review Report and Accompanying Notes

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 1,482,755	\$ -	\$ 1,482,755
County sales tax	330,431	-	330,431
County staffing grant	27,500	-	27,500
County First Responder grant	-	1,500	1,500
County rent	10,800	-	10,800
Town of Midland	892,300	-	892,300
Town of Mint Hill	5,000	-	5,000
Interest	18,882	2,880	21,762
Gain on sale of assets (net)	4,261	-	4,261
Contributions	-	-	-
Sales tax refund	17,353	-	17,353
Other income	10	10,933	10,943
	<u>2,789,292</u>	<u>15,313</u>	<u>2,804,605</u>
Net assets released from restriction	<u>231,492</u>	<u>(231,492)</u>	<u>-</u>
Total Revenue and Reclassifications	<u>3,020,784</u>	<u>(216,179)</u>	<u>2,804,605</u>
EXPENSES			
Program	2,188,903	-	2,188,903
Management and general	113,708	-	113,708
	<u>2,302,611</u>	<u>-</u>	<u>2,302,611</u>
Increase (Decrease) in Net Assets	718,173	(216,179)	501,994
Net Assets at Beginning of Period	<u>3,816,065</u>	<u>294,601</u>	<u>4,110,666</u>
Net Assets at End of Period	<u>\$ 4,534,238</u>	<u>\$ 78,422</u>	<u>\$ 4,612,660</u>

See Independent Accountants' Review Report and Accompanying Notes

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 1,187,051	\$ -	\$ 1,187,051
County sales tax	315,832	-	315,832
County staffing grant	30,000	-	30,000
County First Responder grant	1,000	-	1,000
County rent	9,900	-	9,900
Grants	-	543,441	543,441
Town of Midland	659,112	-	659,112
Interest	20,040	2,680	22,720
Gain on sale of assets (net)	31,006	-	31,006
Contributions	330	-	330
Sales tax refund	21,445	-	21,445
Other income	5,446	11,288	16,734
	2,281,162	557,409	2,838,571
Total Revenue			
Net assets released from restriction	333,376	(333,376)	-
	2,614,538	224,033	2,838,571
Total Revenue and Reclassifications			
EXPENSES			
Program	1,738,920	-	1,738,920
Management and general	112,379	-	112,379
	1,851,299	-	1,851,299
Total Expenses			
Increase (Decrease) in Net Assets	763,239	224,033	987,272
Net Assets at Beginning of Period	3,052,826	70,568	3,123,394
Net Assets at End of Period	\$ 3,816,065	\$ 294,601	\$ 4,110,666

See Independent Accountants' Review Report and Accompanying Notes

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Program Services	Management & General	Total
Contract payroll	\$ 780,883	\$ -	\$ 780,883
Payroll	685,446	9,764	695,210
Fuel and vehicle maintenance	85,753	-	85,753
Firefighting and rescue supplies	72,322	-	72,322
Insurance	62,779	-	62,779
Payroll taxes	55,622	-	55,622
Interest	46,896	-	46,896
Utilities and communications	43,619	-	43,619
Professional fees	-	29,377	29,377
Equipment repairs and maintenance	19,584	-	19,584
Building and grounds maintenance	-	14,445	14,445
Protective equipment and uniforms	11,694	-	11,694
Employee benefits	11,050	-	11,050
Relief fund expense	8,525	-	8,525
Dues and subscriptions	-	7,883	7,883
Training and fire prevention	6,344	-	6,344
Medical supplies	6,083	-	6,083
Supplies	5,107	-	5,107
Office supplies	-	3,747	3,747
Small equipment purchases	2,309	-	2,309
Miscellaneous	-	2,236	2,236
Pension fund expense	120	-	120
Advertising	-	93	93
Bank fees	-	60	60
Total expenses before depreciation	1,904,136	67,605	1,971,741
Depreciation	284,767	46,103	330,870
Total expenses	\$ 2,188,903	\$ 113,708	\$ 2,302,611

See Independent Accountants' Review Report and Accompanying Notes

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Program Services	Management & General	Total
Payroll	\$ 673,472	\$ -	\$ 673,472
Contract payroll	465,485	-	465,485
Insurance	61,985	-	61,985
Small equipment purchases	1,721	-	1,721
Payroll taxes	54,049	-	54,049
Fuel and vehicle maintenance	43,021	-	43,021
Utilities and communications	39,766	-	39,766
Protective equipment and uniforms	12,769	-	12,769
Building and grounds maintenance	-	23,308	23,308
Professional fees	-	22,143	22,143
Equipment repairs and maintenance	30,637	-	30,637
Employee benefits	19,900	-	19,900
Training and fire prevention	3,799	-	3,799
Office supplies	-	7,017	7,017
Interest	30,259	-	30,259
Dues and subscriptions	-	7,887	7,887
Medical supplies	5,718	-	5,718
Supplies	4,179	-	4,179
Miscellaneous	-	2,896	2,896
Relief fund expense	4,867	-	4,867
Firefighting and rescue supplies	55,805	-	55,805
Pension fund expense	7,730	-	7,730
Bank fees	-	10	10
	1,515,162	63,261	1,578,423
Total expenses before depreciation			
Depreciation	223,758	49,118	272,876
Total expenses	\$ 1,738,920	\$ 112,379	\$ 1,851,299

See Independent Accountants' Review Report and Accompanying Notes

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 1 - NATURE OF ACTIVITIES

Midland Volunteer Fire and Rescue, Inc. (the “Department”) is a North Carolina non-profit organization formed to provide fire and rescue services. The Department operates in the Midland Fire District of Cabarrus County, North Carolina. The majority of the Department’s revenues are provided by the Town of Midland and by a supplemental fire district tax administered by Cabarrus County, North Carolina.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of Midland Volunteer Fire and Rescue, Inc. have been prepared on the modified cash basis of accounting; consequently, revenues and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Donated Materials and Services

The Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated fair market values at date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Services donated to the Department include fighting fires, management, fund-raising, and other administrative services necessary for Department operations.

Restricted and Unrestricted Support

Contributions received are recorded as with or without donor restrictions depending upon the existence or nature of any donor-imposed restraint.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for a future period or restricted by the donor for specific purposes are reported as with donor restrictions that increases that net asset class. However, if a restriction is fulfilled in the same period in which the contribution is received, the Department reports the support as without donor restrictions.

Property and Equipment

Property and equipment purchased by the Department are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value as established by the donor. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 2 - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – Continued

Expenditures for maintenance, repairs and minor renewals are charged to expense as incurred. Major renewals and betterments in excess of \$2,500 are capitalized. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Buildings and improvements	15-30 years
Vehicles, furniture, fixtures and equipment	5-20 years

Depreciation expense for the years ended June 30, 2025 and 2024 was \$330,870 and \$272,876, respectively.

Income Tax Status

The Department is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue code. In addition, the Department has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors. There was no unrelated business income for the years ended June 30, 2025 and 2024.

The Department has adopted ASC 740-10 as it relates to uncertain tax positions for the years ended June 30, 2025 and 2024 and has evaluated its tax positions for all open tax years. However, the Department is not currently under audit nor has the Department been contacted by the Internal Revenue Service.

Based on the evaluation of the Department's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2025 and 2024.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenses. Management believes its estimates are reasonable.

Subsequent Events

Management has evaluated subsequent events through December 30, 2025, the date the financial statements were available to be issued.

NOTE 3 - **CASH AND CASH EQUIVALENTS**

The Department places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) covers \$250,000 for substantially all depository accounts.

During the year, the Department from time to time may have had amounts on deposit in excess of the insured limits. At June 30, 2025 and 2024, the Department had \$1,852,209 and \$1,739,505, respectively, which exceeded these insured amounts.

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 4 - RESTRICTED CASH

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents - unrestricted	\$ 2,018,559	\$ 1,684,674
Restricted cash:		
Restricted for Firemen's Relief Fund	78,422	73,134
Restricted for training facility construction	-	221,467
Total Restricted Cash	<u>78,422</u>	<u>294,601</u>
Total Cash	<u>\$ 2,096,981</u>	<u>\$ 1,979,275</u>

NOTE 5 - LONG-TERM DEBT

	<u>2025</u>	<u>2024</u>
Note payable to a bank, payable in annual installments of \$109,507, including interest at 2.460%, through March 2030. The note is secured by a truck.	\$ 509,339	\$ 603,988
Note payable to a bank, payable in monthly installments of \$175, with no interest, through January 2027. The note is secured by a mower.	-	5,439
Note payable to a bank, payable in annual installments of \$62,461, including interest at 2.620%, through June 2032. The note is secured by a fire truck.	394,240	444,883
Note payable to a bank, payable in annual installments of \$81,30, including interest at 5.805%, through May 2029. The note is secured by a fire truck.	<u>282,462</u>	<u>343,550</u>
	1,186,041	1,397,860
Less: Current Portion	<u>(213,650)</u>	<u>(208,486)</u>
Long-Term Debt	<u>\$ 972,391</u>	<u>\$ 1,189,374</u>

Required principal payments on long-term debt are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2026	213,650
2027	221,086
2028	228,979
2029	237,256
2030	164,955
Thereafter	<u>120,115</u>
Total	<u>\$ 1,186,041</u>

Interest expense for the years ended June 30, 2025 and 2024 was \$46,896 and \$30,259, respectively.

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 6 - RESTRICTED NET ASSETS

Amounts held by the Department have been restricted for the Firemen’s Relief Fund, which is administered by the North Carolina Firemen’s Association. This fund is used to support injured firefighters in times of need. The balance in this fund at June 30, 2025 and 2024 was \$78,422 and \$73,134, respectively.

NOTE 7 - CONCENTRATIONS

Sources of Revenue

The Department obtains a considerable portion of its unrestricted funding from Cabarrus County and the Town of Midland. Cabarrus County and the Town of Midland revenue accounted for approximately 98% and 78% of total organizational support and revenue for the years ended June 30, 2025 and 2024, respectively.

NOTE 8 - RETIREMENT PLAN

Effective January 2023, the Department started a SIMPLE IRA. All employees who are reasonably expected to earn \$5,000 in the calendar year are eligible to participate in the SIMPLE plan. The Department will match up to 3% of earnings. Retirement expense for the years ended June 30, 2025 and 2024 was \$4,044 and \$6,317, respectively.

NOTE 9 - LIQUIDITY AND AVAILABILITY

	<u>2025</u>	<u>2024</u>
Total financial assets	\$ 2,096,981	\$ 1,979,275
Donor-imposed restrictions:		
Restricted for fire fighter hardship	(78,422)	(73,134)
Restricted grant for training facility construction	-	(221,467)
Total restricted financial assets	<u>(78,422)</u>	<u>(294,601)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,018,559</u>	<u>\$ 1,684,674</u>

The Department receives the majority of its funding from Cabarrus County and the Town of Midland (See NOTE 7), so its income is consistent and reliable. This ensures that necessary funds will be available when expenses such as payroll and other monthly obligations become due. The Department manages its liquidity and reserves following these guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. The Department forecasts its future cash flows and monitors its liquidity on an ongoing basis.

NOTE 10 - FIREFIGHTERS' AND RESCUE SQUAD WORKERS' PENSION FUND

Plan Description. The State of North Carolina contributes on behalf of Midland Volunteer Fire And Rescue, Inc. to the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF), a cost-sharing multi-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. FRSWPF provides pension benefits for eligible fire and rescue squad workers who have elected to become members of the fund. Article 86 of G.S. Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the Local Government Employees' Retirement System (LGERS) Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Firefighters' and Rescue Squad Workers' Pension Fund is included in the Annual Comprehensive Financial Report (ACFR) for the State of North Carolina. The State's ACFR included financial statements and required supplementary information for the Firefighters' and Rescue Squad Workers' Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. FRSWPF provides retirement, disability, and survivor benefits. The present retirement benefit is \$175 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of fully creditable service as a firefighter or rescue squad worker regardless of whether or not the member has terminated paid employment. Disabled members may be able to receive benefits after attaining age 55 under certain plan provisions. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf in to the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

Contributions. Plan members are required to contribute \$15 per month to the plan. The State, a non-employer contributor, funds the plan through appropriations. The Department does not contribute to the plan. Contribution provisions are established by General Statute 58-86 and may be amended only by the North Carolina General Assembly. The State's contributions recognized for accounting purposes for the fiscal year ending June 30, 2025, were \$19,789,708. The Department's proportionate share of the State's contribution is \$1,337.

Refunds of Contributions. Plan members who are no longer eligible or choose not to participate in the plan may file an application for a refund of their contributions. Refunds include the member's contributions and contributions paid by others on the member's behalf. No interest will be paid on the amount of the refund. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by FRSWPF.

MIDLAND VOLUNTEER FIRE AND RESCUE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 11 - FUNCTIONAL EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Those expenses include depreciation, utilities, and communications. Depreciation is allocated by identifying specific assets related to the land, building, and office furniture apart from those related to firefighting equipment and vehicles. Utilities and communications are allocated based upon management’s determination of the benefit received. Other management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

NOTE 12 - RELATED-PARTY TRANSACTIONS

The Department paid certain Board members for firefighting services on a part-time and pay-per-call basis for the years ended June 30, 2025 and 2024. These Board members and the amount paid to each are as follows:

	<u>2025</u>	<u>2024</u>
David Bullock	\$ 8,175	\$ 4,399
Alex McDaniel	2,599	7,972
Joe Eudy	-	720
Matthew Ford	-	6,715

NOTE 13 - RECLASSIFICATIONS

Certain financial statement amounts from the prior year financial statements have been reclassified to conform with the current year presentation.

**NORTHEAST CABARRUS VOLUNTEER FIRE DEPARTMENT
AND COMMUNITY CENTER, INC.**

FINANCIAL STATEMENTS

AS OF JUNE 30, 2025

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INDEPENDENT BOOKKEEPER COMPILATION REPORT

To Board of Directors
Northeast Cabarrus Volunteer Fire Department & Community Center, Inc.
Mount Pleasant. NC

We have compiled the accompanying financial statements of Northeast Cabarrus Volunteer Fire Department & Community Center, Inc. which comprise the following for the fiscal year ended June 30, 2025.

Statement Of Assets, Liabilities & Net Assets - Modified Cash Basis
Statement Of Support, Revenue & Expenses And Other Changes In Net Assets - Modified Cash Basis
Statement of Functional Expenses - Modified Cash Basis

All information was derived from information provided to us by the Board members of the Northeast Cabarrus Volunteer Fire Department & Community Center, Inc. We have not audited nor reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting. This includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Bookkeeper's Responsibility

Our responsibility is to conduct the compilation as a modified cash basis of accounting. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. These statements have not been audited or reviewed. We are not responsible to the detection of fraud or lack of internal control but we will bring it to your attention should we discover such. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the USA,

Margaret Crayton
Bookkeeper
Concord, NC

August 26, 2025

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NORTHEAST CABARRUS VOLUNTEER FIRE DEPARTMENT & COMMUNITY CENTER, INC
Statement Of Assets, Liabilities & Net Assets - Modified Cash Basis
June 30, 2025

Assets

Current Assets

Cash Payroll Fund	96
Cash General Fund	10,413
Cash Money Market Fund	21,754
Cash - Relief Fund	17,339
Cash Fund Raiser Fund	7,432
Total Current Assets	57,034

Land	20,000
Land Improvements	114,148
Buildings	594,868
Vehicles & Equipment	968,590
Less Accumulated Depreciation	-1,176,986
Net Property & Equipment	520,620

Total Assets	577,654
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Liabilities & Net Assets

Current Liabilities

Credit Card Payable	0
Current Portion of Long Term Debt	16,766
Total Current Liabilities	16,766

Long Term Liabilities

Note Payable	96,504
Total Liabilities	113,270

Net Assets

Without Donor Restrictions	447,046
With Donor Restrictions	17,339
Total Equity	464,385

Total Liabilities & Net Assets	577,655
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The notes to the financial statement are an integral part of this statement

NORTHEAST CABARRUS VOLUNTEER FIRE DEPARTMENT & COMMUNITY CENTER, INC
Statement Of Support, Revenue & Expenses And Other Changes In Net Assets
- Modified Cash Basis

For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Cabarrus County	392,738		392,738
Grants	11,300		11,300
Other Income	21,993		21,993
Interest Income	162		162
Total Revenues	426,193	0	426,193
Expenses			
Program	435,803		435,803
Management & General	48,423		48,423
Total Expenses	484,225		484,225
Changes In Net Assets	-58,032	0	-58,032
Net Assets Beginning of the Year	506,992	15,424	522,416
Net Assets End of the Year	447,046	17,339	464,385
Increase (Decrease) for Year	-59,946	1,915	-58,031

The notes to the financial statement are an integral part of this statement

NORTHEAST CABARRUS VOLUNTEER FIRE DEPARTMENT & COMMUNITY CENTER, INC

Statement of Functional Expenses - Modified Cash Basis

For the Year Ended June 30, 2025

	Program	Mgment & General	Total
Payroll	189,890	21,099	210,989
Payroll Taxes	15,730	1,748	17,478
Payroll Service	2,716	302	3,018
Insurance	17,598	1,955	19,553
Repairs & Maintenance	42,564	4,729	47,293
Utilities	10,203	1,134	11,337
Contract Labor	2,214	246	2,460
Interest Expense	5,018	558	5,576
Vehicle Expense	6,046	672	6,718
First Responder & Medical	38,337	4,260	42,597
Bookkeeping & Review	4,320	480	4,800
Equipment	0	0	0
Administrative	6,742	749	7,491
Bank Charges	151	17	168
Over Draft Charges	51	6	57
Meals & Entertainment	1,170	130	1,300
Fire Chief's Expenses	14,495	1,611	16,105
Miscellaneous	16,435	1,826	18,261
Total Expenses Before Depreciation	<u>373,681</u>	<u>41,520</u>	<u>415,201</u>
Depreciation	<u>62,122</u>	<u>6,902</u>	<u>69,024</u>
Total Expenses	<u><u>435,803</u></u>	<u><u>48,423</u></u>	<u><u>484,225</u></u>

The notes to the financial statement are an integral part of this statement

NORTHEAST CABARRUS VOLUNTEER FIRE DEPARTMENT & COMMUNITY CENTER, INC

Notes To Financial Statements

PROPERTY & EQUIPMENT

Property & Equipment purchased by the department are recorded at cost.

The range of estimated useful lives of the assets are as follows:

Buildings are depreciated over 30 to 39 years
Land Improvements are depreciated over 15 years
Land is not depreciated

Expenditures for repairs and maintenance are recorded as incurred. Major improvements have been capitalized.

Depreciation is calculated over the useful life of the assets and is charged to expense as incurred. The straight line method of depreciation is used. Property & Equipment as of June 30, 2025 consisted of:

Land	20,000
Land Improvements	114,148
Buildings	594,868
Vehicles & Equipment	968,590
Total Assets	<u>1,697,606</u>
Less Accumulated Depreciation	<u>-1,176,986</u>
Net Property & Equipment	<u>520,620</u>

Depreciation for the year was 69,024.

INCOME TAXES

The department is exempt from federal income tax under 501(c) (3) of the IRS Code. The department has been classified as an organization which is not a private foundation under IRSCode and qualifies for the 50 % charitable contribution deduction for individual donors. There was no identified unrelated business income for the year ended June 30, 2025.

Management believes all positions taken would be upheld under an examination. Therefore no provision for the effects of uncertain tax positions has been recorded for the year ended June 30, 2025

ESTIMATES

Management used estimates and assumptions in the preparation of financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, contingent assets and liabilities, and the reported revenues and expenses. Management believes its estimates are reasonable.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities and statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and General expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the department.

CONCENTRATION OF RISK

Financial instruments which could potentially subject to the department to concentrations of credit risk are principally of cash and cash equivalents. The department maintains cash balances at one financial institution. Accounts are insured by the FDIC up to \$ 250,000 at each institution. As of June 30, 2025 the department had no uninsured cash balances.

LIQUIDITY & AVAILABILITY AT YEAR END

As of June 30, 2025 the departments liquid assets are as follows:

Cash	\$57,034
Less: Net Assets with donor restrictions	\$17,339
Financial Assets Available to Meet general expenditures	<u>\$39,695</u>

The department receives the majority of its funding from Cabarrus County, so its income is consistent and reliable. This ensures that necessary funds will be available as expenses such as payroll and monthly obligations become due. The department manages its liquidity maintaining adequate liquid assets to fund near term needs. The department forecasts future cash flows and monitors its liquidity on an ongoing basis.

CONCENTRATIONS

The department receives a considerable portion of its unrestricted funding from Cabarrus County. This revenue accounted for approximately 92 percent of the total organizational and revenue for the year ended June 30, 2025.

FUNCTIONAL EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and General expenses include those expenses that are not and direction of the department.

RESTRICTED CASH - FIREMAN'S RELIEF FUND

Amounts held by the department in this account have been restricted. This fund is used to support injured fire fighters in time of need. The balance as of June 30, 2025 was \$ 17,339.

SUBSEQUENT EVENTS

The department has evaluated subsequent events through the date that the financial statements were available to be issued. The department is not aware of any material subsequent events.

LACK OF INTERNAL CONTROL - CREDIT CARD EXPENSE & REIMBURSEMENT

In the past, there has been a lack of internal control with both fuel and credit card purchases. When expenses are incurred, receipts are sometimes not obtained. Payment of the credit card statement shows the expenses but often receipts have not been attached. Withdrawals are made directly from the the bank and the bank statement's only description is " Withdrawal Payment From 4100202250 CK. Better documentation is needed. Additionally there is no formal approval program in place. Payment is made despite missing receipts and as far as I can tell expenses are not questioned or approved. Management needs to set a formal review process where all expenses are reviewed and approved. A new Board has been elected and they have been very receptive to making the changes needed to tighten internal control. I expect this situation to improve.

INTERNAL REPORTING TO BOARD

Board members are now given much more financial information. Each month a Statement of Assets, Liabilities & Net Assets - Modified Cash Basis and a Statement of Support, Revenue and Expenses And Other Changes In Net Assets are provided. The new board president has much more communication with the Fire Department's CPA and they are working closely together.

Odell Volunteer Fire Department, Inc.

Agreed-Upon Procedures

June 30, 2025



**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Odell Volunteer Fire Department, Inc.
 Concord, North Carolina

We have performed the procedures enumerated below on the confirmation of significant revenue sources and the testing of a sample of cash disbursements of **Odell Volunteer Fire Department, Inc.** for the year ended June 30, 2025. **Odell Volunteer Fire Department, Inc.**'s management is responsible for the Organization's accounting records.

Odell Volunteer Fire Department, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. Additionally, **Cabarrus County, North Carolina** has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure	Finding
1. Confirmation of significant revenue sources and dollar amounts for the year ended June 30, 2025.	Confirmed revenue with the Cabarrus County Finance office without exception.
2. Review policies and procedures of the Organization for the cash disbursements, including discussion of procedures for cash disbursements with responsible Organization individual.	Written policies and procedures for cash disbursements are noted in the bylaws, within Treasurer duties. Discussed policies and procedures with Eileen Moreland, Treasurer.
Selection of random sample of 25 cash disbursements for detailed testing from listing of all checks issued by the Organization during the year ended June 30, 2025, and perform the following procedures on the items selected:	
<ul style="list-style-type: none"> Compare disbursement to related supporting documentation matching invoice payee, amount and date 	Agreed disbursements to related supporting documentation without exception.
<ul style="list-style-type: none"> Determine that invoice is an appropriate use of Organization funds 	All invoices tested appear to have been for appropriate use of Organization funds.

<ul style="list-style-type: none"> Determine that payment of invoice has been properly approved by authorized individual of the Organization 	All invoices tested appear to have been properly approved by a Board Member without exception.
<ul style="list-style-type: none"> Determine that paid invoice has been properly cancelled to avoid duplicate payment 	Invoices tested were properly cancelled to avoid duplicate payment without exception.
<ul style="list-style-type: none"> Determine that payment has been coded to the proper general ledger account for the proper amount 	Payments tested were properly coded to the general ledger account and for the proper amount.
<ul style="list-style-type: none"> Sight cancelled check to verify signature is that of authorized check signer 	All disbursements tested where a physical check was written had the signature of authorized check signers.
<ul style="list-style-type: none"> Sight Organization bank statement to verify that check cleared the bank for the proper amount and within a reasonable period of time after issue. 	All disbursements tested cleared the bank for the proper amount and within a reasonable period of time.

We were engaged by **Odell Volunteer Fire Department, Inc.** to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on revenues and cash disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **Odell Volunteer Fire Department, Inc.** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of **Odell Volunteer Fire Department, Inc. and Cabarrus County, North Carolina**, and is not intended to be and should not be used by anyone other than those specified parties.

DMSPS PLLC

Concord, North Carolina
December 29, 2025

ODELL VOLUNTEER FIRE DEPARTMENT, INC.

Concord, North Carolina

Reviewed

Financial Statements

At

June 30, 2025 and 2024

And For The Years Then Ended

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Odell Volunteer Fire Department, Inc.
Concord, North Carolina

We have reviewed the accompanying financial statements of Odell Volunteer Fire Department, Inc. (a non-profit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of June 30, 2025 and 2024, and the related statements of revenues, expenses and changes in net assets – modified cash basis, and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Department management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Report on 2024 and 2023 Financial Statements

The financial statements as of June 30, 2024 and 2023, were reviewed by Potter & Company P.A., who merged with DMJPS PLLC as of July 1, 2025. Potter & Company P.A.'s report dated November 26, 2024, stated that, based on their review, they were not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Odell Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

DMOPS PLLC.

December 29, 2025
Concord, North Carolina

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2025 and 2024

ASSETS	<u>2025</u>	<u>2024</u>
CURRENT ASSETS		
Cash	\$ 2,232,825	\$ 1,856,587
Restricted Cash - Firemen's Relief Fund	86,794	76,247
Total Current Assets	<u>2,319,619</u>	<u>1,932,834</u>
LONG-TERM ASSETS		
Property and Equipment		
Land and improvements	1,106,939	1,106,939
Buildings	1,645,856	1,635,456
Vehicles	2,749,799	2,644,855
Machinery and equipment	1,301,783	1,327,832
Furniture and fixtures	16,012	22,569
	<u>6,820,389</u>	<u>6,737,651</u>
Less: Accumulated depreciation	<u>(3,476,846)</u>	<u>(3,279,469)</u>
Total Long-Term Assets	<u>3,343,543</u>	<u>3,458,182</u>
TOTAL ASSETS	<u><u>\$ 5,663,162</u></u>	<u><u>\$ 5,391,016</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of long-term debt	\$ <u>126,260</u>	\$ <u>121,766</u>
Total Current Liabilities	<u>126,260</u>	<u>121,766</u>
LONG-TERM LIABILITIES		
Long-term debt	<u>407,435</u>	<u>533,695</u>
TOTAL LIABILITIES	<u>533,695</u>	<u>655,461</u>
NET ASSETS		
Net assets without donor restrictions	5,042,677	4,659,308
Net assets with donor restrictions	<u>86,790</u>	<u>76,247</u>
Total Net Assets	<u>5,129,467</u>	<u>4,735,555</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 5,663,162</u></u>	<u><u>\$ 5,391,016</u></u>

See Independent Accountants' Review Report and Accompanying Notes

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 1,158,024	\$ -	\$ 1,158,024
Other city support	533,425	-	533,425
County sales tax	295,844	-	295,844
County staffing grant	27,500	-	27,500
Other income	3,968	9,839	13,807
Private grant	6,870	-	6,870
Interest income	53,838	704	54,542
Merchandise sales	8,520	-	8,520
Sales tax refund	20,086	-	20,086
	2,108,075	10,543	2,118,618
Total Revenue	2,108,075	10,543	2,118,618
Net assets released from restriction	-	-	-
Total Revenue and Reclassifications	2,108,075	10,543	2,118,618
EXPENSES			
Program	1,691,804	-	1,691,804
Management and general	32,902	-	32,902
Total Expenses	1,724,706	-	1,724,706
Increase in Net Assets	383,369	10,543	393,912
Net Assets at Beginning of Period	4,659,308	76,247	4,735,555
Net Assets at End of Period	\$ 5,042,677	\$ 86,790	\$ 5,129,467

See Independent Accountants' Review Report and Accompanying Notes

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 1,105,659	\$ -	\$ 1,105,659
Other city support	486,069	-	486,069
Gain on sale of fixed assets	50,400	-	50,400
County sales tax	243,828	-	243,828
County staffing grant	30,000	-	30,000
Other income	5,619	7,926	13,545
Private grant	6,000	-	6,000
Interest income	41,316	8	41,324
Merchandise sales	1,040	-	1,040
Sales tax refund	26,089	-	26,089
	1,996,020	7,934	2,003,954
 Total Revenue	 1,996,020	 7,934	 2,003,954
 Net assets released from restriction	 13,000	 (13,000)	 -
	2,009,020	(5,066)	2,003,954
 Total Revenue and Reclassifications	 2,009,020	 (5,066)	 2,003,954
EXPENSES			
Program	1,598,353	-	1,598,353
Management and general	34,270	-	34,270
Total Expenses	1,632,623	-	1,632,623
 Increase in Net Assets	 376,397	 (5,066)	 371,331
 Net Assets at Beginning of Period	 4,282,911	 81,313	 4,364,224
 Net Assets at End of Period	 \$ 4,659,308	 \$ 76,247	 \$ 4,735,555

See Independent Accountants' Review Report and Accompanying Notes

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Program Services	Management & General	Total
Payroll	\$ 934,135	\$ -	\$ 934,135
Equipment repairs and maintenance	87,440	-	87,440
Insurance	62,841	-	62,841
Payroll taxes	74,986	-	74,986
Interest	21,781	-	21,781
Utilities and telephone	24,635	-	24,635
Small equipment purchases	26,181	-	26,181
Building and grounds maintenance	45,170	-	45,170
Professional fees	-	17,750	17,750
Sales tax	14,268	-	14,268
Fuel and oil	20,562	-	20,562
Training	5,620	-	5,620
Medical supplies	13,512	-	13,512
Office supplies	-	9,572	9,572
Pension fund payment	-	5,580	5,580
Uniforms	15,213	-	15,213
Dues and subscriptions	10,143	-	10,143
Miscellaneous	10,748	-	10,748
Bank fees	297	-	297
Wellness program	5,658	-	5,658
	1,373,190	32,902	1,406,092
Total expenses before depreciation			
Depreciation	318,614	-	318,614
Total expenses	\$ 1,691,804	\$ 32,902	\$ 1,724,706

See Independent Accountants' Review Report and Accompanying Notes

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Program Services	Management & General	Total
Payroll	\$ 812,073	\$ -	\$ 812,073
Equipment repairs and maintenance	151,474	-	151,474
Insurance	59,266	-	59,266
Payroll taxes	65,119	-	65,119
Interest	26,115	-	26,115
Utilities and telephone	30,566	-	30,566
Small equipment purchases	27,423	-	27,423
Building and grounds maintenance	27,041	-	27,041
Professional fees	-	19,465	19,465
Sales tax	16,248	-	16,248
Fuel and oil	17,508	-	17,508
Training	2,651	-	2,651
Medical supplies	5,682	-	5,682
Office supplies	-	10,575	10,575
Pension fund payment	-	4,230	4,230
Uniforms	5,324	-	5,324
Dues and subscriptions	14,787	-	14,787
Miscellaneous	24,194	-	24,194
Advertising	93	-	93
Bank fees	192	-	192
Drug testing	3,660	-	3,660
Wellness program	6,626	-	6,626
	1,296,042	34,270	1,330,312
Total expenses before depreciation			
Depreciation	302,311	-	302,311
Total expenses	\$ 1,598,353	\$ 34,270	\$ 1,632,623

See Independent Accountants' Review Report and Accompanying Notes

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 1 - NATURE OF ACTIVITIES

Odell Volunteer Fire Department, Inc. (the “Department”) is a North Carolina non-profit organization formed for the purpose of fighting fires and providing emergency rescue services. The Department operates in the Odell Fire District of Cabarrus County, North Carolina. The majority of the Department’s revenues are provided by a supplemental fire district tax administered by Cabarrus County and by city taxes administered by the City of Kannapolis.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of Odell Volunteer Fire Department, Inc. have been prepared on the modified cash basis of accounting; consequently, revenues and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Donated Materials and Services

The Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated fair market values at date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Services donated to the Department include fighting fires, management, fund-raising, and other administrative services necessary for Department operations.

Restricted and Unrestricted Support

Contributions received are recorded as with or without donor restrictions depending upon the existence or nature of any donor-imposed restraint.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for a future period or restricted by the donor for specific purposes are reported as with donor restrictions that increases that net asset class. However, if a restriction is fulfilled in the same period in which the contribution is received, the Department reports the support as without donor restrictions.

Property and Equipment

Property and equipment purchased by the Department are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value as established by the donor. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 2 - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued***

Expenditures for maintenance, repairs and minor renewals are charged to expense as incurred. Major renewals and betterments are capitalized. For the year ended June 30, 2023, the Department's policy was to capitalize expenditures for these items in excess of \$500. Effective for the year ended June 30, 2024, the Board of Directors adopted a new capitalization threshold of \$5,000. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Buildings	15-39 years
Vehicles	5-15 years
Furniture, fixtures and equipment	5-10 years

Depreciation expense for the years ended June 30, 2025 and 2024 was \$318,614 and \$302,311, respectively.

Income Tax Status

The Department is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue code. In addition, the Department has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors. There was no unrelated business income for the years ended June 30, 2025 and 2024.

The Department has adopted ASC 740-10 as it relates to uncertain tax positions for the years ended June 30, 2025 and 2024, and has evaluated its tax positions for all open tax years. However, the Department is not currently under audit nor has the Department been contacted by the Internal Revenue Service.

Based on the evaluation of the Department's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2025 and 2024.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenses. Management believes its estimates are reasonable.

Subsequent Events

Management has evaluated subsequent events through December 29, 2025, the date the financial statements were available to be issued.

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 3 - CASH AND INVESTMENTS

The Department places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) covers \$250,000 for substantially all depository accounts.

During the year, the Department from time to time may have had amounts on deposit in excess of the limits. At June 30, 2025 and 2024, the Department had \$1,566,030 and \$1,686,051, respectively, which exceeded these insured amounts in accounts with Truist Bank as well as \$254,089 and \$0, respectively, which exceeded these insured amounts with Civic Bank.

NOTE 4 - LIQUIDITY AND AVAILABILITY

	<u>2025</u>	<u>2024</u>
Total financial assets	\$ 2,319,619	\$ 1,932,834
Donor-imposed restrictions:		
Restricted for fire fighter hardship	<u>(86,794)</u>	<u>(76,247)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,232,825</u>	<u>\$ 1,856,587</u>

The Department receives the majority of its funding from Cabarrus County and the City of Kannapolis (See NOTE 6), so its income is consistent and reliable. This ensures that necessary funds will be available when expenses such as payroll and other monthly obligations become due. The Department manages its liquidity and reserves following these guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. The Department forecasts its future cash flows and monitors its liquidity on an ongoing basis.

NOTE 5 - LONG-TERM DEBT

	<u>2025</u>	<u>2024</u>
Note payable to BB&T Bank, payable in monthly installments of \$11,962, including interest at 3.63%, with a maturity date of June 2029. The note is secured by a deed of trust on real estate.	\$ 533,696	\$ 655,462
Less: Current Portion	<u>(126,260)</u>	<u>(121,766)</u>
Long-Term Debt	<u>\$ 407,436</u>	<u>\$ 533,696</u>

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 5 - LONG-TERM DEBT - Continued

Required principal payments on long-term debt are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2025	\$ 126,260
2026	130,920
2027	135,753
2028	140,763
Thereafter	-
Total	<u>\$ 533,696</u>

Interest expense for the years ended June 30, 2025, and 2024 was \$21,781 and \$26,115, respectively.

NOTE 6- CONCENTRATIONS

Sources of Revenue

The Department obtains a considerable portion of its unrestricted funding from Cabarrus County and various city taxes. Cabarrus County and various city tax revenue accounted for approximately 95% and 93% of total organizational support and revenue for the years ended June 30, 2025 and 2024, respectively.

NOTE 7 - RESTRICTED CASH

Amounts held by the Department have been restricted for the Firemen’s Relief Fund, which is administered by the North Carolina Firemen’s Association. This fund is used to support injured firefighters in times of need. The balance in this account at June 30, 2025 and 2024 was \$86,794 and \$76,247, respectively. These funds are required to be maintained in a separate bank account and are reported as net assets with donor restrictions.

NOTE 8 - FUNCTIONAL EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Miscellaneous expenses have been allocated among the programs and supporting services benefited, based upon management’s identification of their purpose. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 9 - RELATED PARTY TRANSACTIONS

The Department paid certain Board members for firefighting-related services on a pay-per-call basis for the years ended June 30, 2025 and 2024. These Board members and the amount paid to each are as follows:

	<u>2025</u>	<u>2024</u>
Jake Williams, Deputy Chief	\$ 21,216	\$ 30,324
Tally Thomas, Administrator	-	1,256
Eileen, Moreland, Treasurer	20,131	-

NOTE 10 - FIREFIGHTERS' AND RESCUE SQUAD WORKERS' PENSION FUND

Plan Description. The State of North Carolina contributes on behalf of the Odell Volunteer Fire Department, Inc., to the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF), a cost-sharing multi-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. FRSWPF provides pension benefits for eligible fire and rescue squad workers who have elected to become members of the fund. Article 86 of G.S. Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the Local Government Employees' Retirement System (LGERS) Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Firefighters' and Rescue Squad Workers' Pension Fund is included in the Annual Comprehensive Financial Report (ACFR) for the State of North Carolina. The State's ACFR included financial statements and required supplementary information for the Firefighters' and Rescue Squad Workers' Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. FRSWPF provides retirement and survivor benefits. The present retirement benefit is \$180 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

Contributions. Plan members are required to contribute \$10 per month to the plan. The State, a non-employer contributor, funds the plan through appropriations. The Department does not contribute to the plan. Contribution provisions are established by General Statute 58-86, and may be amended only by the North Carolina General

ODELL VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 10 - **FIREFIGHTERS' AND RESCUE SQUAD WORKERS' PENSION FUND –**
Continued

Assembly. For the fiscal year ending June 30, 2025, the State contributed \$19,789,708 to the plan. The Department's proportionate share of the State's contribution is \$13,819.

Refunds of Contributions. Plan members who are no longer eligible or choose not to participate in the plan may file an application for a refund of their contributions. Refunds include the member's contributions and contributions paid by others on the member's behalf. No interest will be paid on the amount of the refund. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by FRSWPF.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Reports

SUBJECT:

Super Cab Co - Monthly Report

BRIEF SUMMARY:

Attached is the list of staff members that received a Super C recognition over the past month.

REQUESTED ACTION:

For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Staff

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

SuperC's for the Month of January 2026

Employee	Department	Award Count
AALECE O PUGH	COUNTY MANAGER	1
AARON T BROCK	COUNTY SHERIFF	1
ADELINDA M MOLINA	FACILITY SERVICES	1
ADRIANE M SUTHER	ADMINISTRATION OPERATIONS-DSS	1
AIMEE R PALMER	SOCIAL WORK SERVICES - DSS	2
ALVIN C PARHAM	FOOD & NUTRITION SERVICES-DSS	1
ALYMDIA BURCH	FOOD & NUTRITION SERVICES-DSS	3
AMANDA A WILKERSON	KANNAPOLIS LIBRARY	1
AMANDA J SMITH	CHILD SUPPORT SERVICES-DSS	4
AMANDA R GALLEGOS	FOOD & NUTRITION SERVICES-DSS	1
AMANDA R LYNCH	HARRISBURG LIBRARY	1
AMBER D SAVAGE	INCOME MAINTENANCE - DSS	1
AMBER N BARNHARDT	COMMUNITY DEVELOPMENT	1
AMBER R HAAS	INCOME MAINTENANCE - DSS	2
AMY E MCBRIDE	INCOME MAINTENANCE - DSS	1
AMY L FLOYD	MIDLAND LIBRARY	1
AMY L LOPEZ	TAX COLLECTOR	1
ANDREW S BARRIER	TAX ADMINISTRATION	1
ANGELA S WILLIAMS	INCOME MAINTENANCE - DSS	2
ANGELIQUE M MANIRIHO	ADMINISTRATION OPERATIONS-DSS	1
APRIL L LANGFORD	CONCORD LIBRARY	1
APRIL M WATTS	EMERGENCY MEDICAL SERVICES	1
ARDERRICK L FANT	FACILITY SERVICES	1
ARIANA A GARCIA-FRANQUIZ	MT PLEASANT LIBRARY	2
ASHLEY A WITTERSHEIM	CONCORD LIBRARY	1
ASHLEY M BOWMAN	INCOME MAINTENANCE - DSS	3
ASHLEY N HOWZE	DETENTION CENTER	1
AUBREY M EBRON	ECONOMIC FAMILY SUPPORT SVCS	1
AUDASSI Y FOSTER	SOCIAL WORK SERVICES - DSS	2
BAYARDO C VELASQUEZ	ECONOMIC FAMILY SUPPORT SVCS	2
BELINDA A CRISCO	INCOME MAINTENANCE - DSS	1
BENDU B ZARGO	FOOD & NUTRITION SERVICES-DSS	2
BERNADETTE M SOBKOWIAK	TAX ADMINISTRATION	6
BERTHA V CARDENAS	ADMINISTRATION OPERATIONS-DSS	2
BETH A PRYMOCK	FOOD & NUTRITION SERVICES-DSS	2
BIANCA S STANCIL	COUNTY SHERIFF	1
BLAKE A PLUMMER	COUNTY SHERIFF	1
BLONDELL C JOSEPH	BUSINESS OPERATIONS - HHS	1
BRANDY E WEBSTER	COMMERCE	1
BREANNA M COOK	EMERGENCY MEDICAL SERVICES	1
BRENDA D BORDEMAN	ADULT AND FAMILY SERVICES	1
BRIAN A ALMOND	DETENTION CENTER	1
BRITTANY A CAREL	INCOME MAINTENANCE - DSS	1
BRITTANY E ALEXANDER	EMERGENCY MEDICAL SERVICES	1
CARLITHA D FOXWORTH-DULIN	ADMINISTRATION OPERATIONS-DSS	2
CARLY L VARNADORE	KANNAPOLIS LIBRARY	1
CAROLINA I MONTALBA PEREIRA	ADMINISTRATION OPERATIONS-DSS	5
CARYS M ROBERSON	AFTON RIDGE LIBRARY	1
CASSANDRA L MINOR	FACILITY SERVICES	1
CELESTE M BEACHAM	ADULT AND FAMILY SERVICES	3

CHARLIE G RAMIREZ	AFTON RIDGE LIBRARY	1
CHASITY S ST. JOHN	SENIOR SERVICES	1
CHRISTIE E REALE	LIBRARY ADMINISTRATION	4
CHRISTINA L GOODMAN	ECONOMIC FAMILY SUPPORT SVCS	1
CHRISTINE L BATTLE	CHILD SUPPORT SERVICES-DSS	1
CHRISTOPHER J FINLEY	COUNTY SHERIFF	1
CONNOR A DUNLAP	CONCORD LIBRARY	2
COREY D HENDRIX	INFORMATION SERVICES - ADMIN	1
CYNTHIA L GILMORE	CONCORD LIBRARY	1
DAMARIS MONZON	ADMINISTRATION OPERATIONS-DSS	1
DANIEL I REECE	FINANCE	1
DAVID B GRASSO	INFORMATION SERVICES - ADMIN	1
DAWN D GUSTAFSON	EMERGENCY MANAGEMENT	1
DEBBY G MORTON	ADULT AND FAMILY SERVICES	1
DEBORAH M SEYMORE	COUNTY SHERIFF	1
DEBRA A SCHMITZER	AFTON RIDGE LIBRARY	3
DENISE NINNEMAN	CONCORD LIBRARY	1
DENISE Y UNDERWOOD	SENIOR SERVICES	1
DIANA MARTIN	INCOME MAINTENANCE - DSS	1
DIANA L STARKEY	INCOME MAINTENANCE - DSS	1
DONALD E HATLEY III	COUNTY SHERIFF	1
DONNA B WARNER	SENIOR SERVICES	3
DYLAN M SHUBERT	COUNTY SHERIFF	1
EBONY F DANIELS	FOOD & NUTRITION SERVICES-DSS	3
EBONY S FOSTER	INCOME MAINTENANCE - DSS	1
EDREA A MARTIN	MIDLAND LIBRARY	1
ELAINE G MILLER	SOCIAL WORK SERVICES - DSS	1
ELIZABETH B HARTZOG	AFTON RIDGE LIBRARY	2
ELIZABETH B PATTERSON	TAX COLLECTOR	2
ELIZABETH I ZUNIGA	TAX COLLECTOR	1
ELIZABETH SUZANNE H MOOSE	BUSINESS OPERATIONS - HHS	1
EMEFA C HURST	SOCIAL WORK SERVICES - DSS	1
EMILY A PETERSON	INCOME MAINTENANCE - DSS	2
EMILY G BURNETTE	TAX ADMINISTRATION	1
EMILY G LYNCH	INCOME MAINTENANCE - DSS	1
EMILY M ALICEA	ADMINISTRATION OPERATIONS-DSS	2
EMILY R MCCARTY	AFTON RIDGE LIBRARY	1
ERIC M BANKS	FACILITY SERVICES	2
ERIC M ROSE	TAX ADMINISTRATION	1
FATEANA S KERSEY	INCOME MAINTENANCE - DSS	1
GINA ADAMS	CONCORD LIBRARY	1
GREGORAY KEYES	INCOME MAINTENANCE - DSS	3
GRISSELDA K CARRANZA HURTADO	ADMINISTRATION OPERATIONS-DSS	1
HAYLEE G SHUPING	COUNTY SHERIFF	1
HEATHER D THOMPSON	INCOME MAINTENANCE - DSS	1
HEATHER L ALTMAN	INCOME MAINTENANCE - DSS	1
HOKE H PITTMAN	MT PLEASANT LIBRARY	1
HOLLYE L MCCALLUM	ADMINISTRATION OPERATIONS-DSS	5
IVEY J TAYLOR	SOCIAL WORK SERVICES - DSS	1
JACOB C HENINGER	EMERGENCY MEDICAL SERVICES	1
JADEN R SHIELDS	KANNAPOLIS LIBRARY	1
JAHMEL M RAMCHARITAR	COUNTY SHERIFF	1
JAMES H HENTZE	INFORMATION SERVICES - ADMIN	1

JAMIE L SMITH	TRANSPORTATION - HUMAN SERVICE	1
JANEEN S TISDELL	HUMAN RESOURCES	1
JANELL R CAMERON	TAX ADMINISTRATION	2
JANICE C ALEXANDER	ADMINISTRATION OPERATIONS-DSS	1
JANICE L CRISCOE	AFTON RIDGE LIBRARY	3
JARED S PAULO	INFORMATION SERVICES - ADMIN	2
JASMINE Z JOHNSON	HARRISBURG LIBRARY	2
JASON G REECE	INFORMATION SERVICES - ADMIN	1
JEFFREY M MERRIMAN	INCOME MAINTENANCE - DSS	2
JENNIFER CASTREJON	AFTON RIDGE LIBRARY	3
JENNIFER C RAMSEY	CHILD SUPPORT SERVICES-DSS	3
JENNIFER M CUNNINGHAM	ADULT AND FAMILY SERVICES	2
JENSEN T ROY	FIRE DEPARTMENT	1
JEREMIAH M MOSS	ADMINISTRATION OPERATIONS-DSS	1
JERRY M MCCLANAHAN JR	TAX ADMINISTRATION	1
JESSICA E DOWDY	MT PLEASANT LIBRARY	2
JESSIE R GATLING	COUNTY SHERIFF	1
JOANN Y TOMLIN	CHILD SUPPORT SERVICES-DSS	3
JON C RHINEHARDT	SCHOOL RESOURCE OFFICERS DIV	1
JONATHAN A MAULDEN	EMERGENCY MEDICAL SERVICES	1
JONATHAN D BRADLEY	RISK MANAGEMENT	1
JORDAN N MADDUX	CONCORD LIBRARY	1
JOSEPH BATTINELLI	INFORMATION SERVICES - ADMIN	1
JOSEPH D CALABRO	COUNTY SHERIFF	1
JOSEPH M SHUPING	VETERANS SERVICES	1
JOSHUA MIRANDA DIAZ	CONSTRUCTION STANDARDS	1
JOSHUA A STORY	KANNAPOLIS LIBRARY	3
KAITLYN E MOOSE	EMERGENCY MEDICAL SERVICES	1
KARA A CLARKE	EMERGENCY MEDICAL SERVICES	1
KAREN C GARLAND	INCOME MAINTENANCE - DSS	1
KAREN D BAKER	CONCORD LIBRARY	4
KATELYN E HARRISON	COUNTY SHERIFF	1
KATHARINE M WHEELLES	ADMINISTRATION OPERATIONS-DSS	3
KATHELEEN J LITTLE	TAX ADMINISTRATION	3
KATHRYN M EUDY	CONCORD LIBRARY	1
KELLEY A CUNNINGHAM	MT PLEASANT LIBRARY	1
KELLY R STRONG	TRANSPORTATION - HUMAN SERVICE	1
KENNETH Q JONES	INCOME MAINTENANCE - DSS	1
KEVIN J REYES	ADMINISTRATION OPERATIONS-DSS	1
KEVIN M KLINGLESMTIH	COUNTY SHERIFF	1
KEVIN R VINSON	INFORMATION SERVICES - ADMIN	1
KHADEJAH D CLOUD	SOCIAL WORK SERVICES - DSS	2
KIARA A RICKS	INCOME MAINTENANCE - DSS	1
KIARA M GARRETT	KANNAPOLIS LIBRARY	1
KIMBERLY D FREEMAN	FOOD & NUTRITION SERVICES-DSS	2
KIMBERLY M RUSS	INCOME MAINTENANCE - DSS	2
KIMBERLY M STIREWALT	INCOME MAINTENANCE - DSS	1
KIMBERLY N LYONS	FOOD & NUTRITION SERVICES-DSS	1
KIMBERLY S GRAVELY	CHILD SUPPORT SERVICES-DSS	2
KIMBERLY T ALLRED	EMERGENCY MEDICAL SERVICES	1
KOLISHA D MCIVER	INCOME MAINTENANCE - DSS	1
KRISTEN V DURYEE	ADMINISTRATION OPERATIONS-DSS	2
KYLE D BILAFER	COUNTY MANAGER	1

LARRY M SOWERS	COUNTY SHERIFF	1
LATISHA B MCCORMICK	CHILD SUPPORT SERVICES-DSS	1
LAURA K ROBERTS	INCOME MAINTENANCE - DSS	1
LAUREN E LINKER	BUSINESS OPERATIONS - HHS	1
LAUREN M BROWNLEE	SOCIAL WORK SERVICES - DSS	3
LEONIQUE BROWN	ADMINISTRATION OPERATIONS-DSS	1
LESLIE A REIMER	TAX ADMINISTRATION	1
LESLIE M KESLER	CONCORD LIBRARY	3
LESLIE S CARVER	INCOME MAINTENANCE - DSS	1
LESLEY L MOORE	INCOME MAINTENANCE - DSS	1
LIGIA M LARSEN	ADMINISTRATION OPERATIONS-DSS	3
LINDSEY J COX	PROCUREMENT	1
LINH T LE	CONCORD LIBRARY	2
LISA C HONEYCUTT	ADMINISTRATION OPERATIONS-DSS	4
LOGAN K KISSINGER	INFORMATION SERVICES - ADMIN	1
LOREAL MCKOY	TRANSPORTATION - HUMAN SERVICE	1
LUCAS M KLAUSS	AFTON RIDGE LIBRARY	1
MAKENNA K GREENE	CONCORD LIBRARY	1
MARCOS F HALE	COUNTY SHERIFF	1
MARIA G MENDOZA ARIAS	ADMINISTRATION OPERATIONS-DSS	1
MARIA L SOUSA	ADMINISTRATION OPERATIONS-DSS	3
MARLON D BASTOS	EMERGENCY MEDICAL SERVICES	1
MARY L ROBINSON	ADMINISTRATION OPERATIONS-DSS	2
MATTHEW L SAUNDERS	INFORMATION SERVICES - ADMIN	1
MAUREEN RYAN	ADMINISTRATION OPERATIONS-DSS	2
MAUREEN E RITTER	CHILD SUPPORT SERVICES-DSS	1
MELINDA D METZ	KANNAPOLIS LIBRARY	1
MELISSA A MULLIS	TAX ADMINISTRATION	1
MERCEDES G CHICAS	ADMINISTRATION OPERATIONS-DSS	3
MICHELLE J CORTELLESSA	DETENTION CENTER	1
MICHELLE P MILES	TAX ADMINISTRATION	1
MONICA W ROWE	ADULT AND FAMILY SERVICES	2
MONIQUE C FOY	SOCIAL WORK SERVICES - DSS	1
MONTRESSA R HUNTER	CONCORD LIBRARY	1
NAHKIA M THOMAS	INCOME MAINTENANCE - DSS	1
NATALIA Z WEAVER	ADMINISTRATION OPERATIONS-DSS	3
NATHAN A SHUE	COUNTY SHERIFF	1
NIKIE N HILL	INCOME MAINTENANCE - DSS	1
NYA-ANNE R GREENIDGE	KANNAPOLIS LIBRARY	1
NYSHEKIA N CHAMBERS	INCOME MAINTENANCE - DSS	1
PAMELA A WILLIAMS	ADULT AND FAMILY SERVICES	3
PAMELA C BATTLE	INCOME MAINTENANCE - DSS	1
PARIS C BROWN	SOCIAL WORK SERVICES - DSS	1
PATRICIA D ROGERS	TAX ADMINISTRATION	1
PATRICIA R GURGANUS	SOCIAL WORK SERVICES - DSS	1
PENNY R ADCOCK	INCOME MAINTENANCE - DSS	1
QUINTEN L STROMAN	INFORMATION SERVICES - ADMIN	1
RACHAEL SANTIAGO	COUNTY SHERIFF	1
RANDALL L TURNER	TRANSPORTATION - HUMAN SERVICE	1
RASHEMA R ROUSE	INCOME MAINTENANCE - DSS	1
REKITA L MCDUFFIE	ADMINISTRATION OPERATIONS-DSS	3
RICHARD L GREEN	CONCORD LIBRARY	2
RICHARD W MAUNEY	SHERIFF COMMUNICATIONS	1

ROBERT G COX II	FOOD & NUTRITION SERVICES-DSS	1
ROSS A PROVOST	COUNTY SHERIFF	1
SARAH E DUTTON	KANNAPOLIS LIBRARY	1
SCOTT R BICKEL	COUNTY SHERIFF	1
SEAN E LYONS	AFTON RIDGE LIBRARY	3
SEAN P O'KANE	EMERGENCY MEDICAL SERVICES	1
SEVAL S HALEY	INCOME MAINTENANCE - DSS	1
SHALAI M SCOTT	INCOME MAINTENANCE - DSS	1
SHANNAKAY C MULLINS	FACILITY SERVICES	1
SHANNON A WILLIAMS	AFTON RIDGE LIBRARY	2
SHANNON R DIXON	FACILITY SERVICES	2
SHEILA K BRUCE	BOARD OF COMMISSIONERS	1
SHERRY M DIXON	TAX COLLECTOR	1
SONDRA G BRYAN	INCOME MAINTENANCE - DSS	1
SONYA F TILLMAN	CHILD SUPPORT SERVICES-DSS	2
SPENCER G BASINGER	FIRE DEPARTMENT	1
STEPHANIE L LIPE	ECONOMIC FAMILY SUPPORT SVCS	1
STEVE W MOREHOUSE	TAX ADMINISTRATION	1
STEVEN M LEE	DETENTION CENTER	4
SUSAN L PEARSON	BOARD OF ELECTIONS	1
SUSAN P COX	SOCIAL WORK SERVICES - DSS	1
SUSAN V DOMANN	SENIOR SERVICES	1
SUSAN Y DILLON	CHILD SUPPORT SERVICES-DSS	7
SUSIE A MORRIS	COMMERCE	1
TAMELA L CROCKETT-ROSS	FOOD & NUTRITION SERVICES-DSS	2
TAMMY A BARE	ADULT AND FAMILY SERVICES	3
TANYA L LISK	TAX ADMINISTRATION	2
TARANDA M MILLER	INCOME MAINTENANCE - DSS	1
TEARA A NEILS	INCOME MAINTENANCE - DSS	1
TESSA D MACRAE	ECONOMIC FAMILY SUPPORT SVCS	1
THERESA M CLAIR	GENERAL SERVICES ADMIN	1
THOMAS A MITCHELL	ADMINISTRATION OPERATIONS-DSS	3
TIANA M LITTLEJOHN	INCOME MAINTENANCE - DSS	1
TIFFANY J EASTMAN	INCOME MAINTENANCE - DSS	2
TIMOTHY S HONEYCUTT	EMERGENCY MEDICAL SERVICES	1
TINA M CORNETT	FOOD & NUTRITION SERVICES-DSS	1
TODD A OSTRANDER	INFORMATION SERVICES - ADMIN	1
TRAVIS B COLEY	COUNTY SHERIFF	3
TRAVIS P MCGHEE	SHERIFF COMMUNICATIONS	1
TREAVOR W BOAN	COUNTY SHERIFF	1
TYGEE J SHAKIR	ADMINISTRATION OPERATIONS-DSS	1
TYLER L JONES	DETENTION CENTER	1
VAN W SHAW JR	COUNTY SHERIFF	1
WAYNE L WILLIAMS	CONCORD LIBRARY	3
WENDY M FAWCETT	HARRISBURG LIBRARY	1
WESLEY J WILLIAMS	VETERANS SERVICES	1
WHITNEY N MOORE	AFTON RIDGE LIBRARY	4
YAZMIN F MILLAN	ADMINISTRATION OPERATIONS-DSS	2
YELY M ORTIZ	INCOME MAINTENANCE - DSS	1
ZALIKA S MCDANIEL	SOCIAL WORK SERVICES - DSS	1
ZOE I JOHNSON	HARRISBURG LIBRARY	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

February 17, 2026
6:00 PM

AGENDA CATEGORY:

Closed Session

SUBJECT:

Closed Session - Consult with Attorney

BRIEF SUMMARY:

A closed session is needed to consult with attorney as authorized by NCGS 143-318.11(a)(3).

REQUESTED ACTION:

Motion to go into closed session to consult with attorney as authorized by NCGS 143-318.11(a)(3).

EXPECTED LENGTH OF PRESENTATION:

1 Hour or More

SUBMITTED BY:

On behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
