

Cleveland County Board of Commissioners
February 4, 2025

The Cleveland County Board of Commissioners met on this date, at the hour of 6:00 p.m. in the Commission Chambers of the Cleveland County Administrative Offices.

PRESENT: Kevin Gordon, Chairman
Deb Hardin, Vice-Chair
Johnny Hutchins, Commissioner
Doug Bridges, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Kerri Melton, Assistant County Manager
Chris Martin, Planning Director
Philip Steffen, Finance Director
Sherry Lavender, Tac Assessor
Betsy Harnage, Register of Deeds
Tiffany Hansen, Health Department Director
Sandra Orvig, Public Shooting Range Director
Rebecca Johnson, Social Services Director

CALL TO ORDER

Chairman Gordon called the meeting to order, and Commissioner Bridges led the audience in the Pledge of Allegiance and provided the invocation.

AGENDA ADOPTION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Bridges and unanimously adopted by the Board to, ***approve the agenda as presented.***

PUBLIC COMMENT

Bobby Dyer, 119 Mike Clifford Road, Shelby – expressed his frustrations regarding the county's trash and dilapidated housing and the noise nuisance of barking dogs from a neighbor's property. He urged Commissioners to make ordinances that would hold violators accountable and benefit the citizens of Cleveland County.

BJ Zamora, 504 Country Club Acres, Shelby – thanked the Commissioners for improvements at the county's Animal Services Department but also expressed her concerns regarding the number of dogs and cats in the county that are not spayed or neutered. She asked the Board to reconsider implementing the animal licensing ordinance, stating that everyone would benefit if all the animal rescue groups worked together and with Animal Services.

Laura Davis, 1316 North Lakewood Dr, Shelby – spoke about the community events and support Clifford's Army Rescue Extravaganza (CARES) provides throughout the county, such as food distributions, adoption events, fundraising, foster care, and spay and neuter assistance. She also recognized the work to help lower the number of stray cats in the county with the Animal Services Trap-Neuter-Return (TNR) program.

Paisley Thrift, 503 West Graham St, Shelby – volunteers with CARES and spoke about the positive differences she has witnessed CARES make with pet owners and animal care throughout the county. She agreed

with previous comments regarding the importance of all animal organizations working together to make an impactful difference in Cleveland County.

Deanna Kristen, 215 Eagle Cove Dr, Cherryville – shared her support for CARES, echoing previous comments about community support and the need to work together for the betterment of the dogs and cats in Cleveland County.

Ginger Bullock, 119 Laurel Ridge Dr, Cherryville – spoke about the ongoing issues and accusations between CARES and another animal rescue group in Cleveland County. She expressed her frustrations about false information submitted to the Commissioners, concluding on CARES volunteers' hard work and dedication to the county's animals and communities.

Terry Ward, 2103 Windermere Lane, Shelby – volunteers with CARES and echoed the previous comments about the volunteer organization and its impacts on their lives and those throughout the county.

Charlotte Pierce, 1427 Pine Road, Shelby – a volunteer with CARES, spoke highly of the animal rescue, echoing previous comments about its positive footprint in Cleveland County.

Stefan Kristen, 215 Eagle Cove Dr, Shelby, echoed many remarks about the CARES animal rescue organization. He spoke highly of the organization's volunteers, their hard work, and their dedication to caring for the animals.

CONSENT AGENDA

APPROVAL OF MINUTES

The Clerk to the Board included Minutes from the December 2, 2024, *regular meeting, December 30, 2024, Special Called Meeting, and January 21, 2025*, regular Commissioners' meetings in Board members' packets.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the Minutes as written.*

TAX ADMINISTRATION: ORDER TO ADVERTISE

Per North Carolina General Statute §105-369, uncollected taxes for the current year that are a lien on real property must be advertised in a newspaper having general circulation in the taxing unit. Upon receipt of the Tax Collector's report in February, the governing body must order the Tax Collector to advertise the tax liens.

Number of Parcels	7866
Assessed Value	\$583,605,790
Base Tax	\$4,671603.22
Assessments	\$219,893.59
Penalties	\$94,716.18
Interest	\$1065.49
Flat Fees	\$25.02
Total Taxes	\$4,891,496.81
Total Additional Charges	\$95,806.69
Total Due	\$4,987,303.50

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, *authorize the tax collector to, during the time frame between March 18, 2025, and March 23, 2025, shall advertise tax liens on real property that remain unpaid as of March 8, 2025. Advertisements shall be made in the manner provided by North Carolina General Statute §105-369.*

FINANCE DEPARTMENT: BUDGET TRANSFER SUMMARY

As required by North Carolina General Statute §159-15, all internal transfers shall be submitted to the Board of Commissioners. The budget transfer summary from September 23, 2024, through October 3, 2024, is included in Commissioner packets.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the budget transfer summary as presented.*

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at theFebruary 4, 2025 Board Meeting
Time Period Covered : 10/4/24 thru 01/24/25
For Fiscal Year Ending June 30, 2025

BUDGET TRANSFERS LEGEND: D = DEPARTMENTAL; L = LATERAL

BUD #	BUDGET TYPE	DATE SUBMITTED BY DEPT	DEPT #	DEPT TO NAME	DEPT #	DEPT FROM NAME	EXPLANATION	BUDGET AMOUNT
2116	D	10/7/2024	010.444	Detention Center			Move funds to cover maint contract-equip	\$ 3,950.00
2117	D	10/10/2024	010.542	Animal Services			Move funds to cover maint contract-equip and contracted labor	\$ 6,766.00
2118	D	10/14/2024	011.519	DSS Pub Assist			Move funds to cover DSNap Assistance	\$ 50,000.00
2119	D	10/15/2024	010.449	Electronic Maint			Move funds to cover motor fuels	\$ 1,200.00
2120	D	10/16/2024	010.418	Board of Elections			Move funds to cover contracted labor (election)	\$ 5,000.00
2121	D	10/16/2024	012.544	Dental			Move funds to cover repairs on equipment	\$ 4,000.00
2122	D	10/22/2024	040.210	Cap Projs-General			Move funds to cover equipment purchases	\$ 10,000.00
2123	D	10/24/2024	060.651	Property/Liability			Move funds to cover professional services	\$ 15,000.00
2124	D	10/28/2024	060.651	Property/Liability			Move funds to cover professional servs and additional insurance premiums	\$ 18,460.00
2125	D	10/29/2024	054.473	SW Landfill			Move funds to cover contracted services	\$ 150,000.00
2126	D	10/30/2024	060.651	Property/Liability			Move funds to cover professional services	\$ 34,314.00
2127	D	10/30/2024	060.650	Workers Comp			Move funds to cover professional services	\$ 34,566.00
2128	D	11/6/2024	10.444	Detention Center			Move funds to cover maintenance contracts	\$ 900.00
2129	D	11/12/2024	10.418	Board of Elections			Move funds to cover increase in cost of Nov 5 General Election Ballots to remove candidate name	\$ 11,464.00
2130	D	11/19/2024	11.506	DSS Administration			Move funds to cover ACTS support invoice	\$ 4,100.00
2131	D	11/19/2024	10.418	Board of Elections			Move funds to cover KM early voting site	\$ 3,690.00
2132	L	11/21/2024	10.441	Sheriff Office	10.998	Contingency	Move funds to cover ammunition purchase	\$ 41,949.00
2133	D	11/26/2024	10.411	Commissioners			Move funds to cover lpads and accessories, month ipad charges; professional services and grants	\$ 15,980.00
2134	D	12/2/2024	486.245	Cap Projs-Cleve Co Fair			Move funds to cover computer purchase	\$ 1,569.00
2135	D	12/2/2024	10.413	Finance			Move funds to cover contracted labor and license/permit/fee	\$ 7,958.00
2136	D	12/2/2024	10.435	Law Enforcement-MH Wellness			Move funds to corr exp line for grant exp	\$ 1,263.00
2137	D	12/3/2024	12.533	Adult Health			Move funds to cover purchase of salamander credintialing and asset management equipment	\$ 6,063.00
2138	D	12/11/2024	10.440	School Resource Officers			Move funds to cover mthly Firstnet fees and acct deficits	\$ 3,000.00
2140	D	12/17/2024	10.494	Business Development			Move funds to cover postage and dues/subscriptions	\$ 460.00
2141	D	12/17/2024	10.542	Animal Services			Move funds to cover contracted labor	\$ 30,000.00
2142	D	12/20/2024	10.446	EMS			Move EMS RACE*CAR funds to appropriate account for purchase of capital equip (LUCAS Devices)	\$ 21,683.00
2143	D	12/23/2024	10.449	Electronic Maint			Move funds to cover telecommunications	\$ 3,000.00

BUD #	BUDGET TYPE	DATE SUBMITTED BY DEPT	DEPT #	DEPT TO NAME	DEPT #	DEPT FROM NAME	EXPLANATION	BUDGET AMOUNT
2144	D	1/6/2025	10.542	Animal Services			Move funds to cover cost of food/contracted labor	\$ 30,000.00
2145	D	1/17/2025	497.253	Cap Projs-E911 Call Ctr			Entered incorrectly in err-zero effect ref BTD2146 for correct entry.	\$ -
2146	L	1/17/2025	497.257	Cap Projs EOC	497.253	ap Projs-E911 Call	Budget for EOC center to new dept to keep funding separate for ECO and E911 Ctr Ref BNA051 KEY1033 State Contract 20158	\$ 4,000,000.00
2147	D	1/22/2025	10.440	School Resource Officers			Move funds to cover freight on capital equipment from West Chatham	\$ 6.00
2148	D	1/22/2025	10.418	Board of Elections			Move funds to cover verification cards and appreciation luncheon	\$ 6,400.00
2149	D	1/23/2025	12.548	CODAP			move funds to cover Block Grant education materials and travel expenses	\$ 2,691.00
2153	L	1/24/2025	40.225	Cap Proj Comm Partnership	10.998	Contingency	Move funds to cover a transfer switch for a generator at Washington Outreach Ministry and for a scoreboar at the ALWS field	\$ 122,500.00
2154	L	1/24/2025	10.423	Human Resources	10.998	Contingency	Move funds to cover vehicle for Employee Support Manager	\$ 35,000.00

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #051)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, ***approve the following budget amendment:***

Account Number	Project Code	Department/Account Name	Increase	Decrease
010.442.4.991.00		Federal Forfeiture Prop/Fund Balance Approp	\$15,445	
010.442.5.310.00		Federal Forfeiture Prop/Travel-Training	\$6,000	
010.442.5.910.00		Federal Forfeiture Prop/Capital Equipment	\$9,445	

Explanation of Revisions: Budget allocation of \$15,445 in federal forfeiture fund balance to cover the costs of a new polygraph instrument and the training required for equipment operation.

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #052)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, ***approve the following budget amendment:***

Account Number	Project Code	Department/Account Name	Increase	Decrease
010.438.4.310.00	16582-25NCVRW	Law Enforcement Grants/Federal Govt Grants	\$5,000	
010.438.5.700.00	16582-25NCVRW	Law Enforcement Grants/Grants	\$5,000	

Explanation of Revisions: Budget allocation \$5,000 in a grant awarded from the National Association of Victims of Crime Act (VOCA) Assistance Administrators/Office for Victims of Crimes for the 2025 National Crime Victim’s Rights Week (NCVRW) April 6 – 12, 2025. Funds will be used to promote and enhance community awareness.

SHERIFF’S OFFICE: DONATION OF SURPLUS PROPERTY

The Cleveland County Sheriff's Office would like to donate a surplus vehicle to the Avery County Sheriff's Office. Due to Hurricane Helene's destruction and devastation, the Avery County Sheriff's Office lost some of its vehicles due to flooding and damage and would greatly benefit from receiving this donation. This vehicle is fully equipped; however, all equipment except for the prisoner cage, which will need to remain in the vehicle, will be removed. The surplus vehicle to be removed from county inventory and donated is a 2020 Ford Explorer SUV with approximately 142,000 miles, VIN# 1FM5K8AB5LGA41603. The county asset number is # 9991866.



PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING FOR TUESDAY, MARCH 18, 2025, FOR PLANNING CASE 25—02; ZONING DISTRICTS AND FUTURE LAND USE PLAN MAP DESIGNATIONS FOR 239 PARCEL IN THE KINGS MOUNTAIN

The Planning Department requests the Board of Commissioners to consider zoning districts for additional properties that will be transferred to the County's planning jurisdiction. In compliance with North Carolina House Bill 909, the City of Kings Mountain has relinquished a portion of its Extra Territory Jurisdiction (ETJ) to Cleveland County. The newly adopted ETJ boundary transfers 239 parcels to the county's planning and inspection jurisdiction. The county will become responsible for planning, building inspections, site plan review, construction plan review, and permitting services to these parcels. Staff will need to apply land use designations and zoning districts and will be responsible for hearing any request to rezone properties in the relinquished area.

After a city has relinquished an ETJ area, per North Carolina General Statute §160D-202(h), the city's development regulations remain in effect until the county adopts land use plan designations and land development regulations (zoning districts) for the area, or 60 days, whichever comes first. Projects that obtained a development permit from the City of Kings Mountain will continue to be inspected and administered by Kings Mountain until completion.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, ***approve setting the public hearing as requested.***

BOARD OF ELECTIONS: UTILITY EASEMENT

Utility easement for the Board of Elections renovation project.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, approve the utility easement as presented.

NORTH CAROLINA

DEED OF EASEMENT FOR UTILITIES

CLEVELAND COUNTY

THIS DEED OF EASEMENT made this day of , 20 , by and between GRANTOR(S), hereafter, collectively, "OWNER(S)" and City of Shelby, GRANTEE, hereafter "GRANTEE"; a municipal corporation organized under the laws of the State of North Carolina

WITNESSETH:

Owner(s) certifies they are all of the owners of certain real estate, hereafter referred to as "easement premises" described on Exhibit A to this instrument; and the Parties have agreed it is in their best interests for Owner to grant and Grantee to accept a permanent easement in the easement premises for the purposes stated herein below;

THEREFORE, in consideration of the foregoing, the mutual covenants contained herein and further consideration of One Dollar (\$1.00), and other valuable considerations, the parties agree as follows:

1. Grant. Owner hereby grants and conveys to Grantee a permanent easement in and upon the easement premises in the area described on Exhibit A to this instrument and attached hereto in perpetuity. Such area is hereafter referred to as the "easement area". The following rights are also granted: the right, but not the obligation, to clear the easement area and keep it cleared of all trees, undergrowth, or other obstructions; the right , but not the obligation, to trim and cut and keep trimmed and cut all dead, weak, leaning, or dangerous trees or limbs outside the easement area which might interfere with or fall upon the lines or systems of the Grantee; and the right to relocate said facilities, systems of communications or related services on said lands to conform to any future highway relocation, widening, or improvements.

2. Purpose. The Grantee and its assignees, if any, are hereby further granted the right within the easement area to construct, operate, maintain, improve, modify, replace, or abandon in place any equipment necessary or convenient to the operation of the following utilities services or related activities (only those services or activities indicated by an "X" shall apply):

Water Electrical Natural Gas Sanitary Sewer
Communications Sidewalk Stormwater
Other:

together with rights of ingress and egress across all adjoining lands of Owner as may be necessary to the reasonable exercise of the rights herein granted:

3. Construction Easement. Owner further grants to Grantee a temporary construction easement over the easement premises and outside of the actual or "approximate" location of the easement area for the purpose of installing, constructing, replacing or removing, as necessary from time to time, the equipment required or desired for the uses and purposes specified above.

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Legal Description for Easement

COMMENCING ON NCGS Monument "Park" having NAD83 State Plane Grid Coordinates N: 571229.13 USFT, E: 1237192.34 USFT and running thence S 85-57-57 E 107.82' to an unmarked point; thence S 86-36-24 E 84.23' to an unmarked point the point and place of BEGINNING and running thence S 86-36-24 E 15.77' to an unmarked point; thence S 03-56-00 W 6.91' to an unmarked point; thence S 86-09-03 E 11.85' to an unmarked point; thence S 07-22-40 W 196.71' to a rebar; thence S 06-14-44 W 107.71' to an unmarked point; thence N 85-54-45 W 14.97' to an unmarked point; thence N 85-54-45 W 7.14' to an angle iron; thence N 85-54-45 W 5.97' to an unmarked point; thence N 06-59-52 E 311.08' to the point and place of BEGINNING and containing 0.193 acres and being a composite description of two tracts to be abandoned according to a survey and plat by TGS Engineers dated June 14, 2023.

4. Owners Rights Reserved. Owner reserves the right to use the easement area in any manner which will not damage, impair, prevent or interfere with Grantee's equipment or its exercise of the rights granted hereunder. Owners will not build or place any structure upon or substantially alter the easement area without the advance consent of the Grantee.

5. Assignment. Grantee may fully or partially transfer this easement without consent of or compensation to Owners. In the event of transfer, Owner's interests shall be protected to the same extent as hereunder.

6. Appearance. After completion of installation, construction, repair or removal of any equipment or device, the Grantee at its sole expense will restore the appearance of the easement area as nearly as reasonably possible to that which existed immediately prior to such activity.

7. Release. Owner hereby releases Grantee, its successors and assigns from all claims or rights of action now or hereafter accrued or acquired by them, due to injuries to any part of the easement premises or improvements thereon, resulting from Grantee's lawful activities carried out pursuant to this Agreement.

8. Binding Effect. All rights, title and privileges and all benefits and burdens herein granted or imposed shall run with the land (the easement premises) and shall be binding upon and inure to the benefit of the named parties, their respective heirs, personal representatives, successors and assigns.

9. Attachments. Exhibits "A", and "B" to this instrument, if attached, are incorporated herein by this reference as fully as if set out in the body of the text.

10. Other Terms. This writing contains all the terms of agreement. There are no conditions to this Easement not expressed herein.

TO HAVE AND HOLD the above-described real property interest to the Grantee in perpetuity for the uses and purposes herein described. Owner covenants with Grantee that Owner is seized of the premises in fee simple, has the right to convey the Easement rights contained herein and will warrant and defend this conveyance against the lawful claims of all persons whomsoever, except for the following EXCEPTIONS to which Owners' title is subject: NONE.

IN WITNESS WHEREOF, the Owner(s) have set their hands the date above written.

OWNER(S)

Signature

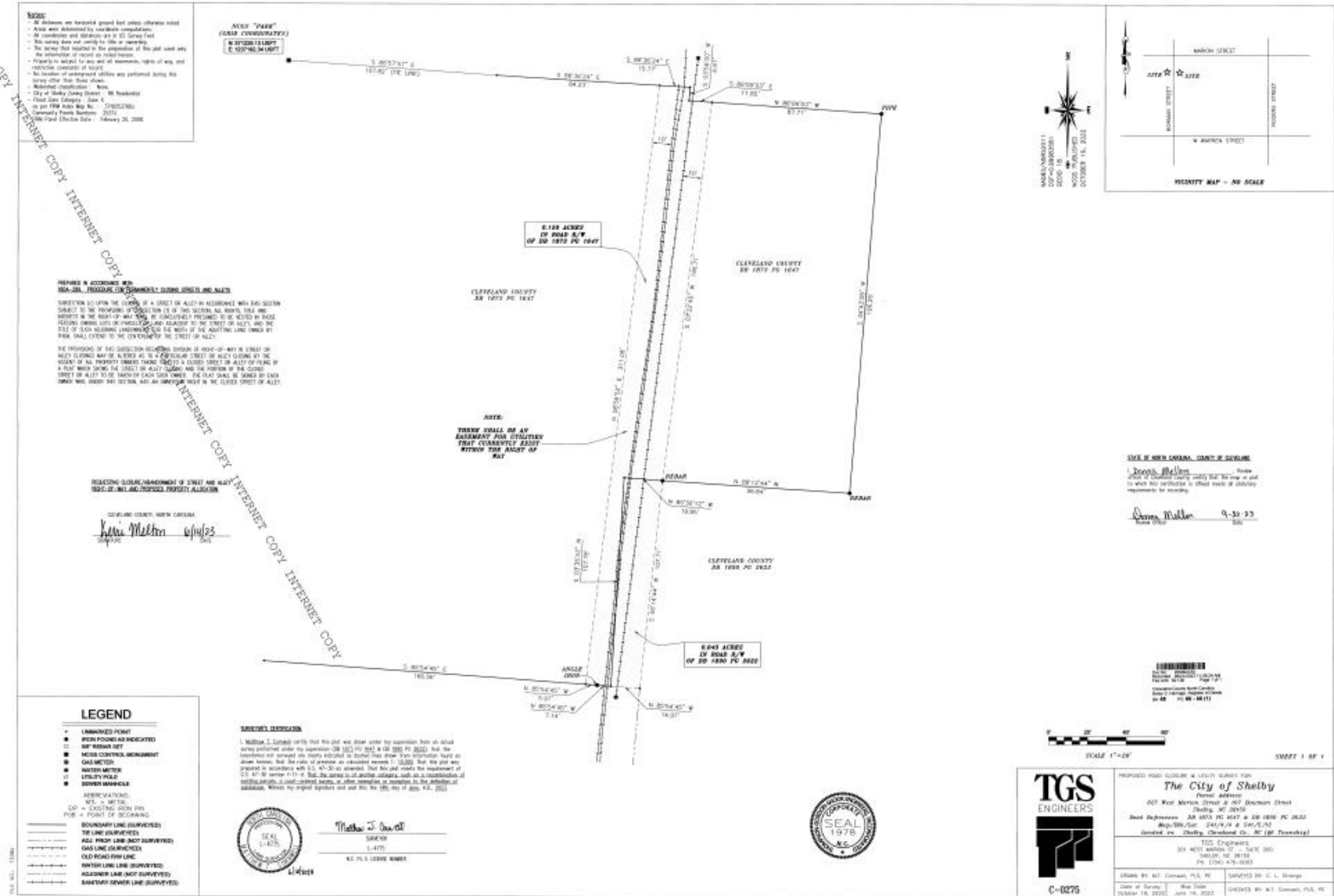
Title

CITY OF SHELBY, NORTH CAROLINA

Signature

Title

- 2 -



EMERGENCY MANAGEMENT: CLEVELAND GASTON LINCOLN REGIONAL HAZARD MITIGATION PLAN

The Federal Emergency Management Agency (FEMA) has determined that the Cleveland Gaston Lincoln Regional Hazard Mitigation Plan is approvable pending adoption. The plan has passed review by both the North Carolina Emergency Management (NCEM) and FEMA and meets the FEMA requirements. The participating municipalities and counties can now formally adopt the new plan. *A full copy of the Mitigation Plan is available in the Clerk's Office and the Emergency Management Office.*

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, ***approve the Cleveland Gaston Lincoln Regional Hazard Mitigation Resolution.***



Resolution

03-2025

RESOLUTION ADOPTING CLEVELAND GASTON LINCOLN REGIONAL HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Cleveland County are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire; and

WHEREAS, Cleveland County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Article 5, Section 160D-501 of Chapter 160D of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (State emergency assistance funds) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency pursuant to the Disaster Mitigation Act of 2002, P.L. 106-390, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000 states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five year cycle; and

WHEREAS, Cleveland County has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management.

WHEREAS, it is the intent of the Board of Commissioners of Cleveland County to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County;

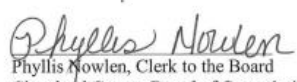
NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Cleveland County hereby:

- Adopts the Cleveland Gaston Lincoln Regional Hazard Mitigation Plan.
- Vests Cleveland County Emergency Management with the responsibility, authority, and the means to:
 - Inform all concerned parties of this action.
 - Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
- Appoints Cleveland County Emergency Management to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the Cleveland County Board of Commissioners for consideration.
- Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

Adopted this the 4th day of February 2025.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

Attest:


Phyllis Nowlen, Clerk to the Board
Cleveland County Board of Commissioners



CITY OF KINGS MOUNTAIN: RELINQUISHED ZONING JURISDICTION AND ZONING DISTRICT REQUEST

The City of Kings Mountain has requested Cleveland County to release the following parcels, 11598, 11599, 12880, 57246, 56672, and 65944, from the county's Extra Territory Jurisdiction (ETJ) and transfer them to the City of Kings Mountain for inclusion in their ETJ. The City of Kings Mountain further requests that Cleveland County transfer parcels 11615, 11627, 13060, 12879, 13063, and 54373 planning and zoning jurisdiction to the City of Kings Mountain.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously adopted by the Board to, ***approve the release of parcels 11598, 11599, 12880, 57246, 56672, and 65944 to the***

City of King Mountain and approve the planning and zoning jurisdiction request of parcels 11615, 11627, 13060, 12879, 13063, and 54373 to the City of King Mountain as presented.



David Cotton
County Manager
315 E. Marion Street
Shelby, NC 28150

Reference: Release of Parcels

Mr. Cotton,

On behalf of the City of Kings Mountain, I respectfully request that Cleveland County release the following parcels from its Extraterritorial Jurisdiction (ETJ) and transfer them to the City of Kings Mountain, for inclusion in our own ETJ, at the county's February 4, 2025 Board of Commissioner's Meeting. The parcel numbers are: 11598, 11599, 12880, 57246, 56672, and 65944.

The City of Kings Mountain is committed to continuing to forge a positive and mutually beneficial relationship with Cleveland County for the benefit of all of our Citizens.

Sincerely,



Todd Carpenter
Interim City Manager
City of Kings Mountain

Copy (via email) Mayor and Council

City of Kings Mountain | City Hall | 101 West Gold Street | Kings Mountain, NC 28086
Phone: 704.734.0333 | info@cityofkm.com | www.cityofkm.com



David Cotton
County Manager
315 E. Marion Street
Shelby, NC 28150

Reference: Planning and Zoning Jurisdiction Request

Mr. Cotton,

On behalf of the City of Kings Mountain, I respectfully request that Cleveland County transfers planning and zoning jurisdiction for the following parcels to the City of Kings Mountain, at the county's February 4, 2025 Board of Commissioner's Meeting. The parcel numbers are: 11615, 11627, 13060, 12879, 13063 and 54373.

The City of Kings Mountain is committed to continuing to forge a positive and mutually beneficial relationship with Cleveland County for the benefit of all of our Citizens.

Sincerely,



Todd Carpenter
Interim City Manager
City of Kings Mountain

Copy (via email) Mayor and Council

City of Kings Mountain | City Hall | 101 West Gold Street | Kings Mountain, NC 28086
Phone: 704.734.0333 | info@cityofkm.com | www.cityofkm.com

COMMISSIONERS: HIGH-QUALITY GOVERNANCE RESOLUTION

The Board of County Commissioners wants to ensure a clear policy of high-quality governance and delineation of their roles and responsibilities.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and unanimously approved by the Board to, ***adopt the High-Quality Governance resolution.***



Resolution

05-2025

WHEREAS, the Board of County Commissioners desires to ensure a clear policy of quality governance and delineation of roles and responsibilities, the Board hereby adopts the following

CLEVELAND COUNTY BOARD OF COUNTY COMMISSIONERS OPERATING GUIDELINES FOR HIGH-QUALITY GOVERNANCE

The Board commits to using the following guidelines to ensure high quality governance:

1. The County's strategic priorities will guide the work of the Board and staff and will be supported by a thoughtful priority-setting process and cycle.
2. We will honor the expressed will of the majority and respect the concerns of the minority.
3. We will ensure that policy decisions and directions to the County Manager are communicated by the entire Board.
 - a. When this is unclear, the County Manager will seek clarification from the Board.
 - b. No single member of the Board can provide direction on policy implementation to the County Manager, or County staff.
4. Board Members do not want their interactions with and requests to staff members to negatively impact staff productivity.
 - a. Staff members should use judgment and explain the resources that would be required to respond to Board requests.
 - b. If a policy issue is going to affect workload or a policy decision, it should come through the County Manager's office.
5. When a Board Member sends a communication to a staff member it should be copied to the department director and the County Manager. Urgent matters will be clearly labeled in the subject line.
6. We will direct current or former employees with work-related concerns to their respective supervisors or Human Resources.
7. We will direct members of the public with operational concerns to the appropriate County department to address.
8. When a Board member has an urgent matter, we go directly to the County Manager in a timely manner so that it can be addressed.
9. To ensure maximum productivity, the Board should focus on policy-making work and the staff should focus on day-to-day operational work and provide progress reports.
10. We are responsible for the entirety of citizens of the County; therefore, we should give our best efforts to work for the benefit of all.

WHEREAS, it is the intent of the Board to incorporate by reference the contents of the Cleveland County Code of Ethics into this Resolution and for said contents to be binding upon its members.

NOW, THEREFORE, BE IT RESOLVED that the Cleveland County Board of Commissioners hereby incorporates by reference and agrees to abide by the contents of the Cleveland County Code of Ethics.

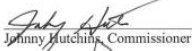
Adopted this the 4th day of February 2025.



Kevin Gordon, Chairman



Deb Hardin, Vice-Chairman



Johnny Hutchins, Commissioner



Douglas Bridges, Commissioner



Tony Berry, Commissioner



REGULAR AGENDA

2024 AUDIT PRESENTATION

Chairman Gordon recognized Hunter Wiseman from Thompson, Price, Scott, and Adams to present the 2024 audit report. North Carolina General Statute §159-34 requires all local governments in North Carolina to contract an external independent audit firm to conduct a full audit annually and submit results to the Local Government Commission before December 31st. Cleveland County, by statute, must produce all books and records requested by the external auditor. The county contracted Thompson, Price, Scott, and Adams, Co. CPAs to conduct the audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices Management is responsible for selecting and using appropriate accounting policies. The significant accounting policies Cleveland County uses are described in Note 1 to the financial statements. The County adopted GASB Statement 100, “Accounting Changes and Error Corrections,” effective for the fiscal year ending June 30, 2024. No transactions were entered into by Cleveland County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you of transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Accounting estimates are an integral part of the financial statements prepared by management. They are based on management’s knowledge and experience about past and current events and assumptions about future events. Specific accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. No significant estimates or assumptions were noted during the audit. The disclosures in the financial statements are neutral, consistent, and transparent. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

There were no significant difficulties in dealing with management in performing and completing the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than trivial ones, and communicate them to the appropriate management level. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Disagreements with Management

Professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether resolved to satisfaction, that could be significant to the financial statements or the auditor’s report. No such disagreements arose during the audit.

Management Consultations with Other Independent Accountants

In some cases, management may consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on particular situations. If a consultation involves the application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check to determine that the consultant has all the relevant facts. There were no such consultations with other accountants.

Other Auditing Findings or Issues

Auditors discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to being retained as Cleveland County’s auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of retention.

A financial statement finding related to corrections of errors associated with prior year accumulated depreciation is reported as Finding 2024-001. In addition, findings associated with compliance testing of Medicaid and Food Stamps are discussed in the Schedule of Findings and Questioned Costs as Findings 2024-002 through 2024-006.

The county has issued a significant number of P-cards to employees. Although this seems convenient for conducting business, increased risks are associated with using P-cards (i.e., personal use, etc.). Based on the review, the finance staff spends significant time reconciling the P-card transactions each month. The county should consider whether the savings generated by using P-cards outweigh the risk and the amount of time spent by finance each month to reconcile these transactions. There were selections reviewed as part of testing that did not have itemized receipts or invoices but only packing slips related to P-cards.

Additionally, the County has a significant amount of restricted cash associated with unspent grants. Some of those funds should receive more interest allocation based on cash held in those respective funds, so the allocation of investment earnings should be reviewed and modified to ensure that investment earnings are allocated properly.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider “Financial Performance Indicators of Concern” (FPICs), the auditors are required to communicate those items to the Board.

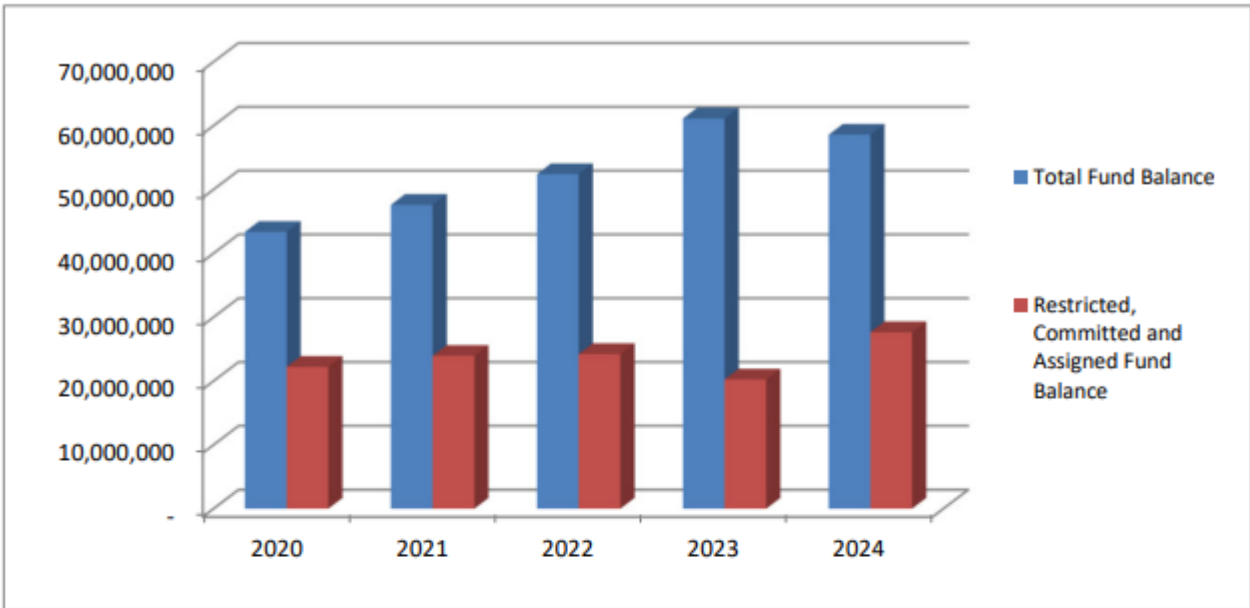
The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board and signed by the entire Board, Finance Officer, and Manager. The County has one item to address concerning finding 2024-001 discussed above and in the audit report's Schedule of Findings and Questioned Costs. *(a full copy of the annual*

comprehensive financial report and audit results for the end year ending June 30, 2024, is on file in the Clerk’s Office and Finance Department.)

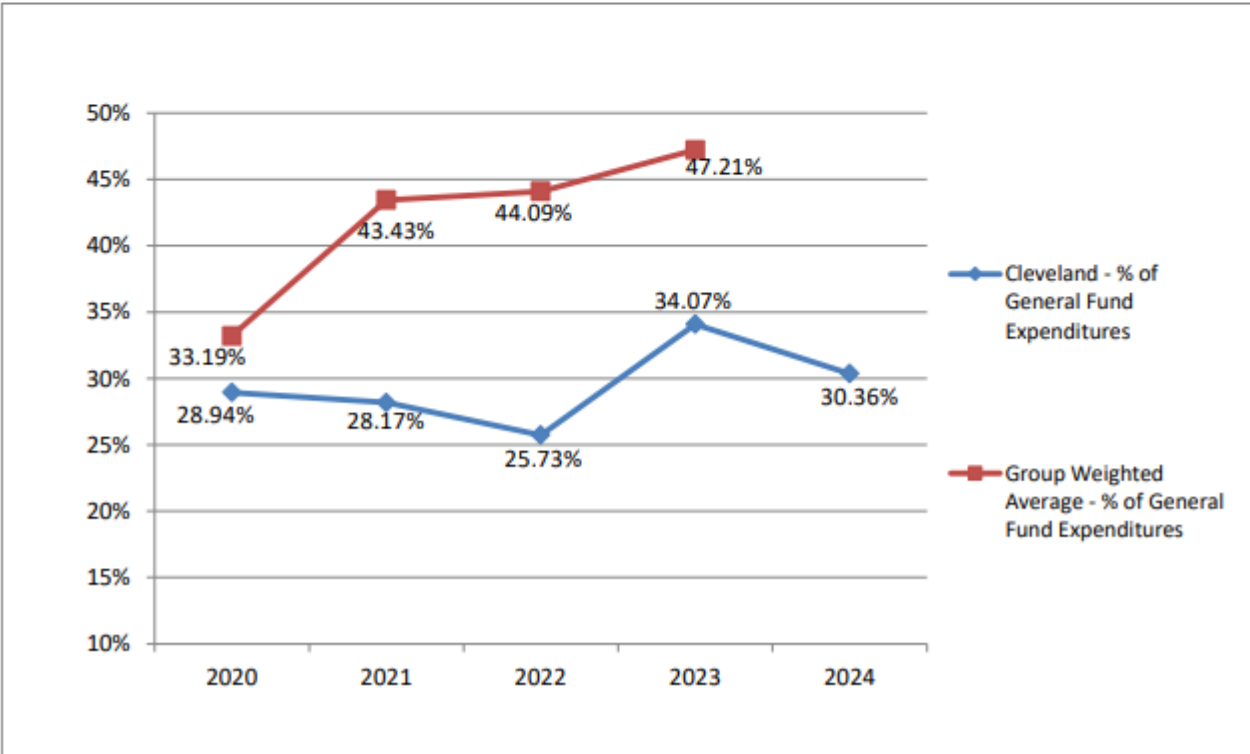
Cleveland County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2024	2023	2022	2021	2020
Total Fund Balance - General Fund	58,585,045	61,116,538	52,415,667	47,604,888	43,358,346
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	10,796,789	12,084,731	14,027,961	12,092,145	8,124,627
Restricted, Committed, and Assigned Fund Balance	27,630,735	20,237,424	24,211,176	23,942,123	22,221,989
General Fund Expenditures (plus transfers out less loan or lease proceeds)	157,427,273	143,906,103	149,202,855	126,044,415	121,748,348
Fund Balance Available as % of General Fund Expenditures	30.36%	34.07%	25.73%	28.17%	28.94%
Unassigned Fund Balance	30,343,130	40,236,496	27,600,715	23,183,392	21,136,357
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	19.27%	27.96%	18.50%	18.39%	17.36%
Revenues over (under) expenditures before transfers					
General Fund	(1,386,310)	11,922,206	6,517,194	7,570,937	1,543,375
Other Governmental	3,816,228	(8,100,954)	(4,647,128)	(3,971,064)	4,266,672
Solid Waste Fund	378,823	1,398,286	1,278,592	101,153	(8,882,344)
Cash vs. Fund Balance (Net Position)					
Cash - General	58,923,535	54,892,840	44,970,754	43,183,825	38,400,839
Cash - Other Governmental	129,731,930	101,893,275	97,545,341	31,938,159	23,823,835
Cash - Solid Waste	8,942,244	6,483,152	5,321,249	3,987,324	3,829,510
Fund Balance - General	58,585,045	61,116,538	52,415,667	47,604,888	43,358,346
Fund Balance - Other Governmental Funds	44,808,064	39,408,806	40,365,924	23,805,759	24,408,844
Net Position - Solid Waste	3,482,135	3,518,647	2,853,625	2,090,368	2,504,550
Property Tax Rates	0.6875	0.6875	0.6875	0.720	0.720
Collection Percentages	98.28%	98.28%	98.61%	98.64%	97.95%
Collection Percentages (excluding Motor Vehicle)	98.10%	98.11%	98.47%	98.50%	97.76%
Total Property Valuation	11,303,957,930	11,076,221,818	10,683,037,964	9,757,279,722	9,491,298,333
Total Levy Amount	77,830,489	76,149,025	73,445,886	70,252,414	68,337,348
Breakdown of Debt (Excl Compensated Absences, LGERS, & OPEB)					
Governmental - Limited Obligation Bonds	3,420,000	4,555,000	5,690,000	6,825,000	11,165,000
Governmental - Installment Contracts	33,748,336	39,755,035	45,735,636	42,265,285	43,677,082
Governmental - Contractual Obligations	192,114	225,514	257,360	287,653	316,391
Governmental - Leases & IT	1,681,660	2,233,331	93,198	1,933,173	582,019
	39,042,110	46,768,880	51,776,194	51,311,111	55,740,492

Cleveland County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2024	2023	2022	2021	2020
Breakdown of General Fund Revenues					
Ad Valorem Taxes	77,536,091	75,473,828	72,849,603	70,089,282	67,121,084
Local Option Sales & Other Tax	23,833,503	23,231,905	21,313,402	18,732,836	16,034,052
Intergovernmental Revenue	20,347,886	26,529,213	20,187,311	22,426,345	23,127,352
Permits and Fees	5,066,932	4,692,876	4,870,190	4,958,126	4,766,452
Sales and Services	16,663,994	17,264,628	13,525,812	9,344,541	6,159,742
Investment Earnings	2,792,592	2,032,728	62,903	359,592	1,440,177
Miscellaneous	2,493,051	968,740	910,012	1,855,674	1,376,417
Total	148,734,049	150,193,918	133,719,233	127,766,396	120,025,276
Breakdown of General Fund Expenditures					
General Government	18,121,083	16,996,633	13,842,507	13,565,699	11,857,287
Public Safety	46,017,810	41,920,996	33,585,034	32,291,394	29,630,164
Cultural & Recreational	1,354,776	1,347,783	1,319,010	1,346,830	1,356,649
Environmental Protection	286,482	251,595	189,210	215,620	192,846
Economic and Physical Development	5,148,617	4,953,412	6,118,904	4,883,700	5,335,404
Human Services	39,380,591	36,053,439	33,111,859	31,912,256	33,735,619
Education	37,375,979	34,788,171	37,980,208	34,782,194	32,346,313
Insurance Settlements	1,252,871	688,580	441,555	1,019,370	1,103,744
Debt Service	1,182,150	1,271,103	613,752	178,396	177,839
Total	150,120,359	138,271,712	127,202,039	120,195,459	115,735,865

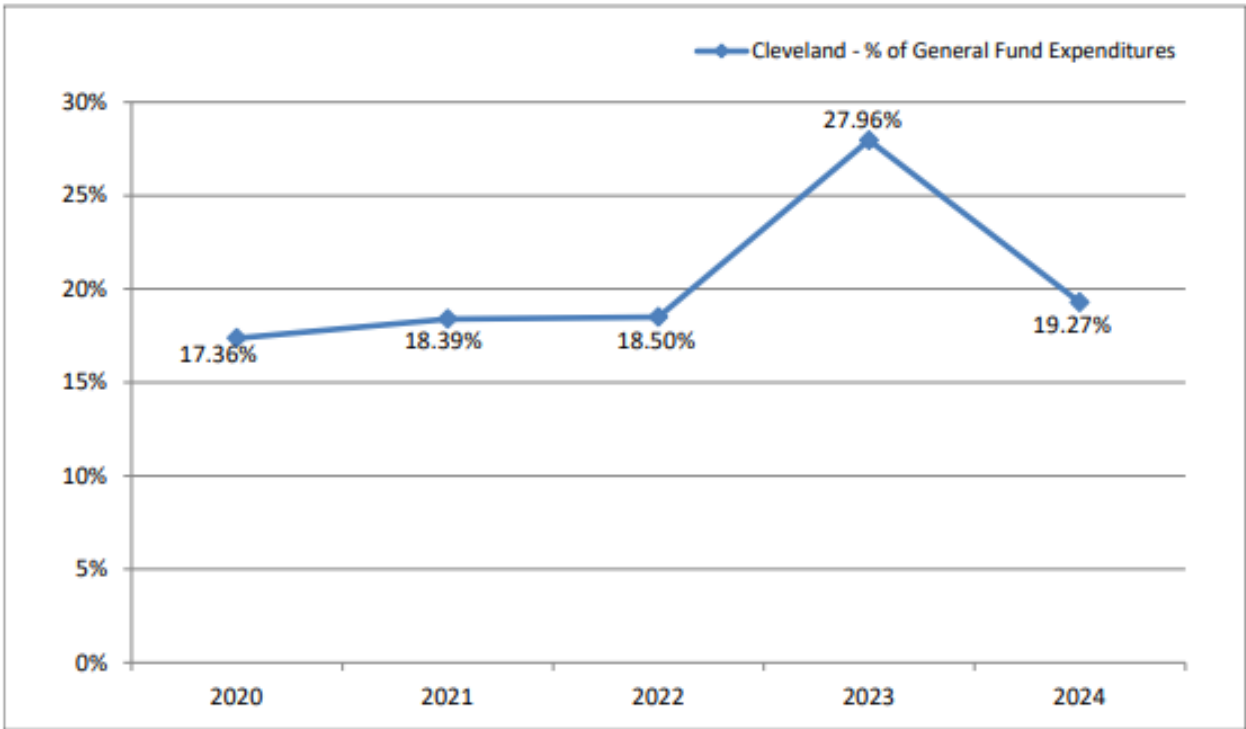
Cleveland County
Analysis of Fund Balance



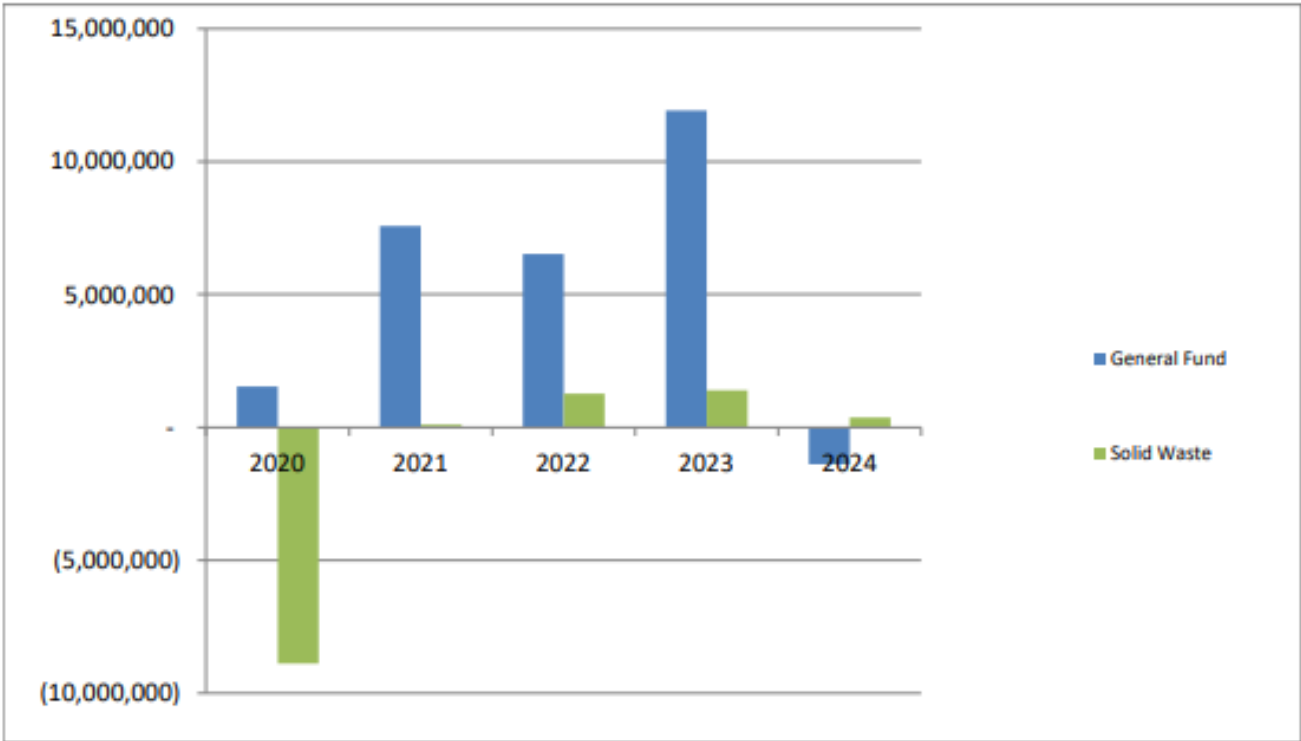
Cleveland County
Analysis of Fund Balance Available
(Note - 2024 Group Weighted Average Not Available at Date of Presentation)



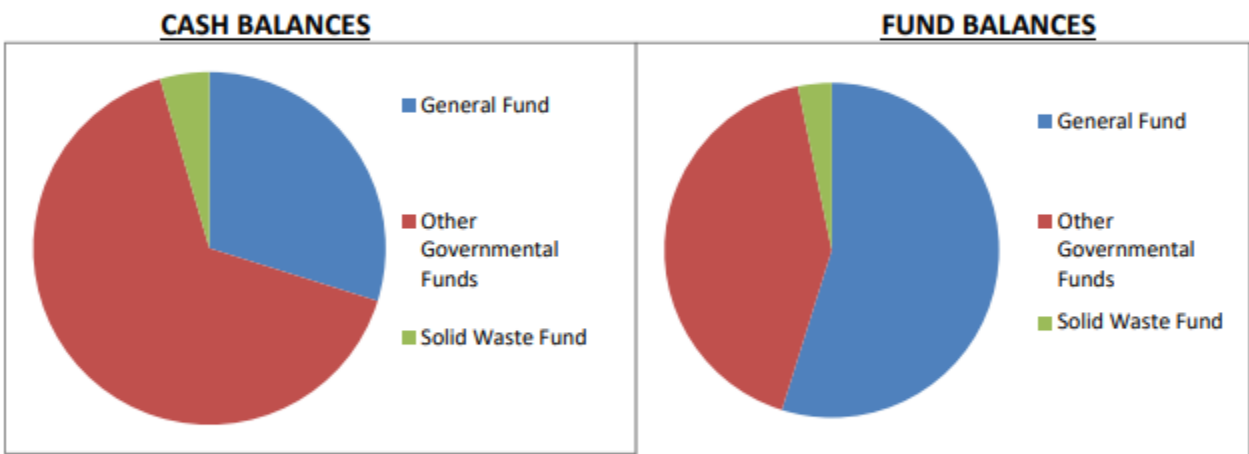
Cleveland County
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



Cleveland County
Analysis of Revenues Over (Under) Expenditures before Transfers

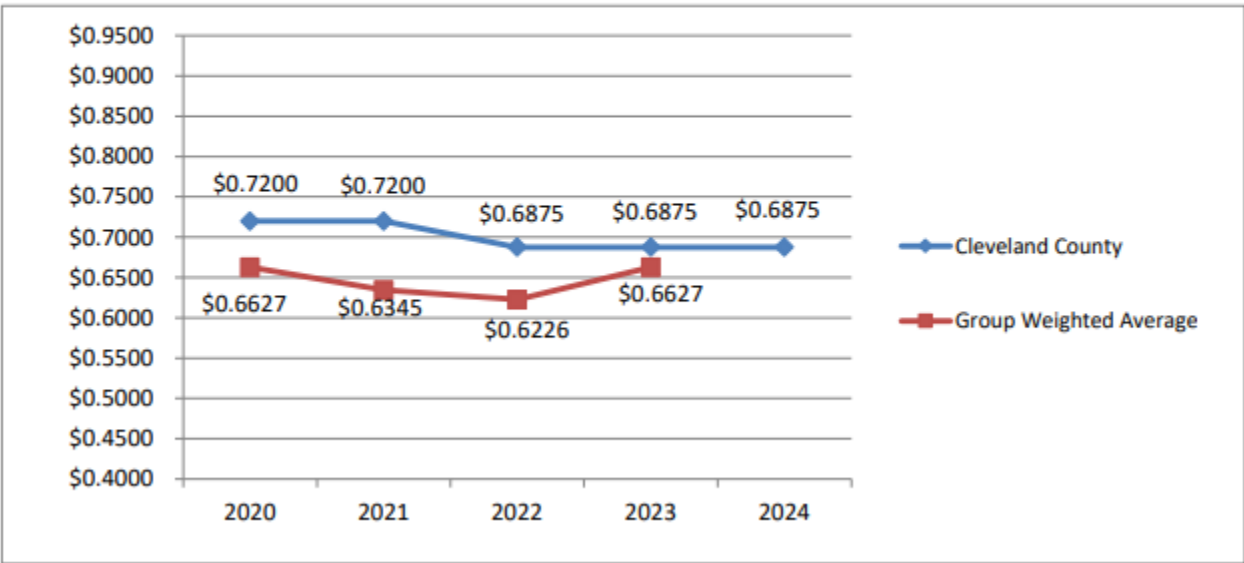


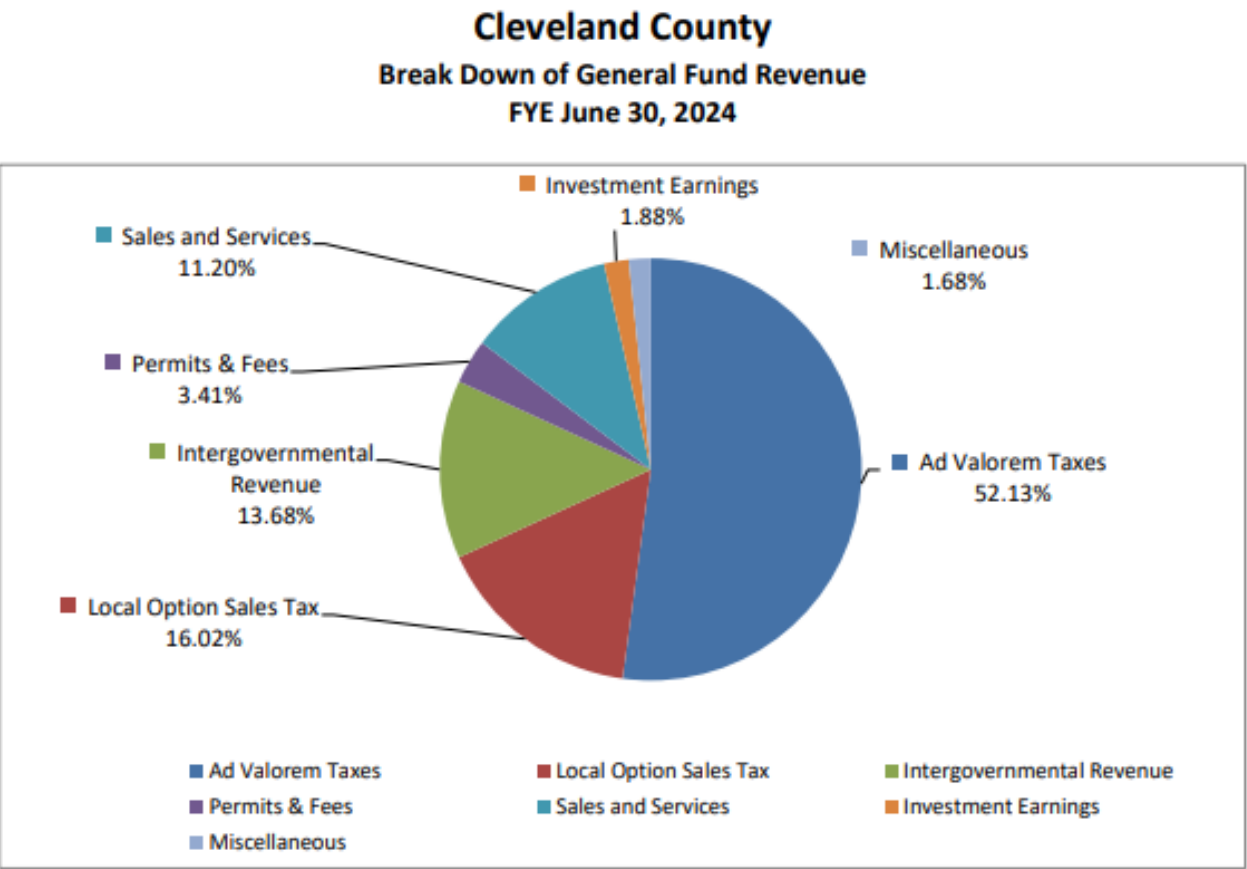
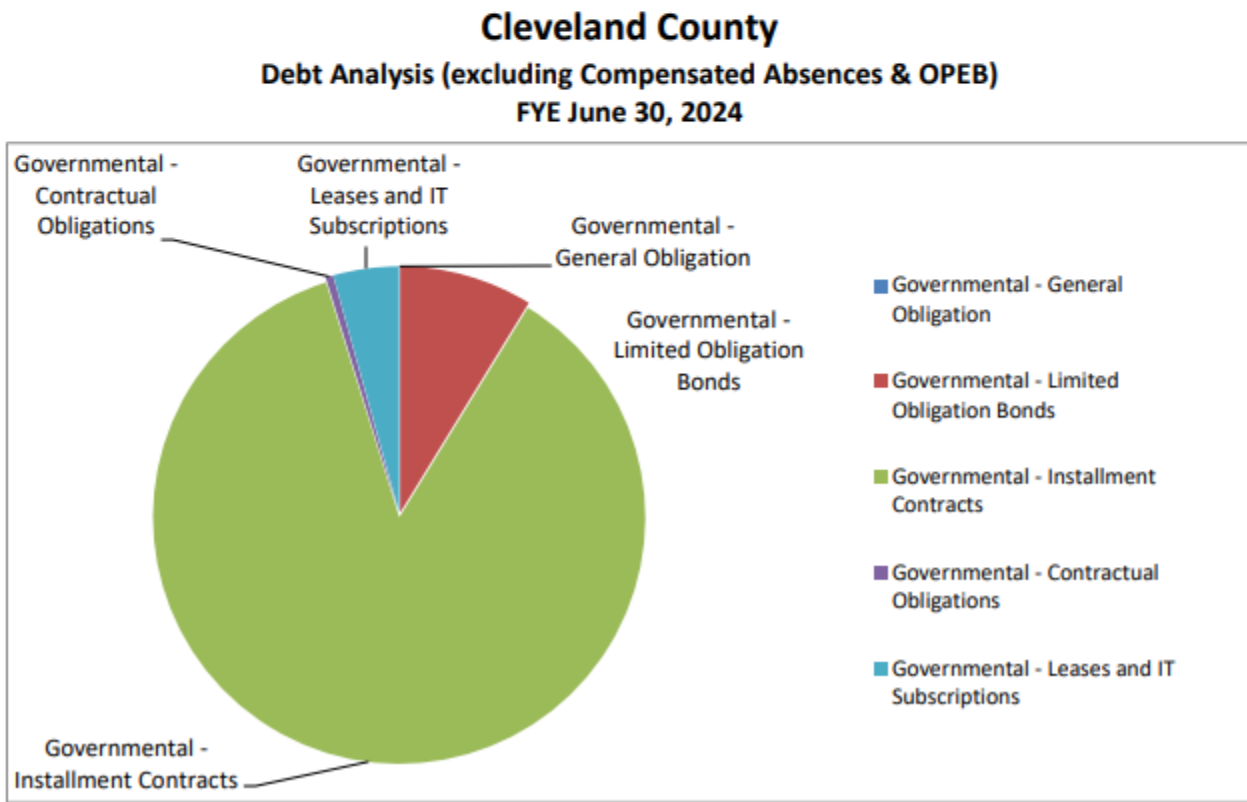
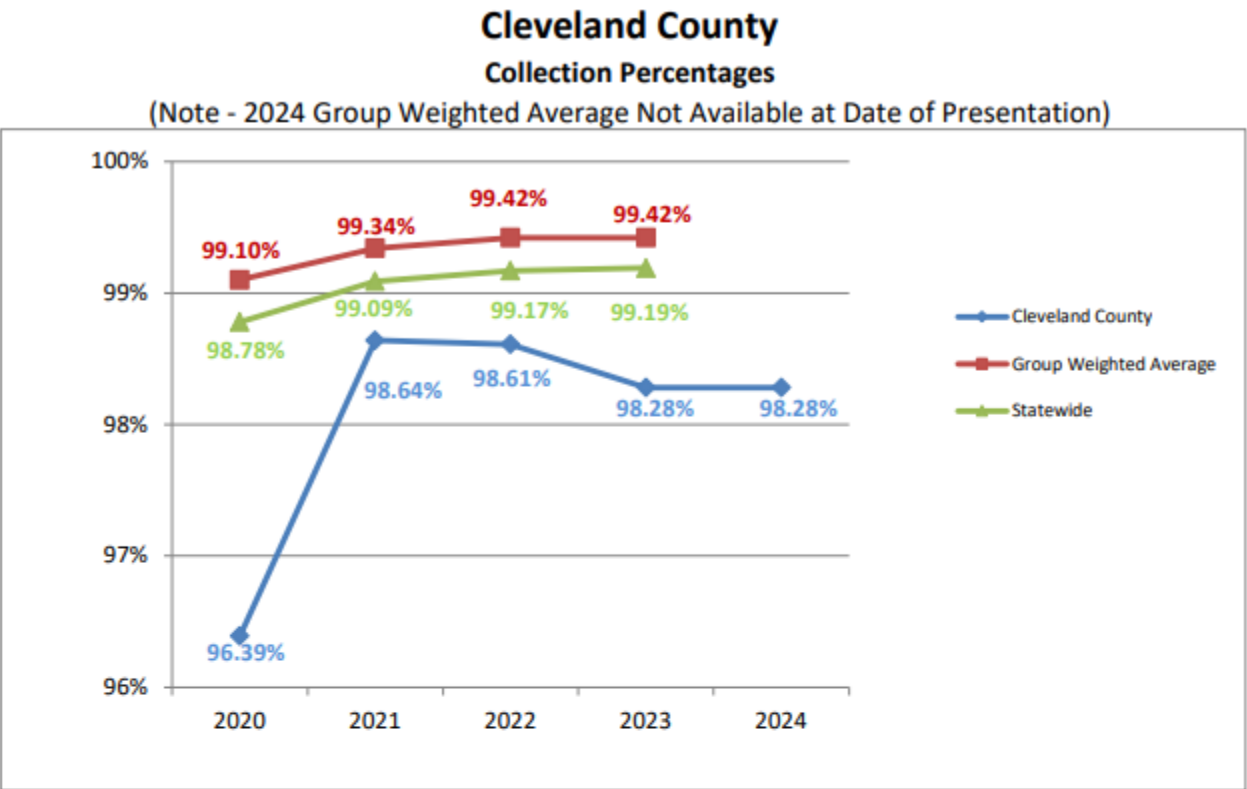
Cleveland County
Analysis of Cash and Fund Balances
at June 30, 2024

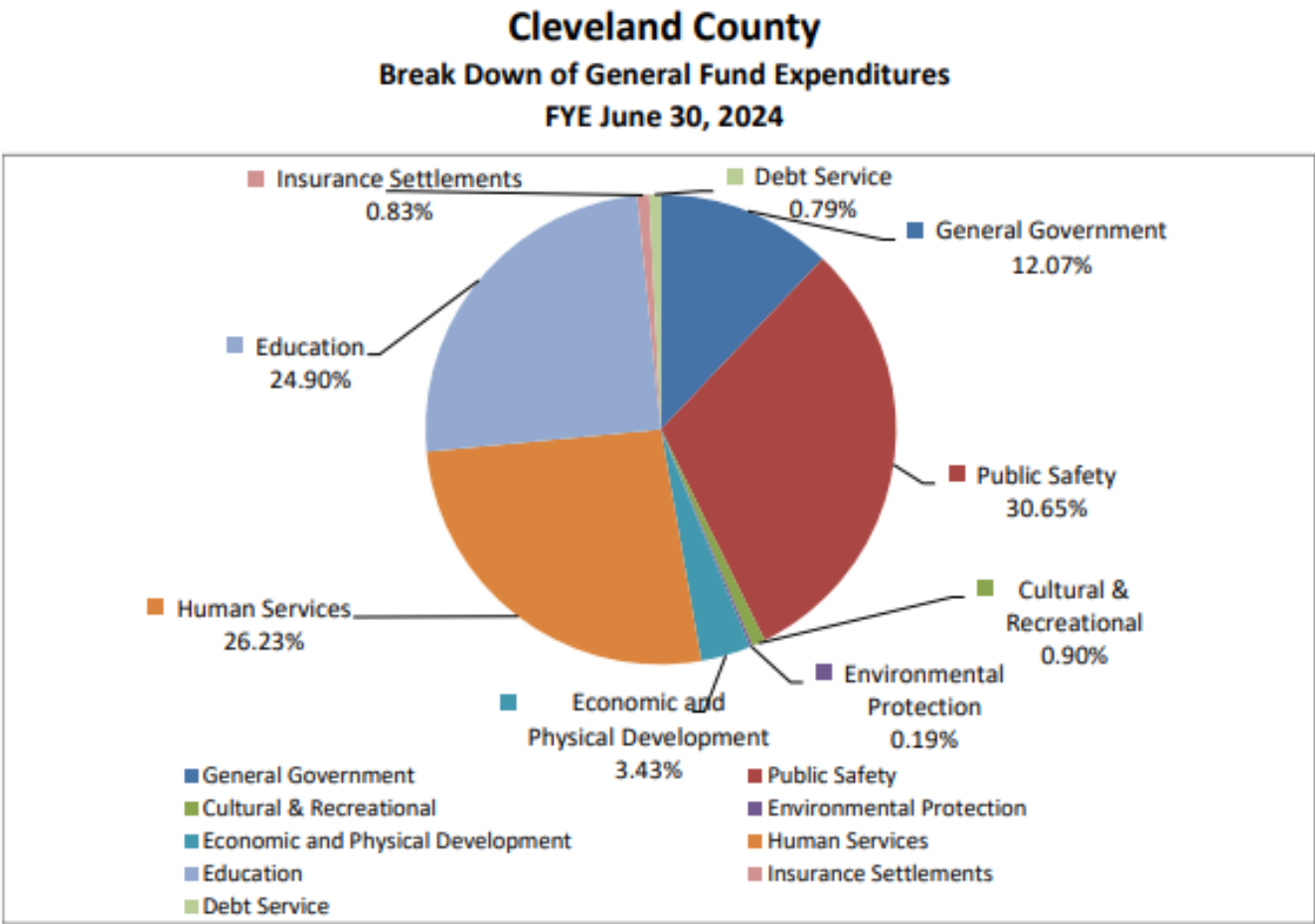


	2024	
	Cash Balances	Fund Balances
General Fund	\$ 58,923,535	\$ 58,585,045
Other Governmental Funds	129,731,930	44,808,064
Solid Waste Fund	8,942,244	3,482,135
Total	<u>\$ 197,597,709</u>	<u>\$ 106,875,244</u>

Cleveland County
Property Tax Rates
(Note - 2024 Group Weighted Average Not Available at Date of Presentation)







ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The responses are required to be uploaded on the LGC's website. Responses were provided in the Corrective Action Plan section of the audit report. These same responses can be used in your response to the LGC concerning these items. You are not required to address the compliance findings. The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Finding 2024-001 Correction of an Error

The County changed fixed asset software and identified several errors in previously reported fixed asset costs and accumulated depreciation. The effect of these errors were a decrease of \$156,188 in governmental activities and a decrease of \$208,610 on the Solid Waste Fund (and business-type activities).

Commissioners thanked Mr. Wiseman for the information presented and the continued working relationship between Cleveland County and Thompson, Price, Scott and Adams, Co.

BOARD APPOINTMENTS

CITY OF SHELBY ZONING BOARD OF ADJUSTMENT (ETJ REPRESENTATIVE)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Hutchins, and unanimously approved by the Board, to reappoint **Noel MacArthur** to serve as a member of this board for a three-year term, scheduled to conclude on June 30, 2027.

BOARD OF EQUALIZATION AND REVIEW

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Berry and unanimously approved by the Board, to re-appoint **Marvin Hutchins (to serve as Chairman)** and appoint **Keith Miller**,

Tommy Greene, Ron Humphries (to serve as Vice-Chairman), and Dennis Martin as members of this board, and **Gary Hastings and Daniel Shires** as alternates for this board for a one-year term, scheduled to conclude on April 1, 2026.

CLOSED SESSION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Berry and unanimously adopted by the Board, *to go into closed session per North Carolina General Statute §143-318.11(a))(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee.* (A copy of the closed session Minutes is sealed and found in the Closed Session Minute Book.)

RECONVENE IN REGULAR SESSION

Chairman Gordon stated, *“The Board is in open session. No action was taken.”*

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Hutchins and unanimously adopted by the Board, *to adjourn.* The next meeting of the Commission is scheduled for ***Tuesday, March 18, 2025, at 6:00 pm*** in the Commissioners’ Chambers.

*Kevin Gordon, Chairman
Cleveland County Board of Commissioners*

*Phyllis Nowlen, CMC, NCCCC
Clerk to the Board
Cleveland County Board of Commissioners*