

Cleveland County Board of Commissioners
September 16, 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
Doug Bridges, Commissioner
Johnny Hutchins, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Logan Roberts, Staff Attorney
Chris Martin, Planning Director
Tiffany Hansen, Health Department Director
Philip Steffen, Finance Director
Clifton Philbeck, Board of Elections Director

CALL TO ORDER

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

Chairman Gordon made the following announcement: “*The Public Hearing for Planning Case 25-10; Request to Rezone 476 Oak Grove-Clover Hill Church Road from Residential to General Business-Conditional Use for a RV Park has been cancelled – the petitioner has withdrawn their application.*”

AGENDA ADOPTION

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

PUBLIC COMMENT

Steve Padgett, 137 South Poast Road, Shelby – is the Small Business Center Director and advised he was retiring. He spoke about the many accomplishments and achievements the Small Business Center has made through the community and thanked Commissioners for their continued support.

CONSENT AGENDA

APPROVAL OF MINUTES

The Clerk to the Board included Minutes from the ***August 5, 2025***, regular Commissioners’ meeting and the ***December 4, 2024***, Health Department Accreditation Work Session in Board members’ packets.

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

TAX COLLECTOR’S MONTHLY REPORT: JULY 2025

Pursuant to North Carolina General Statute §105-350.7, the Tax Collector shall submit to the governing body, at each of its regular meetings, a report to include the amount collected on each year's taxes with which she is charged, the amount remaining uncollected, and the steps being taken to encourage payment of uncollected

taxes. The Tax Collector provided the Commissioners with a detailed written report regarding taxes collected during *July 2025*.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the July 2025 monthly tax report submitted by the Tax Collector.*

GAP BILLS	TOTAL TAXES COLLECTED JULY 2025	
	DEF REV	\$20,748.15
	2025	\$666.64
	2024	\$3,803.27
	2023	\$1,166.51
	2022	\$826.38
	2021	\$295.60
	2020	\$146.40
	2019	\$0.00
	2018	\$0.00
	2017	\$0.00
	2016	\$0.00
	2015	\$0.00
	TOTAL	\$27,652.95
	FEES	\$738.45
	INTEREST	\$677.46
	TOLERANCE	(\$2.79)
	TOTAL	\$29,066.07
	DEF REV	\$0.00
	TOLERANCE	\$0.00
	INTEREST	\$0.00
	TOTAL DEF	\$0.00
	GRAND TOTAL	\$29,066.07

TOTAL TAXES UNCOLLECTED JULY 2025	
2025	\$86,194.20
2024	\$258,092.15
2023	\$89,999.35
2022	\$71,811.67
2021	\$46,585.61
2020	\$29,249.32
2019	\$0.00
2018	\$0.00
2017	\$0.00
2016	\$0.00
2015	\$0.00
TOTAL	\$581,932.30
DEF REV	\$0.00
TOTAL	\$581,932.30

TAX ADMINISTRATION: ABATEMENTS AND SUPPLEMENTS JULY 2025

The Tax Assessor provided Commissioners with a detailed written report regarding tax abatements and supplements during *July 2025*. The monthly grand total for tax abatements was listed as (\$6,498.81), and the monthly grand total for tax supplements was listed as \$39,012.38.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the July 2025 tax abatements and supplements submitted by the Tax Assessor.*

TAX COLLECTOR’S MONTHLY REPORT: AUGUST 2025

Pursuant to North Carolina General Statute §105-350.7, the Tax Collector shall submit to the governing body, at each of its regular meetings, a report to include the amount collected on each year's taxes with which she is charged, the amount remaining uncollected, and the steps being taken to encourage payment of uncollected taxes. The Tax Collector provided the Commissioners with a detailed written report regarding taxes collected during *July 2025*.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the August 2025 monthly tax report submitted by the Tax Collector.*

GAP BILLS	TOTAL TAXES COLLECTED AUGUST 2025	
	DEF REV	\$0.00
	2025	\$23,047.72
	2024	\$1,658.49
	2023	\$761.96
	2022	\$280.80
	2021	\$110.26
	2020	\$105.92
	2019	\$0.00
	2018	\$0.00
	2017	\$0.00
	2016	\$0.00
	2015	\$0.00
	TOTAL	\$25,965.15
	FEES	\$210.00
	INTEREST	\$368.90
	TOLERANCE	\$1.33
	TOTAL	\$26,545.38
DEF REV		\$0.00
TOLERANCE		\$0.00
INTEREST		\$0.00
TOTAL DEF		\$0.00
GRAND TOTAL		\$26,545.38

TOTAL TAXES UNCOLLECTED AUGUST 2025

2025	\$321,168.72
2024	\$256,321.82
2023	\$89,237.39
2022	\$71,530.87
2021	\$46,475.35
2020	\$29,143.40
2019	\$0.00
2018	\$0.00
2017	\$0.00
2016	\$0.00
2015	\$0.00
TOTAL	\$813,877.55
DEF REV	\$0.00
TOTAL	\$813,877.55

TAX ADMINISTRATION: ABATEMENTS AND SUPPLEMENTS AUGUST 2025

The Tax Assessor provided Commissioners with a detailed written report regarding tax abatements and supplements during *August 2025*. The monthly grand total for tax abatements was listed as (\$13,847.08), and the monthly grand total for tax supplements was listed as \$27,757.41.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the August 2025 tax abatements and supplements submitted by the Tax Assessor.*

TAX ADMINISTRATION: LATE APPLICATIONS FOR EXEMPTION/EXCLUSION/DEFERRAL

Per North Carolina General Statute §105-282.1, every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it. Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the statutory deadlines may be approved by the Department of Revenue, the Board of Equalization and Review, the Board of County Commissioners, or the governing body of a municipality, as appropriate. The Tax Assessor would have approved all the applications if they had been filed on time.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board *to approve the late applications for exemption, exclusion, or deferral as submitted by the Tax Assessor.*



Late Applications for Exemption, Exclusion or Deferment						9/16/2025
					Estimated Value to be	Estimated Fiscal Impact
Owner Name	Tax Year	Parcel/Account	Physical Location	Type	Exempt/Deferred	(County Tax Only)
Durham United Methodist Church	2024	44111	1827 E Ross Grove Rd	Religious Exemption	\$ 512,478	\$ 2,075.54
Durham United Methodist Church	2023	44111	1827 E Ross Grove Rd	Religious Exemption	\$ 512,478	\$ 2,075.54
Dennis L Hope & Joyce P Hope	2025	47137	274 Hoyles' Rd	Elderly/Disabled Exclusion	\$ 64,386	\$ 260.76
Margaret L Lemons	2025	26413	1182 Cambridge Dr	Elderly/Disabled Exclusion	\$ 119,430	\$ 483.69
Susan Holland	2025	57312	1816-1 Cherryville Rd	Elderly/Disabled Exclusion	\$ 66,396	\$ 268.90
Sarah A Greene	2025	9739	403 Somerset Dr	Disabled Veteran	\$ 45,000	\$ 182.25
Billy E Blanton	2025	34143	435 Oakgrove Cloverhill Ch Rd	Disabled Veteran	\$ 45,000	\$ 182.25
Staff Recommendation:		Approve applications. All properties qualify for the exclusion or exemption requested other than the late submission of the application.				
				Total	\$ 1,365,168	\$ 5,528.93

TAX ADMINISTRATION: PENDING REFUNDS AND RELEASES

The Tax Administration Office requests a refund of \$1,216.24, pursuant to North Carolina General Statute § 105-381. The petitioners, Louie Davidson, John Segall, and Deborah Goodman, were overcharged due to a clerical error. The County Tax Assessor has reviewed the request and advised that it is in order for approval.

PENDING REFUNDS / RELEASES (RECOMMENDED FOR APPROVAL)											
Meeting Date: September 16, 2025											
The following requests have been reviewed by the County Assessor and found to be in order. They are hereby submitted for approval by the Cleveland County Board of Commissioners per G.S. 105-381. Supporting documentation is on file in the County Assessor's Office.											
NAME	YEAR	RECEIPT	REASON	ORIGINAL ASSESSED VALUE	TAX PAID	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND	
Louie Davidson	2024	5075075	Clerical Error	\$ 353,414	\$2,820.47	\$ 4,696	51	0.7950		\$37.14	
John B Segall Rev Trust	2023	4975451	Clerical Error	\$ 106,503	\$1,136.91	\$ 106,503	2	1.0675		\$1,136.91	
John B Segall Rev Trust	2024	5070904	Clerical Error	\$ 106,503	\$1,158.21	\$ 106,503	2	1.0875		\$1,158.21	
Deborah Smarr Goodman	2021	4714138	Clerical Error	\$ 50,957	\$472.46	\$ 40,563	13	0.7750		\$392.39	
Deborah Smarr Goodman	2022	4814431	Clerical Error	\$ 50,957	\$475.29	\$ 40,563	13	0.7750		\$394.73	
Deborah Smarr Goodman	2023	4914474	Clerical Error	\$ 50,957	\$474.70	\$ 40,563	13	0.7750		\$394.73	
Deborah Smarr Goodman	2024	5013524	Clerical Error	\$ 50,957	\$475.19	\$ 40,563	13	0.7750		\$394.73	
								Total	\$0.00	\$3,908.85	
PENDING REFUNDS / RELEASES (RECOMMENDED FOR DENIAL)											
Meeting Date: September 16, 2025											
The following requests have been reviewed by the County Assessor. The stated request does not constitute a valid defense to the release or refund of the tax imposed or any part thereof, as provided in G.S. 105-381. Supporting documentation is on file in the County Assessor's Office.											
NAME	YEAR	RECEIPT	REASON	ORIGINAL ASSESSED VALUE	TAX Due	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND	
Windstream Communications Inc	2025	5176199	Request waiver of penalty	\$ 1,038,454	\$11,650.04	\$ 103,845	4	1.0250	\$1,064.42		
								TOTAL	\$1,064.42	\$0.00	

ACTION: Commissioner Bridges made the motion, seconded by Commissioner Hardin, and unanimously adopted by the Board, *to approve the Pending Refunds and Releases as submitted by the Tax Assessor.*

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 July 26, 2025, through September 5, 2025, is included in Commissioner packets.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, 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 the September 16th, 2025 Board Meeting
Time Period Covered : 07/26/2025 to 09/05/2025
For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26013	7/30/2025	010	418	Elections	Btd For Repairs On Equipment Boe	Repairs On	\$ 1,500.00
26013	7/30/2025	010	418	Elections	Btd For Repairs On Equipment Boe	Professional Serv	\$ (1,500.00)
26014	7/30/2025	020	600	Cleveland County Schools	Btd Update To Transfer To New Account To Clean Up School Allocation Payments	Property Tax To School	\$ (5,150,000.00)
26014	7/30/2025	020	600	Cleveland County Schools	Btd Update To Transfer To New Account To Clean Up	Ncvts To School	\$ 408,163.00
26014	7/30/2025	020	600	Cleveland County Schools	Btd Update To Transfer To New Account To Clean Up	Property Tax To	\$ 4,741,837.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Hospital Insurance	\$ 67,100.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Salaries/Wages-Reg	\$ 131,144.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Social Security Taxes	\$ 6,588.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Salaries/Wages-P/T	\$ 11,652.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Dental Insurance	\$ 713.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Retirement	\$ 21,777.00
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Public Assistance-	\$ 98,500.00
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Contracted Services	\$ (28,248.00)
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Professional Serv	\$ (5,105.00)
26015	6/30/2025	011	512	Ivd Child Support	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Travel/Training	\$ 31.00
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Pub Assist-Medicaid	\$ (4,638.00)
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Pub Assist-Special	\$ 98,601.00
26015	6/30/2025	011	509	Special Assistance	Budget Transfer From Dss To Cover Shortages Based	Hospital Insurance	\$ (7,622.00)
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based	Non-Reim Medicaid	\$ (3,186.00)
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Misc Grant Expense	\$ 15,055.00
26015	6/30/2025	011	512	Ivd Child Support	Budget Transfer From Dss To Cover Shortages Based	Dues/Subscriptions	\$ (31.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Travel/Training	\$ 200.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Contracted Services	\$ (56,147.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Hospital Insurance	\$ (25,850.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Ins-Retired Benefits	\$ (79,200.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Postage	\$ 1,800.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Maint Contracts-	\$ (36,855.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Dental Insurance	\$ 8.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Telecommunications	\$ 105.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Maint Bldg/Grounds	\$ 4,500.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Pharmacy Fees	\$ 220.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Medicare Taxes	\$ 1,768.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Retirement	\$ (19,879.00)
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Contracted Labor	\$ 7,188.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Salaries/Wages-Reg	\$ (80,771.00)
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Professional Serv	\$ (285.00)
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Travel/Training	\$ 1,000.00
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Misc Grant Expense	\$ (7,060.00)
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Employer 401K	\$ 8,965.00
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based	Social Security Taxes	\$ (10,553.00)
26015	6/30/2025	011	504	Social Work (Prev Title Xx)	Budget Transfer From Dss To Cover Shortages Based	Contracted Services	\$ (25,991.00)
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Retirement	\$ (27,287.00)
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Contracted Services	\$ 640.00
26015	6/30/2025	011	507	Outside Poor	Budget Transfer From Dss To Cover Shortages Based	Food	\$ 1,100.00
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Salaries/Wages-P/T	\$ (57,200.00)
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Dental Insurance	\$ 716.00
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Hospital Insurance	\$ 57,200.00
26015	6/30/2025	011	507	Outside Poor	Budget Transfer From Dss To Cover Shortages Based	Subsistance	\$ (1,100.00)
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based	Social Security Taxes	\$ (10,543.00)
26015	6/30/2025	011	508	Income Maintenance	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Medicare Taxes	\$ (640.00)
26015	6/30/2025	011	506	Social Services Admin	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Professional Serv	\$ 11,000.00
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Public Asst - Lieap	\$ (10,221.00)
26015	6/30/2025	011	519	Public Assistance	Budget Transfer From Dss To Cover Shortages Based On Dss Projections	Public Asst - Crisis	\$ (49,159.00)
26016	8/11/2025	055	480	Legrand Center	To Fund 210 To Class Tables Correctly For Legrand Center	Departmental Supply	\$ 17,577.47
26016	8/11/2025	055	480	Legrand Center	To Fund 210 To Class Tables Correctly For Legrand Center	Capital Equipment	\$ (17,577.47)
26017	6/30/2025	065	981	Fund Transfers	To Transfer Funds To Back To 060 From 065	Bcbs Weekly Claims	\$ (69,900.00)
26017	6/30/2025	060	650	Workers Compensation	To Transfer Funds To Back To 060 From 065	Admin Services Allocation	\$ 69,900.00
26017	6/30/2025	010	981	Fund Transfers	To Transfer Funds To Back To 060 From 065	Administrative Services	\$ (69,900.00)
26017	6/30/2025	060	651	Property/Liability	To Transfer Funds To Back To 060 From 065	Ins Claims-In House Auto	\$ 18,100.00
26017	6/30/2025	010	981	Fund Transfers	To Transfer Funds To Back To 060 From 065	Administrative Services	\$ 69,900.00
26017	6/30/2025	060	651	Property/Liability	To Transfer Funds To Back To 060 From 065	Capital Equipment	\$ 25,000.00
26017	6/30/2025	065	981	Fund Transfers	To Transfer Funds To Back To 060 From 065	Admin Services Allocation	\$ (69,900.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26017	6/30/2025	060	651	Property/Liability	To Transfer Funds To Back To 060 From 065	Insurance-Broker Fee	\$ 17,250.00
26017	6/30/2025	060	651	Property/Liability	To Transfer Funds To Back To 060 From 065	Ins Claims-Auto	\$ 9,550.00
26018	6/30/2025	010	981	Fund Transfers	Funding Court Facilities Overages	Administrative Services	\$ 36,900.00
26018	6/30/2025	010	492	Economic Development	Funding Court Facilities Overages	Industrial Incentive Gmt	\$ (36,900.00)
26018	6/30/2025	014	417	Court Facilities	Funding Court Facilities Overages	Admin Services Allocation	\$ 36,900.00
26018	6/30/2025	014	417	Court Facilities	Funding Court Facilities Overages	Utilities	\$ 16,900.00
26018	6/30/2025	014	417	Court Facilities	Funding Court Facilities Overages	Detention Fees	\$ 20,000.00
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Crime	\$ 3,677.00
26019	8/11/2025	060	650	Workers Compensation	New Accounts Created To Properly Class Insurance Policies	Insurance-Broker Fee	\$ (49,107.64)
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Property	\$ 123,796.78
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Auto	\$ 85,830.00
26019	8/11/2025	060	650	Workers Compensation	New Accounts Created To Properly Class Insurance Policies	Insurance-Workers Comp	\$ (8,198.00)
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Fine Arts/Earl Scrugg	\$ 176.00
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Broker Fee	\$ (279,895.65)
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Liability	\$ 472,178.00
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Excess Stop Loss	\$ (418,880.99)
26019	8/11/2025	060	651	Property/Liability	New Accounts Created To Properly Class Insurance Policies	Insurance-Cyber	\$ 70,424.50
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Automotive Supplies	\$ (600.00)
26020	6/30/2025	010	440	School Resource Officers	To Cover Any Additional Overages	Departmental Supply	\$ (200.00)
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Contracted Services	\$ 50.00
26020	6/30/2025	010	426	Facilities Maintenance	To Cover Any Additional Overages	Maint Bldg/Grounds	\$ (2,400.00)
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Education/Certif/Train ing	\$ (5,000.00)
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Professional Serv	\$ 250.00
26020	6/30/2025	010	440	School Resource Officers	To Cover Any Additional Overages	Automotive Supplies	\$ 200.00
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Travel/Training	\$ 9,300.00
26020	6/30/2025	010	423	Human Resources	To Cover Any Additional Overages	Higher Education Reimb	\$ (4,000.00)
26020	6/30/2025	010	426	Facilities Maintenance	To Cover Any Additional Overages	Capital Equipment	\$ 2,400.00
26020	6/30/2025	010	413	Finance & Purchasing	To Cover Any Additional Overages	Motor Fuels/Oils	\$ (600.00)
26020	6/30/2025	010	411	Commissioners	To Cover Any Additional Overages	Postage	\$ (80.00)
26020	6/30/2025	010	415	Property Tax Admin	To Cover Any Additional Overages	Postage	\$ (250.00)
26020	6/30/2025	010	413	Finance & Purchasing	To Cover Any Additional Overages	Travel/Training	\$ 600.00
26020	6/30/2025	010	415	Property Tax Admin	To Cover Any Additional Overages	Advertising/Promotions	\$ 250.00
26020	6/30/2025	010	411	Commissioners	To Cover Any Additional Overages	Advertising/Promotions	\$ 80.00
26020	6/30/2025	010	542	Animal/Rabies Control	To Cover Any Additional Overages	Controlled Property Exp	\$ (540.00)
26020	6/30/2025	010	542	Animal/Rabies Control	To Cover Any Additional Overages	Contracted Services	\$ 330.00
26020	6/30/2025	010	491	Planning & Zoning	To Cover Any Additional Overages	Telecommunications	\$ (200.00)
26020	6/30/2025	010	591	Veteran Services	To Cover Any Additional Overages	Telecommunications	\$ (20.00)
26020	6/30/2025	010	542	Animal/Rabies Control	To Cover Any Additional Overages	Postage	\$ 15.00
26020	6/30/2025	010	591	Veteran Services	To Cover Any Additional Overages	Travel/Training	\$ 20.00
26020	6/30/2025	010	542	Animal/Rabies Control	To Cover Any Additional Overages	Motor Fuels/Oils	\$ 110.00
26020	6/30/2025	010	542	Animal/Rabies Control	To Cover Any Additional Overages	Utilities	\$ 85.00
26020	6/30/2025	010	491	Planning & Zoning	To Cover Any Additional Overages	Advertising/Promotions	\$ 200.00
26021	8/15/2025	010	495	Cooperative Extension	Btd Transfer "Camp" Out Of 4H Events For Budgeting In The Wrong Account	4H Events	\$ (1,000.00)
26021	8/15/2025	010	495	Cooperative Extension	Btd Transfer "Camp" Out Of 4H Events For Budgeting In The Wrong Account	Summer Fun Activities	\$ 1,000.00
26022	8/20/2025	054	474	Collections/Manned Sites	Btd Fund To Purchase Of New Trailer For Solid Waste	Capital Equipment	\$ 11,500.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26022	8/20/2025	054	474	Collections/Manned Sites	Btd Fund To Purchase Of New Trailer For Solid Waste	Motor Fuels/Oils	\$ (11,500.00)
26023	8/22/2025	055	480	Legrand Center	Btd To Fund Sog Mca Program Tuition And Travel	Contracted Services	\$ (5,000.00)
26023	8/22/2025	055	480	Legrand Center	Btd To Fund Sog Mca Program Tuition And Travel	Travel/Training	\$ 5,000.00
26024	8/22/2025	010	542	Animal/Rabies Control	Btd Animal Control Transfer To Move Funds From 910 To 211 For Gates That Are Not "Cap Equip"	Controlled Property Exp	\$ 70,000.00
26024	8/22/2025	010	542	Animal/Rabies Control	Btd Animal Control Transfer To Move Funds From 910 To 211 For Gates That Are Not "Cap Equip"	Capital Equipment	\$ (70,000.00)
26025	9/2/2025	010	416	Legal/County Attorney	Btd Transfer Funds From 310 To 460 For Mycase Legal Case Management Software.	Dues/Subscriptions	\$ 3,800.00
26025	9/2/2025	010	416	Legal/County Attorney	Btd Transfer Funds From 310 To 460 For Mycase Legal Case Management Software.	Travel/Training	\$ (3,800.00)
26026	9/2/2025	010	998	Contingency	Btl Fund American Legion World Series Capital Improvement Project	Emerg & Contingency	\$ (12,200.00)
26026	9/2/2025	010	410	General Revenues	Btl Fund American Legion World Series Capital Improvement Project	Outside Agency Request-Non Profits	\$ 12,200.00
26027	9/4/2025	011	516	Smart Start	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-Reg	\$ 3,700.00
26027	9/4/2025	011	508	Income Maintenance	To Cover Salary Overages For Dss After Correction Je	Social Security Taxes	\$ 12,100.00

26027	9/4/2025	011	508	Income Maintenance	To Cover Salary Overages For Dss After Correction Je	Medicare Taxes	\$ 1,250.00
26027	9/4/2025	011	508	Income Maintenance	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-Reg	\$ (60,000.00)
26027	9/4/2025	011	508	Income Maintenance	To Cover Salary Overages For Dss After Correction Je	Retirement	\$ 28,100.00
26027	9/4/2025	011	516	Smart Start	To Cover Salary Overages For Dss After Correction Je	Social Security Taxes	\$ 120.00
26027	9/4/2025	011	508	Income Maintenance	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-P/T	\$ (18,000.00)
26027	9/4/2025	011	512	Ivd Child Support	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-Reg	\$ (191,273.00)
26027	9/4/2025	011	506	Social Services Admin	To Cover Salary Overages For Dss After Correction Je	Social Security Taxes	\$ 1,520.00
26027	9/4/2025	011	506	Social Services Admin	To Cover Salary Overages For Dss After Correction Je	Retirement	\$ 430.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-P/T	\$ 2,000.00
26027	9/4/2025	011	516	Smart Start	To Cover Salary Overages For Dss After Correction Je	Medicare Taxes	\$ 33.00
26027	9/4/2025	011	506	Social Services Admin	To Cover Salary Overages For Dss After Correction Je	Ins-Retired Benefits	\$ 16,700.00
26027	9/4/2025	011	516	Smart Start	To Cover Salary Overages For Dss After Correction Je	Employer 401K	\$ 170.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Social Security Taxes	\$ 13,000.00
26027	9/4/2025	011	506	Social Services Admin	To Cover Salary Overages For Dss After Correction Je	Retirement	\$ 3,800.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-Reg	\$ 114,100.00
26027	9/4/2025	011	506	Social Services Admin	To Cover Salary Overages For Dss After Correction Je	Salaries/Wages-Reg	\$ 25,900.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Medicare Taxes	\$ 3,050.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Retirement	\$ 30,550.00
26027	9/4/2025	011	504	Social Work (Prev Title Xx)	To Cover Salary Overages For Dss After Correction Je	Employer 401K	\$ 12,750.00
26028	9/4/2025	011	519	Public Assistance	Btl For Dss Operation Expense	Pub Assist-Dsnap	\$ (23,176.00)
26028	9/4/2025	011	507	Outside Poor	Btl For Dss Operation Expense	Food	\$ 158.00
26028	9/4/2025	011	506	Social Services Admin	Btl For Dss Operation Expense	Telecommunications	\$ 8,810.00
26028	9/4/2025	011	504	Social Work (Prev Title Xx)	Btl For Dss Operation Expense	Contracted Services	\$ 6,120.00
26028	9/4/2025	011	506	Social Services Admin	Btl For Dss Operation Expense	Maint Bldg/Grounds	\$ 4,500.00
26028	9/4/2025	011	504	Social Work (Prev Title Xx)	Btl For Dss Operation Expense	Travel/Training	\$ 199.00
26028	9/4/2025	011	506	Social Services Admin	Btl For Dss Operation Expense	Postage	\$ 711.00
26028	9/4/2025	011	506	Social Services Admin	Btl For Dss Operation Expense	Professional Serv	\$ 208.00
26028	9/4/2025	011	504	Social Work (Prev Title Xx)	Btl For Dss Operation Expense	Misc Grant Expense	\$ 2,470.00
26029	9/4/2025	011	507	Outside Poor	26056 And 26028 Were Posted On The Wrong Date	Food	\$ (158.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date	Professional Serv	\$ (208.00)
26029	9/4/2025	011	519	Public Assistance	26056 And 26028 Were Posted On The Wrong Date	Pub Assist-Dsnap	\$ 23,176.00
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date	Salaries/Wages-Reg	\$ (114,100.00)
26029	9/4/2025	011	516	Smart Start	26056 And 26028 Were Posted On The Wrong Date	Social Security Taxes	\$ (120.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date	Salaries/Wages-Reg	\$ (25,900.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (3,800.00)
26029	9/4/2025	011	516	Smart Start	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ (170.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (1,520.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (430.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ (2,000.00)
26029	9/4/2025	011	516	Smart Start	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (33.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Ins-Retired Benefits	\$ (16,700.00)
26029	9/4/2025	011	508	Income Maintenance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (28,100.00)
26029	9/4/2025	011	508	Income Maintenance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ 18,000.00
26029	9/4/2025	011	512	Ivd Child Support	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 191,273.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26029	9/4/2025	011	508	Income Maintenance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 60,000.00
26029	9/4/2025	011	508	Income Maintenance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (1,250.00)
26029	9/4/2025	011	516	Smart Start	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (3,700.00)
26029	9/4/2025	011	508	Income Maintenance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (12,100.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date	Maint Bldg/Grounds	\$ (4,500.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date	Retirement	\$ (30,550.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Contracted Services	\$ (6,120.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Telecommunications	\$ (8,810.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (3,050.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ (12,750.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Misc Grant Expense	\$ (2,470.00)
26029	9/4/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Postage	\$ (711.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (13,000.00)
26029	9/4/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Travel/Training	\$ (199.00)
26030	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (120.00)
26030	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (28,100.00)
26030	6/30/2025	011	512	Ivd Child Support	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 191,273.00
26030	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ 18,000.00
26030	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ (170.00)
26030	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (430.00)

26030	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 60,000.00
26030	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (1,250.00)
26030	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (3,700.00)
26030	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (12,100.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (3,050.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ (2,000.00)
26030	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (1,520.00)
26030	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Ins-Retired Benefits	\$ (16,700.00)
26030	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ (33.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (30,550.00)
26030	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ (3,800.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ (13,000.00)
26030	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (25,900.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ (12,750.00)
26030	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (114,100.00)
26031	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ (36,000.00)
26031	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ 24,200.00
26031	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (120,000.00)
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ 26,000.00
26031	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ 7,600.00
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 228,200.00
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ 25,500.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26031	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Ins-Retired Benefits	\$ 33,400.00
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ 61,100.00
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ 6,100.00
26031	6/30/2025	011	504	Social Work (Prev Title Xx)	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-P/T	\$ 4,000.00
26031	6/30/2025	011	512	Ivd Child Support	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ (382,548.00)
26031	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Employer 401K	\$ 340.00
26031	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ 56,200.00
26031	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 51,800.00
26031	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ 240.00
26031	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ 66.00
26031	6/30/2025	011	516	Smart Start	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Salaries/Wages-Reg	\$ 7,400.00
26031	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Retirement	\$ 860.00
26031	6/30/2025	011	506	Social Services Admin	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Social Security Taxes	\$ 3,040.00
26031	6/30/2025	011	508	Income Maintenance	26047 And 26028 Were Posted On The Wrong Date This Is To Reverse	Medicare Taxes	\$ 2,500.00
26032	6/30/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Travel/Training	\$ 199.00
26032	6/30/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Contracted Services	\$ 6,120.00
26032	6/30/2025	011	519	Public Assistance	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Pub Assist-Dsnap	\$ (23,176.00)
26032	6/30/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Postage	\$ 711.00
26032	6/30/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Professional Serv	\$ 208.00
26032	6/30/2025	011	504	Social Work (Prev Title Xx)	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Misc Grant Expense	\$ 2,470.00
26032	6/30/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Maint Bldg/Grounds	\$ 4,500.00
26032	6/30/2025	011	506	Social Services Admin	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Telecommunications	\$ 8,810.00
26032	6/30/2025	011	507	Outside Poor	26056 And 26028 Were Posted On The Wrong Date This Is To Reverse	Food	\$ 158.00
26033	6/30/2025	010	449	Electronic Maintenance	General Fund Salary Overages In Fy25	Salaries/Wages-P/T	\$ 145.00
26033	6/30/2025	010	412	County Manager/Admin	General Fund Salary Overages In Fy25	Hospital Insurance	\$ (305.00)
26033	6/30/2025	010	448	E911 Communications	General Fund Salary Overages In Fy25	Retirement	\$ 20.00
26033	6/30/2025	010	448	E911 Communications	General Fund Salary Overages In Fy25	Social Security Taxes	\$ (20.00)
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Salaries/Wages-P/T	\$ 330.00
26033	6/30/2025	010	412	County Manager/Admin	General Fund Salary Overages In Fy25	Social Security Taxes	\$ 20.00
26033	6/30/2025	010	449	Electronic Maintenance	General Fund Salary Overages In Fy25	Salaries/Wages-Reg	\$ (145.00)
26033	6/30/2025	010	498	Soil Conservation	General Fund Salary Overages In Fy25	Salaries/Wages-P/T	\$ 31.00
26033	6/30/2025	010	611	Library System	General Fund Salary Overages In Fy25	Salaries/Wages-P/T	\$ 480.00
26033	6/30/2025	010	470	Public Firing Range	General Fund Salary Overages In Fy25	Retirement	\$ 40.00
26033	6/30/2025	010	412	County Manager/Admin	General Fund Salary Overages In Fy25	Salaries/Wages-Reg	\$ 285.00
26033	6/30/2025	010	611	Library System	General Fund Salary Overages In Fy25	Social Security Taxes	\$ (480.00)
26033	6/30/2025	010	498	Soil Conservation	General Fund Salary Overages In Fy25	Social Security Taxes	\$ (31.00)

26033	6/30/2025	010	470	Public Firing Range	General Fund Salary Overages In Fy25	Hospital Insurance	\$ (40.00)
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Hospital Insurance	\$ (14,320.00)
26033	6/30/2025	010	413	Finance & Purchasing	General Fund Salary Overages In Fy25	Hospital Insurance	\$ (390.00)
26033	6/30/2025	010	423	Human Resources	General Fund Salary Overages In Fy25	Hospital Insurance	\$ (75.00)
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Social Security Taxes	\$ 3,320.00
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Medicare Taxes	\$ 420.00
26033	6/30/2025	010	423	Human Resources	General Fund Salary Overages In Fy25	Retirement	\$ 70.00
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Employer 401K	\$ 3,000.00
26033	6/30/2025	010	413	Finance & Purchasing	General Fund Salary Overages In Fy25	Retirement	\$ 390.00
26033	6/30/2025	010	446	Emergency Medical Service	General Fund Salary Overages In Fy25	Retirement	\$ 7,250.00
26033	6/30/2025	010	423	Human Resources	General Fund Salary Overages In Fy25	Employer 401K	\$ 5.00
2603	7/17/2025	011	506	Social Services Admin	To Carryover Previous Years Amounts Left Over For Dss Project For Capital Equipment	Capital Equipment	\$ 114,686.60
2603	7/17/2025	011	506	Social Services Admin	To Carryover Previous Years Amounts Left Over For Dss Project For Capital Equipment	Fund Balance Appropriated	\$ 211,572.76
2603	7/17/2025	011	506	Social Services Admin	To Carryover Previous Years Amounts Left Over For Dss Project For Capital Equipment	Controlled Property Exp	\$ 96,886.16
2604	7/30/2025	026	454	E911 Telephone System	202602 026.454 Carryover Additional Dues And Subscriptions For Centralsquare Technologies	Fund Balance Appropriated	\$ 3,120.00
2604	7/30/2025	026	454	E911 Telephone System	202602 026.454 Carryover Additional Dues And Subscriptions For Centralsquare Technologies	Dues/Subscriptions	\$ 3,120.00
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26(Removed Due To Issues With Decreasing Previous Years Budget To Reflect Carryovers Using Excel Via Auditors Request)	Dues/Subscriptions	\$ (3,120.00)
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ 3,120.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26(Removed Due To Issues With Decreasing Previous Years Budget To Reflect Carryovers Using Excel Via Auditors Request)	Dues/Subscriptions	\$ 3,120.00
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ (3,120.00)
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ 3,120.00
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ 3,120.00
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Fund Balance Appropriated	\$ 3,120.00
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ (3,120.00)
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Fund Balance Appropriated	\$ (3,120.00)
2605	6/30/2025	026	454	E911 Telephone System	202602 Reflecting Reversal In Fy25 Of Supp No. 2604 For Budget Being Used In Fy26	Dues/Subscriptions	\$ (3,120.00)
2606	8/5/2025	498	254	Cap Proj-Legrand Av Sys	To Carryover Cap Rproject Funds For Legrand	Transfer Fm Capital Reserve	\$ 229,480.74
2606	8/5/2025	041	209	Capital Reserve General	To Carryover Cap Rproject Funds For Legrand	Fund Balance Appropriated	\$ 229,480.74
2606	8/5/2025	498	254	Cap Proj-Legrand Av Sys	To Carryover Cap Rproject Funds For Legrand	Const In Progress	\$ 229,480.74
2606	8/5/2025	041	209	Capital Reserve General	To Carryover Cap Rproject Funds For Legrand	Interfund Transfers	\$ 229,480.74
2607	6/30/2025	041	209	Capital Reserve General	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Interfund Transfers	\$ 229,480.74
2607	6/30/2025	498	254	Cap Proj-Legrand Av Sys	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Const In Progress	\$ 229,480.74
2607	6/30/2025	498	254	Cap Proj-Legrand Av Sys	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Transfer Fm Capital Reserve	\$ 229,480.74
2607	6/30/2025	041	209	Capital Reserve General	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Fund Balance Appropriated	\$ 229,480.74
2607	6/30/2025	498	254	Cap Proj-Legrand Av Sys	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Transfer Fm Capital Reserve	\$ (229,480.74)
2607	6/30/2025	041	209	Capital Reserve General	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Fund Balance Appropriated	\$ (229,480.74)
2607	6/30/2025	498	254	Cap Proj-Legrand Av Sys	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Const In Progress	\$ (229,480.74)
2607	6/30/2025	041	209	Capital Reserve General	Reversal Of 2606 To Reflect Funds Not Used In Fy25	Interfund Transfers	\$ (229,480.74)
2608	8/5/2025	010	981	Fund Transfers	202604 For Legrand Capital Equipment Amount Left Over	Administrative Services	\$ 109,868.66
2608	8/5/2025	055	480	Legrand Center	202604 For Legrand Capital Equipment Amount Left Over	Admin Services Allocation	\$ 109,868.66
2608	8/5/2025	010	410	General Revenues	202604 For Legrand Capital Equipment Amount Left Over	Fund Balance Appropriated	\$ 109,868.66
2608	8/5/2025	055	480	Legrand Center	202604 For Legrand Capital Equipment Amount Left Over	Capital Equipment	\$ 109,868.66
2609	6/30/2025	055	480	Legrand Center	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Admin Services Allocation	\$ 109,868.66
2609	6/30/2025	055	480	Legrand Center	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Capital Equipment	\$ 109,868.66
2609	6/30/2025	010	410	General Revenues	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Fund Balance Appropriated	\$ 109,868.66
2609	6/30/2025	010	981	Fund Transfers	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Administrative Services	\$ 109,868.66
2609	6/30/2025	010	981	Fund Transfers	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Administrative Services	\$ (109,868.66)
2609	6/30/2025	055	480	Legrand Center	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Admin Services Allocation	\$ (109,868.66)
2609	6/30/2025	010	410	General Revenues	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Fund Balance Appropriated	\$ (109,868.66)
2609	6/30/2025	055	480	Legrand Center	202604 Reversal For Fy25 For Budget Not Used And Moved To Fy26	Capital Equipment	\$ (109,868.66)
2610	8/5/2025	041	209	Capital Reserve General	202605 C/O Cap Proj Eoc Center	Interfund Transfers	\$ 475,083.00
2610	8/5/2025	497	257	Cap Proj-Lgrd Stormwater	202605 C/O Cap Proj Eoc Center	State Government Grant	\$ 417,966.00
2610	8/5/2025	497	257	Cap Proj-Lgrd Stormwater	202605 C/O Cap Proj Eoc Center	Construction In Progress	\$ 893,049.00
2610	8/5/2025	497	257	Cap Proj-Lgrd Stormwater	202605 C/O Cap Proj Eoc Center	Contributions Fm Cap Reserve	\$ 475,083.00
2610	8/5/2025	041	209	Capital Reserve General	202605 C/O Cap Proj Eoc Center	Fund Balance Appropriated	\$ 475,083.00
2611	6/30/2025	041	209	Capital Reserve General	202605 Reversal In Fy25	Interfund Transfers	\$ 475,083.00
2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	Contributions Fm Cap Reserve	\$ 475,083.00
2611	6/30/2025	041	209	Capital Reserve General	202605 Reversal In Fy25	Fund Balance Appropriated	\$ 475,083.00
2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	Construction In Progress	\$ 893,049.00

2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	State Government Grant	\$ 417,966.00
2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	State Government Grant	\$ (417,966.00)
2611	6/30/2025	041	209	Capital Reserve General	202605 Reversal In Fy25	Interfund Transfers	\$ (475,083.00)
2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	Construction In Progress	\$ (893,049.00)
2611	6/30/2025	497	257	Cap Proj-Lgrd Stormwater	202605 Reversal In Fy25	Contributions Fm Cap Reserve	\$ (475,083.00)
2611	6/30/2025	041	209	Capital Reserve General	202605 Reversal In Fy25	Fund Balance Appropriated	\$ (475,083.00)
2612	8/5/2025	041	209	Capital Reserve General	202606 E911 Call Center Cap Proj	Fund Balance Appropriated	\$ 2,015,828.00
2612	8/5/2025	497	253	Capital Proj-E911 Call Ctr	202606 E911 Call Center Cap Proj	Contributions Fm Cap Reserve	\$ 2,015,828.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2612	8/5/2025	041	209	Capital Reserve General	202606 E911 Call Center Cap Proj	Interfund Transfers	\$ 2,015,828.00
2612	8/5/2025	497	253	Capital Proj-E911 Call Ctr	202606 E911 Call Center Cap Proj	Construction In Progress	\$ 3,533,685.00
2612	8/5/2025	497	253	Capital Proj-E911 Call Ctr	202606 E911 Call Center Cap Proj	State Government Grants	\$ 1,517,857.00
2613	6/30/2025	041	209	Capital Reserve General	202606 Reversal To Reflect Budget Not Used It Fy25	Fund Balance Appropriated	\$ 2,015,828.00
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	Contributions Fm Cap Reserve	\$ 2,015,828.00
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	State Government Grants	\$ 1,517,857.00
2613	6/30/2025	041	209	Capital Reserve General	202606 Reversal To Reflect Budget Not Used It Fy25	Interfund Transfers	\$ 2,015,828.00
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	Construction In Progress	\$ 3,533,685.00
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	Construction In Progress	\$ (3,533,685.00)
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	State Government Grants	\$ (1,517,857.00)
2613	6/30/2025	041	209	Capital Reserve General	202606 Reversal To Reflect Budget Not Used It Fy25	Interfund Transfers	\$ (2,015,828.00)
2613	6/30/2025	041	209	Capital Reserve General	202606 Reversal To Reflect Budget Not Used It Fy25	Fund Balance Appropriated	\$ (2,015,828.00)
2613	6/30/2025	497	253	Capital Proj-E911 Call Ctr	202606 Reversal To Reflect Budget Not Used It Fy25	Contributions Fm Cap Reserve	\$ (2,015,828.00)
2617	8/11/2025	054	473	Disposal/Landfill	Co 202607 For Carolina Environmental Construction Po	Fund Balance Appropriated	\$ 128,919.00
2617	8/11/2025	054	473	Disposal/Landfill	Co 202607 For Carolina Environmental Construction Po	Professional Serv	\$ 128,919.00
2618	6/30/2025	054	473	Disposal/Landfill	Reversal Of Co 202607 Id2617 To Reflect Budget Not Used In Fy25	Professional Serv	\$ 128,919.00
2618	6/30/2025	054	473	Disposal/Landfill	Reversal Of Co 202607 Id2617 To Reflect Budget Not Used In Fy25	Fund Balance Appropriated	\$ 128,919.00
2618	6/30/2025	054	473	Disposal/Landfill	Reversal Of Co 202607 Id2617 To Reflect Budget Not Used In Fy25	Fund Balance Appropriated	\$ (128,919.00)
2618	6/30/2025	054	473	Disposal/Landfill	Reversal Of Co 202607 Id2617 To Reflect Budget Not Used In Fy25	Professional Serv	\$ (128,919.00)
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Fund Balance Appropriated	\$ 6,530.00
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Uniforms/Clothing	\$ 257.00
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Controlled Property Exp	\$ 2,473.00
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Capital Equipment	\$ 3,800.00
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Uniforms/Clothing	\$ 257.00
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Fund Balance Appropriated	\$ 6,530.00
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Capital Equipment	\$ 3,800.00
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Controlled Property Exp	\$ 2,473.00
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Fund Balance Appropriated	\$ (6,530.00)
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Uniforms/Clothing	\$ (257.00)
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Controlled Property Exp	\$ (2,473.00)
2620	6/30/2025	010	441	Sheriff'S Office	Co 202608 Reversal To Reflect Budget Not Used In Fy25	Capital Equipment	\$ (3,800.00)
2621	8/11/2025	010	438	Law Enforcement Grants	Co 202609 Jag Mh Grant	Contracted Services	\$ 5,769.00
2621	8/11/2025	010	438	Law Enforcement Grants	Co 202609 Jag Mh Grant	Federal Govt Grants	\$ 5,769.00
2622	6/30/2025	010	438	Law Enforcement Grants	Reversal Co 202609 To Reflect Budget Not Used In Fy25	Contracted Services	\$ (5,769.00)
2622	6/30/2025	010	438	Law Enforcement Grants	Reversal Co 202609 To Reflect Budget Not Used In Fy25	Federal Govt Grants	\$ (5,769.00)
2622	6/30/2025	010	438	Law Enforcement Grants	Reversal Co 202609 To Reflect Budget Not Used In Fy25	Federal Govt Grants	\$ 5,769.00
2622	6/30/2025	010	438	Law Enforcement Grants	Reversal Co 202609 To Reflect Budget Not Used In Fy25	Contracted Services	\$ 5,769.00
2623	8/11/2025	010	441	Sheriff'S Office	Co 202610 Narc Vehicles Sherifs Dept	Capital Equipment	\$ 1,424.00
2623	8/11/2025	060	651	Property/Liability	Co 202610 Narc Vehicles Sherifs Dept	Capital Equipment	\$ 25,900.00
2623	8/11/2025	060	651	Property/Liability	Co 202610 Narc Vehicles Sherifs Dept	Fund Balance Appropriated	\$ 25,900.00
2623	8/11/2025	010	410	General Revenues	Co 202610 Narc Vehicles Sherifs Dept	Fund Balance Appropriated	\$ 1,424.00
2624	6/30/2025	060	651	Property/Liability	Reversal Of 202610 Fy25 To Show Budget Unused	Fund Balance Appropriated	\$ (25,900.00)
2624	6/30/2025	010	410	General Revenues	Reversal Of 202610 Fy25 To Show Budget Unused	Fund Balance Appropriated	\$ (1,424.00)
2624	6/30/2025	060	651	Property/Liability	Reversal Of 202610 Fy25 To Show Budget Unused	Capital Equipment	\$ (25,900.00)
2624	6/30/2025	010	441	Sheriff'S Office	Reversal Of 202610 Fy25 To Show Budget Unused	Capital Equipment	\$ (1,424.00)
2624	6/30/2025	060	651	Property/Liability	Reversal Of 202610 Fy25 To Show Budget Unused	Capital Equipment	\$ 25,900.00
2624	6/30/2025	010	441	Sheriff'S Office	Reversal Of 202610 Fy25 To Show Budget Unused	Capital Equipment	\$ 1,424.00
2624	6/30/2025	010	410	General Revenues	Reversal Of 202610 Fy25 To Show Budget Unused	Fund Balance Appropriated	\$ 1,424.00
2624	6/30/2025	060	651	Property/Liability	Reversal Of 202610 Fy25 To Show Budget Unused	Fund Balance Appropriated	\$ 25,900.00
2625	8/11/2025	010	444	Detention Center (Jail)	Co 202611 Premier Body Armor Co	Fund Balance Appropriated	\$ 3,010.00
2625	8/11/2025	010	444	Detention Center (Jail)	Co 202611 Premier Body Armor Co	Controlled Property Exp	\$ 3,010.00
2626	6/30/2025	010	444	Detention Center (Jail)	Co Reversal 202611 To Reflect Budget Unused	Fund Balance Appropriated	\$ (3,010.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2626	6/30/2025	010	444	Detention Center (Jail)	Co Reversal 202611 To Reflect Budget Unused	Controlled Property Exp	\$ (3,010.00)
2626	6/30/2025	010	444	Detention Center (Jail)	Co Reversal 202611 To Reflect Budget Unused	Fund Balance Appropriated	\$ 3,010.00
2626	6/30/2025	010	444	Detention Center (Jail)	Co Reversal 202611 To Reflect Budget Unused	Controlled Property Exp	\$ 3,010.00
2627	8/15/2025	010	444	Detention Center (Jail)	Co 202612 Additional Carryover For Vest	Fund Balance Appropriated	\$ 5,525.00
2627	8/15/2025	010	444	Detention Center (Jail)	Co 202612 Additional Carryover For Vest	Controlled Property Exp	\$ 5,525.00
2628	6/30/2025	010	444	Detention Center (Jail)	Revealal Of Co 202612 To Reflect Budget Unused In Fy25	Fund Balance Appropriated	\$ (5,525.00)
2628	6/30/2025	010	444	Detention Center (Jail)	Revealal Of Co 202612 To Reflect Budget Unused In Fy25	Controlled Property Exp	\$ (5,525.00)
2628	6/30/2025	010	444	Detention Center (Jail)	Revealal Of Co 202612 To Reflect Budget Unused In Fy25	Fund Balance Appropriated	\$ 5,525.00
2628	6/30/2025	010	444	Detention Center (Jail)	Revealal Of Co 202612 To Reflect Budget Unused In Fy25	Controlled Property Exp	\$ 5,525.00
2629	8/20/2025	010	495	Cooperative Extension	Co 202613 Carryover Summer Fun Activities	Summer Fun Activities	\$ 3,057.75
2629	8/20/2025	010	495	Cooperative Extension	Co 202613 Carryover Summer Fun Activities	Fund Balance Appropriated	\$ 3,057.75
2630	6/30/2025	044	802	Reimbursement Resolution	Co 202617 Reimbursement Resolution Fund Co	C/O-Reimb Resolution	\$ 75,000.00
2630	6/30/2025	044	802	Reimbursement Resolution	Co 202617 Reimbursement Resolution Fund Co	Fund Balance Appropriated	\$ 75,000.00
2631	8/26/2025	498	254	Cap Proj-Legrand Av Sys	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Fund Balance Appropriated	\$ 397,502.80
2631	8/26/2025	498	254	Cap Proj-Legrand Av Sys	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Const In Progress	\$ (1,983.54)
2631	8/26/2025	498	254	Cap Proj-Legrand Av Sys	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Budgetary Acctg Only	\$ 397,502.80
2631	8/26/2025	498	254	Cap Proj-Legrand Av Sys	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Transfer Fm Capital Reserve	\$ (1,983.54)
2631	8/26/2025	041	209	Capital Reserve General	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Interfund Transfers	\$ (1,983.54)
2631	8/26/2025	041	209	Capital Reserve General	Co 202614 To Add Budgetary Accounts To Co For Project Accounts After Discussion With Auditors. Plus Correction To Additional Activity After Co 202603 Was Posted	Fund Balance Appropriated	\$ (1,983.54)
2632	8/27/2025	497	257	Cap Proj-Lgrd Stormwater	Co 202615 Update To Co 202605 To Add Budgetary Only Accounts After Auditors Suggested To Not	Bud Acc Only-Other Source	\$ 1,608,418.00
2632	8/27/2025	497	257	Cap Proj-Lgrd Stormwater	Co 202615 Update To Co 202605 To Add Budgetary Only Accounts After Auditors Suggested To Not	Bud Acc Only-Other Source	\$ 1,608,418.00
2633	8/27/2025	497	253	Capital Proj-E911 Call Ctr	Co 202616 To Add Budgetary Account To Project Budgets	Budgetary Acctg Only	\$ 598,102.00
2633	8/27/2025	497	253	Capital Proj-E911 Call Ctr	Co 202616 To Add Budgetary Account To Project Budgets	Fund Balance Appropriated	\$ 598,102.00
2633	8/27/2025	497	253	Capital Proj-E911 Call Ctr	Co 202616 To Add Budgetary Account To Project Budgets	Bud Acc Only-Other Source	\$ 3,962,070.00
2633	8/27/2025	497	253	Capital Proj-E911 Call Ctr	Co 202616 To Add Budgetary Account To Project Budgets	Bud Acc Only-Other Source	\$ 3,962,070.00
2634	8/27/2025	010	441	Sheriff'S Office	Co 202618 Christmas Donations Sheriffs Office	Donatns-Sheriff Christmas	\$ 2,293.00
2634	8/27/2025	010	441	Sheriff'S Office	Co 202618 Christmas Donations Sheriffs Office	Fund Balance Appropriated	\$ 2,293.00
2635	8/27/2025	010	440	School Resource Officers	Co 202619 Donations Sro Star Program	Donations-Cc Star Program (Prev Dare)	\$ 11,153.00
2635	8/27/2025	010	440	School Resource Officers	Co 202619 Donations Sro Star Program	Fund Balance Appropriated	\$ 11,153.00
2636	8/27/2025	010	441	Sheriff'S Office	Co 202620	Fund Balance Appropriated	\$ 59,235.00
2636	8/27/2025	010	441	Sheriff'S Office	Co 202620	Donations/Contri	\$ 59,235.00
2637	8/27/2025	010	441	Sheriff'S Office	Co 202621 Donations Explorer	Fund Balance Appropriated	\$ 1,083.00
2637	8/27/2025	010	441	Sheriff'S Office	Co 202621 Donations Explorer	Donations-Explorers Program	\$ 1,083.00
2638	8/28/2025	010	441	Sheriff'S Office	Co 202622 K9 Coca Donations	Donations Canine Specific	\$ 3,572.00
2638	8/28/2025	010	441	Sheriff'S Office	Co 202622 K9 Coca Donations	Fund Balance Appropriated	\$ 3,572.00
2639	8/28/2025	010	441	Sheriff'S Office	Co 202623 K9 Donations	Fund Balance Appropriated	\$ 297.00
2639	8/28/2025	010	441	Sheriff'S Office	Co 202623 K9 Donations	Donations-Sheriff Canines	\$ 297.00
2640	8/28/2025	010	441	Sheriff'S Office	Co 202624 K9 Fundraiser Sheriff'S Department	Sheriff Canine Fundraiser	\$ 9,990.00
2640	8/28/2025	010	441	Sheriff'S Office	Co 202624 K9 Fundraiser Sheriff'S Department	Fund Balance Appropriated	\$ 9,990.00
2641	8/28/2025	010	441	Sheriff'S Office	Co 202625 K9 Vest Donations	Sheriff Canine Vests	\$ 3,010.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2641	8/28/2025	010	441	Sheriff'S Office	Co 202625 K9 Vest Donations	Fund Balance Appropriated	\$ 3,010.00
2642	8/28/2025	010	444	Detention Center (Jail)	Co 202626 Inmate Ssa Funds Budget Carryover Amounts	H/Inmate-Ssa	\$ 23,639.00
2642	8/28/2025	010	444	Detention Center (Jail)	Co 202626 Inmate Ssa Funds Budget Carryover Amounts	Fund Balance Appropriated	\$ 23,639.00
2643	8/28/2025	010	441	Sheriff'S Office	Co 202627 Chaplain Funds Donations	Donations-Chaplains Fund	\$ 38,406.00
2643	8/28/2025	010	441	Sheriff'S Office	Co 202627 Chaplain Funds Donations	Fund Balance Appropriated	\$ 38,406.00
2644	8/28/2025	010	440	School Resource Officers	Co 202628 Cc Star Summer Camp	Donations-Star Prog Summer Camp	\$ 5,584.00
2644	8/28/2025	010	440	School Resource Officers	Co 202628 Cc Star Summer Camp	Fund Balance Appropriated	\$ 5,584.00
2645	9/4/2025	055	480	Legrand Center	Co 202629 Update Co 202604 For Cap Equip For Legrand Not Used. Pos Were Liquidated.	Admin Services Allocation	\$ 105,131.34

2645	9/4/2025	010	981	Fund Transfers	Co 202629 Update Co 202604 For Cap Equip For Legrand Not Used. Pos Were Liquidated.	Administrative Services	\$ 105,131.34
2645	9/4/2025	055	480	Legrand Center	Co 202629 Update Co 202604 For Cap Equip For Legrand Not Used. Pos Were Liquidated.	Capital Equipment	\$ 105,131.34
2645	9/4/2025	010	410	General Revenues	Co 202629 Update Co 202604 For Cap Equip For Legrand Not Used. Pos Were Liquidated.	Fund Balance Appropriated	\$ 105,131.34
2646	9/4/2025	011	504	Social Work (Prev Title Xx)	Co 202630 Dss Kintegra Grant Fnds	Fund Balance Appropriated	\$ 42,434.44
2646	9/4/2025	011	504	Social Work (Prev Title Xx)	Co 202630 Dss Kintegra Grant Fnds	Grants	\$ 42,434.44
2647	9/4/2025	011	504	Social Work (Prev Title Xx)	Co 202631 Co Adoption Promotion Funds	Dss Adoption Promotions	\$ 98,612.79
2647	9/4/2025	011	504	Social Work (Prev Title Xx)	Co 202631 Co Adoption Promotion Funds	Fund Balance Appropriated	\$ 98,612.79
2648	9/4/2025	011	506	Social Services Admin	Co 202632 To Coorrect 202601 After Ye Entries	Capital Equipment	\$ (12,560.40)
2648	9/4/2025	011	506	Social Services Admin	Co 202632 To Coorrect 202601 After Ye Entries	Fund Balance Appropriated	\$ (12,560.40)
2649	9/4/2025	011	507	Outside Poor	Co 202633 Dss Grant Account Co	Fund Balance Appropriated	\$ 2,437.49
2649	9/4/2025	011	507	Outside Poor	Co 202633 Dss Grant Account Co	Grants	\$ 2,437.49

COUNTY MANAGER’S OFFICE: BUDGET AMENDMENT (BNA #003)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.412.4.350.00		Manager’s Office/State Grants	\$10,000	
010.412.5.700.00		Manager’s Office/Grants	\$10,000	
<i>Explanation of Revisions:</i> Budget allocation of \$10,000 in grant funds from the America 250 North Carolina Grant.				

REGISTER OF DEEDS: BUDGET AMENDMENT (BNA #007)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.419.4.810.00		Register of Deeds/Donations	\$80	
010.419.5.790.00		Register of Deeds/Donations	\$80	
<i>Explanation of Revisions:</i> Budget allocation of \$80 in donated funds from a citizen. Funds will be used to provide a luncheon for the Register of Deeds staff.				

E-911 COMMUNICATIONS: BUDGET AMENDMENT (BNA #008)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
026.454.4.290.01		E911 Telephone System/Other Tax 911 Surcharge	\$217,454	
026.454.5.910.00		E911 Telephone System/Capital Equipment	\$7,424	
026.454.5.891.00		E911 Telephone System/Emerg & Contingency	\$210,030	
<i>Explanation of Revisions:</i> Budget allocation of \$217,454 in funds for the North Carolina 911 Board FY26 PSAP funding distribution.				

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #009)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.438.4.310.00		Law Enforcement Grants/Federal Govt Grants	\$10,000	
010.438.5.700.00		Law Enforcement Grants/Grants	\$10,000	
<i>Explanation of Revisions:</i> Budget allocation of \$10,000 in JOPS (Joint Operations Planning System) grant funds from the Department of Treasury.				

COOPERATIVE EXTENSION: BUDGET AMENDMENT (BNA #010)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.495.5.530.96		Co Op Extension/Summer Fun Activities	\$1,014	
010.495.4.991.00		Co Op Extension/Fund Balance	\$1,014	
<i>Explanation of Revisions: Budget allocation of \$1,014 in additional funds from the FY25 in the Summer Fun Account.</i>				

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #011)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.440.4.991.00		SRO/Donations Star Program Summer	\$250	
010.440.5.790.43		SRO/Donations Star Program Summer	\$250	
<i>Explanation of Revisions: Budget allocation of \$250 in donated funds received the end of FY 25 that were not budgeted for the School Resource Officer (SRO) Star Program Summer Camp.</i>				

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #012)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.441.4.991.00		Sheriff’s Office/Donations-Asha Degree Case	\$20,582	
010.441.5.790.44		Sheriff’s Office/Donations-Asha Degree Case	\$20,582	
<i>Explanation of Revisions: Budget allocation of \$20,582 in donated funds to be used towards the Asha Degree case. Funds are to be used to be paid out as a reward to anyone who offers information that leads to the case being solved.</i>				

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #013)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.532.4.310.00		TB-STD-CD/Federal Govt Grant	\$6,000	
012.532.5.121.00		TB-STD-CD/Federal Govt Grant	\$6,000	
<i>Explanation of Revisions: Budget allocation of \$6,000 in grant funds from the NC Division of Public Health Communicable Disease Branch to be used to implement an Electronic Test Ordering and Results System.</i>				

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #014)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.550.4.991.00		Primary Care/Fund Balance Appropriated	\$23,965	
012.550.5.230.05		Primary Care/Lab Supplies	\$11,984	
012.550.5.581.00		Primary Care/Awards-Appreciation	\$11,984	
<i>Explanation of Revisions: Budget allocation of \$23,968 for FY 25 funds received and to be used towards lab supplies as well as awards and incentives.</i>				

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #015)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.551.4.540.26		Substance Abuse/Contracted Revenue-Blk Ext	\$29,215	
012.551.5.210.26		Substance Abuse/Departmental Supply	\$1,000	
012.551.5.310.26		Substance Abuse/Travel-Training	\$2,000	
012.551.5.311.26		Substance Abuse/Education-Train-Cert	\$4,000	
012.551.5.370.26		Substance Abuse/Advertising-Promotions	\$16,215	

(b) costs of entering into the Contract. The Justice Center Project will be located at 100 Justice Place, Shelby, North Carolina 28150.

In connection with the Contract, the County will secure its obligations by a deed of trust that grants a security interest in the site of the Justice Center Project and the improvements on it. The Justice Center Project may be financed under the Contract and the Deed of Trust, along with other projects authorized by the Board. The Contract and the Deed of Trust will allow the County to amend and finance additional projects, refinance existing projects, and use the Mortgaged Property as collateral. The County may also grant additional collateral for such amendments. Once the County makes all installment payments due under the Contract, including any future payments for additional projects, the lien on the mortgaged property will end, and any security interest under the Deed of Trust will be released.

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



Resolution

16-2025

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA DECLARING THE INTENT OF THE COUNTY OF CLEVELAND, NORTH CAROLINA TO REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM THE PROCEEDS OF CERTAIN TAX-EXEMPT OBLIGATIONS

WHEREAS, the Board of Commissioners of the County of Cleveland, North Carolina ("County") has determined that it is in the best interests of County to finance a portion of the costs of the demolition of the existing Cleveland County Courthouse and the construction and equipping of a new justice center including a courthouse, a detention center, the Sheriff's Office, and related public infrastructure development (the "Project");

WHEREAS, the County presently intends, at one time or from time to time, to finance all or a portion of the costs of the Project with proceeds of tax-exempt obligations and reasonably expects to cause to be executed and delivered tax-exempt obligations (the "Obligations") to finance, or to reimburse itself for, all or a portion of the costs of the Project; and

WHEREAS, the County desires to proceed with some or all of the Project and will incur and pay certain expenditures in connection with the Project prior to the date of execution and delivery of the Obligations (the "Original Expenditures"), such Original Expenditures to be paid for originally from a source other than the proceeds of the Obligations, and the County intends, and reasonably expects, to be reimbursed for such Original Expenditures from a portion of the proceeds of the Obligations to be executed and delivered at a date occurring after the dates of such Original Expenditures;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA, AS FOLLOWS:

Section 1. **Official Declaration of Intent.** The County presently intends, and reasonably expects, to reimburse itself for the Original Expenditures incurred and paid by the County on or after the date occurring 60 days prior to the date of adoption of this Resolution from a portion of the proceeds of the Obligations. The County reasonably expects to execute and deliver the Obligations to finance all or a portion of the costs of the Project and the maximum principal amount of Obligations expected to be executed and delivered by County to pay for all or a portion of the costs of the Project is approximately \$75,000,000.

Section 2. **Compliance with Regulations.** The County adopts this Resolution as a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under Section 103 of the Internal Revenue Code of 1986, as amended, to evidence the County's intent to reimburse itself for the Original Expenditures from proceeds of the Obligations.

Section 3. **Itemization of Capital Expenditures.** The Finance Director of the County, with advice from bond counsel, is hereby authorized, directed and designated to act on behalf of the County in determining and itemizing all of the Original Expenditures incurred and paid by the County in connection with the Project during the period commencing on the date occurring 60 days prior to the date of adoption of this Resolution and ending on the date of execution and delivery of the Obligations.

Section 4. **Effective Date.** This Resolution shall become effective immediately upon the date of its adoption.

Adopted this the 16th day of September 2025.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


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





Resolution

18-2025

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF AN INSTALLMENT FINANCING CONTRACT FOR THE JUSTICE CENTER PROJECT AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS THERETO

WHEREAS, the County of Cleveland, North Carolina (the "County") is a validly existing political subdivision, existing as such under and by virtue of the Constitution, statutes and laws of the State of North Carolina (the "State");

WHEREAS, the County has the power, pursuant to the General Statutes of North Carolina to (1) enter into installment contracts in order to purchase, or finance or refinance the purchase of, real or personal property and to finance or refinance the construction or repair of fixtures or improvements on real property and (2) create a security interest in some or all of the property financed or refinanced to secure repayment of the purchase price;

WHEREAS, the Board of Commissioners of the County of Cleveland (the "Board") hereby determines that it is in the best interest of the County to finance a portion of the costs of the demolition of the existing Cleveland County Courthouse and the construction and equipping of a new justice center including a courthouse, a detention center, the Sheriff's Office, and related public infrastructure development (collectively, the "Justice Center Project");

WHEREAS, the Cleveland County Public Facilities Corporation (the "Corporation") will assist the County by the issuance of its Limited Obligation Bonds (the "Bonds") to finance the Justice Center Project;

WHEREAS, the Board hereby determines that it is in the best interests of the County to finance the Justice Center Project by (1) entering into an Installment Financing Contract (the "Contract") with the Corporation in order to finance the capital costs of the Justice Center Project, and (2) entering into a deed of trust, security agreement and fixture filing (the "Deed of Trust") related to the County's fee simple interest in the real property on which the Justice Center Project is located, together with the improvements thereon (collectively, the "Mortgaged Property"), that will provide security for the County's obligations under the Contract;

WHEREAS, the Corporation will execute and deliver the Bonds in an aggregate principal amount not to exceed \$75,000,000, evidencing proportionate undivided interests in rights to receive certain Revenues (as defined in the Contract) pursuant to the Contract;

WHEREAS, past audit reports of the County indicate that its debt management and contract obligation payment policies have been carried out in strict compliance with the law, and the County has not been censured by the North Carolina Local Government Commission (the "LGC"), external auditors or any other regulatory agencies in connection with such debt management and contract obligation payment policies;

WHEREAS, a public hearing on the Contract after publication of a notice with respect to such public hearing must be held, and approval of the LGC with respect to entering into the Contract must be received;

WHEREAS, the County hereby determines that all findings, conclusions and determinations of the County in this Resolution are subject to modification or affirmation after all interested parties have been afforded the opportunity to present their comments at a public hearing regarding the execution and delivery of the Contract and the Justice Center Project financed thereby;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Cleveland, North Carolina, as follows:

Section 1. Authorization to Negotiate the Contract; Ratification. The County Manager and the Finance Director (collectively, the "Authorized Officers"), with advice from the County Attorney and bond counsel, are hereby authorized and directed, individually and collectively, to proceed and negotiate on behalf of the County the Contract for a principal amount not to exceed \$75,000,000 to finance the Justice Center Project, to be entered into in accordance with the provisions of Section 160A-20 of the General Statutes of North Carolina, as amended, and to provide in connection with the Contract, as security for the County's obligations thereunder, a Deed of Trust conveying a lien and interest in the Mortgaged Property, including the improvements thereon. The Justice Center Project may be financed under the Contract and the Deed of Trust together with other projects authorized by the Board. All actions of the Authorized Officers, or their designees, in furtherance of the financing of the Justice Center Project, whether previously or hereinafter taken, are hereby ratified and authorized.

Section 2. Application to LGC. The Finance Director or his designee is hereby directed to file with the LGC an application for its approval of the Contract and all relevant transactions contemplated thereby on a form prescribed by the LGC and to state in such application such facts and to attach thereto such exhibits regarding the County and its financial condition as may be required by the LGC.

Section 3. Direction to Retain Professionals. The Authorized Officers, with advice from the County Attorney, are hereby authorized and directed to retain the assistance of Parker Poe Adams & Bernstein LLP, as bond counsel, Davenport & Company LLC, as financial advisor, Wells Fargo Bank, National Association, and Truist Securities, Inc., as underwriters. The Authorized Officers are hereby authorized to retain such other professionals as they deem necessary in their judgment to carry out the transaction contemplated in this Resolution.

Section 4. Public Hearing. The Board of Commissioners shall conduct a public hearing the "Public Hearing") on October 21, 2025 at 6:00 p.m. in the Cleveland County Administration Building, Commission Chambers, located at 311 East Marion Street, Shelby, North Carolina 28150, concerning the execution and delivery of the proposed Contract for the financing of the Justice Center Project.

WHEREAS, the County hereby determines that financing the Justice Center Project is essential to the County's proper, efficient and economic operation and to the general health and welfare of its inhabitants; that financing the Justice Center Project will provide an essential use and has and will permit the County to carry out public functions that it is authorized by law to perform; and that entering into the Contract and Deed of Trust is necessary and expedient for the County by virtue of the findings presented herein;

WHEREAS, the County hereby determines that the Contract would allow the County to finance the Justice Center Project and take title thereto at a favorable interest rate currently available in the financial marketplace and on terms advantageous to the County;

WHEREAS, the County hereby determines that the estimated cost of financing the Justice Center Project, in addition to the other funds that are available to the County for the Justice Center Project, including payment of the costs of execution and delivery, is an amount not to exceed \$75,000,000 and that such cost exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances and non-voted bonds that could be issued by the County in the current fiscal year pursuant to Article V, Section 4 of the Constitution of the State;

WHEREAS, although the cost of financing the Justice Center Project pursuant to the Contract is expected to exceed the cost of financing the Justice Center Project pursuant to a bond financing for the same undertaking, the County hereby determines that the cost of financing the Justice Center Project pursuant to the Contract and Deed of Trust and the obligations of the County thereunder are preferable to a general obligation bond financing or revenue bond financing for several reasons, including but not limited to the following: (1) the cost of a special election necessary to approve a general obligation bond financing, as required by the laws of the State, would result in the expenditure of significant funds; (2) the time required for a general obligation bond election would cause an unnecessary delay which would thereby decrease the financial benefits of financing the Justice Center Project; and (3) insufficient revenues are produced by the Justice Center Project so as to permit a revenue bond financing;

WHEREAS, the County hereby determines that the estimated costs of financing the Justice Center Project pursuant to the Contract reasonably compares with an estimate of similar costs under a bond financing for the same undertaking as a result of the findings delineated in the above preambles;

WHEREAS, the County anticipates that any future property tax increase, if necessary, to pay installment payments falling due under the Contract will not be excessive;

WHEREAS, the sums to fall due under the Contract will be adequate but not excessive for its proposed purpose;

WHEREAS, no deficiency judgment may be rendered against the County in any action for its breach of the Contract, and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any money due under the Contract;

WHEREAS, the County is not in default under any of its debt service obligations;

WHEREAS, the County's budget process and Annual Budget Ordinance are in compliance with the Local Government Budget and Fiscal Control Act, and external auditors have determined that the County has conformed with generally accepted accounting principles as applied to governmental units in preparing its Annual Budget ordinance;

Section 5. Repealer. All motions, orders, resolutions and parts thereof in conflict herewith are hereby repealed.

Section 6. Effective Date. This Resolution is effective on the date of its adoption.

Adopted this the 16th day of September 2025.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


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



FINANCE DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, OCTOBER 21, 2025, FOR SOLID WASTE FUNDING

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



Resolution

17-2025

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA DECLARING THE INTENT OF THE COUNTY OF CLEVELAND, NORTH CAROLINA TO REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM THE PROCEEDS OF CERTAIN TAX-EXEMPT OBLIGATIONS

WHEREAS, the Board of Commissioners of the County of Cleveland, North Carolina ("County") has determined that it is in the best interests of County to finance improvements to an existing solid waste landfill and acquisition of solid waste equipment (the "Project");

WHEREAS, the County presently intends, at one time or from time to time, to finance all or a portion of the costs of the Project with proceeds of tax-exempt obligations and reasonably expects to cause to be executed and delivered tax-exempt obligations (the "Obligations") to finance, or to reimburse itself for, all or a portion of the costs of the Project; and

WHEREAS, the County desires to proceed with some or all of the Project and will incur and pay certain expenditures in connection with the Project prior to the date of execution and delivery of the Obligations (the "Original Expenditures"), such Original Expenditures to be paid for originally from a source other than the proceeds of the Obligations, and the County intends, and reasonably expects, to be reimbursed for such Original Expenditures from a portion of the proceeds of the Obligations to be executed and delivered at a date occurring after the dates of such Original Expenditures;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA, AS FOLLOWS:

Section 1. **Official Declaration of Intent.** The County presently intends, and reasonably expects, to reimburse itself for the Original Expenditures incurred and paid by the County on or after the date occurring 60 days prior to the date of adoption of this Resolution from a portion of the proceeds of the Obligations. The County reasonably expects to execute and deliver the Obligations to finance all or a portion of the costs of the Project and the maximum principal amount of Obligations expected to be executed and delivered by County to pay for all or a portion of the costs of the Project is approximately \$14,000,000.

Section 2. **Compliance with Regulations.** The County adopts this Resolution as a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under Section 103 of the Internal Revenue Code of 1986, as amended, to evidence the County's intent to reimburse itself for the Original Expenditures from proceeds of the Obligations.

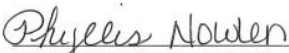
Section 3. **Itemization of Capital Expenditures.** The Finance Director of the County, with advice from bond counsel, is hereby authorized, directed and designated to act on behalf of the County in determining and itemizing all of the Original Expenditures incurred and paid by the County in connection with the Project during the period commencing on the date occurring 60 days prior to the date of adoption of this Resolution and ending on the date of execution and delivery of the Obligations.

Section 4. **Effective Date.** This Resolution shall become effective immediately upon the date of its adoption.

Adopted this the 16th day of September 2025.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


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



Resolution

19-2025

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF AN INSTALLMENT FINANCING CONTRACT FOR THE SOLID WASTE PROJECT AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS THERETO

WHEREAS, the County of Cleveland, North Carolina (the "County") is a validly existing political subdivision, existing as such under and by virtue of the Constitution, statutes and laws of the State of North Carolina (the "State");

WHEREAS, the County has the power, pursuant to the General Statutes of North Carolina to (1) enter into installment contracts in order to purchase, or finance or refinance the purchase of, real or personal property and to finance or refinance the construction or repair of fixtures or improvements on real property and (2) create a security interest in some or all of the property financed or refinanced to secure repayment of the purchase price;

WHEREAS, the Board of Commissioners of the County of Cleveland (the "Board") hereby determines that it is in the best interest of the County to finance improvements to an existing solid waste landfill and acquisition of solid waste equipment (collectively, the "Solid Waste Project");

WHEREAS, the Cleveland County Public Facilities Corporation (the "Corporation") will assist the County by the issuance of its Limited Obligation Bonds (the "Bonds") to finance the Solid Waste Project;

WHEREAS, the Board hereby determines that it is in the best interests of the County to finance the Solid Waste Project by (1) entering into an Installment Financing Contract (the "Contract") with the Corporation in order to finance the capital costs of the Solid Waste Project, and (2) entering into a deed of trust, security agreement and fixture filing (the "Deed of Trust") related to the County's fee simple interest in the real property on which the Solid Waste Project is located, or another project financed under the Contract, together with the improvements thereon (collectively, the "Mortgaged Property"), that will provide security for the County's obligations under the Contract;

WHEREAS, the Corporation will execute and deliver the Bonds in an aggregate principal amount not to exceed \$14,000,000, evidencing proportionate undivided interests in rights to receive certain Revenues (as defined in the Contract) pursuant to the Contract;

WHEREAS, the County hereby determines that financing the Solid Waste Project is essential to the County's proper, efficient and economic operation and to the general health and welfare of its inhabitants; that financing the Solid Waste Project will provide an essential use and has and will permit the

County to carry out public functions that it is authorized by law to perform; and that entering into the Contract and Deed of Trust is necessary and expedient for the County by virtue of the findings presented herein;

WHEREAS, the County hereby determines that the Contract would allow the County to finance the Solid Waste Project and take title thereto at a favorable interest rate currently available in the financial marketplace and on terms advantageous to the County;

WHEREAS, the County hereby determines that the estimated cost of financing the Solid Waste Project, in addition to the other funds that are available to the County for the Solid Waste Project, including payment of the costs of execution and delivery, is an amount not to exceed \$14,000,000 and that such cost exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances and non-voted bonds that could be issued by the County in the current fiscal year pursuant to Article V, Section 4 of the Constitution of the State;

WHEREAS, although the cost of financing the Solid Waste Project pursuant to the Contract is expected to exceed the cost of financing the Solid Waste Project pursuant to a bond financing for the same undertaking, the County hereby determines that the cost of financing the Solid Waste Project pursuant to the Contract and Deed of Trust and the obligations of the County thereunder are preferable to a general obligation bond financing or revenue bond financing for several reasons, including but not limited to the following: (1) the cost of a special election necessary to approve a general obligation bond financing, as required by the laws of the State, would result in the expenditure of significant funds; (2) the time required for a general obligation bond election would cause an unnecessary delay which would thereby decrease the financial benefits of financing the Solid Waste Project; and (3) insufficient revenues are produced by the Solid Waste Project so as to permit a revenue bond financing;

WHEREAS, the County hereby determines that the estimated costs of financing the Solid Waste Project pursuant to the Contract reasonably compares with an estimate of similar costs under a bond financing for the same undertaking as a result of the findings delineated in the above preambles;

WHEREAS, the County anticipates that any future property tax increase, if necessary, to pay installment payments falling due under the Contract will not be excessive;

WHEREAS, the sums to fall due under the Contract will be adequate but not excessive for its proposed purpose;

WHEREAS, no deficiency judgment may be rendered against the County in any action for its breach of the Contract, and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any money due under the Contract;

WHEREAS, the County is not in default under any of its debt service obligations;

WHEREAS, the County's budget process and Annual Budget Ordinance are in compliance with the Local Government Budget and Fiscal Control Act, and external auditors have determined that the County has conformed with generally accepted accounting principles as applied to governmental units in preparing its Annual Budget ordinance;

WHEREAS, past audit reports of the County indicate that its debt management and contract obligation payment policies have been carried out in strict compliance with the law, and the County has not been censured by the North Carolina Local Government Commission (the “LGC”), external auditors or any other regulatory agencies in connection with such debt management and contract obligation payment policies;

WHEREAS, a public hearing on the Contract after publication of a notice with respect to such public hearing must be held, and approval of the LGC with respect to entering into the Contract must be received;

WHEREAS, the County hereby determines that all findings, conclusions and determinations of the County in this Resolution are subject to modification or affirmation after all interested parties have been afforded the opportunity to present their comments at a public hearing regarding the execution and delivery of the Contract and the Solid Waste Project financed thereby;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Cleveland, North Carolina, as follows:

Section 1. Authorization to Negotiate the Contract; Ratification. The County Manager and the Finance Director (collectively, the “Authorized Officers”), with advice from the County Attorney and bond counsel, are hereby authorized and directed, individually and collectively, to proceed and negotiate on behalf of the County the Contract for a principal amount not to exceed \$14,000,000 to finance the Solid Waste Project, to be entered into in accordance with the provisions of Section 160A-20 of the General Statutes of North Carolina, as amended, and to provide in connection with the Contract, as security for the County’s obligations thereunder, a Deed of Trust conveying a lien and interest in the Mortgaged Property, including the improvements thereon. The Solid Waste Project may be financed under the Contract and Deed of Trust together with other projects authorized by the Board. All actions of the Authorized Officers, or their designees, in furtherance of the financing of the Solid Waste Project, whether previously or hereinafter taken, are hereby ratified and authorized.

Section 2. Application to LGC. The Finance Director or his designee is hereby directed to file with the LGC an application for its approval of the Contract and all relevant transactions contemplated thereby on a form prescribed by the LGC and to state in such application such facts and to attach thereto such exhibits regarding the County and its financial condition as may be required by the LGC.

Section 3. Direction to Retain Professionals. The Authorized Officers, with advice from the County Attorney, are hereby authorized and directed to retain the assistance of Parker Poe Adams & Bernstein LLP, as bond counsel, Davenport & Company LLC, as financial advisor, Wells Fargo Bank, National Association, and Truist Securities, Inc., as underwriters. The Authorized Officers are hereby authorized to retain such other professionals as they deem necessary in their judgment to carry out the transaction contemplated in this Resolution.

Section 4. Public Hearing. The Board of Commissioners shall conduct a public hearing the “Public Hearing”) on October 21, 2025 at 6:00 p.m. in the Cleveland County Administration Building, Commission Chambers, located at 311 East Marion Street, Shelby, North Carolina 28150, concerning the execution and delivery of the proposed Contract for the financing of the Solid Waste Project.

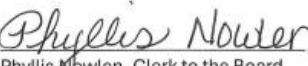
Section 5. Repealer. All motions, orders, resolutions and parts thereof in conflict herewith are hereby repealed.

Section 6. Effective Date. This Resolution is effective on the date of its adoption.

Adopted this the 16th day of September 2025.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


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



FINANCE DEPARTMENT: HELENE CASH FLOW PROGRAM

Cleveland County has previously participated in North Carolina’s interest-free Cashflow Loan Program, established under the Disaster Recovery Act of 2024 and administered by the North Carolina Department of State Treasurer. This program provides bridge funding to local governments impacted by Hurricane Helene to cover cleanup and recovery costs while awaiting federal reimbursement. Commissioners approved applications for Rounds 1 and 2 of these loans at its July 8, 2025, regular meeting. This report now requests approval to participate in Round 3 of the program, continuing to secure zero-interest financing repayable over five years to maintain critical liquidity for ongoing recovery efforts in Cleveland County. North Carolina’s Helene Cashflow Loan Program is a timely and well-structured aid source. By offering zero-interest, flexible loans that bypass traditional application delays, it can significantly accelerate cleanup in Cleveland County. With prudent financial planning and clear accounting, these funds will support essential hurricane recovery while long-term federal aid is finalized and administered by the North Carolina Department of State Treasurer in partnership with the North Carolina League of Municipalities and the North Carolina Association of County Commissioners. Eligible borrowers must submit emergency requests and have formal approval from their governing boards. Steps to receive funds for Cleveland County include:

- Helene Cash Flow Loans Resolution authorizes Cleveland County to apply.
- Plan for receipt and repayment with budget amendment.
- Coordinate federal/federal reimbursement strategy to avoid funding overlap; keep accounting records aligned with guidance from the North Carolina League of Municipalities.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin and unanimously adopted by the Board to, ***approve the Helene Loan Resolutions, related budget amendment, and execution of loan documents.*** (a full copy of the cash flow loan program is on file in the Finance Department.)

ATTACHMENT A

**RESOLUTION TO APPROVE ROUND 3 NORTH CAROLINA CASHFLOW LOAN AGREEMENT
AND PROMISSORY NOTE**

WITNESSETH:

WHEREAS, in connection with the State of North Carolina cashflow loan program (Loan Program) authorized by the Disaster Recovery Act of 2024, Session Law 2024-53 (as amended by Session Law 2024-57), the North Carolina Department of State Treasurer has been working with the North Carolina Department of Public Safety-Division of Emergency Management (NCEM), the North Carolina Association of County Commissioners (NCACC), and the North Carolina League of Municipalities (NCLM) to formulate a working plan for the disbursement of cashflow loans aimed at assisting local governments affected by Hurricane Helene; and

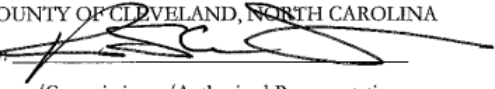
WHEREAS, local governments wishing to participate in Round 3 of the Loan Program are required to execute a Round 3 Cashflow Loan Agreement and Promissory Note with the State of North Carolina, by and through the North Carolina Department of the State Treasurer; and

NOW, THEREFORE BE IT RESOLVED BY THE COUNTY OF CLEVELAND, NORTH CAROLINA:

1. That the Round 3 Cashflow Loan Agreement and Promissory Note provided by the North Carolina Department of the State Treasurer are hereby approved.
2. That the Manager, Clerk, or Authorized Representative of a Tribal Government is authorized to execute the attached agreements (or those substantially equivalent thereto) and such other agreements and actions as necessary to receive disaster recovery loan funding from the State of North Carolina.

Adopted, this the 16th day of September

COUNTY OF CLEVELAND, NORTH CAROLINA

By: 

Mayor/Commissioner/Authorized Representative

Name: Kevin Gordon

Title: Chairman - Board of Commissioners

ATTEST:


Town Clerk/Authorized Representative

Name: Phyllis Nowlen

Title: Clerk to the Board

ECONOMIC DEVELOPMENT: PROJECT MAPLE LEAF BUILDING REUSE GRANT

Project Maple Leaf represents an existing manufacturing company looking to expand in Cleveland County as well as one competing location.

- 47 new jobs with an average wage of \$52,319
- \$1,950,000 capital investment over 3 years

The Cleveland County Economic Development Partnership recommends that Cleveland County serve as the local government applicant for the Department of Commerce’s Rural Division Building Reuse Grant. New tax revenue for the County and jobs would be created at considerably higher wages than the county average of \$50,379.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin and unanimously adopted by the Board to, *approve the resolution in support of the Project Maple Leaf building reuse grant.*



PUBLIC HEARINGS

PLANNING DEPARTMENT CASE 25-09: REQUEST TO REZONE 2218 EMERALD MINE ROAD FROM RESIDENTIAL (R) TO RURAL RESIDENTIAL (RU)

Chairman Gordon recognized Planning Director Chris Martin to present Planning Case 25-09, a request to rezone parcel 6071 from Residential (R) to Rural Residential (RU). The applicant, Chad Wesson of Sugar Branch Farms, LLC, submitted the rezoning request. The property is located at 2218 Emerald Mine Road along the 1st Broad River and consists of approximately eighty-five (85) acres and is currently used for agriculture. Surrounding uses consist of larger agricultural tracts, wooded tracts of land, and a neighborhood with single-family homes. The property is surrounded by Residential zoning, and the Land Use Plan designates the area as Rural Preservation and Secondary Growth.

Current Zoning District: Residential (R)

- Site-Single-family detached dwellings, modular homes, manufactured homes at a maximum density of two (2) dwelling units per acre
- Multi-family housing (like duplexes and apartments) if certain standards are met
- ½ acre minimum lot size

Requested Zoning District: Rural Residential (RU)

- Single-family detached dwellings, modular homes, and manufactured homes at a maximum density of one (1) dwelling unit per acre.
- Promotes agricultural uses and agricultural supporting commercial uses that help preserve the rural character, natural resources, and scenic views of the surrounding area
- One (1) acre minimum lot size

The Planning Board unanimously recommended approval because it aligns with the Land Use Plan's Secondary Growth designation and maintains the property's agricultural status. The following information and PowerPoint was presented to the Commissioners.

Rezoning Case 25-09 2218 Emerald Mine Rd.



Background



- Applicant: Chad Wesson, Sugar Branch Farms, LLC
- Location: 2218 Emerald Mine Rd
- Size – 85 acres
- Request: Rezone from Residential to Rural Residential

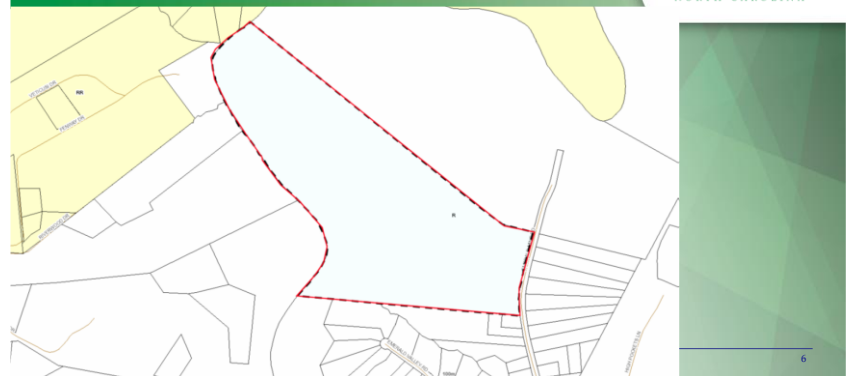
3

Aerial Map



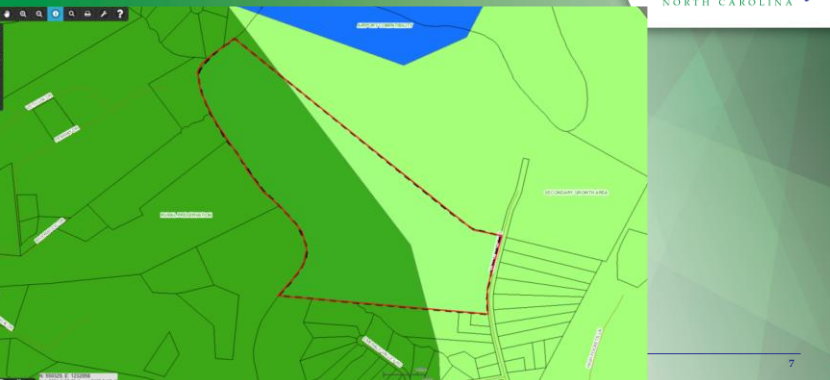
5

Zoning Map



6

Land Use Map



7

Planning Board Recommendation



- Recommended approval
 - Permitted uses of proposed zoning are compatible with surrounding character of the area.
 - Consistent with Land Use Plan

8

Requested Board Action



- Hold a Public Hearing
- Consider Land Use Plan
- Approve
- Deny

9

Chairman Gordon opened the Public Hearing at 6:13 p.m. for anyone wanting to speak for or against Planning Case 25-09, a request to rezone parcel 6071 from Residential (R) to Rural Residential (RU). (*Legal Notice was published in the Shelby Star on Friday, September 5, 2025, and Friday, September 12, 2025.*)

Hearing no comments, Chairman Gordon closed the Public Hearing at 6:14 p.m.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry and was unanimously adopted by the Board, *to approve the request to rezone parcel 6071, located at 2218 Emerald Mine Road, from Residential (R) to Rural Residential (RU), citing it aligns with the Land Use Plan designation of Secondary Growth and maintains the agricultural state of the property.*

PLANNING DEPARTMENT CASE 25-11: REQUEST TO REZONE 154 RUNYAN ROAD FROM RESIDENTIAL (R) TO RURAL RESIDENTIAL (RU)

Planning Director Chris Martin remained at the podium to present Planning Case 25-11, a request to rezone 154 Runyan Road from Residential (R) to Rural Residential (RU). The applicant and homeowner, George Ellis, submitted the zoning request. The property contains approximately 67 acres. lies northwest of the intersection of Hopson Drive and Runyan Road and has residential uses. Surrounding uses consist of large agricultural tracts, wooded tracts of land, and large-lot residential uses. Industrial uses are present just south of Hopson Drive. The property is surrounded by Residential (R) zoning and Heavy Industrial (HI) zoning. The Land Use Plan designates the area as Secondary Growth.

Current Zoning District: Residential (R)

- Site-Single-family detached dwellings, modular homes, manufactured homes at a maximum density of two (2) dwelling units per acre
- Multi-family housing (like duplexes and apartments) if certain standards are met
- ½ acre minimum lot size

Requested Zoning District: Rural Residential (RU)

- Single-family detached dwellings, modular homes, and manufactured homes at a maximum density of one (1) dwelling unit per acre.
- Promotes agricultural uses and agricultural supporting commercial uses that help preserve the rural character, natural resources, and scenic views of the surrounding area
- One (1) acre minimum lot size

The Planning Board unanimously recommended approval because it aligns with the Land Use Plan's Secondary Growth designation and maintains the property's agricultural status. The following information and PowerPoint were presented to the Commissioners.

Rezoning Case 25-11
154 Runyan Rd.



Background



- Applicant: George Ellis
- Location: 154 Runyan Rd
- Size – 67 Acres
- Request: Rezone from Residential to Rural Residential

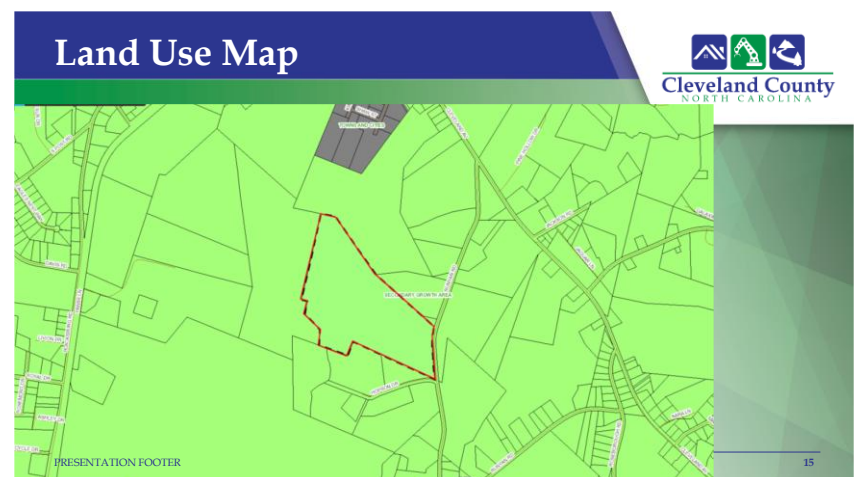
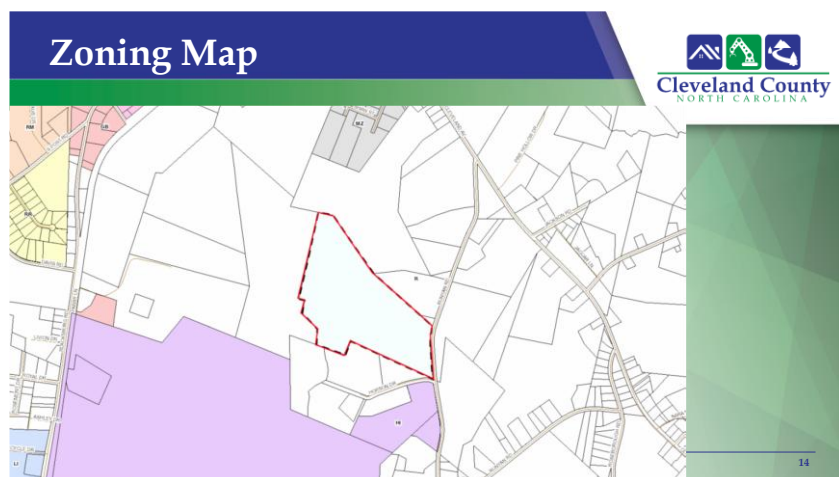
Rezoning Request



<u>Current Zoning District: Residential</u> • Site-built homes, modular homes and manufactured homes. • Multifamily uses like apartments and duplexes. • ½ acre minimum lot size	<u>Requested Zoning District: Rural Residential</u> • Single family homes, modular homes, and manufactured homes • Promotes agricultural uses and commercial uses that preserve the rural character • 1 acre minimum lot size
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Aerial Map





Planning Board Recommendation

- **Recommended approval**
 - Permitted uses of proposed zoning are compatible with surrounding character of the area.

Requested Board Action

- **Hold a Public Hearing**
- **Consider Land Use Plan**
- **Approve**
- **Deny**

Chairman Gordon opened the Public Hearing at 6:17 p.m. for anyone wanting to speak for or against Planning Case 25-11, a request to rezone 154 Runyan Road from Residential (R) to Rural Residential (RU). (*Legal Notice was published in the Shelby Star on Friday, September 5, 2025, and Friday, September 12, 2025*).

Hearing no comments, Chairman Gordon closed the Public Hearing at 6:18 p.m.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry and was unanimously adopted by the Board, *to approve the request to rezone 154 Runyan Road, from Residential (R) to Rural Residential (RU), citing it aligns with the Land Use Plan designation of Secondary Growth and maintains the agricultural state of the property.*

PLANNING DEPARTMENT CASE 25-12: REQUEST TO REZONE 135 DIXON DAIRY ROAD FROM HEAVY INDUSTRIAL (HI) TO RESIDENTIAL (R)

Planning Director Chris Martin remained at the podium to present Planning Case 25-12, a request to rezone 135 Dixon Dairy Road from Heavy Industrial (HI) to Residential (R). The applicant Neisler Brothers Inc. is requesting to re-zone a 15.8-acre portion of Parcel 11496 and Parcel 60018 from Heavy Industrial (HI) to Residential (R). A survey has been submitted showing the proposed Residential (R) zoning district and lot boundary. The property is located along Dixon Dairy Road south in the southeastern area of the county. It is surrounded by mostly larger tracts of land used for agriculture and other residential uses. The Land Use Plan designates the area as Secondary Growth.

Current Zoning District: Heavy Industrial (HI)

- Accommodates a wide range of assembling, fabricating, and manufacturing uses, and supports retail and service uses.
- Provides appropriate locations and development regulations for uses to ensure compatibility with adjoining residential or business properties.

Requested Zoning District: Residential (R)

- Single-family detached dwellings, modular homes, manufactured homes at a maximum density of two (2) dwelling units per acre.
- Multi-family housing (like duplexes and apartments) if certain standards are met.

The Planning Board unanimously recommended approval because it fits with the Land Use Plan (LUP) designation of Secondary Growth and adjoining residential properties. The following information and PowerPoint were presented to the Commissioners.

Rezoning Case 25-12 135 Dixon Dairy Rd



Background



- Applicant: Pauline Page Moreau w/ Neisler Brothers Inc
- Parcel: 15.8 acre portion of 11496
- Location: 135 Dixon Dairy Rd
- Request: Rezone from Heavy Industrial to Residential

19

Survey



20

Rezoning Request



Current District: <u>Heavy Industrial</u>	Requested District: <u>Residential</u>
• Assembling, fabricating, manufacturing, warehousing, and related service uses • Provides appropriate locations and regulations to uses that may require measures to ensure compatibility	• Site-built homes, modular homes and manufactured homes • Multifamily uses like apartments and duplexes • ½ acre minimum lot size

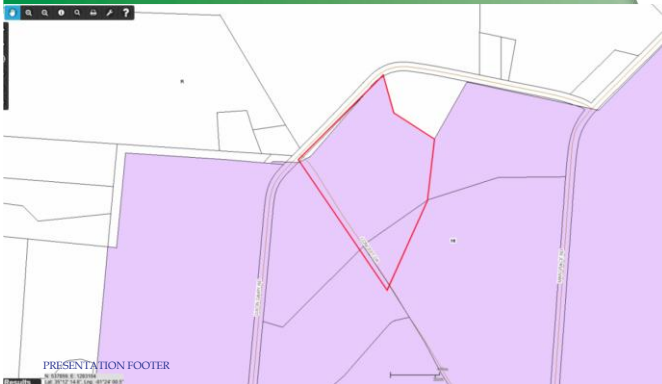
21

Aerial Map



22

Zoning Map



23

Land Use Map



24

Planning Board Recommendation



- **Recommended approval**
 - Permitted uses of proposed zoning are compatible with surrounding character of the area.
 - Consistent with Land Use Plan

25

Requested Board Action



- Hold a Public Hearing
- Consider Land Use Plan
- Approve
- Deny

26

Chairman Gordon opened the Public Hearing at 6:21 p.m. for anyone wanting to speak for or against Planning Case 25-12, a request to rezone 135 Dixon Dairy Road from Heavy Industrial (HI) to Residential (R). *(Legal Notice was published in the Shelby Star on Friday, September 5, 2025, and Friday, September 12, 2025).*

Hearing no comments, Chairman Gordon closed the Public Hearing at 6:22 p.m.

ACTION: Commissioner Berry made a motion, seconded by Commissioner Hardin and was unanimously adopted by the Board, *to approve the request to rezone 135 Dixon Dairy Road from Heavy Industrial (HI) to Residential (R), citing it is consistent with the Land Use Plan designation and is compatible with the surrounding character of the land.*

PLANNING DEPARTMENT CASE 25-13: APPLYING ZONING AND FUTURE LAND USE PLAN DESIGNATIONS TO RELINQUISHED PARCELS 12267 AND 62806 FROM KING MOUNTAIN EXTRA-TERRITORIAL JURISDICTION (ETJ)

Planning Director Chris Martin remained at the podium to present Planning Case 25-13, applying zoning and future Land Use Plan (LUP) designations to relinquished parcels 12267 and 62806 from the Kings Mountain Extra Territorial Jurisdiction (ETJ). The rezoning request was initiated by the county's Planning staff to apply appropriate zoning classifications and future land use designations to two parcels recently relinquished from the City of Kings Mountain's ETJ. The parcels under consideration were identified as parcel 1112261 at 130 Tack Place and parcel 62806 at 330 Oak Grove Road. The purpose of this case is administrative, due to the relinquishment planning authority over these parcels; it is necessary for Cleveland County to formally assign zoning districts and future land use designations to ensure the parcels are accurately reflected on the County's zoning map and regulated in accordance with county standards. Planning staff recommends parcel 1112261, the larger tract consisting of approximately 30 acres, be zoned Residential (R), while parcel 62806, a smaller parcel serving primarily as a driveway or access point, be zoned Restricted Residential (RR). Additionally, staff recommends that both parcels be designated as Secondary Growth under the County's Future Land Use Plan (LUP).

The Residential (R) district allows single-family residences and includes manufactured housing constructed to HUD standards, offering greater flexibility in housing types. In contrast, the Restricted Residential (RR) district is more limited in scope, allowing only site-built or North Carolina building code-compliant homes and excluding manufactured housing, thereby maintaining a more uniform residential character. The Board was advised that the two parcels, while located in proximity to one another, are not directly adjacent. Parcel 1112261, located on Tack Place, is surrounded by larger tracts, many of which share common ownership and are already zoned Residential (R). Parcel 62806, located on Oak Grove Road, functions as an access or driveway parcel to a residence situated behind it. That residence was previously included in an earlier ETJ relinquishment and had already been zoned Restricted Residential (RR) by the County. Mr. Martin further explained that the surrounding area had been subject to prior zoning assignments following earlier ETJ relinquishments, with a mix of Residential (R) and Restricted

Residential (RR) districts already in place. The proposed zoning for the subject parcels is consistent with these existing designations and is intended to ensure continuity and uniformity across the area.

Mr. Martin noted that the area includes both Primary Growth and Secondary Growth designations, reflecting anticipated development patterns. The Kings Mountain area has experienced increased development pressure and is expected to continue to grow over the next 10 to 15 years. The proposed Secondary Growth designation for both parcels aligns with nearby properties and reflects expected, but moderate, residential development in the area. The Planning Board reviewed the request and recommended approval to apply the proposed zoning and future LUP designations to parcels 12267 and 62806, due to the consistency of the proposed zoning and land use designations with those of surrounding properties, as well as their compatibility with existing and anticipated residential development patterns. The action was also noted to correct an oversight, as Parcel 62806 had been inadvertently omitted during a prior, larger ETJ transfer process. The following information and PowerPoint were presented to the Commissioners.

Rezoning Case 25-13



Background



- Relinquished from Kings Mountain ETJ
- Parcels 12261 and 62806
- Location: 130 Tack Place and 330 Oak Grove Rd, respectively
- Request:
 - Apply Residential to 12261
 - Apply Restricted Residential to 62806
 - Apply Secondary Growth land use designation to both

Proposed zoning districts



Restricted Residential	Residential
• Site-built homes and modular homes • ½ acre minimum lot size	• Site-built homes, modular homes and manufactured homes • Apartments and duplexes • ½ acre minimum lot size

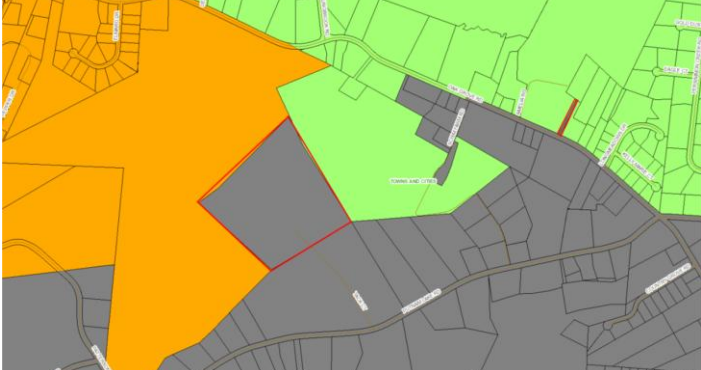
Aerial Map



Zoning Map



Land Use Map



Planning Board Recommendation



- **Recommended approval**

- Proposed zoning districts are consistent with surrounding zoning districts
- Consistent with surrounding Land Use Plan designations

33

Requested Board Action



- **Hold a Public Hearing**
- **Consider Land Use Plan**
- **Approve**
- **Deny**

34

Chairman Gordon opened the Public Hearing at 6:27 p.m. for anyone wanting to speak for or against Planning Case 25-11, a request to rezone 154 Runyan Road from Residential (R) to Rural Residential (RU). (*Legal Notice was published in the Shelby Star on Friday, September 5, 2025, and Friday, September 12, 2025*).

Hearing no comments, Chairman Gordon closed the Public Hearing at 6:28 p.m.

Chairman Gordon opened the floor to the Board for questions and discussion. During the Commissioner's discussion, clarification was provided regarding the assignment of zoning districts to each parcel. Mr. Martin confirmed that the larger tract, Parcel 1112261, is proposed for Residential (R) zoning to align with adjacent properties, while the smaller access parcel, Parcel 62806, is proposed for Restricted Residential (RR) zoning to match the zoning of the residence it serves. The Board advised that the request represents a necessary step to ensure the County's zoning map is complete, accurate, and internally consistent following the transition of jurisdiction from the City of Kings Mountain.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry and was unanimously adopted by the Board, *to approve the request to rezone parcel 6071, located at 2218 Emerald Mine Road, from Residential (R) to Rural Residential (RU), citing it is consistent with the Land Use Plan designation and is compatible with the surrounding character of the land.*

REGULAR AGENDA

PUBLIC RECORDS POLICY

Chairman Gordon recognized County Attorney Jonathan Sink to present the public records policy. The proposed policy is designed to enhance the overall handling of public records requests through three primary goals: increasing clarity, improving transparency, and promoting efficiency. The updated policy will guide citizens on how to properly submit a public records request while also establishing a consistent, well-defined internal process for receiving, routing, and fulfilling such requests. In addition, the policy emphasizes the county's commitment to transparency by clearly identifying who is responsible for managing requests and reinforcing the county's dedication to openness. The modifications were developed in part based on feedback from Board members over the past year, highlighting the need for a more structured and unified approach. From an operational standpoint, the proposed policy is intended to streamline internal procedures so that requests may be processed as promptly as possible, while ensuring that all departments understand their respective roles and responsibilities.

Mr. Sink reviewed several key process updates included in the policy. It establishes clear methods for submitting public records requests, including by email, by mail, and, soon, through an online portal currently under development. This future portal will provide an accessible and convenient option for individuals to submit and track requests electronically. A central component of the updated policy is the designation of a single point of contact for all public records requests. The county paralegal will serve as the central recipient. In this capacity, the paralegal will be responsible for receiving requests and ensuring they are properly routed to the appropriate departments for response. This centralized approach is intended to eliminate confusion, improve coordination, and provide requesters with a clear understanding of who is managing their request. The county's legal department, including in-house counsel and the County Attorney, will provide oversight and legal guidance as needed to ensure compliance with North Carolina public records law and applicable case law. Requests involving the Board of Commissioners will include direct involvement of the County Attorney. The proposed policy maintains alignment with North Carolina statutes and reinforces the requirement that public records be provided "as promptly as possible." While acknowledging that this standard may appear broad, it reflects the language and expectations established under state law. Currently, Cleveland County is a high-volume public records jurisdiction, and the updated policy, including centralized coordination and a future online portal, is intended to support timely responses despite the volume of requests.

The North Carolina Department of Natural and Cultural Resources (NC DNCR) Records Retention and Disposition Schedule for County Management allows the county to dispose of records in accordance with a state-approved schedule published by the DNCR. The retention schedule allows the county to dispose of certain records once their administrative value ends and to decide what that timeframe is. The Board decided that the administrative value of most records not otherwise provided for by DNCR expires after 30 days. The records retention and disposition schedule was approved by the Cleveland County Board of Commissioners at its November 16, 2021, regular meeting, and this schedule remains in effect.

Mr. Sink emphasized that the proposed policy does not include any changes to public records fees. The Board is not taking action to establish or revise specific fee amounts at this time. The policy references fees only in a general and structural manner, outlining how fees are handled rather than setting dollar amounts. In accordance with North Carolina law, any fees charged must reflect the actual cost of providing the records. Authority to determine such costs remains with the County Manager or the Manager's designee, subject to reasonableness. Any existing or future fees are governed by the County's Schedule of Fees, which may be amended by the Board at a later date if necessary. The updated policy also provides significant internal benefits for county staff by clearly outlining procedures, responsibilities, and escalation paths. Requests will follow a structured process from initial submission to the central intake point, then to the appropriate departments, and, when necessary, through legal review. The legal department will serve as the central point of accountability, ensuring that if a record is deemed public under the law, it is released promptly and in accordance with legal requirements. This structure is expected

to reduce inconsistencies and improve coordination across departments. The following information and PowerPoint were presented to the Commissioners.



Proposed public records policy change

Prepared for the Cleveland County Board of Commissioners

September 16, 2025 CCBOC Board Meeting
Presented by Jonathan L. Sink, County Attorney

Why the proposed change?

- Increased **clarity**
- Increased **transparency**
- Increased **efficiency**

..... helping members of the public and County staff alike benefit from streamlined PRR process in a high-volume PRR county.

Clarity

- Provides the public with a clear way to make public records requests (PRR).
 - Email: public.information@clevelandcountync.gov
 - Mail: Public Records Request
Cleveland County
P.O. Box 1210
Shelby, NC 28151-0120
 - Online PRR Portal (Policy paves way for portal)
- Makes County Paralegal the clear recipient of all PRRs (i.e. staff sends the PRR to paralegal)

Transparency

- Members of the public know who is handling their PRR request.
- Timeframe for completion: "As promptly as possible" and "in the order in which it is received."
 - Aligns with North Carolina law.
- NOTE: The Board is not taking specific action on a Schedule of Fees today, though this proposed policy change leaves the door open to that down the road.

Efficiency

- The proposed policy gets staff from different departments all on the same page.
- The forthcoming PRR Portal will make it even easier for the public to submit and receive responses to their PRRs.
- The buck stops with the County's Legal Department - the central hub for PRRs.

Thank you for your time and attention to staff's proposed PRR policy change presentation.

Chairman Gordon opened the floor to the Board for further questions and discussion. Commissioner Berry asked for clarification about setting fees with the new public records policy. Mr. Sink stated that there are no proposed fees with the amended policy, only actual costs incurred by the county. The Board thanked Mr. Sink and his staff for the thoroughness of the policy and the efforts made to improve both public access and internal processes.

ACTION: Commissioner Berry made a motion, seconded by Commissioner Hardin and was unanimously adopted by the Board, *to approve the public records policy as presented.*

CLEVELAND COUNTY PUBLIC RECORDS POLICY

I. Scope, Purpose, and Severability

This public records policy is intended to ensure that all agencies of Cleveland County Government subject to the supervision of the Cleveland County Board of Commissioners ("BOC") comply with the North Carolina Public Records Act ("NCPRA") found at N.C. Gen. Stat. § 132. To the extent that any portion of this policy conflicts with the NCPRA, that portion will be considered void, with the rest of the policy remaining in force. This is the County's complete and sole public records policy, intended for both external and internal use, replacing any prior policy.

II. Procedure For Making a Public Records Request

The County requests that members of the public request records by contacting:

Public Records Request
Cleveland County
P.O. Box 1210
Shelby, NC 28151-0120
public.information@clevelandcountync.gov

Members of the public can use a portal, to be developed, on the County's website. If the portal is not used, the County requests that members of the public include all the information requested in the portal, as this will help expedite the request. The requester should describe the information requested in such a way to be identifiable to the County, including the names and addresses of any citizen, employee, or location that is relevant to the information requested.

III. Procedure Upon Receiving a Public Records Request

For the limited purpose of responding and fulfilling public records requests, the County Paralegal shall act as the Public Information Officer under the supervision of the County Staff Attorney. Upon receiving a public records request, a County employee should immediately forward the request to the Paralegal at the email address listed above. County employees should always forward public records requests to the Paralegal. County employees should not attempt to fulfill records requests until they have been told to do so by the Paralegal or County Staff Attorney. The County may arrange for alternative methods of fulfilling public records requests that involve documents that are routinely produced and need not be reviewed each time they are requested.

IV. Scope of the County's Custodial Duties

The NCPRA provides that a "custodian" of records must provide access to "any record in

the custodian's custody."¹ This "custodian" is defined by statute as "the public official in charge of an office having public records."² This statute designates "a particular person in an office as being the designated custodian for that office's public records."³ All records shall be retained pursuant to the Guidelines provided by the North Carolina Department of Cultural Resources.⁴

The County often receives public records requests addressed to agencies of which the Board of Commissioners is not "in charge." Such agencies may include Cleveland Community College, Cleveland County Schools, the City of Shelby, the Cleveland County Clerk of Superior Court, or Cleveland County Water. In each case, the BOC may have some relationship with these organizations, but it is not "the" body "in charge of" these agencies. The County should not expend resources fulfilling public records requests addressed to such agencies.

V. Time Frame for Responding to Requests

The NCPRA provides that public agencies must respond to requests for records "as promptly as possible."⁵ Unlike the federal Freedom of Information Act⁶, the NCPRA does not provide specific timelines for responding to requests. In the absence of other guidance, the County will use its best discretion in responding to records requests "as promptly as possible." Generally, the County will respond to requests in the order they are received. However, a simple request may be fulfilled sooner than a complex request, even if the complex request was received first. The County further may use its discretion in how it manages multiple requests by a single person or entity to not delay requests by others.

VI. Requests for Email, Text Messages, and Other Forms of Electronic Media

The NCPRA requires that the County allow records within its custody to be inspected and/or copied. When the County can allow a given record to be inspected, it will do so. However, the County does not have a method by which employee emails, text messages, and other electronic media can be "inspected" by a records requester, and the NCPRA does not require it to create one.⁷ Requests for electronic media made to the County will therefore be treated as requests for copies of said records. All media files will be provided in their current format. All documents will be provided in Adobe PDF.

VII. Use of Voluntary Mediation

The General Statutes authorize the parties to a public records dispute to voluntarily mediate

¹ N.C. Gen. Stat. § 132-6(a).
² N.C. Gen. Stat. § 132-2.
³ *Cline v. Hoke*, 238 N.C. App. 16, 21, 766 S.E.2d 861, 865 (2014).
⁴ <https://archives.ncdcr.gov/government/local>
⁵ N.C. Gen. Stat. § 132-6(a).
⁶ See 5 U.S.C. § 552(a)(6)(A)(i).
⁷ N.C. Gen. Stat. § 132-6.1(e).

their disagreement.⁸ The County Manager, County Attorney, Staff Attorney, and Public Information Officer are each authorized to initiate mediation as agents of the County.

VIII. Fees

The fees that the County may charge for the cost public records are provided for in the County Schedule of Fees. A special Service charge may be imposed for extensive requests.⁹ The charging of any fee will be at the discretion of the County Manager or his designee. A fee estimate will be provided prior to the request being fulfilled. All fees must be paid prior to the request being fulfilled.

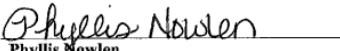
IX. Adoption

This public records policy was approved by the Cleveland County Board of Commissioners at its September 16, 2025, meeting.

Approved this the 16th Day of September 2025


Kevin Gordon
Chair of the Board of Commissioners

ATTEST TO BY


Phyllis Nowlen
Clerk to Board



BOARD APPOINTMENTS

FOOTHILLS WORKFORCE DEVELOPMENT BOARD

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Hutchins, and was unanimously approved by the Board *to appoint Courtney Ashley and re-appoint Tim Blackwell, Rhonda Benfield, Anthony Fogleman, David Pharr, Brandon Ruppe as members of this board* for a three-year term, scheduled to conclude on June 30, 2028.

JUVENILE CRIME PREVENTION COUNCIL

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and was unanimously approved by the Board *to appoint Heather Willis and reappoint Cathy Robertson and Jeff Ledford as members of this board* for a two-year term, scheduled to conclude on June 30, 2027.

CLOSED SESSION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Hutchins and unanimously adopted by the Board, *to go into Closed session per to North Carolina General Statute § 143-318.11 (a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure and 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; or to hear or investigate a complaint, charge, or grievance by or against an individual 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. During the closed session, Commissioners gave direction to staff, 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, October 21, 2025, at 6:00 pm* in the Commissioners’ Chambers.

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

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