

Cleveland County Board of Commissioners
March 17, 2026

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

PRESENT: Kevin Gordon, Chairman
Deb Hardin, Vice-Chair
Johnny Hutchins, Commissioner
Doug Bridges, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Philip Steffen, Finance Director
Rebecca Johnson, Social Services Director
Tiffany Hansen, Health Department Director
Logan Roberts, Staff Attorney
Betsy Harnage, Register of Deeds
Sherry Lavender, Tax Assessor
Francesco Rodriguez, Human Resources Director
Rebecca Johnson, Social Services Director
Jason Falls, Business Development Director
Jamie Bridges, Soil and Water Director
Greg Traywick, Agriculture Extension Director
Jenna Mullinax, Animal Services Director

CALL TO ORDER

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

Chairman Gordon stated the following: *“The public hearing for Project Maple Leaf and Planning Department Case 16-02 Request to Rezone 132, 136, and 140 Jim Patterson Road from General Business-Conditional Use (GB-CU) to General Business-Conditional Use (GB-CU) to Develop a Recreational Vehicle Park has been canceled due to the applicants requesting to remove their applications.”*

AGENDA ADOPTION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Hutchins and unanimously adopted by the Board to, ***approve the agenda with the following modification:***

include an informational report from Animal Services Director Jenna Mullinax to the regular agenda.

PRESENTATION

CLEVELAND VOCATIONAL INDUSTRIES

Chairman Gordon recognized Cleveland Vocational Industries (CVI) Executive Director Will Marby to present an overview of Cleveland Vocational Industries. CVI was formed and incorporated in 1984 by a collaborative planning group that included concerned parents, Cleveland County Mental Health professionals, representatives from Shelby City Schools, local clergy, and business leaders. The organization officially opened on March 6, 1985, in a temporary facility on Double Shoals Road, initially serving ten individuals. In the fall of 1999, Cleveland Vocational Industries relocated to its current 60,000-square-foot facility on North Post Road, which

continues to serve as its primary site of operations. CVI's mission is to provide training and employment opportunities for adults with barriers to employment, with a primary focus on individuals with intellectual and developmental disabilities residing in Cleveland County. The organization's philosophy centers on empowering individuals to achieve self-defined goals and reach their fullest potential through a combination of life skills training, employment readiness, and social development.

Mr. Marby noted that the population served includes individuals with autism, Down Syndrome, traumatic brain injuries, cerebral palsy, and other neuromuscular and neurodevelopmental conditions. Citing available data, he estimated that 3% to 5% of the population may be affected by such disabilities, which would equate to approximately 3,000 to 5,000 individuals in Cleveland County. CVI currently employs approximately 45 full-time and 15 part-time staff members, all of whom are dedicated to supporting the needs of the individuals they serve. Cleveland Vocational Industries currently works with more than 70 clients, referred to as "training associates," aged 21 to 85.

Additionally, Mr. Mabry highlighted Alley's Café, a restaurant training site established in 2016. The café serves the public while providing associates with hands-on experience in the food service industry, including front-of-house, kitchen, and hospitality roles. The program allows individuals to explore different job functions in a supportive, real-world environment. He elaborated on the organization's core values and community impact. He emphasized a strength-based approach, noting that individuals are defined by their abilities and potential rather than their disabilities. He discussed the importance of community support. CVI partners with local businesses to provide production services such as assembly, packaging, and labeling, consistently meeting customer specifications while offering meaningful work opportunities to its associates. Mr. Mabry also spoke to the positive impact Cleveland Vocational Industries has on families and caregivers. He noted that families gain peace of mind knowing their loved ones are in a safe, supportive, and engaging environment where they can build relationships, develop skills, and participate in meaningful activities. This support enables caregivers to pursue employment and daily responsibilities with greater confidence.

Commissioners expressed appreciation for the presentation, commended the organization's mission and impact, and thanked Mr. Mabry and the Cleveland Vocational Industries team for their continued service to the community.

SPECIAL RECOGNITIONS

AMERICA 250 FLAG CHALLENGE

Chairman Gordon called America 250 committee member Emily Sisk to the podium to present the winners of the America 250 Flag Challenge. In the fall of 2024, the Cleveland County Board of Commissioners established a County committee for the American 250 initiative, in recognition of the upcoming 250th anniversary of the United States. Cleveland County's America 250 Committee has been meeting monthly since that time. As part of

the initiative, the committee organized a countywide “Flag Challenge” for fourth-grade students in Cleveland County. Fourth-grade students were asked to design their own Cleveland County flag, taking into consideration what makes Cleveland County special and why they love living in the county. The project engaged schools throughout the county; a substantial number of entries were submitted. The committee reviewed all submissions and selected winning designs. The winners are:

- 1st place: Anthony from Union Elementary School
- 2nd place: Emma from Boiling Springs Elementary School

The following students were selected for honorable mentions:

- 3rd place tie: Peyton from Casar Elementary School
- 3rd place tie: Kori from Boiling Springs Elementary School
- 3rd place tie: Lily from Bethware Elementary School

Commissioners congratulated all participating students, winners, families, and teachers, and expressed appreciation to the American 250 Committee, participating schools, and educators for their role in promoting civic pride, local identity, and student engagement through the flag challenge.



America
250 Flag
Challenge



Lily
McDaniel,
Bethware
Elementary
3rd Place



Kori Dawney,
Boiling
Springs
Elementary
3rd Place



Peyton Arey,
Casar
Elementary
3rd Place



Emma Owens,
Boiling Springs
Elementary
2nd Place



Anthony
Palermo Jr.,
Union
Elementary

CONSERVATION EDUCATION AWARD

Chairman Gordon recognized Soil and Water Director Jamie Bridges to present the Conservation Education Award. Each year, the North Carolina Association of Soil and Water Conservation Districts selects an Outstanding Environmental Educator who has made significant contributions to conservation across the state. For the current

year, that honor was awarded to Cleveland County’s own environmental educator, Amanda Strickland. Over the past four years, Ms. Strickland has developed and implemented an exceptional environmental education program, creating engaging curriculum and presentations aligned with established educational standards and designed to serve students of all ages.

Ms. Strickland has expanded the reach and effectiveness of her efforts through a variety of partnerships and initiatives, including Project Learning Tree, Ag in the Classroom, and Project Explore in collaboration with the North Carolina Arboretum. Through these programs, her work has extended well beyond traditional classroom settings, including a conservation-focused series for homeschool students and multiple educational opportunities tailored for adult learners throughout the community. Within the past year alone, Ms. Strickland reached more than 5,000 individuals, delivering educational programming focused on protecting natural resources, emphasizing the importance of water, soil, and wildlife conservation, and promoting sustainable practices. Her efforts have contributed meaningfully to increased environmental awareness and stewardship across Cleveland County.

In recognition of her outstanding contributions and measurable impact, the North Carolina Association of Soil and Water Conservation Districts named Ms. Strickland the “Outstanding Environmental Educator of the Year” for North Carolina at its annual meeting in January. Commissioners congratulated Ms. Strickland at the county level for this distinguished statewide honor, commending her dedication, innovation, and service to the community. The following proclamation was presented to Ms. Strickland:



Proclamation

06-2026

Conservation Education Award

WHEREAS, Cleveland County is proud to recognize individuals whose dedication, leadership, and service strengthen our community and promote responsible stewardship of our natural resources; and

WHEREAS, Amanda Strickland, District Conservation Education Specialist, has demonstrated exceptional commitment to conservation education through her passion for teaching, community engagement, and outreach efforts that inspire citizens of all ages to better understand and protect our natural environment; and

WHEREAS, through her work, Amanda Strickland has played an important role in promoting environmental awareness, agricultural sustainability, and natural resource conservation throughout Cleveland County and the surrounding region; and

WHEREAS, Amanda Strickland has worked tirelessly to educate students, farmers, community members, and future leaders about the importance of protecting our land, water, and wildlife resources while encouraging responsible practices that will benefit generations to come; and

WHEREAS, her dedication to conservation education has not only enriched the lives of those she teaches but has also strengthened partnerships within the community that support environmental stewardship and sustainable growth; and

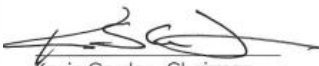
WHEREAS, in recognition of her outstanding leadership, commitment, and positive impact, Amanda Strickland has been honored with the Conservation Educator Award, a distinction that highlights her exemplary service and meaningful contributions to conservation education; and

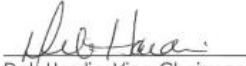
WHEREAS, Cleveland County celebrates this achievement and expresses deep appreciation for Amanda Strickland's efforts to educate, inspire, and lead others

in protecting the natural resources that are vital to the health, prosperity, and future of our community;

NOW, THEREFORE, BE IT PROCLAIMED that the Cleveland County Board of Commissioners proudly congratulates Amanda Strickland on receiving the Conservation Educator Award and commends her for her dedication to conservation education, community service, and environmental stewardship, and extends their sincere appreciation for her work and wishes her continued success as she continues to make a lasting impact in Cleveland County and beyond.

ADOPTED this 17th day of March, 2026.


Kevin Gordon, Chairman


Deb Hardin, Vice-Chairman


Johnny Hutchins, Commissioner


Douglas Bridges, Commissioner


Tony Berry, Commissioner



SPECIAL PRESENTATIONS

CREEK WEEK 2026

Chairman Gordon recognized District Conservation Education Specialist Amanda Strickland to present plans for Cleveland County's first "Creek Week" to take place April 11–18, 2026. Creek Week is a countywide collaborative initiative designed to promote education, engagement, and stewardship of local waterways, including creeks, streams, and rivers. She noted that the event aims to bring a positive, proactive focus to Cleveland County's water resources, particularly in light of the water quality challenges experienced in recent years. The initiative is intended to support environmental education for all ages, celebrate and highlight local waterways, strengthen partnerships among local, state, and federal organizations, and encourage a shared sense of responsibility for protecting water quality through individual and community action.

Ms. Strickland advised that Creek Week 2026 is strategically scheduled for the week following local spring break and the week preceding Earth Day, positioning it as a launching point for broader environmental awareness and celebration. Activities will be held throughout the week at various locations across Cleveland County, and a comprehensive calendar of events will be made available in advance. She emphasized that Creek Week is being organized through a broad coalition of partners, including schools, educators, volunteers, community groups, local and state agencies, nonprofit organizations, and federal partners. The initiative is designed to be inclusive, welcoming participation from individuals or organizations interested in supporting and celebrating the county's waterways.

Ms. Strickland provided an overview of planned activities, noting that the list continues to grow. These include water-themed educational escape rooms hosted by the county library for both youth and adults; a large, multi-agency outdoor event at Lawndale Park featuring interactive stations and demonstrations on water safety, water quality, environmental protection, and public safety; and educational outreach at the Foothills Farmers' Market in partnership with Master Gardeners, offering family-friendly activities related to water, soil, and conservation. Additional programming will include a creative "Flat Cleveland" activity encouraging families to visit multiple Creek Week sites and share their experiences; guided tours of local water treatment facilities to provide insight into water systems and infrastructure; and a combined Creek Week finale and Earth Day celebration at the Gateway Trail in Kings Mountain, highlighting conservation, recreation, and environmental stewardship. Ms. Strickland also described a "Cricket Creek Safari" event at Triple B Vineyard, where participants will explore in-stream habitats and learn to identify macroinvertebrates used to assess water quality.

Further activities include partnerships with local businesses, such as hosting water-themed trivia events, and a planned stream monitoring demonstration by the North Carolina Wildlife Resources Commission, which will showcase biological sampling techniques used to evaluate stream health. Ms. Strickland noted that additional partners and event hosts are still being sought, and she encouraged schools and community organizations to participate, including scheduling field trips and educational programs. She emphasized that the initiative is

centered on positive, forward-looking conservation messaging and community engagement. Ms. Strickland concluded by underscoring the importance of collective action in protecting natural resources, noting that even small individual efforts can have meaningful impacts on the health of local waterways for future generations. The following information and PowerPoint were presented to the Commissioners.

Cleveland County Creek Week

April 11–18, 2026
Protecting Our Waterways Through Education & Community



What is Creek Week?



Why Creek Week Matters

- Supports environmental education across all age groups
- Strengthens partnerships between agencies, schools, and communities
- Promotes shared responsibility for water quality
- Demonstrates leadership in natural resource conservation

When is Creek Week?

Cleveland County Creek Week will take place:

April 11–18, 2026

Activities will be held throughout the week at various locations across the county.

Who is Involved?

Creek Week partners include:

- Schools and educators
- Volunteers and community groups
- Local, county, and state agencies
- Conservation and nonprofit organizations

Upcoming Creek Week Activities

- **April 11-18:** Creek Week Escape Room at Eugenia H. Young Memorial and Spangler Library
- **April 11:** Lawndale Park Event with Demonstrations and Vendors
- **April 11:** Creek Week Activities at the Foothills Farmers' Market
- **April 14-16:** Cleveland County Water Plant Tours
- **April 18:** Earth Day Celebration at the Kings Mountain Gateway Trail
- **April 18:** Creek Critter Safari Drop-In at Triple BBB Vineyard
- And so much more!

Learn more at: bit.ly/cleveland-county-creek-week

How to Participate

Partners can support Creek Week by:

- Hosting or leading an activity
- Providing volunteers or expertise
- Promoting events to networks and schools
- Supporting conservation messaging
- Be a Sponsor

Thank You

Together, we can protect our creeks, rivers, and waterways — today and for future generations.

Questions? Discussion?
https://www.clevelandcountync.gov/main/community/nc_creek_week_2026
Amanda Strickland
Conservation Education Specialist
Cleveland Soil and Water Conservation,
704-471-0235 ext.3
Amanda.Strickland@clevelandcountync.gov



Commissioners expressed their support for the initiative and their appreciation for the work of Amanda Strickland and partner organizations in promoting local waterway stewardship. They also encouraged citizens to participate in activities that promote the protection, preservation, and appreciation of the County’s creeks, streams, and waterways. The following proclamation was presented for Creek Week 2026.



Proclamation

08-2026

Proclamation for Creek Week 2026

WHEREAS, clean and healthy creeks, streams, and waterways are vital to the environmental health, economic vitality, and quality of life for the citizens of Cleveland County; and

WHEREAS, local waterways provide essential habitats for wildlife, support recreational opportunities, and contribute to the overall well-being of our communities; and

WHEREAS, pollution, litter, and stormwater runoff can negatively impact water quality, making community awareness and stewardship critical to protecting these valuable natural resources; and

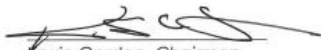
WHEREAS, Creek Week is an opportunity to educate residents about the importance of protecting our waterways and to encourage participation in activities such as cleanups, educational programs, and conservation efforts; and

WHEREAS, Cleveland County is committed to promoting environmental stewardship, sustainability, and responsible use of natural resources through partnerships with local organizations, volunteers, and community members; and

WHEREAS, the collective efforts of volunteers, students, educators, and community leaders during Creek Week help preserve and protect our waterways for current and future generations;

NOW, THEREFORE, BE IT PROCLAIMED that the Cleveland County Board of Commissioners hereby recognizes April 11–18, 2026, as Creek Week in Cleveland County, and encourages all citizens to participate in activities that support the protection and preservation of our creeks, streams, and waterways, and extends its sincere appreciation to all individuals and organizations who contribute their time, talents, and resources to improve water quality and promote environmental awareness throughout our community.

ADOPTED this 17th day of March, 2026.



Kevin Gordon, Chairman



Johnny Hutchins, Commissioner



Tony Berry, Commissioner



Deb Hardin, Vice-Chairman



Douglas Bridges, Commissioner



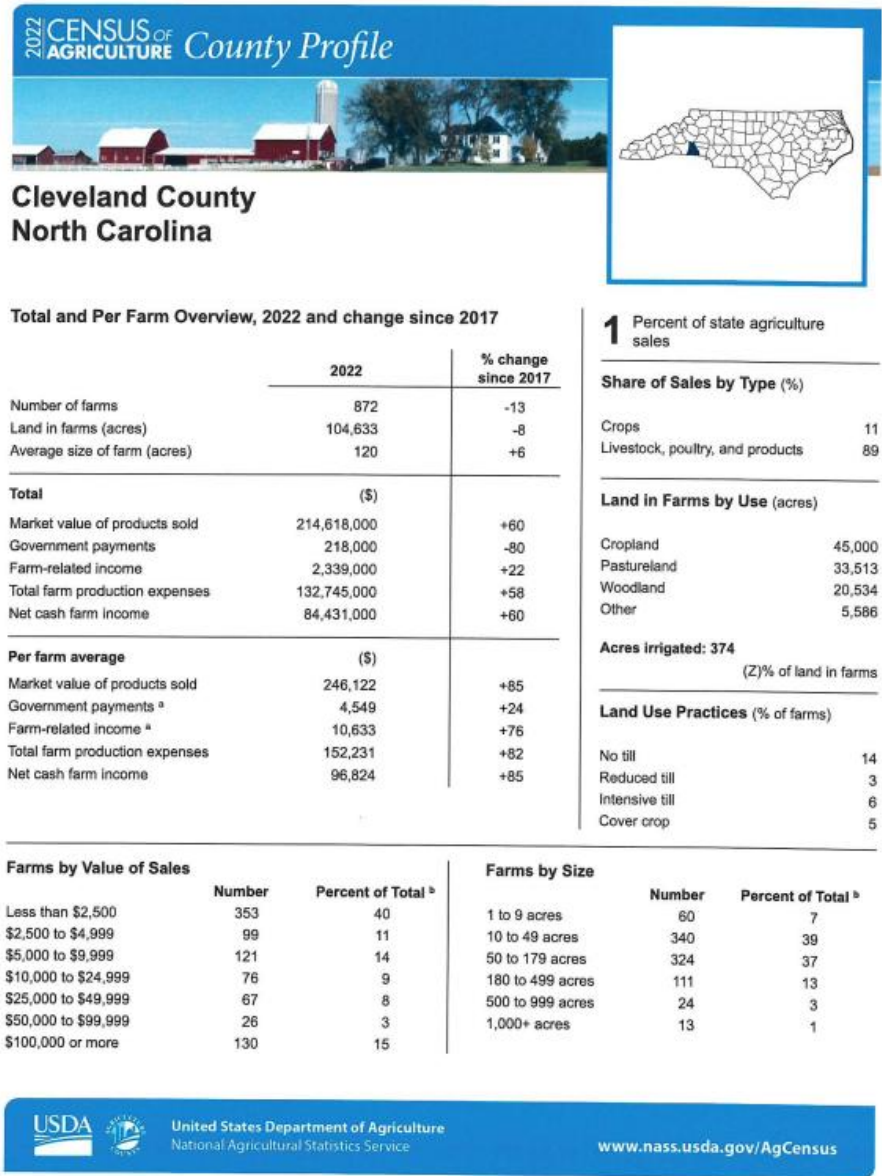
NATIONAL AGRICULTURE WEEK 2026

Chairman Gordon called County Extension Director Greg Traywick to the podium to present National Agriculture Week 2026. National Agriculture Week highlights the vital contributions of local farmers to Cleveland County and its communities, emphasizing their essential role not only in sustaining the local economy but also in helping feed a growing global population. He expressed appreciation for the Board’s continued support of agriculture, including the appointment of agricultural leaders to county boards and committees to ensure representation in land use and long-term planning decisions, as well as ongoing investments in farmers' markets in Shelby and Kings Mountain and broader agricultural development initiatives that strengthen agribusiness and expand services to producers throughout the region. Mr. Traywick noted that while National Agricultural Week provides a designated time for recognition, agriculture remains a foundational component of the community year-round, supporting jobs, economic vitality, and daily life, often without full public awareness of the level of commitment required of farmers.

He also provided an overview of recent data from the 2022 USDA Agricultural Census, noting that while Cleveland County lost approximately 8,700 acres of farmland and 133 farms between 2017 and 2022, the market value of agricultural products sold increased by approximately 60% to \$315 million. However, this growth was

offset by a corresponding 58% increase in production expenses, resulting in relatively flat net gains for producers, with overall net cash farm income estimated at \$84 million dollars. Mr. Traywick further explained that most farms in the county remain small-scale operations, with roughly two-thirds generating less than \$10,000 in annual sales, while agritourism has grown significantly. Additional trends included expansion in greenhouse, nursery, and horticultural sectors, an increase in female and beginning farmers, and a corresponding decline in the number of male farmers. Greg emphasized that these trends reflect both the resilience of the agricultural sector and the challenges it continues to face, underscoring the importance of sustained community and governmental support.

He outlined several upcoming initiatives and events to promote local agriculture, including activities for Farmers Market Week and the continued growth of the Shelby and Kings Mountain Farmers Markets. He highlighted plans for community engagement opportunities, seasonal openings, and ongoing efforts to expand infrastructure, including the anticipated development of a pavilion at the Kings Mountain market site. He also noted recent staffing additions within the Extension office to support programming and outreach.



Market Value of Agricultural Products Sold

	Sales (\$1,000)	Rank in State ^a	Counties Producing Item	Rank in U.S. ^a	Counties Producing Item
Total	214,618	28	100	765	3,078
Crops	23,286	57	100	1,736	3,074
Grains, oilseeds, dry beans, dry peas	14,251	42	99	1,411	2,917
Tobacco	-	-	56	-	267
Cotton and cottonseed	-	-	52	-	647
Vegetables, melons, potatoes, sweet potatoes	1,079	55	100	823	2,831
Fruits, tree nuts, berries	1,398	22	95	501	2,711
Nursery, greenhouse, floriculture, sod	4,504	35	97	502	2,660
Cultivated Christmas trees, short rotation	-	-	-	-	-
woody crops	-	-	36	-	1,274
Other crops and hay	2,054	37	97	1,420	3,035
Livestock, poultry, and products	191,332	22	100	358	3,076
Poultry and eggs	173,936	18	100	137	3,027
Cattle and calves	11,890	5	99	1,160	3,047
Milk from cows	3,069	17	48	658	1,770
Hogs and pigs	44	61	95	1,128	2,814
Sheep, goats, wool, mohair, milk	479	2	95	416	2,967
Horses, ponies, mules, burros, donkeys	1,821	3	87	137	2,907
Aquaculture	-	-	53	-	1,190
Other animals and animal products	93	23	96	987	2,909

Producers ^a	1,462	Percent of farms that:	Top Crops in Acres ^a
Sex			
Male	928	Have internet access	79
Female	534		
Age		Farm organically	(Z)
<35	103		
35 – 64	800	Sell directly to consumers	8
65 and older	559		
Race		Hire farm labor	15
American Indian/Alaska Native	1		
Asian	6	Are family farms	97
Black or African American	10		
Native Hawaiian/Pacific Islander	2		
White	1,438		
More than one race	5		
Other characteristics			
Hispanic, Latino, Spanish origin	7		
With military service	117		
New and beginning farmers	449		

^a Average per farm receiving. ^b May not add to 100% due to rounding. ^c Among counties whose rank can be displayed. ^d Data collected for a maximum of four producers per farm. ^e Crop commodity names may be shortened; see full names at www.nass.usda.gov/go/cropnames.pdf. ^f Position below the line does not indicate rank. (D) Withheld to avoid disclosing data for individual operations. (NA) Not available. (Z) Less than half of the unit shown. (-) Represents zero.

USDA is an equal opportunity provider, employer, and lender.

Commissioners expressed appreciation for the presentation and for the dedication of local farmers, emphasizing the importance of agriculture to the identity and sustainability of Cleveland County, and reaffirmed their continued support for the agricultural community and related initiatives. The following proclamation was presented in recognition of National Agriculture Week 2026.



Proclamation

09-2026

National Agriculture Week 2026

WHEREAS, agriculture is a cornerstone of our county, state, and nation, providing food, fiber, and essential resources that sustain our daily lives and overall well-being; and

WHEREAS, farmers, ranchers, foresters, and agricultural professionals work tirelessly to ensure a safe, abundant, and affordable food supply while serving as dedicated stewards of our land and natural resources; and

WHEREAS, the agriculture industry plays a critical role in economic development, supporting jobs, strengthening rural and urban communities, and contributing to the overall prosperity of our region; and

WHEREAS, Cleveland County is proud of its rich agricultural heritage and remains committed to supporting the farmers, producers, and agricultural organizations that help sustain our local economy and preserve our natural resources; and

WHEREAS, continued advancements in agricultural education, innovation, and conservation practices help ensure the long-term sustainability and success of the industry for future generations; and

WHEREAS, National Agriculture Week provides an important opportunity to recognize the invaluable contributions of those in agriculture and to increase public awareness of the vital role agriculture plays in our everyday lives; and

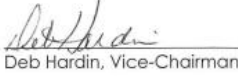
WHEREAS, it is fitting that we take time to honor and express our appreciation for the individuals and families whose dedication and hard work help feed, clothe, and support communities across our county, state, and nation;

NOW, THEREFORE, BE IT PROCLAIMED that the Cleveland County Board of Commissioners hereby recognizes **March 15 – 21, 2026**, as National Agriculture Week and encourages all citizens to join in celebrating the essential role of agriculture and to express their gratitude to those who work diligently to sustain

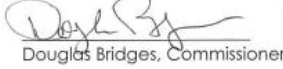
this vital industry, and extends their sincere appreciation to all those involved in agriculture for their commitment, resilience, and lasting contributions to Cleveland County and beyond.

ADOPTED this 17th day of March, 2026.


Kevin Gordon, Chairman


Deb Hardin, Vice-Chairman


Johnny Hutchins, Commissioner


Douglas Bridges, Commissioner


Tony Berry, Commissioner



PUBLIC COMMENT

Angelica Haslam, no address provided – spoke about the March 10, 2026, bomb threat incident in the County Administration Building. She voiced her concerns regarding whether proper protocol was followed, including calling 911 and notifying each department in the building. It is her understanding that the Information Technology (IT) Department was not notified of the threat or the evacuation, unlike the other departments, which were. Although the incident turned out to be a false alarm, she requested that the Commissioners launch an official investigation into: (1) why 911 was not called, (2) why the IT department was bypassed during manual notification, and (3) how the County will ensure that public safety protocols are applied universally and not selectively in the future.

Earnest McClury, no address provided – is the Commander of the Disabled American Veterans (DAV) Chapter 18 and thanked Commissioners for their continued support.

CONSENT AGENDA

APPROVAL OF MINUTES

The Clerk to the Board included Minutes from the *January 20 and February 3, 2026, regular meetings* in Board members' packets.

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

TAX ADMINISTRATION: JANUARY 2026 COLLECTION REPORT

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 Commissioners with a detailed written report regarding taxes collected during *January 2026.*

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the January 2026 monthly tax report submitted by the Tax Collector.*

TOTAL TAXES COLLECTED JANUARY 2026			
YEAR	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
DEF REV	\$0.00	\$0.00	\$0.00
2025	\$13,888,107.79	\$9,387.45	\$13,897,495.24
2024	\$68,245.00	\$1,630.14	\$69,875.14
2023	\$29,334.82	\$271.17	\$29,605.99
2022	\$9,289.36	\$356.83	\$9,646.19
2021	\$2,593.60	\$214.22	\$2,807.82
2020	\$3,680.71	\$164.49	\$3,845.20
2019	\$10,193.11	\$0.00	\$10,193.11
2018	\$1,247.39	\$0.00	\$1,247.39
2017	\$1,003.01	\$0.00	\$1,003.01
2016	\$702.45	\$0.00	\$702.45
2015	\$0.00	\$0.00	\$0.00
			\$14,026,421.54
TOTALS	\$14,014,397.24	\$12,024.30	\$14,026,421.54
DISCOUNT	(\$25.89)		(\$25.89)
INTEREST	\$78,048.61	\$764.39	\$78,813.00
TOLERANCE	(\$11.61)	(\$0.55)	(\$12.16)
ADVERTISING	\$519.11		
GARNISHMEN	\$846.16	\$425.72	\$1,701.96
NSF/ATTY	\$376.47		
LEGAL FEES	\$6,707.42		
TOTALS	\$14,100,857.51	\$13,213.86	
MISC FEE	\$0.00		GRAND TOTAL
TAXES COLL	\$14,100,857.51		\$14,114,071.37
DEF	\$1,885.03		\$2,007.77
DISC	(\$3.83)		\$1,701.58
TOL	\$0.00		\$14,117,780.72
INT	\$126.57		
TOTAL TAXES UNCOLLECTED JANUARY 2026			
	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
2025	\$7,191,602.93	\$263,473.06	\$7,455,075.99
2024	\$862,669.81	\$248,203.30	\$1,110,873.11
2023	\$711,595.17	\$86,851.78	\$798,446.95
2022	\$585,039.24	\$70,166.59	\$655,205.83
2021	\$166,239.67	\$45,228.22	\$211,467.89
2020	\$175,784.97	\$28,929.13	\$204,714.10
2019	\$393,099.84	\$0.00	\$393,099.84
2018	\$181,404.08	\$0.00	\$181,404.08
2017	\$96,365.01	\$0.00	\$96,365.01
2016	\$63,714.79	\$0.00	\$63,714.79
2015	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00
TOTAL UNCOLLECTED	\$10,427,515.51	\$742,852.08	\$11,170,367.59
DEF REV	\$60,675.99	\$58,487.86	\$119,163.85
TOTAL UNCOLLECTED	\$10,488,191.50	\$801,339.94	\$11,289,531.44

TAX ADMINISTRATION: ABATEMENTS AND SUPPLEMENTS JANUARY 2026

The Tax Assessor provided Commissioners with a detailed written report regarding tax abatements and supplements during *January 2026*. The monthly grand total for tax abatements was listed as (\$7,812.57), and the monthly grand total for tax supplements was listed as \$54,253.43.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the January 2026 tax abatements and supplements submitted by the Tax Assessor.*

TAX ADMINISTRATION: FEBRUARY 2026 COLLECTION REPORT

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 Commissioners with a detailed written report regarding taxes collected during *February 2026*.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the February 2026 monthly tax report submitted by the Tax Collector.*

TOTAL TAXES COLLECTED FEBRUARY 2026				
YEAR	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT	
DEF REV	\$0.00	\$0.00	\$0.00	
2025	\$2,287,477.87	\$11,592.92	\$2,299,070.79	
2024	\$48,816.45	\$2,191.11	\$51,007.56	
2023	\$27,015.64	\$643.88	\$27,659.52	
2022	\$10,138.16	\$380.22	\$10,518.38	
2021	\$2,599.18	\$124.59	\$2,723.77	
2020	\$2,173.07	\$185.20	\$2,358.27	
2019	\$750.87	\$0.00	\$750.87	
2018	\$439.47	\$0.00	\$439.47	
2017	\$556.16	\$0.00	\$556.16	
2016	\$175.49	\$0.00	\$175.49	
2015	\$0.00	\$0.00	\$0.00	
			\$2,395,260.28	
TOTALS	\$2,380,142.36	\$15,117.92	\$2,395,260.28	
DISCOUNT	(\$1.57)		(\$1.57)	
INTEREST	\$86,235.41	\$1,146.47	\$87,381.88	
TOLERANCE	(\$16.58)	(\$0.90)	(\$17.48)	
ADVERTISING	\$342.42	\$464.52	DEFFERRED GAP	
GARNISHMENT	\$1,733.35			
NSF	\$326.68			
LEGAL FEES	\$1,338.39			
TOTALS	\$2,470,100.46	\$16,728.01		
MISC FEE	\$0.00		GRAND TOTAL	
TAXES COLL	\$2,470,100.46			
DEF	\$4,436.73		\$2,486,828.47	
DISC	(\$22.15)		\$4,414.58	
TOL	\$0.00		\$795.46	
INT	\$0.00		\$2,492,038.51	
TOTAL TAXES UNCOLLECTED FEBRUARY 2026				
	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT	
2025	\$4,905,015.00	\$251,828.27	\$5,156,843.27	
2024	\$813,363.41	\$246,012.19	\$1,059,375.60	
2023	\$684,253.48	\$86,207.90	\$770,461.38	
2022	\$574,575.03	\$69,786.37	\$644,361.40	
2021	\$163,314.44	\$45,103.63	\$208,418.07	
2020	\$173,611.90	\$28,743.93	\$202,355.83	
2019	\$392,348.97	\$0.00	\$392,348.97	
2018	\$180,964.61	\$0.00	\$180,964.61	
2017	\$95,808.85	\$0.00	\$95,808.85	
2016	\$63,539.30	\$0.00	\$63,539.30	
2015	\$0.00	\$0.00	\$0.00	
	\$8,046,794.99	\$727,682.29	\$8,774,477.28	
DEF REV	\$70,225.19	\$57,692.48	\$127,917.67	
TOTAL UNCOLLECTED	\$8,117,020.18	\$785,374.77	\$8,902,394.95	

TAX ADMINISTRATION: ABATEMENTS AND SUPPLEMENTS FEBRUARY 2026

The Tax Assessor provided Commissioners with a detailed written report regarding tax abatements and supplements during *February 2026*. The monthly grand total for tax abatements was listed as (\$5,359.34), and the monthly grand total for tax supplements was listed as \$18,715.24.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve the February 2026 tax abatements and supplements submitted by the Tax Assessor.*

TAX ADMINISTRATION: PENDING REFUNDS AND RELEASES

The Tax Administration Office requests a refund of \$61.37 pursuant to North Carolina General Statute §105-381. The petitioner, Clean Start Property Management, LLC, was overcharged due to a clerical error. The County Tax Assessor has reviewed the request and advised that it is in order for approval.

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

PENDING REFUNDS / RELEASES (RECOMMENDED FOR APPROVAL)											
March 17, 2026											
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	ORIGINAL TAX PAID	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND	
Clean Start Property Management LLC	2024	5059009	Clerical error	\$ 1,200	\$15.91	\$ 1,200	5	1.2050		\$15.91	
Clean Start Property Management LLC	2023	4962852	Clerical error	\$ 1,200	\$16.35	\$ 1,200	5	1.2050		\$16.35	
Clean Start Property Management LLC	2022	4867374	Clerical error	\$ 1,200	\$15.91	\$ 1,200	5	1.2050		\$15.91	
Clean Start Property Management LLC	2021	4770489	Clerical error	\$ 1,000	\$13.20	\$ 1,000	5	1.2050		\$13.20	

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 January 24, 2026, through March 6, 2026, is included in Commissioner packets.

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at the March 17th, 2026 Board Meeting
Time Period Covered : 01/24/2026 to 03/06/2026
For Fiscal Year Ending June 30, 2026

26101	1/27/2026	010	412	County Manager/Admin	Transfer For Pay And Class Study	Retirement	\$	468.97
26101	1/27/2026	010	412	County Manager/Admin	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	3,261.26
26101	1/27/2026	010	445	Emergency Management	Transfer For Pay And Class Study	Employer 401K	\$	1,312.97
26101	1/27/2026	010	444	Detention Center (Jail)	Transfer For Pay And Class Study	Medicare Taxes	\$	1,436.85
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Social Security Taxes	\$	3,997.79
26101	1/27/2026	010	445	Emergency Management	Transfer For Pay And Class Study	Social Security Taxes	\$	1,356.73
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	63,411.28
26101	1/27/2026	010	445	Emergency Management	Transfer For Pay And Class Study	Medicare Taxes	\$	317.30
26101	1/27/2026	010	445	Emergency Management	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	21,882.77
26101	1/27/2026	010	445	Emergency Management	Transfer For Pay And Class Study	Retirement	\$	3,146.74
26101	1/27/2026	010	444	Detention Center (Jail)	Transfer For Pay And Class Study	Employer 401K	\$	5,945.59
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Salaries/Wages-P/T	\$	1,069.12
26101	1/27/2026	010	611	Library System	Transfer For Pay And Class Study	Social Security Taxes	\$	2,524.30
26101	1/27/2026	010	542	Animal/Rabies Control	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	5,524.88
26101	1/27/2026	010	591	Veteran Services	Transfer For Pay And Class Study	Retirement	\$	1,028.75
26101	1/27/2026	010	591	Veteran Services	Transfer For Pay And Class Study	Medicare Taxes	\$	103.73
26101	1/27/2026	010	611	Library System	Transfer For Pay And Class Study	Employer 401K	\$	2,442.87
26101	1/27/2026	010	611	Library System	Transfer For Pay And Class Study	Retirement	\$	5,854.74
26101	1/27/2026	010	591	Veteran Services	Transfer For Pay And Class Study	Employer 401K	\$	429.24
26101	1/27/2026	010	611	Library System	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	40,714.45
26101	1/27/2026	010	611	Library System	Transfer For Pay And Class Study	Medicare Taxes	\$	590.36
26101	1/27/2026	010	591	Veteran Services	Transfer For Pay And Class Study	Social Security Taxes	\$	443.55
26101	1/27/2026	010	440	School Resource Officers	Transfer For Pay And Class Study	Retirement	\$	3,682.48
26101	1/27/2026	010	423	Human Resources	Transfer For Pay And Class Study	Medicare Taxes	\$	197.09
26101	1/27/2026	010	426	Facilities Maintenance	Transfer For Pay And Class Study	Employer 401K	\$	847.17
26101	1/27/2026	010	440	School Resource Officers	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	25,608.31
26101	1/27/2026	010	426	Facilities Maintenance	Transfer For Pay And Class Study	Social Security Taxes	\$	875.41
26101	1/27/2026	010	426	Facilities Maintenance	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	14,119.55
26101	1/27/2026	010	426	Facilities Maintenance	Transfer For Pay And Class Study	Medicare Taxes	\$	204.73
26101	1/27/2026	010	440	School Resource Officers	Transfer For Pay And Class Study	Social Security Taxes	\$	1,587.72
26101	1/27/2026	010	423	Human Resources	Transfer For Pay And Class Study	Employer 401K	\$	815.55
26101	1/27/2026	010	426	Facilities Maintenance	Transfer For Pay And Class Study	Retirement	\$	2,030.39
26101	1/27/2026	010	449	Electronic Maintenance	Transfer For Pay And Class Study	Retirement	\$	1,235.66
26101	1/27/2026	010	470	Public Firing Range	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$	2,826.22
26101	1/27/2026	010	450	Building Inspections	Transfer For Pay And Class Study	Social Security Taxes	\$	268.51
26101	1/27/2026	010	450	Building Inspections	Transfer For Pay And Class Study	Employer 401K	\$	259.85
26101	1/27/2026	010	449	Electronic Maintenance	Transfer For Pay And Class Study	Medicare Taxes	\$	124.60
26101	1/27/2026	010	449	Electronic Maintenance	Transfer For Pay And Class Study	Employer 401K	\$	515.57

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26101	1/27/2026	010	450	Building Inspections	Transfer For Pay And Class Study	Retirement	\$ 622.77
26101	1/27/2026	010	449	Electronic Maintenance	Transfer For Pay And Class Study	Social Security Taxes	\$ 532.76
26101	1/27/2026	010	450	Building Inspections	Transfer For Pay And Class Study	Medicare Taxes	\$ 62.80
26101	1/27/2026	010	450	Building Inspections	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 4,330.84
26101	1/27/2026	010	542	Animal/Rabies Control	Transfer For Pay And Class Study	Medicare Taxes	\$ 80.11
26101	1/27/2026	010	998	Contingency	Transfer For Pay And Class Study	Emerg & Contingency	\$ (838,159.49)
26101	1/27/2026	010	542	Animal/Rabies Control	Transfer For Pay And Class Study	Retirement	\$ 794.48
26101	1/27/2026	010	542	Animal/Rabies Control	Transfer For Pay And Class Study	Social Security Taxes	\$ 342.54
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Salaries/Wages-Trng Prem	\$ 15,776.55
26101	1/27/2026	010	542	Animal/Rabies Control	Transfer For Pay And Class Study	Employer 401K	\$ 331.49
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Employer 401K	\$ 1,327.53
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 19,993.54
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Social Security Taxes	\$ 1,371.78
26101	1/27/2026	010	449	Electronic Maintenance	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 8,592.89
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Employer 401K	\$ 3,868.82
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Retirement	\$ 9,272.28
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Medicare Taxes	\$ 320.82
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Salaries/Wages-P/T	\$ 2,132.00
26101	1/27/2026	010	448	E911 Communications	Transfer For Pay And Class Study	Retirement	\$ 3,181.65
26101	1/27/2026	010	446	Emergency Medical Service	Transfer For Pay And Class Study	Medicare Taxes	\$ 934.97
26101	1/27/2026	010	470	Public Firing Range	Transfer For Pay And Class Study	Medicare Taxes	\$ 40.98
26101	1/27/2026	010	491	Planning & Zoning	Transfer For Pay And Class Study	Employer 401K	\$ 1,266.88
26101	1/27/2026	010	591	Veteran Services	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 7,154.02
26101	1/27/2026	010	470	Public Firing Range	Transfer For Pay And Class Study	Retirement	\$ 406.41
26101	1/27/2026	010	491	Planning & Zoning	Transfer For Pay And Class Study	Social Security Taxes	\$ 1,309.11
26101	1/27/2026	010	491	Planning & Zoning	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 21,114.63
26101	1/27/2026	010	491	Planning & Zoning	Transfer For Pay And Class Study	Medicare Taxes	\$ 306.16
26101	1/27/2026	010	470	Public Firing Range	Transfer For Pay And Class Study	Social Security Taxes	\$ 175.23
26101	1/27/2026	010	470	Public Firing Range	Transfer For Pay And Class Study	Employer 401K	\$ 169.57
26101	1/27/2026	010	491	Planning & Zoning	Transfer For Pay And Class Study	Retirement	\$ 3,036.28
26101	1/27/2026	010	441	Sheriff'S Office	Transfer For Pay And Class Study	Retirement	\$ 25,725.23
26101	1/27/2026	010	440	School Resource Officers	Transfer For Pay And Class Study	Employer 401K	\$ 1,536.50
26101	1/27/2026	010	444	Detention Center (Jail)	Transfer For Pay And Class Study	Social Security Taxes	\$ 6,143.78
26101	1/27/2026	010	441	Sheriff'S Office	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 178,895.89
26101	1/27/2026	010	441	Sheriff'S Office	Transfer For Pay And Class Study	Medicare Taxes	\$ 2,593.99
26101	1/27/2026	010	440	School Resource Officers	Transfer For Pay And Class Study	Medicare Taxes	\$ 371.32
26101	1/27/2026	010	444	Detention Center (Jail)	Transfer For Pay And Class Study	Retirement	\$ 14,249.60
26101	1/27/2026	010	441	Sheriff'S Office	Transfer For Pay And Class Study	Employer 401K	\$ 10,733.75
26101	1/27/2026	010	444	Detention Center (Jail)	Transfer For Pay And Class Study	Salaries/Wages-Reg	\$ 99,093.16
26101	1/27/2026	010	441	Sheriff'S Office	Transfer For Pay And Class Study	Social Security Taxes	\$ 11,091.55
26102	1/29/2026	010	422	Travel & Tourism	Btd To Purchase Camera, Microphone, Drone, And Associated Equipment	Departmental Supply	\$ 10,000.00
26102	1/29/2026	010	422	Travel & Tourism	Btd To Purchase Camera, Microphone, Drone, And Associated Equipment	Advertising/Promotion s	\$ (10,000.00)
26103	1/29/2026	054	474	Collections/Manned Sites	Btd Cover Invoice For Landfill	Maint Bldg/Grounds	\$ 5,400.00
26103	1/29/2026	054	474	Collections/Manned Sites	Btd Cover Invoice For Landfill	Motor Fuels/Oils	\$ (5,400.00)
26104	2/6/2026	010	449	Electronic Maintenance	Btd Transfer Funding To Cover Tires That Need To Be Replaced And Additional Telecom Expenses	Telecommunications	\$ 2,500.00
26104	2/6/2026	010	449	Electronic Maintenance	Btd Transfer Funding To Cover Tires That Need To Be Replaced And Additional Telecom Expenses	Departmental Supply	\$ (5,000.00)
26104	2/6/2026	010	449	Electronic Maintenance	Btd Transfer Funding To Cover Tires That Need To Be Replaced And Additional Telecom Expenses	Automotive Supplies	\$ 2,500.00
26105	2/6/2026	011	519	Public Assistance	Btd Cover Rent Expense	Misc Grant Expense	\$ 30,000.00
26105	2/6/2026	011	519	Public Assistance	Btd Cover Rent Expense	Public Assistance- Afdc	\$ (30,000.00)
26106	2/6/2026	040	210	Capital Projects General	Btd Budget Changes For 040 Per Budget Book	Controlled Property Exp	\$ 110,000.00
26106	2/6/2026	040	225	Cap Proj-Comm Partnership	Btd Budget Changes For 040 Per Budget Book	Joint Venture Construct	\$ (110,000.00)

26107	2/9/2026	010	415	Property Tax Admin	Btd Cover Budget Line Shortage And Jurisdiction Dues For Ncaao And Nctca Prof Membership	Dues/Subscriptions	\$ 1,600.00
26107	2/9/2026	010	415	Property Tax Admin	Btd Cover Budget Line Shortage And Jurisdiction Dues For Ncaao And Nctca Prof Membership	Travel/Training	\$ (1,600.00)
26108	2/9/2026	010	542	Animal/Rabies Control	Btd To Fund Spay And Neuter Invoice. Do Not Currently Have Employee For This. Position Vacant.	Professional Services	\$ 15,000.00
26108	2/9/2026	010	542	Animal/Rabies Control	Btd To Fund Spay And Neuter Invoice. Do Not Currently Have Employee For This. Position Vacant.	Salaries/Wages-Reg	\$ (15,000.00)
26109	2/11/2026	010	981	Fund Transfers	Btd Want To Move The Transfer To Waco Substation To Another Account. It Makes More Sense To Have The Account End In 62 Since It Is Fund 462	Interfund Transfers-Cap Project	\$ (2,200,000.00)
26109	2/11/2026	010	981	Fund Transfers	Btd Want To Move The Transfer To Waco Substation To Another Account. It Makes More Sense To Have The Account End In 62 Since It Is Fund 462	Interfund Transfer-Cap Project 462 Waco Substation	\$ 2,200,000.00
26110	2/12/2026	026	454	E911 Telephone System	Move Funds To Cover Purch Of Headsets	Departmental Supply	\$ 3,055.00
26110	2/12/2026	026	454	E911 Telephone System	Move Funds To Cover Purch Of Headsets	Emerg & Contingency	\$ (3,055.00)
26112	2/12/2026	010	426	Facilities Maintenance	Btd Roof Replacement At Armory	Maint Bldg/Grounds	\$ 89,000.00
26112	2/12/2026	010	998	Contingency	Btd Roof Replacement At Armory	Emerg & Contingency	\$ (89,000.00)
11403	2/23/2026	026	454	E911 Telephone System	Move Funds To Cover New Chairs For Staff For New Bldg	Emerg & Contingency	\$ (5,322.00)
11403	2/23/2026	026	454	E911 Telephone System	Move Funds To Cover New Chairs For Staff For New Bldg	Controlled Property Exp	\$ 5,322.00
26113	2/23/2026	054	474	Collections/Manned Sites	Btd Transfer Funds For An Account Over Budget	Maint Bldg/Grounds	\$ 7,000.00
26113	2/23/2026	054	474	Collections/Manned Sites	Btd Transfer Funds For An Account Over Budget	Motor Fuels/Oils	\$ (7,000.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26114	2/23/2026	010	428	Municipal Elections	Btd Purchasing Toner And Tabulator Supplies	Departmental Supply	\$ 6,000.00
26114	2/23/2026	010	428	Municipal Elections	Btd Purchasing Toner And Tabulator Supplies	Boe Ballots	\$ (6,000.00)
26115	2/23/2026	011	508	Income Maintenance	Btd Funds To Cover Uncc Training	Contracted Labor	\$ (10,000.00)
26115	2/23/2026	011	508	Income Maintenance	Btd Funds To Cover Uncc Training	Travel/Training	\$ 10,000.00
26116	2/23/2026	054	473	Disposal/Landfill	Btd To Cover Negative In The Account And Need Cover Invoice For Noregon Adapter For Jpro Dianostic	C/O-Other Improve	\$ (13,000.00)
26116	2/23/2026	054	473	Disposal/Landfill	Btd To Cover Negative In The Account And Need Cover Invoice For Noregon Adapter For Jpro Dianostic	Controlled Property Exp	\$ 13,000.00
26118	2/26/2026	010	410	General Revenues	To Transfer Funds In 010-604-5-522-00 That Was For The Sro At Cleveland Community To 010-410-5-704-00 Because That Is Where We Are Paying Them Out Of	Outside Agency Request-Schools	\$ 90,000.01
26118	2/26/2026	010	604	Cleveland Comm College	To Transfer Funds In 010-604-5-522-00 That Was For The Sro At Cleveland Community To 010-410-5-704-00 Because That Is Where We Are Paying Them Out Of	Current Expense Sch	\$ (90,000.01)
26119	2/26/2026	012	543	Health Dept Grants	Btd Transfer County Dollars To Department 530 To Cover Up Coming Contract Expenses	Local & Other Grants	\$ 14,000.00
26119	2/26/2026	012	535	Health Promotions	Btd Transfer County Dollars To Department 530 To Cover Up Coming Contract Expenses	Salaries/Wages-Reg	\$ (13,000.00)
26119	2/26/2026	012	535	Health Promotions	Btd Transfer County Dollars To Department 530 To Cover Up Coming Contract Expenses	Local & Other Grants	\$ (14,000.00)
26119	2/26/2026	012	543	Health Dept Grants	Btd Transfer County Dollars To Department 530 To Cover Up Coming Contract Expenses	Salaries/Wages-Reg	\$ 14,000.00
26119	2/26/2026	012	535	Health Promotions	Btd Transfer County Dollars To Department 530 To Cover Up Coming Contract Expenses	Awards/Appreciation	\$ (1,000.00)
26120	2/27/2026	012	535	Health Promotions	Reversing 26119 Due To A Wrong File Being Sent	Salaries/Wages-Reg	\$ 13,000.00
26120	2/27/2026	012	543	Health Dept Grants	Reversing 26119 Due To A Wrong File Being Sent	Salaries/Wages-Reg	\$ (14,000.00)
26120	2/27/2026	012	535	Health Promotions	Reversing 26119 Due To A Wrong File Being Sent	Local & Other Grants	\$ 14,000.00
26120	2/27/2026	012	543	Health Dept Grants	Reversing 26119 Due To A Wrong File Being Sent	Local & Other Grants	\$ (14,000.00)
26120	2/27/2026	012	535	Health Promotions	Reversing 26119 Due To A Wrong File Being Sent	Awards/Appreciation	\$ 1,000.00
26121	2/27/2026	012	530	Health Administration	Move Funds To Cover Upcoming Contracts-Lateral	Contracted Services	\$ 15,821.00
26121	2/27/2026	012	530	Health Administration	Move Funds To Cover Upcoming Contracts-Lateral	Admin Services Allocation	\$ 73,406.00
26121	2/27/2026	012	530	Health Administration	Move Funds To Cover Upcoming Contracts-Lateral	Maint Contracts-Equip	\$ 57,585.00
26121	2/27/2026	012	545	Nurse Family Partnerships	Move Funds To Cover Upcoming Contracts-Lateral	Salaries/Wages-Reg	\$ (30,014.00)
26121	2/27/2026	012	540	Women-Infants-Children	Move Funds To Cover Upcoming Contracts-Lateral	Hospital Insurance	\$ (39,600.00)
26121	2/27/2026	012	545	Nurse Family Partnerships	Move Funds To Cover Upcoming Contracts-Lateral	Admin Services Allocation	\$ (30,014.00)
26121	2/27/2026	012	540	Women-Infants-Children	Move Funds To Cover Upcoming Contracts-Lateral	Admin Services Allocation	\$ (43,392.00)
26121	2/27/2026	012	540	Women-Infants-Children	Move Funds To Cover Upcoming Contracts-Lateral	Salaries/Wages-Reg	\$ (3,792.00)
26125	3/2/2026	010	495	Cooperative Extension	Correction To Btd 26097(Accidental Submission Of Wrong Account)	4H Livestock Club	\$ (261.00)
26125	3/2/2026	010	495	Cooperative Extension	Correction To Btd 26097(Accidental Submission Of Wrong Account)	Summer Fun Activities	\$ 261.00
26122	3/4/2026	010	438	Law Enforcement Grants	Proj Code-16588-Cvsvawa26 Move Grant Funds To Approp Accts For Changes To Grant Award After Budget Was Approved	Controlled Property Exp	\$ 5,655.00
26122	3/4/2026	010	438	Law Enforcement Grants	Proj Code-16588-Cvsvawa26 Move Grant Funds To Approp Accts For Changes To Grant Award After Budget Was Approved	Capital Equipment	\$ (30,000.00)
26127	3/4/2026	010	415	Property Tax Admin	Btd Transfer Funds To Cover A Po Req	Postage	\$ (30,000.00)
26128	3/6/2026	010	542	Animal/Rabies Control	Btdto Fix A Previous Transfer That Went To 211.00 And Should Have Went To 340.00. Additionally, 340.00 Will Need 4,000.00 More For The Kennel From 910.00.	Controlled Property Exp	\$ (70,000.00)
26128	3/6/2026	010	542	Animal/Rabies Control	Btdto Fix A Previous Transfer That Went To 211.00 And Should Have Went To 340.00. Additionally, 340.00 Will Need 4,000.00 More For The Kennel From 910.00.	Capital Equipment	\$ (4,000.00)
26128	3/6/2026	010	542	Animal/Rabies Control	Btdto Fix A Previous Transfer That Went To 211.00 And Should Have Went To 340.00. Additionally, 340.00 Will Need 4,000.00 More For The Kennel From 910.00.	Maint Bldg/Grounds	\$ 74,000.00
26129	3/6/2026	010	415	Property Tax Admin	Btd To Cover Difference In Estimated Po #261107 And Actual Invoice Cost. Estimated Po \$8000.00 And Actual Invoice \$8444.60.	Advertising/Promotions	\$ 450.00
26129	3/6/2026	010	415	Property Tax Admin	Btd To Cover Difference In Estimated Po #261107 And Actual Invoice Cost. Estimated Po \$8000.00 And Actual Invoice \$8444.60.	Departmental Supply	\$ (450.00)
2712	2/23/2026	010	591	Veteran Services	Co 202660 For Funds Donated In Fy25	Awards/Appreciation	\$ 150.00
2712	2/23/2026	010	591	Veteran Services	Co 202660 For Funds Donated In Fy25	Donations/Contributions	\$ 150.00
2711	2/9/2026	010	591	Veteran Services	Co 202659 Remaining Funds For Ncdmva Grant	State Government Grants	\$ 2,888.47
2711	2/9/2026	010	591	Veteran Services	Co 202659 Remaining Funds For Ncdmva Grant	Grants	\$ 2,888.47

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2713	3/5/2026	010	495	Cooperative Extension	Co 202661 Health Together Grant	Fund Balance Appropriated	\$ 18,281.50
2713	3/5/2026	010	495	Cooperative Extension	Co 202661 Health Together Grant	Salaries/Wages-Reg	\$ 18,281.50

FINANCE DEPARTMENT: BUDGET AMENDMENT (BNA #043)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.998.5.891.00		Finance Department/Emerg & Contingency		\$682,328.18
		Fund 011 Salaries and Benefits	\$461,030.92	
		Fund 012 Salaries and Benefits	\$204,154.35	
		Fund 014 Salaries and Benefits	\$3,503.89	
		Fund 055 Salaries and Benefits	\$13,639.01	

Explanation of Revisions: Budget allocation of \$682,328.18 to reflect Managers' Contingency in the General Fund being transferred to other funds to cover the new pay and class study amounts.

VETERANS SERVICES: BUDGET AMENDMENT (BNA #044)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.591.4.350.00		Veterans Services/State Government Grants	\$20,000	
010.591.5.700.00		Veterans Services/Grants	\$20,000	

Explanation of Revisions: Budget allocation of \$20,00 in grant monies received from the North Carolina Department of Military and Veterans Affairs.

TAX ADMINISTRATION: BUDGET AMENDMENT (BNA #045)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.410.4.111.25		Tax Administration/Ad Valorem Taxes-2025	\$48,000	
010.415.5.490.00		Tax Administration/Professional Services	\$48,000	

Explanation of Revisions: Budget allocation of \$48,000 from the personal property auditors to pay for their services.

VOLUNTEER FIRE DEPARTMENTS: BUDGET AMENDMENT (BNA #046)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
028.452.4.980.10		VFD/Contribution from Pri Fund	\$500,000	
028.452.5.899.00		VFD/Reserve Funds	\$500,000	
010.410.4.991.00		VFD/Fund Balance Appropriated	\$500,000	
010.981.5.890.28		VFD/Interfund Transfers-VFD	\$500,000	

Explanation of Revisions: Budget allocation of \$500,000 to fund the Volunteer Fire Departments with fund balance allocation based on the agreement when the Number 7 Volunteer Fire Department joined the county's Rural Fire Commission.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #047)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
012.540.5.310.40		WIC/Federal Govt Grants-WIC CS	\$15,728	
012.540.5.121.00		WIC/Salaries-Reg FT	\$15,728	

Explanation of Revisions: Budget allocation of \$15,728 in additional grant funds allocated to the WIC Department to offset existing salaries.

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #048)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
010.442.4.991.00		Federal Forfeiture Funds/Donations-Canine	\$42,395	
010.442.5.210.00		Federal Forfeiture Funds/Departmental Supply	\$12	
010.442.5.910.00		Federal Forfeiture Funds/Capital Equipment	\$42,383	

Explanation of Revisions: Budget allocation of \$42,395 in federal forfeiture funds to assist in the purchase of a side-by-side, hauling trailer, and the 3% highway use tax.

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #049)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
010.441.4.800.00		Sheriff’s Office/Miscellaneous Revenue	\$25,042.70	
010.441.5.250.00		Sheriff’s Office/Uniforms-Clothing	\$25,042.70	

Explanation of Revisions: Budget allocation of \$25,042.70 from seized funds to be used for equipment needs.

SOCIAL SERVICES: BUDGET AMENDMENT (BNA #050)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
011.504.4.310.00		Social Services/Local & Other Grants	\$25,000	
011.504.5.700.00		Social Services/Grants	\$25,000	

Explanation of Revisions: Budget allocation of \$25,000 in Kintegra Health Opioid grant monies to be used for opioid awareness and prevention.

BOARD OF ELECTIONS: BUDGET AMENDMENT (BNA #051)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
490.244.5.980.00		BOE/C-O Building	\$273,500	
490.244.4.980.10		BOE/Contributions from Pri FD	\$273,500	
010.410.4.991.00		BOE/Fund Balance Appropriated	\$273,500	
010.981.5.890.00		BOE/Interfund Transfers	\$273,500	

Explanation of Revisions: Budget allocation of \$273,500 for the Hoke Invoice for services at the Board of Elections project. The invoice was higher than anticipated.

COOPERATIVE EXTENSION: BUDGET AMENDMENT (BNA #052)

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

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.495.4.510.86		Cooperative Extension/4H Livestock Club	\$976	
101.495.4.530.86		Cooperative Extension/4H Livestock	\$976	

Explanation of Revisions: Budget allocation of \$976 in funds received for the 4H Livestock Event.

ANIMAL SERVICES: BUDGET AMENDMENT (BNA #053)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
060.651.4.991.00		Animal Services/Fund Balance Appropriated	\$29,106	
060.651.5.890.10		Animal Services/Interfund Transfer-General Fund	\$29,106	
010.410.4.980.60		Animal Services/Transfer FM Risk Management Fund	\$29,106	
010.542.5.910.00		Animal Services/Capital Equipment	\$29,106	

Explanation of Revisions: Budget allocation of \$29,106 for an insurance claim received on March 10, 2025, for an Animal Services vehicle that was involved in an accident. The funds will be used to purchase a new vehicle.

FOOTHILLS PUBLIC SHOOTING RANGE: BUDGET AMENDMENT (BNA #054)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
010.470.4.810.00		FHPSR/Contributions-Donations	\$500	
010.470.5.700.00		FHPSR/Grants	\$500	

Explanation of Revisions: Budget allocation of \$500 in grant/donation monies received from the North Carolina Wildlife Association. Funds will be used to purchase volunteer t-shirts at the Glock match.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #055)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
012.530.4.350.00		General Administration/State Govt Grant	\$45,789	
012.530.5.310.00		General Administration/Travel-Training	\$10,000	
012.530.5.311.00		General Administration/Education-Cert-Training	\$10,000	
012.530.5.420.00		General Administration/Contracted Services	\$10,789	
012.530.5.491.00		General Administration/Board-Committee Mtg Expense	\$5,000	
012.530.5.581.00		General Administration/Awards-Incentive	\$10,000	

Explanation of Revisions: Budget allocation of \$45,789 in grant monies received from the North Carolina Department of Health and Human Services, Local and Community Support Section, to support local public infrastructure.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #056)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
012.534.4.540.00		School Health/Contracted Revenue	\$54,954	
012.534.5.121.00		School Health/Salaries-Wages	\$54,954	

Explanation of Revisions: Budget allocation of \$54,954 in additional funds received from Cleveland County Schools. Funds will be used to cover existing salaries for the School Health Department.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #057)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, 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>
012.551.4.540.00		Substance Abuse/Contracted Revenue	\$45,000	
012.551.5.121.00		Substance Abuse/Salaries-Wages	\$30,000	
012.551.5.230.01		Substance Abuse/Medicine-Supplies	\$15,000	

Explanation of Revisions: Budget allocation of \$45,000 in funds received from Kintegra Health in RCORP (Rural Communities Opioid Response Program-Neonatal Abstinence Syndrome) to support services. These funds will be used towards existing salaries as well as purchases of Narcan.

EMERGENCY MANAGEMENT: BUDGET AMENDMENT (BNA #058)

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

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
497.257.4.980.41		EM/Contributions fm Cap Reserve	\$107,000	
497.257.5.991.00		EM/Construction in Progress	\$107,000	
010.410.4.111.09		EM/Ad Valorem Taxes-2009	\$107,000	
010.981.5.890.00		EM/Interfund Transfers	\$107,000	

Explanation of Revisions: Budget allocation of \$107,000 in funds for Information Technology equipment purchases for the new Emergency Operations Center (EOC).

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, APRIL 21, 2026, FOR PLANNING CASE 26-03 REQUEST TO REZONE PARCEL2354 AT 2010 MAPLE SPRINGS CHURCH ROAD FROM RESIDENTIAL MANUFACTURED HOMES AND PARKS (RM) TO RURAL RESIDENTIAL (RU)

Stephen Wayne Humphries, property owner, is requesting to rezone 2010 Maple Springs Church Rd, a 4.15-acre parcel, from Residential Manufactured Homes and Parks (RM) to Rural Residential (RU). The property lies south of Boiling Springs with the surrounding area consisting of mixed residential. The property is currently being used as a manufactured home park, containing 8 lots. The surrounding zoning districts include the RM district, Residential, and Corridor Protection along Hwy 150. The 2021 Land Use Plan designates this area as Rural Preservation, intending to promote the protection of agricultural lands, natural resources, and scenic views.

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

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, APRIL 21, 2026, FOR PLANNING CASE 26-04 REQUEST TO REZONE PARCEL 57853 AT 1244 AND 1256 CLEVELAND AVENUE FROM RESIDENTIAL (R) TO RURAL RESIDENTIAL (RU)

Eric and Amelia McCartney are requesting to re-zone 1244 and 1256 Cleveland Avenue, a 49.5-acre tract, from Residential to Rural Residential. Review: This property lies on the eastern side of Cleveland Avenue approximately 1600 ft. north of the intersection with Mallard Drive. The surrounding uses consist primarily of residential mixed with some agricultural uses on larger lots. The surrounding zoning districts are Residential. The Land Use Plan shows this area as Secondary Growth Area which promotes new development, but at lower density than the Primary Growth Area to retain rural character.

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

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, APRIL 21, 2026, FOR PLANNING CASE 26-05 REQUEST TO REZONE PARCEL2874 AT 111 HURST FARM ROAD FROM RESIDENTIAL MANUFACTURED HOMES AND PARKS (RM) TO RURAL RESIDENTIAL (RU)

Sunny Hurst Glenn, property owner, is requesting to re-zone 111 Hurst Farm Rd., a 31-acre parcel, from Residential Manufactured Homes and Parks (RM) to Rural Residential (RU). Review: The property lies southeast

of Boiling Springs with the surrounding area consisting of mixed residential and larger tracts. The property is currently vacant, with the owner residing on an adjacent parcel. The surrounding zoning districts include the RM district and Residential. The 2021 Land Use Plan designates this area as Rural Preservation, intending to promote the protection of agricultural lands, natural resources, and scenic views.

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

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, APRIL 21, 2026, FOR PLANNING CASE 26-06 REQUEST TO REZONE PARCEL 73753 AT 804 SAM LATTIMORE ROAD FROM RESIDENTIAL (R) TO NEIGHBORHOOD BUSINESS (NB)

Mickey Ray Simmons, Jr, property owner, is requesting to rezone 804 Sam Lattimore Rd., a 7.13-acre parcel, from Residential (R) to Neighborhood Business (NB). Review: The property lies between Shelby and Boiling Springs with the surrounding area consisting of single family residential on larger tracts, the school maintenance facility, the Shelby – Cleveland County Airport, and some former industrial buildings on Sam Lattimore Rd, near Highway 150. Currently there are 4 manufactured home sites on the 7-acre property. The surrounding zoning districts include Residential immediately surrounding the property and Restricted Residential nearby. The 2021 Land Use Plan designates this area as Airport Compatibility, with the aim to protect airport operations and its impact on the surrounding properties. The Airport Compatibility section suggest small-scale convenience retail and service uses be located at major intersections.

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

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, APRIL 21, 2026, FOR PLANNING CASE 26-07 REQUEST TO REZONE ADJOINING PARCELS 35827, 6040, AND 2354 AT 583 DICK SPANGLER ROAD FROM RURAL AGRICULTURE (RA) TO RESIDENTIAL (R)

Runell A. Laplante, property owner, is requesting to rezone two adjoining parcels, 35827 and 60404, containing 8.3 acres, from Rural Agriculture (RA) to Residential (R). Review: The property lies between Fallston and Shelby near Highway 18. The surrounding uses consist of large tract agriculture, single family residential, and some commercial uses along Hwy 18. Currently, there is currently a home on the property. The surrounding zoning districts include the RA, R, and the Corridor Protection Overlay. The 2021 Land Use Plan designates this area as Secondary Growth, which promotes new development at lower densities. It is expected the Secondary Growth areas retain the rural and agricultural character.

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

LEGAL DEPARTMENT: SALE OF COUNTY-OWNED PROPERTY PARCEL 18797

Cleveland County has owned parcel 18797, located at 112 Palmer Street in Shelby, since 2023, following a foreclosure. The property's tax value is Five Thousand Seven Hundred Fifty and No/100 Dollars (\$5,750), and has Two Thousand Seven Hundred Eighty-Six and 29/100 Dollars (\$2,786.29) in liens for the City of Shelby. Stewart

Spain has made a bid of Eight Thousand Dollars (\$8,000) on parcel number 18797 on November 26, 2025. The bid on parcel 18797 does not cover the outstanding indebtedness on the property, but is over the current tax value. No other bids were placed during the upset bid process. Commissioners approved using this procedure to solicit upset bids on the sale of this property. There has been no other interest in the property, and accepting this bid places the property into private ownership.

Parcel Number	Amount Offered	Tax Value	Year Acquired	County Cost	Shelby City Liens	Net gain/loss To County
18797 112 Palmer Street, Shelby	\$8,000.00	\$5,750.00	2023	\$6,153.49	\$2,786.29	\$939.78 (loss)

North Carolina General Statute §153A-176 authorizes the county to dispose of property according to the procedures proscribed in Chapter 160A, Article 12 of the General Statutes. One of those procedures is found in North Carolina General Statute §160A-269. Under that statute, the county may receive an offer to purchase property and advertise it for upset bids.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges and unanimously approved by the Board to, *accept the offer to purchase parcel 18797, located at 112 Palmer Street, Shelby, and authorize county staff to prepare the deed of sale and deliver to Stephen Spain upon payment.*



Resolution

04-2026

**Resolution Accepting Negotiated Offer and Upset Bid
(G.S. 160A-269)**

WHEREAS, Cleveland County received an offer to sell and adhered to the upset bid procedures pursuant to N.C.G.S. § 153A-176 and N.C.G.S. § 160A-269 and of its January 20, 2026 Resolution as to a certain property it owns identified, as follows:

Parcel #	Location	Highest Offeree	Current Offer
18797	112 Palmer Street	Stewart Spain	\$8,000.00

and

WHEREAS, the time is ripe for the County to review and determine whether to accept or reject the highest bids by analyzing the bids and the property; and

WHEREAS, the County has incurred expenses on the property identified above reflected as follows:

Parcel Number	Amount Offered	Tax Value	Year Acquired	County Cost	Shelby City Liens	Net gain/loss To County
18797 112 Palmer Street, Shelby	\$8,000.00	\$5,750.00	2023	\$6,153.49	\$2,786.29	\$939.78 (loss)

and

WHEREAS, the County expects offers to cover the indebtedness of any property through this bid process, with the intention to sell property for a sum that is equal to or in excess of the amount owed to the County when reasonable and that takes into consideration a rational relationship to the tax value of the property at issue; and

WHEREAS, the bid on parcel 18797 does not cover the outstanding indebtedness on the property but is over current tax value.

WHEREAS, notice of this Board's intention to accept the offer and instructions for the upset bid process were published in The Shelby Star on January 27, 2026; and

WHEREAS, the County received no other offers for the property during the upset bid process, and due to the small size and location of the property, it is unlikely that the property will receive higher bids in the near future, while accepting this bid does accomplish payment of back taxes and placing the property back into private ownership.

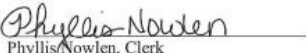
THEREFORE, THE CLEVELAND COUNTY BOARD OF COMMISSIONERS RESOLVES THAT:

1. The Board of Commissioners approves the sale to Stewart Spain, of the property identified as parcel # 18797 located at 112 Palmer Street, Shelby, NC for the sum of \$8,000.00 in cash, money order or cashier's check; and authorizes Chair Kevin Gordon to sign a quitclaim deed for parcel # 18797 to Stewart Spain, upon payment; and instructs County staff to prepare the quitclaim deed to be delivered to Stewart Spain, upon payment.

Adopted this 17th day of March 2026.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


Phyllis Nowlen, Clerk
Cleveland County Board of Commissioners



2

RECORDING FEE \$ 26.00 REVENUES

Doc No: 200126027
Recorded: 03/23/2026 11:58:24 AM
Fee Amt: \$26.00 Page 1 of 2
Transfer Tax: \$0.00
Cleveland County North Carolina
Betsy S. Hamage, Register of Deeds
BK 1969 PG 2628 - 2629 (2)

200126027

NORTH CAROLINA QUITCLAIM DEED
NO TITLE SEARCH REQUESTED OR PERFORMED

Excise Tax: \$0

Parcel Identifier No. 18797 Verified by County on the day of , 20
By:

Mail/Box to: Stewart Spain, 805 East Marion Street, Shelby, NC 28150

This instrument was prepared by: Logan Roberts, Staff Attorney

Brief description for the Index:

THIS DEED made this 17th day of March, 2026, by and between
GRANTOR GRANTEE

CLEVELAND COUNTY, NORTH CAROLINA
A political subdivision of the State of North Carolina
311 E. Marion Street, Suite 121
Shelby, North Carolina 28150

★ STEWART SPAIN
805 East Marion Street
Shelby, North Carolina 28150

Property Address:
112 Palmer Street
Shelby, North Carolina 28150

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine, or neuter as may be required by context.

WITNESSETH, that said Grantors, for and in consideration of the sum of Eight Thousand and No/100 dollars and other consideration to them in hand paid, the receipt of which is hereby acknowledged, have remised and released and by these presents do remise, release, and forever quitclaim into the Grantee and his/her heirs and assigns all right, title, claim, and interest of the said Grantors in and to a certain tract or parcel of land lying and being in the County of Cleveland and State of North Carolina, and more particularly described as follows:

Being Lots Nos. 7 and 8 inclusive and being all those lots or parcels set forth and described in that certain conveyance from J. L. Suttle (single) to Ellen Willis (widow) under date of June 27, 1934, and recorded in the Cleveland County Registry in Book 4-P, page 504 and being described as follows:

Being situated in the Eastern portion of the City of Shelby, N. C. and being Lots Nos. 7 and 8 of Block "A" of the property as shown by plat of same made by D. R. S. Frazier, Civil Engineer, in December, 1924 and recorded in Book No. 1 of Plats, page 80 in said Office of the Register of Deeds to which map and plat and record thereof reference is hereby had for better description and identification of said lots.

BEGINNING on a stake in the East side of Palmer Street, North-west corner of Lot No. 6, and runs thence Northeast with the curve of the East side of said street 50.3 feet to a stake, Southwest corner Lot No. 9; thence with line of same North 87 degrees 12 minutes East 133 feet to a stake in the old line; thence with the same South 2 degrees 48 minutes

East 50 feet to a stake, North-east corner of Lot No. 6; thence with line of same South 87 degrees 12 minutes West 133 feet to the BEGINNING.

The foregoing being the property as conveyed by Lillian Cabaniss (widow) to George E. Allen and wife, Deborah G. Allen by deed dated February 8, 1969 and recorded in Book 12-V at page 91 in the Office of the Register of Deeds for Cleveland County, North Carolina, reference being hereby made to the said deed and the re-cord thereof for further identification and description of the said property.

Map: S15, Block: 7, Lot: 14

Less and Except any property that was conveyed out of the above property.

No title search was requested or performed on these parcels.

_____ If checked, the property includes the primary residence of the Grantor (N.C.G.S. § 105-317.2)

The property hereinabove described was acquired by Grantor by instrument recorded in Deed Book 1908, Page 1790, Cleveland County Registry.

A map showing the above-described property is recorded in Map S15, BLK: 7, Lot: 14.

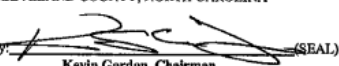
TO HAVE AND TO HOLD the aforesaid tract or parcel of land and all privileges thereunto belonging to her/him the said Grantee and her/his heirs and assigns free and discharged from all right, title, claim or interest of the said Grantors or anyone claiming by, and through or under them.

Title to the property hereinabove described is subject to the following exceptions if any:

Rights of way and easements of record
Municipal liens
GRANTOR makes no warranty, express or implied, as to title to the Property.

IN WITNESS WHEREOF, the Grantor has set his hand and the foregoing as of the day and year first above written.

CLERK TO THE BOARD: CLEVELAND COUNTY, NORTH CAROLINA

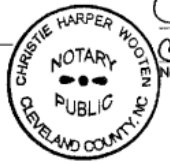
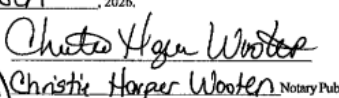
ATTEST:  By:  (SEAL)
Kevin Gordon, Chairman
Board of Commissioners

State of North Carolina- County of Cleveland

I, the undersigned Notary Public of the State aforesaid, certify that Kevin Gordon personally came before me this day and acknowledged that he is the Chairman of the Cleveland County Board of Commissions, a State of North Carolina Governmental Body and that by authority duly given and as the act of this entity he signed the foregoing instrument in its name on its behalf as its act and deed.

Witness my hand and Notarial stamp or seal, this 17th day of March, 2026.

My Commission Expires: 4-24-26

 
Christie Harper Wooten Notary Public
Notary's Printed or Typed Name

SHERIFF’S OFFICE: REMOVAL OF SERVICE WEAPON FOR RETIRING SERGEANT MARSHALL BLANTON

The Cleveland County Sheriff’s Office wants to present retiring Sergeant Marshall Blanton with his departmental service weapon. Sergeant Blanton retired on March 1, 2026, after 28 ½ years of full-time law enforcement service with the Cleveland County Sheriff’s Office. Sergeant Blanton’s service weapon, requested removal from county inventory, is a Glock, 9mm, Model 17, serial# BDKT-812 and county asset #201155.

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Bridges and unanimously adopted by the Board, *to approve the request to remove the service weapon from the county inventory and issue it to Sergeant Marshall Blanton.*

HEALTH DEPARTMENT: OPIOID SETTLEMENT AUTHORIZING RESOLUTION

The revisions reflect an additional \$50,000 added to the Fifth authorized strategy (B-D3) Recovery Court that includes the cost difference in a vendor contract that is utilized for participant tracking and communication, the addition of a professional evaluator as a best practice and the additional cost of travel and training to continue to grow and develop the model based on standards. Revisions include an additional \$5,000 to the third authorized strategy (A-A1) Opioid Settlement Coordinator strategy to support travel/training opportunities for the continued professional development of this position. Revisions include an additional \$10,000 added to the fourth authorized strategy (A8) Post Overdose Response Team to cover an increase in salary for the Community Paramedic staffing the PORT program because of pay adjustments. The total additions reflected in the attached updated opioid resolution total \$65,000 above what was approved on the previously approved opioid resolution from June 2025.



Resolution

03-2026

A RESOLUTION BY THE COUNTY OF CLEVELAND TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Cleveland County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2;

WHEREAS Cleveland County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:

- indicates that it is an authorization for expenditure of opioid settlement funds; and
- states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and
- states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Cleveland County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized

- Name of strategy: Recovery Support Services – Care Coordination
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: A3
- Amount authorized for this strategy: \$ 200,000
- Period of time during which expenditure may take place:

- Amount authorized for this strategy: \$ 300,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions
- Provider: Cleveland County Health Department and local Superior Court Judges/teams

6. Sixth Strategy Authorized

- Name of strategy: Support People in Treatment and Recovery – Stigma Reduction
- Strategy is included in Exhibit B
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: B12
- Amount authorized for this strategy: \$ 97,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
- Provider: Cleveland County Health Department

7. Seventh Strategy Authorized

- Name of strategy: Prevent Misuse of Opioids – Youth Prevention Education
- Strategy is included in Exhibit B
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: G9
- Amount authorized for this strategy: \$ 38,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: School-based or youth focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids
- Provider: Cleveland County Health Department

8. Eighth Strategy Authorized

- Name of strategy: Collaborative Strategic Planning
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: A1
- Amount authorized for this strategy: \$ 7,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support the strategic planning process as well as implementation of strategies developed to address opioid misuse, addiction, overdose or related issues
- Provider: Cleveland County Health Department

- Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Provide Care navigation within community to support people in recovery, people who use drugs, in accessing addiction treatment, recovery, support harm reduction services, primary care and other services that promote their health.
- Provider: Cleveland County Health Department

2. Second strategy authorized

- Name of strategy: Community Naloxone Distribution
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: A7
- Amount authorized for this strategy: \$ 10,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support availability of community naloxone distribution.
- Provider: Cleveland County Health Department

3. Third Strategy Authorized

- Name of strategy: Opioid Settlement Coordinator
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: A1
- Amount authorized for this strategy: \$ 100,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support personnel for the strategic planning process as well as implementation of strategies developed to address opioid misuse, addiction, overdose or related issues.
- Provider: Cleveland County Health Department

4. Fourth Strategy Authorized

- Name of strategy: Post Overdose Response Team
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: A8
- Amount authorized for this strategy: \$ 130,000
- Period of time during which expenditure may take place:
Start date July 1, 2025 through End date June 30, 2026
- Description of the program, project, or activity: Support EMS post overdose response teams that connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.
- Provider: Cleveland County Health Department

5. Fifth Strategy Authorized

- Name of strategy: Recovery Court
- Strategy is included in Exhibit B
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: D3

2

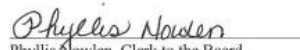
The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$ 882,000.

Adopted this, the 3rd day of June 2025.

Revised and amended this the 17th day of March, 2026


Kevin Gordon, Chair
Cleveland County Board of Commissioners

ATTEST:


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



HEALTH DEPARTMENT: 2025 STATE OF THE COUNTY HEALTH (SOTCH) REPORT OVERVIEW

Across the two most recent four-year reporting periods, Cleveland County's leading causes of death remained largely unchanged, being heart disease, cancer, COVID-19, and chronic lower respiratory disease, with overall deaths and rates increasing in 2019–2023, driven by pandemic impacts, an aging population, and a rise in unintentional injury deaths linked to opioid overdoses; while heart disease and cancer death rates declined slightly,

the county’s mortality rates remain higher than North Carolina’s in nearly all major categories, and chronic disease burden continues to worsen, with higher local prevalence of coronary heart disease, hypertension, and high cholesterol, and rising cancer incidence compared with the state, even as diabetes prevalence has stabilized slightly. Morbidity and mortality trends are compounded by persistent access challenges to physical and behavioral health services, which the Cleveland County Health Department continues to address through expanded clinics, mobile screening, and behavioral health support, alongside growing food insecurity. Public health operations face increasing uncertainty due to shifting federal guidance and data availability, funding instability, and pending Medicaid policy changes. Since the last Community Health Assessment, key programmatic changes include deployment of a school-based dental bus serving Cleveland County Schools, expansion of lifestyle and diabetes-prevention education, reopening of a prenatal clinic to address limited local OB access, initiation of opioid settlement strategic planning by Drug Free Cleveland County, and discontinuation of the Nurse-Family Partnership due to workforce and sustainability constraints. *(a full copy of the report is on file at the Health Department and the Clerk’s Office.)*

HEALTH DEPARTMENT: PROCLAMATION FOR NATIONAL PUBLIC HEALTH WEEK 2026

Proclamation recognizing the week of April 6 – 12, 2026, is National Public Health Week, observed in recognition of the importance of public health in protecting and improving the health, safety, and well-being of communities



Proclamation

07-2026

Proclamation for 2026 National Public Health Week

Whereas, the week of April 6 – 12, 2026 is National Public Health Week observed in recognition of the importance of public health in protecting and improving the health, safety and well-being of communities across the nation, and

Whereas, the 2026 theme for National Public Health Week is “Ready. Set. Action!” and calls on communities to move beyond awareness and acknowledge that good health does not just happen but requires intentional investments, evidence-based practices, strong leadership and collaborative efforts across public, private and community sectors, and

Whereas, public health professionals work consistently to prevent disease, respond to emerging threats, promote healthy behaviors and address the social determinant factors that influence health outcomes, and

Whereas, scientific advancements supported by data and research strengthen public health practices by improving surveillance, guiding prevention strategies, advancing treatment and intervention innovations and support informed decision-making, and

Whereas, strong collaborative partnerships among local government, health care providers, schools, nonprofit organizations, businesses, and community-based organizations are critical in the work to improve health outcomes and expand access to services, and

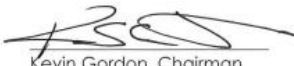
Whereas, community leadership and engagement are critical to building trust, identifying local priorities and creating solutions that reflect the needs and strengths of local communities, and

Whereas, individuals and families are essential to the success of public health initiatives by making informed choices, participating in prevention and wellness activities and creating safe and healthy environments for all, and

Whereas, this Board of Commissioners for Cleveland County recognizes that improving the health and well-being of Cleveland County residents is a shared responsibility requiring collaborative action at the local level to strengthen community resilience, readiness and quality of life,

Now, therefore, the Board of Commissioners for Cleveland County do hereby unanimously proclaim that April 6-12, 2026 shall be designated as National Public Health Week in Cleveland County and call upon all residents, organizations, and partners to take collaborative action – together and individually – to strengthen prevention, expand opportunity and support a culture of health, recognizing that good health does not just happen – it is built through intentional action, partnership and leadership.

ADOPTED this 17th day of March, 2026.



Kevin Gordon, Chairman



Deb Hardin, Vice-Chairman



Johnny Hutchins, Commissioner



Douglas Bridges, Commissioner

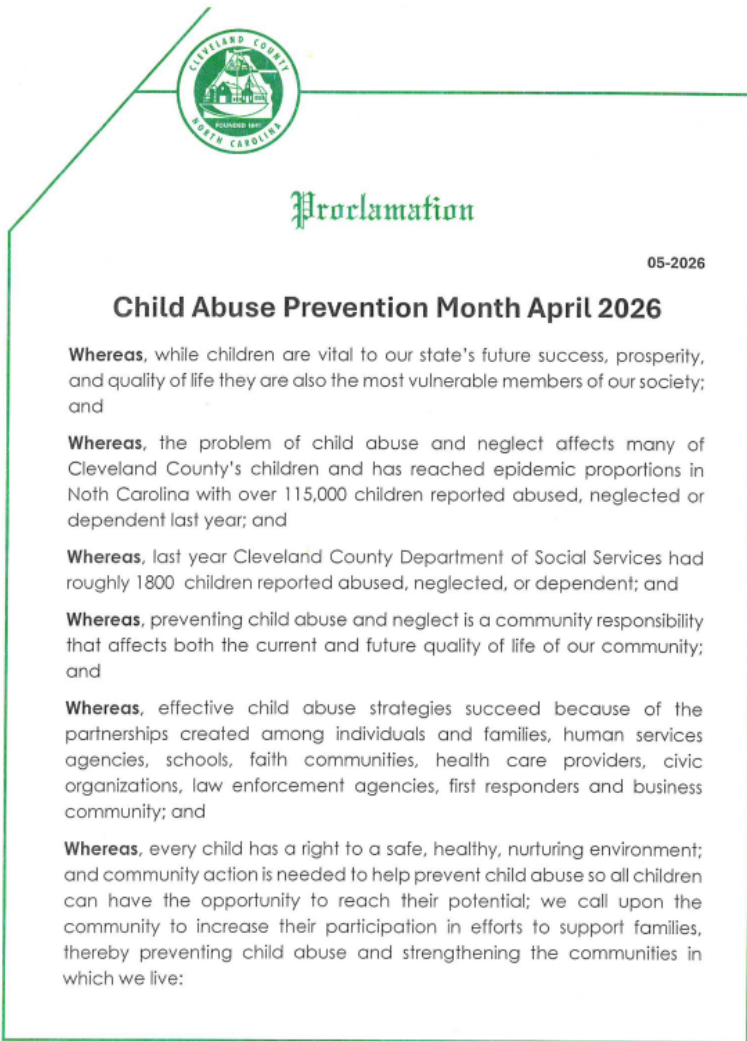


Tony Berry, Commissioner



SOCIAL SERVICES: PROCLAMATION FOR CHILD ABUSE PREVENTION MONTH 2026

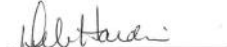
Proclamation recognizing the month of April 2026 as Child Abuse Prevention Month.



Now Therefore, Be it Resolved, that the Cleveland County Board of Commissioners hereby proclaims the month of April 2026 as Child Abuse Prevention Month and calls upon every citizen to join the child protection organizations, groups, and individuals in observance of the month with appropriate education and prevention of child abuse.

Adopted this 17th Day of March 2026


Kevin Gordon, Chairman


Deb Hardin, Vice-Chairman


Johnny Hutchins, Commissioner


Douglas Bridges, Commissioner


Tony Berry, Commissioner



REGULAR AGENDA

2025 AUDIT PRESENTATION

Chairman Gordon recognized Tim Nyguen of Thompson, Price, Scott, Adams & Co., P.A. (TPSA) to present the 2025 Audit and findings. TPSA audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cleveland County for the year ended June 30, 2025. Professional standards require providing information about the responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of the audit. TPSA communicated such information in a letter dated April 23, 2025. Professional standards also require that the following information related to the audit be communicated.

Responsibility in Relation to the Financial Statement Audit

As communicated in the engagement letter dated April 23, 2025, TPSA's responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements prepared by management with oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve management of its respective responsibilities. TPSA's responsibility, as prescribed by professional standards, is to plan and perform an audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of

the audit, TPSA considered the Board's internal control solely for the purpose of determining audit procedures, and not to provide any assurance concerning such internal control. TPSA is also responsible for communicating significant matters related to the audit that, in their professional judgment, are relevant to the responsibilities in overseeing the financial reporting process. However, TPSA is not required to design procedures for the purpose of identifying other matters to communicate to the Board.

Significant Risks Identified

The following significant risks have been identified:

- Management override of controls - this risk is presumed to be present in every audit under professional standards, regardless of the control environment. The rationale is that even the most robust internal control system can be overridden by management.
- Improper revenue recognition - this risk refers to the intentional or unintentional misstatement of revenue in financial statements. This can include premature recognition or manipulation of cut-off procedures. It is one of the most common areas for financial reporting fraud and is therefore presumed to be a significant risk in every audit engagement.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cleveland County are described in Note 1 to the financial statements. The County adopted GASS Statement 101, "*Compensated Absences*" and GASB Statement 102 "*Certain Risk Disclosures*" in the current year. It was noted that no transactions entered into by Cleveland County during the year were both significant and unusual, and of which, under professional standards, TPSA is required to inform, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimate(s) for the County are allowance for doubtful accounts, compensated absences, and depreciation. TPSA evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. One significant disclosure affecting the County's financial statements relates to the implementation of GASS 101.

Significant Difficulties Encountered in Performing the Audit

TPSA encountered no significant difficulties in dealing with management in performing and completing the audit.

Corrected and Uncorrected Misstatements

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

Disagreements with Management

Professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. TPSA was pleased to report that no such disagreements arose during the course of the audit.

Management Representation

TPSA requested certain representations from management that are included in the management representation letter dated March 17, 2026.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

TPSA generally discusses with management each year, prior to retention, a variety of matters, including the application of accounting principles and auditing standards. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition for retention.

The County should ensure that budgets for all existing annually budgeted funds are included in the annual budget resolution.

The County should ensure that the budget is entered into the financial software in the same way it is adopted by the Board.

The County should ensure that its LGC-203 reports are filed in a timely manner.

The County should ensure that timesheets are signed by all parties as required by policy.

Various key processes were not completed in a timely manner (i.e., bank reconciliations, reconciliations to subsidiary ledgers, revenue postings). These are key finance functions that should be performed to ensure balances are properly reflected in the general ledger.

The audit report was issued approximately one month after the February 12, 2026, due date. The reasons for the delay are summarized in Finding 2025-002 in the audit report.

There were also findings reported from Medicaid testing (see Finding 2025-003).

The Local Government Commission (LGC) will no longer initiate communications regarding concerns or findings (formerly known as unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), TPSA is required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board of Commissioners, the Finance Officer, and the County Manager. The indicators identified on the Data Input sheet relate to the late submission of the audit and the two financial statement findings. Per the LGC guidance, the County will be required to respond concerning these items, which also constitute the financial statement findings disclosed above.

Other Matters

TPSA applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. TPSA's procedures consisted of inquiries of management regarding the methods used to prepare the information and of comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge TPSA obtained during the audit of the basic financial statements. TPSA did not audit the RSI and does not express an opinion or provide any assurance on the RSI.

TPSA was engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, TPSA made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the

United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. TPSA compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Management and the Commissioners need to be aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No. 103: Financial Reporting Model Improvements, as its implementation may require significant time and resources.

Changes to the Audit Process

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

The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, the Finance Officer, and the County Manager. The responses are required to be uploaded to the LGC's website. Responses were provided in the Corrective Action Plan section of the audit report. These same responses can be used in the County's response to the LGC concerning these items, but are not required to address the compliance findings. The following items must be addressed by responding directly to the LGC with a corrective action plan.

Finding 2025-001 Reconciliation of Records

In reviewing records and testing certain account balances, TPSA noted that several accounts were not reconciled and adjusted in a timely manner to include cash, receivables, payables, and various other accounts.

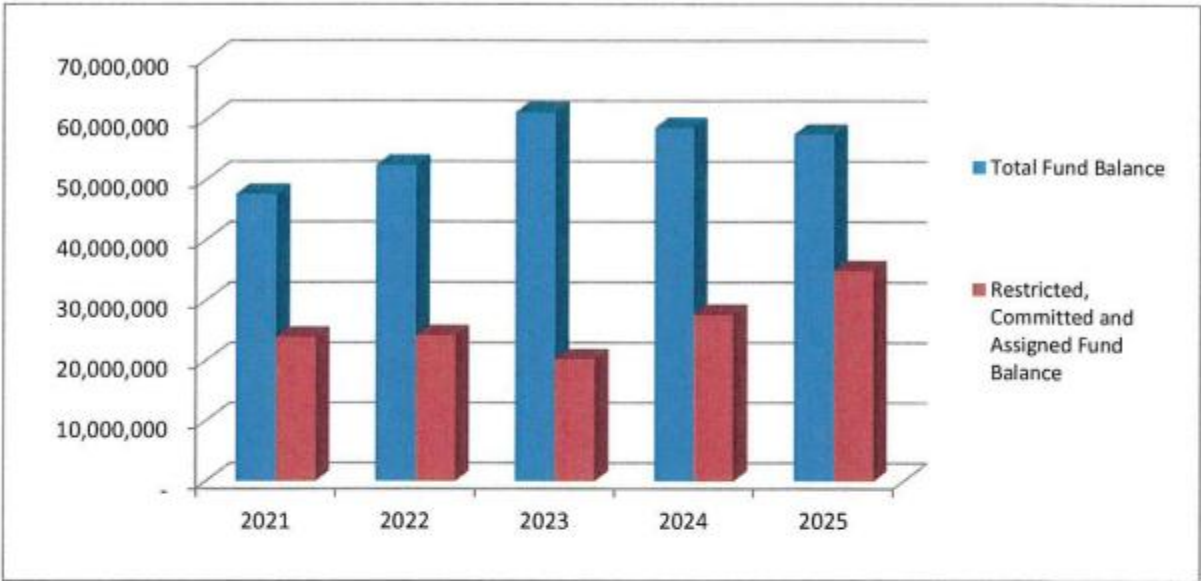
Finding 2025-002 Late Submission of Audit

Due to turnover in the Finance Department, key accounts were not reconciled, resulting in delays in finalizing the trial balance and completing the audit. In closing, the auditor reiterated that, notwithstanding the noted findings related to process improvements and timeliness, the County remains in a stable financial position and is expected to receive a clean audit opinion for Fiscal Year 2025. *(a full copy of the 2025 audit is available in the Finance Department.)*

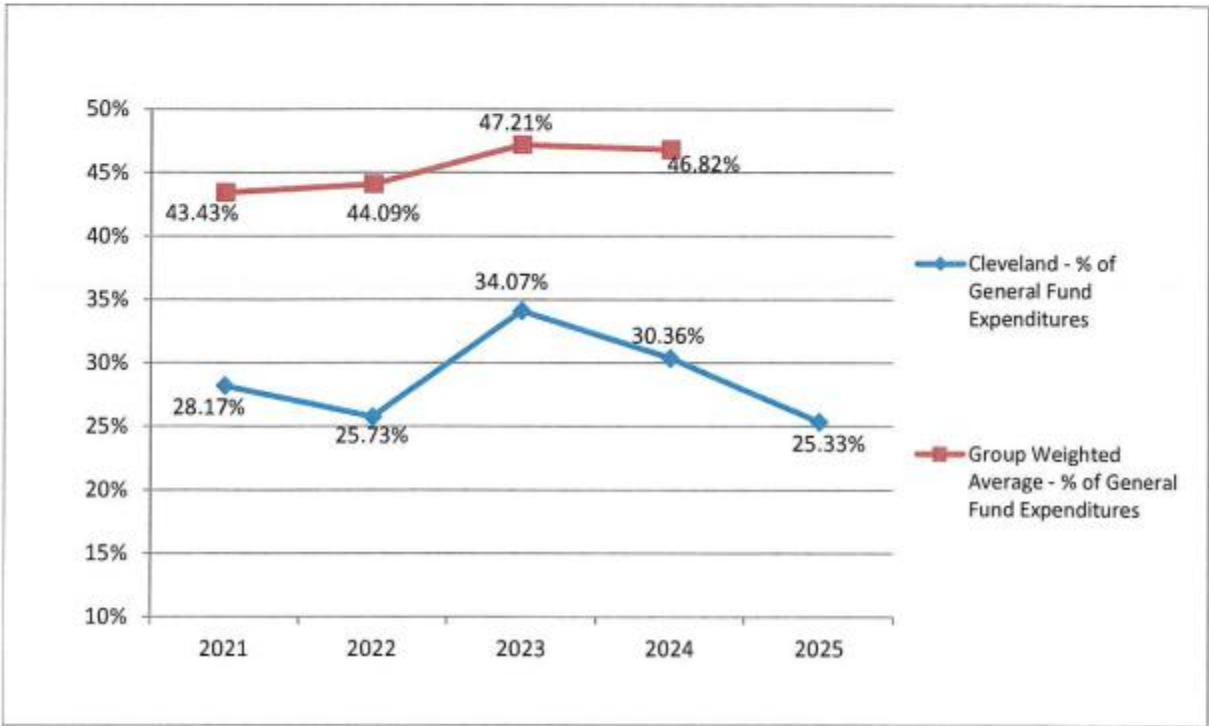
Cleveland County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2025	2024	2023	2022	2021
Total Fund Balance - General Fund	57,492,524	58,585,045	61,116,538	52,415,667	47,604,888
Unavailable Fund Balance- GF (Restricted for State Statute, Inventories, Prepaids)	16,485,682	10,796,789	12,084,731	14,027,961	12,092,145
Restricted, Committed, and Assigned Fund Balance	34,901,380	27,630,735	20,237,424	24,121,176	23,942,123
General Fund Expenditures (plus transfers out less loan or lease proceeds)	161,886,650	157,427,273	143,906,103	149,202,855	126,044,415
Fund Balance Available as% of General Fund Expenditures	25.33%	30.36%	34.07%	25.73%	28.17%
Unassigned Fund Balance	22,053,463	30,343,130	40,236,496	27,600,715	23,183,392
Unassigned Fund Balance as% of General Fund Expenditures (including Transfers out)	13.62%	19.27%	27.96%	18.50%	18.39%
Revenues over (under) expenditures before transfers					
General Fund	1,237,186	(1,386,310)	11,922,206	6,517,194	7,570,937
Other Governmental*	(20,798,244)	3,816,228	(8,100,954)	(4,647,128)	(3,971,064)
Solid Waste Fund	(357,026)	378,823	1,398,286	1,278,592	101,153
*The FEMA Fund reported revenues over (under) expenditures of (\$19,464,985) due to delays in receiving revenues from FEMA and other sources for Hurricane Helene recovery expenses					
Cash vs. Fund Balance (Net Position)					
Cash - General	50,660,228	58,923,535	54,892,840	44,970,754	43,183,825
Cash - Other Governmental	53,095,902	129,731,930	101,893,275	97,545,341	31,938,159
Cash - Solid Waste	8,209,262	8,942,244	6,483,152	5,321,249	3,987,324
Fund Balance - General	57,492,524	58,585,045	61,116,538	52,415,667	47,604,888
Fund Balance - Other Governmental Funds	29,514,929	44,808,064	39,408,806	40,365,924	23,805,759
Net Position - Solid Waste	2,382,381	3,482,135	3,518,647	2,853,625	2,090,368
Property Tax Rates	0.6875	0.6875	0.6875	0.6875	0.720
Collection Percentages	98.46%	98.28%	98.28%	98.61%	98.64%
Collection Percentages (excluding Motor Vehicle)	98.28%	98.10%	98.11%	98.47%	98.50%
Total Property Valuation	11,315,262,091	11,303,957,930	11,076,221,818	10,683,037,964	9,757,279,722
Total levy Amount	78,127,809	77,830,489	76,149,025	73,445,886	70,252,414
Breakdown of Debt (Excl. Compensated Absences, LGER5, & OPEB)					
Governmental - limited Obligation Bonds	2,280,000	3,420,000	4,555,000	5,690,000	6,825,000
Governmental - Installment Contracts	28,883,500	33,748,336	39,755,035	45,735,636	42,265,285
Governmental - Contractual	149,014	192,114	225,514	257,360	287,653
Governmental - Leases & IT	1,189,261	1,681,660	2,233,331	93,198	1,933,173
	32,501,775	39,042,110	46,768,880	51,776,194	51,311,111

Cleveland County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2025	2024	2023	2022	2021
Breakdown of General Fund Revenues					
Ad Valorem Taxes	77,911,643	77,536,091	75,473,828	72,849,603	70,089,282
Local Option Sales & Other Tax	26,507,480	23,833,503	23,231,905	21,313,402	18,732,836
Intergovernmental Revenue	21,012,307	20,347,886	26,529,213	20,187,311	22,426,345
Permits and Fees	6,629,726	5,066,932	4,692,876	4,870,190	4,958,126
Sales and Services	18,807,434	16,663,194	17,264,628	13,525,812	9,344,541
Investment Earnings	3,401,599	2,792,592	2,032,728	62,903	359,592
Miscellaneous	1,556,950	2,493,051	968,740	910,012	1,855,674
Total	155,827,139	148,734,049	150,195,918	133,719,233	127,766,396
Breakdown of General Fund Expenditures					
General Government	20,690,784	18,121,083	16,996,633	13,842,507	13,565,699
Public Safety	48,925,147	46,017,810	41,920,996	33,585,034	32,291,394
Cultural & Recreational	1,551,478	1,354,776	1,134,783	1,319,010	1,346,830
Environmental Protection	296,760	286,482	251,595	189,210	215,620
Economic and Physical	4,384,835	5,148,617	4,953,412	6,118,904	4,883,700
Human Services	37,660,676	39,380,591	36,053,439	33,111,859	31,912,256
Education	37,526,930	37,375,979	34,788,171	37,980,208	34,782,194
Insurance Settlements	3,082,742	1,252,871	688,580	441,555	1,019,370
Debt Service	440,601	1,182,150	1,271,103	613,752	178,396
Total	154,559,953	150,120,559	138,271,712	127,202,039	120,195,459

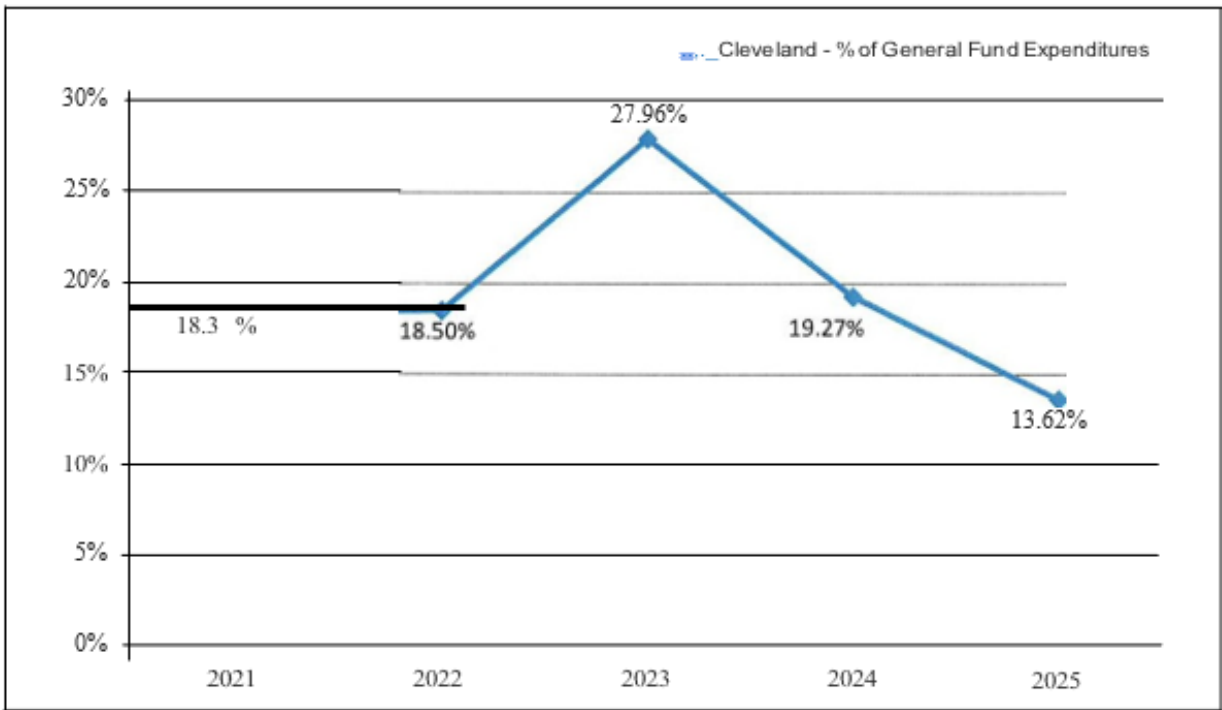
Cleveland County
Analysis of Fund Balance



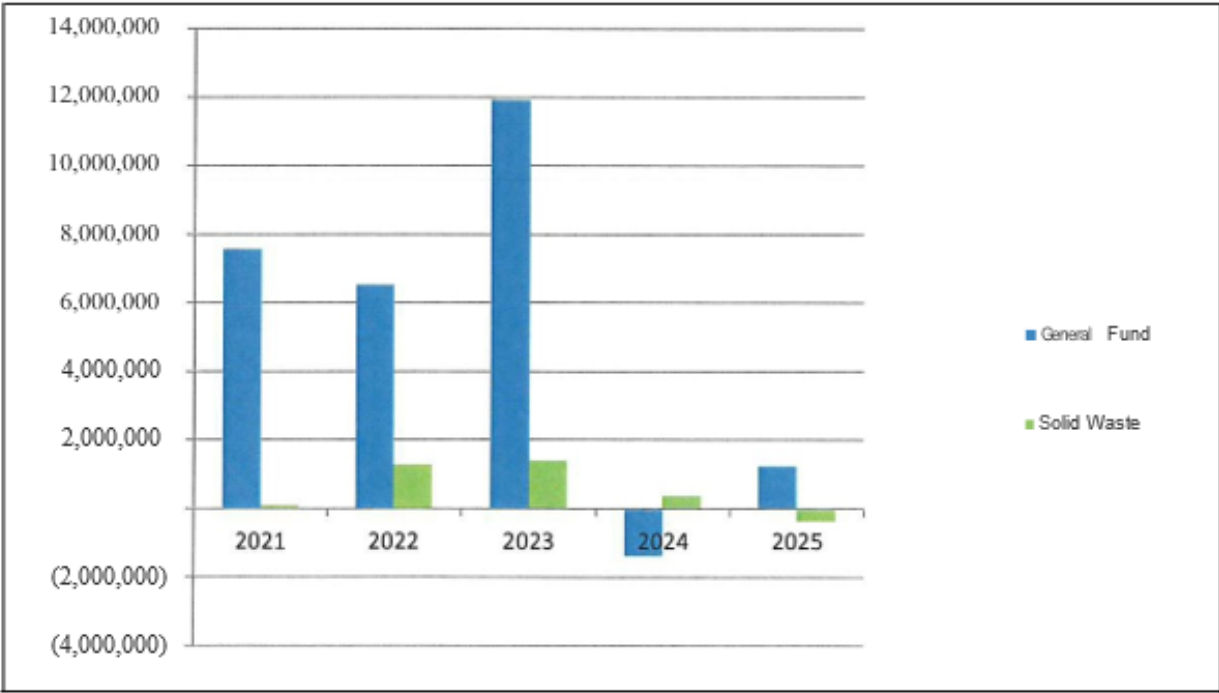
Cleveland County
Analysis of Fund Balance Available
(Note - 2024 Group Weighted Average Not Available at Date of Presentation)



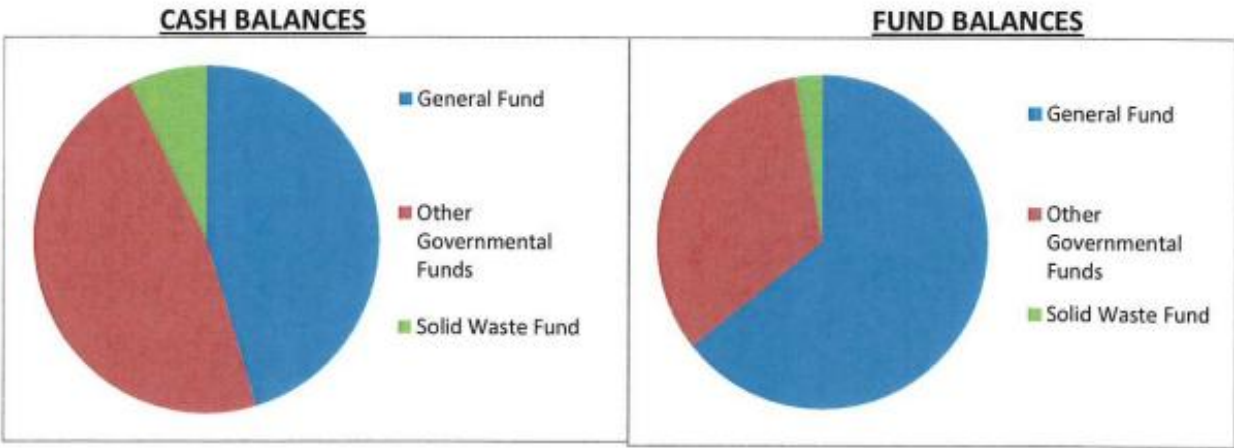
Cleveland County
Analysis of Unassigned Fund Balance as a% of General Fund Expenditures



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



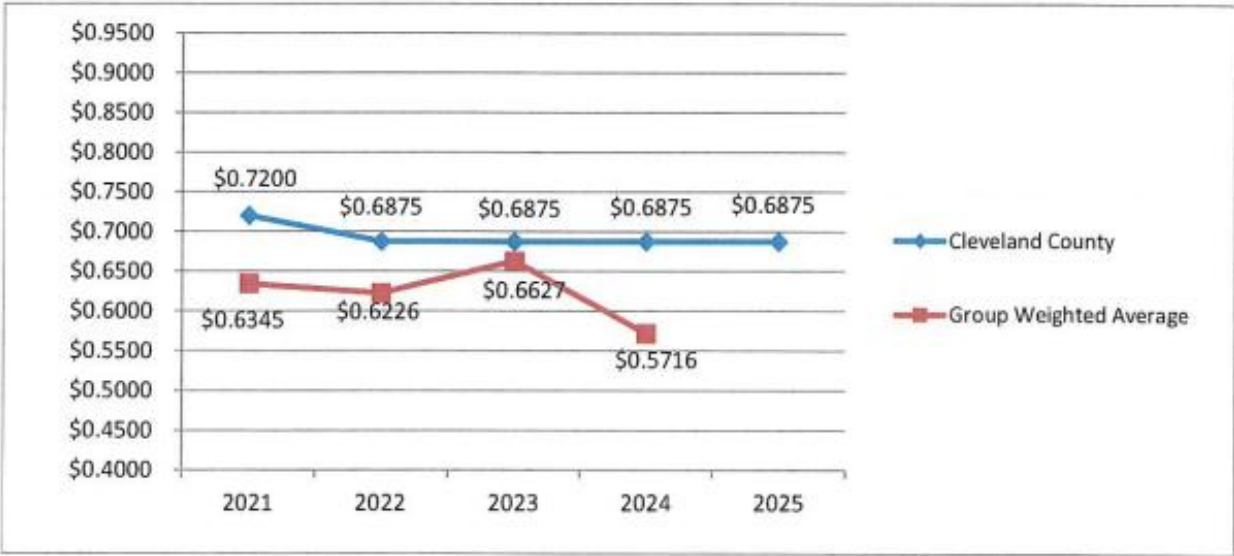
Cleveland County
Analysis of Cash and Fund Balances
at June 30, 2025

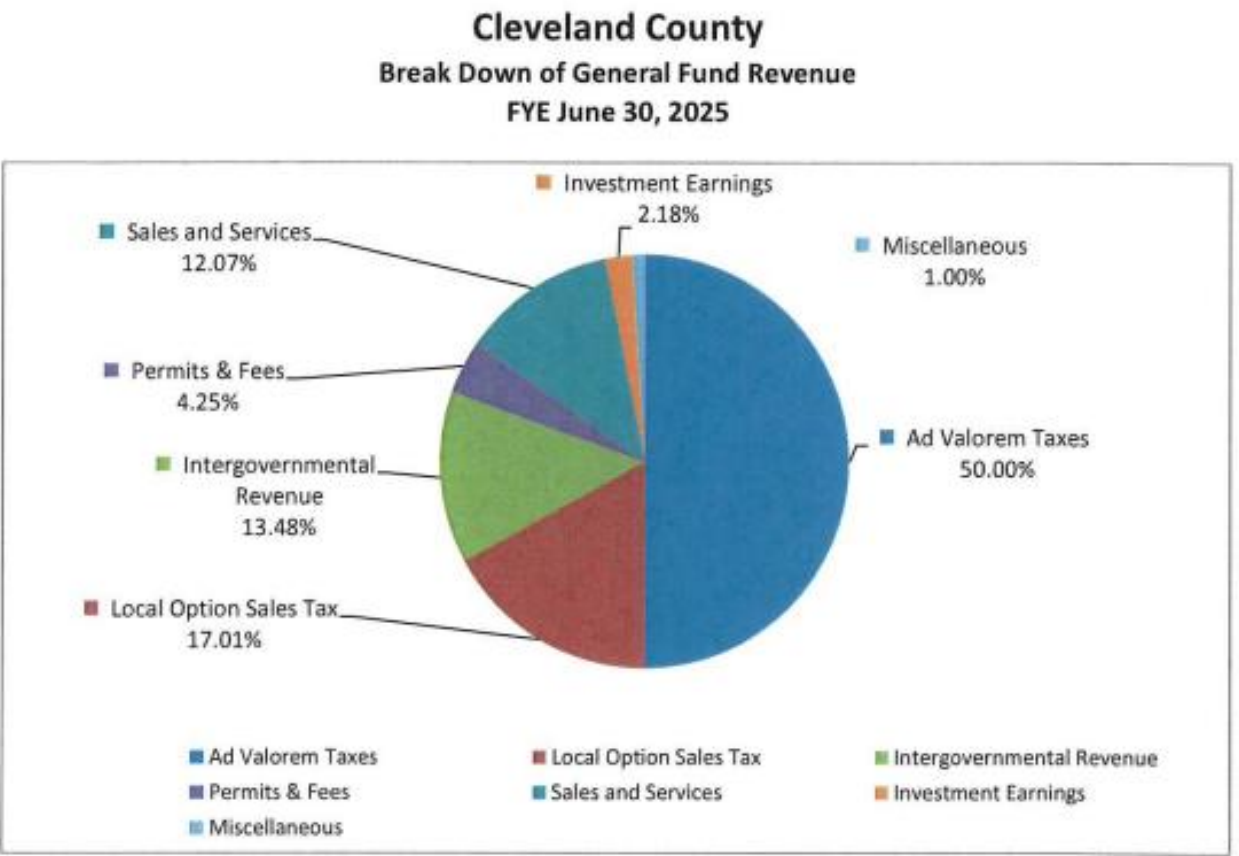
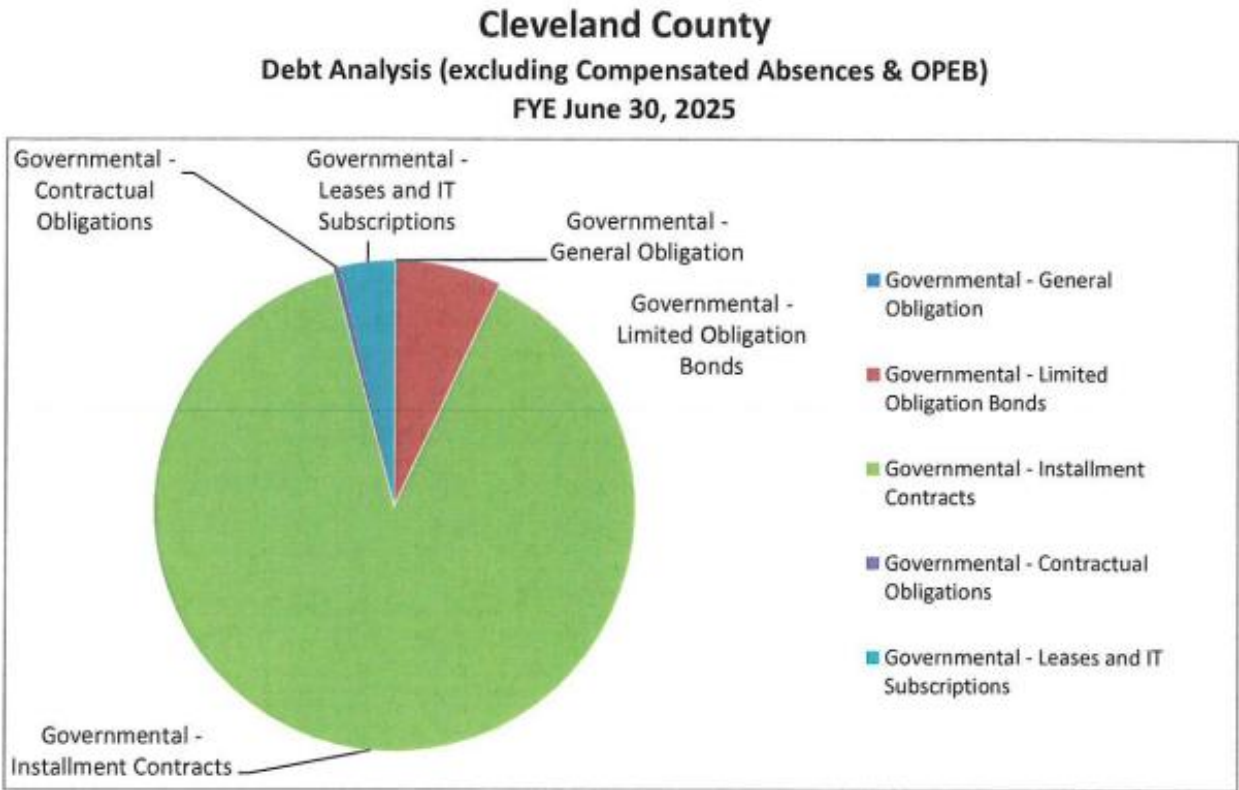
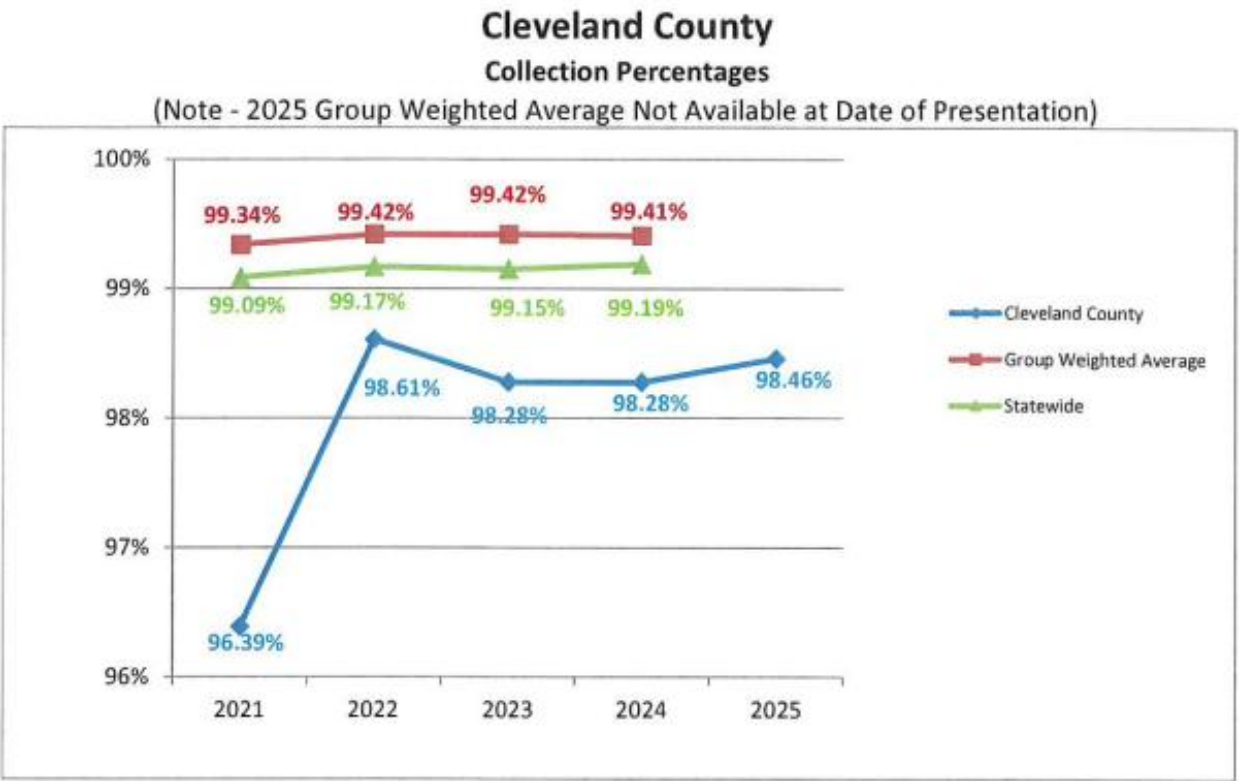


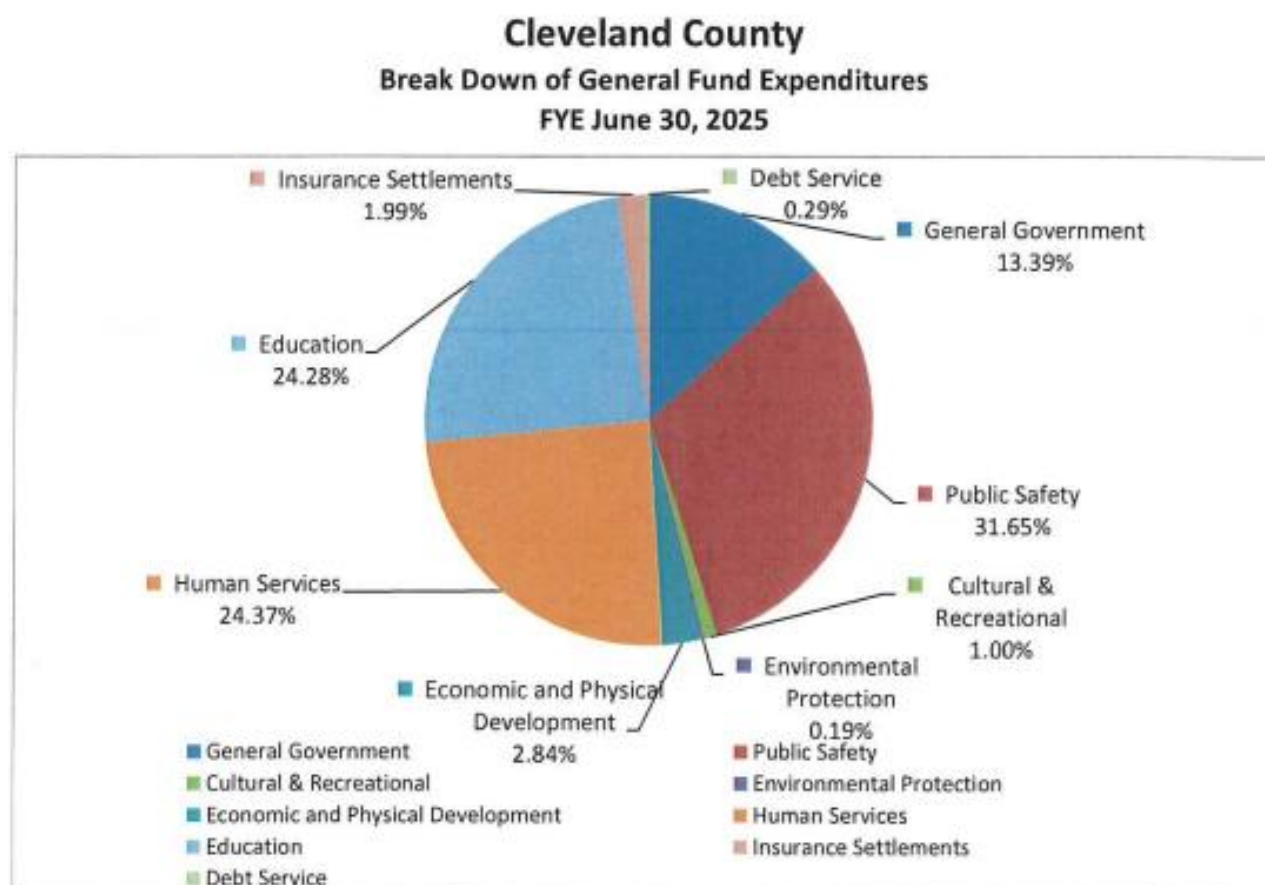
	2025	
	Cash Balances	Fund Balances
General Fund	\$ 50,660,228	\$ 57,492,524
Other Governmental Funds	53,095,902	29,514,929
Solid Waste Fund	8,209,262	2,382,381
Total	<u>\$ 111,965,392</u>	<u>\$ 89,389,834</u>

Cleveland County
Property Tax Rates

(Note - 2025 Group Weighted Average Not Available at Date of Presentation)







Chairman Gordon opened the floor to the Board for questions and discussion. Commissioners engaged in discussion regarding the timeliness of the audit, responsibility for the delay, and the needed corrective actions. Chairman Gordon inquired whether the County’s audit was already considered late or would become late. Mr. Nyguen responded that, as of the March 17, 2026, meeting date, the FY2025 audit was officially late, approximately one month past the extended February 12, 2026, deadline, despite the State’s one-time 43-day extension from December 31, 2025. Chairman Gordon stated that this was not a position in which the Board wished the County to be and acknowledged the seriousness of the late submission finding. At the Board’s request, Finance Director Philip Steffen provided an explanation for the delay, characterizing it as a combination of factors, including misunderstandings between the Finance Department and TPSA regarding what information was required and when.

He stated that Finance staff believed they had submitted the requested reports on time but still received repeated follow-up requests from the auditors, and that some steps Finance expected to be completed earlier in the process were not completed as early as anticipated. Mr. Steffen advised that Finance would prepare a formal written response and corrective action plan to address the findings and FPI concerns within the required 60-day timeframe. Commissioner Hardin observed that the circumstances suggested the delay was a shared responsibility between the County and the audit firm rather than solely the County’s fault. In response, Mr. Nyguen clarified that the firm does not repeatedly request items that have been correctly received and are usable, and that multiple requests occurred when items were either not received or not in a workable form. He cited the trial balance as a key example, noting that a complete, usable trial balance was not received until February 11, 2026, effectively one day before the extended deadline, which significantly constrained TPSA’s ability to complete and submit the audit on time.

The Board expressed concern about the late status of the audit and the resulting findings and Financial Performance Indicators of Concern (FPIC) to be addressed with the State. Commissioners indicated their

expectation that the Finance Department will review and improve internal timelines and year-end processes, including reconciliations, budget entries, and preparation of key audit schedules, and will work closely with TPSA to ensure clearer expectations and coordination for future audits. The Board stated it would closely review the forthcoming written response and corrective action plan from Finance and proceed in accordance with State requirements.

ANIMAL SERVICES: INFORMATION REPORT

Chairman Gordon called Animal Services Director Jenna Mullinax to the podium to give an informational report regarding an animal welfare situation that had generated significant attention on social media, involving neonatal puppies allegedly found in a trash container. On Sunday, March 15, at approximately 3:50 p.m., Animal Services received a phone call from Melissa Moreno, who reported a possible animal welfare concern involving newborn “neonatal” puppies associated with a property in Kings Mountain on the Kingston Road area. She stated that a neighbor, identified as Josh, had discovered approximately five neonatal puppies in a trash container located near that property and that the puppies appeared to be about five days old and were then in her custody at her Kings Mountain residence, where she and the neighbor were attempting to bottle-feed and provide supportive care.

Ms. Moreno further advised that the mother dog remained at the neighbor’s property, along with approximately seven additional newborn puppies. The mother dog, known locally as “Little Bit,” is reportedly a free-roaming dog in the neighborhood who has produced multiple litters over time. She reported that she had taken the puppies into her care, that they had been found in a trash can, and that trash bags had been placed around them. Ms. Moreno indicated she had been told that officers may have previously responded to the property, though she was unclear whether these were Animal Control officers or Sheriff’s deputies, and noted she herself had been out of town when that earlier visit allegedly occurred. She stated her belief that there were multiple dogs on the property and possibly deceased dog carcasses in the backyard. Animal Services Director Jenna Mullinax emphasized that, at the time of the call, these specific allegations had not yet been verified by Animal Services.

Ms. Moreno provided contact information for the neighbor, who she said had located the puppies in the trash container and who is a former Animal Services employee. Ms. Mullinax advised Ms. Moreno that though Animal Services operates on-call emergency coverage during weekends, she would dispatch an officer that same day (Sunday) to evaluate the situation. The responding officer would assess the condition and number of animals, attempt to locate and evaluate the mother dog and any remaining puppies, and determine whether the neonatal puppies in Ms. Moreno’s possession could be safely and appropriately reunited with the mother dog.

An Animal Services officer was dispatched within approximately one hour of the call. The officer attempted to contact neighbor Josh Bird at his residence; no one answered the door. The officer then proceeded to the primary property where the dogs were reported to reside. Contact was made with the elderly grandmother who lives at the residence. The grandmother granted permission for the officer to walk the front and back yards of the property.

During this walk-through, the officer did not observe any dog carcasses in the yard, observed the mother dog “Little Bit” on the property, who was described as friendly and characterized by neighborhood residents as an “escape artist” that frequently gets loose. The officer also saw two additional dogs on the property, another female and a male. When asked about dead puppies and the report of puppies in a trash bag, the grandmother stated that some puppies may have been dead, and that she believed they were and had placed them in a trash bag. The grandmother provided inconsistent accounts, and it was not clear whether she herself or someone else had actually placed the puppies in the trash container.

The responding officer did not find any puppies in a trash container during his inspection but did locate live puppies on the property. Those puppies were observed inside a doghouse with their mother, indicating that a portion of the litter remained with the mother at the time of the visit. With no puppies present in a trash can during the officer’s inspection and conflicting statements from the resident, the officer was unable to conclusively establish the exact sequence of events regarding any puppies placed in a trash receptacle, or who may have done so, if it occurred. Ms. Mullinax explained that because the officer was working on-call and had other emergency calls pending, he concluded his initial on-scene work after documenting conditions and the animals present.

The case was left open for follow-up on the next business day (Monday), when the full staff would be available to conduct additional investigation and documentation, re-evaluate conditions on the property, and address any issues regarding custody, welfare, or surrender of the puppies and adult dogs. Ms. Mullinax further noted for the Board that the mother dog was subsequently surrendered to Animal Services.

The situation involving the remaining puppies and the property owners’ refusal to surrender them was under active review and investigation by Animal Services. Ms. Mullinax stated that the purpose of her report was to provide factual clarification to the Commissioners regarding an incident that had drawn significant social media attention and public concern, outline what actions Animal Services took, when they were taken, and what was found on scene, and to assure the Board that the case was being actively investigated and managed in accordance with Animal Services procedures and applicable laws.

BOARD APPOINTMENT

BOARD OF EQUALIZATION AND REVIEW

ACTION: Commissioner Hutchins made a motion, seconded by Commissioner Berry, and unanimously approved by the Board to re-appoint *Marvin Hutchinson, Keith Miller, Tommy Greene, Dennis Martin, Ron Humphries, Gary Hastings (alternate), and Daniel Shires (alternate) as members of this board*, for a one-year term, *scheduled to conclude on March 31, 2027.*

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Berry and unanimously adopted by the Board, ***to adjourn.*** The next meeting of the Commission is scheduled for ***Tuesday, April 21, 2026, 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*