

Cleveland County Board of Commissioners
May 5, 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
Doug Bridges, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Tiffany Hansen, Health Department Director
Betsy Harnage, Register of Deeds
Chris Martin, Planning Director
Courtney Ashley, Economic Development Director
Logan Roberts, Staff Attorney
Rebecca Johnson, Social Services Director
Clifton Philbeck, Board of Elections Director

ABSENT: Johnny Hutchins, Commissioner

CALL TO ORDER

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

Chairman Gordon stated the following: *“The Public Hearing for Planning Department Case 26-10; Code Amendment for Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings has been postponed to Tuesday, June 2, 2026, to allow the Planning Board to review and give a recommendation on this case.”*

AGENDA ADOPTION

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

PUBLIC COMMENT

Cynitra Stewart, no address provided – is the founder of Cynitra Information Systems LLC, and addressed the Board regarding several community initiatives and concerns impacting Cleveland County, including homelessness, affordable housing shortages, environmental neglect, cybersecurity education, and economic development opportunities for underserved populations. Ms. Stewart discussed efforts to explore tiny home communities and affordable housing initiatives for working families, seniors, veterans, and vulnerable individuals, while also emphasizing the importance of addressing littering and community beautification efforts. She further highlighted the growing digital divide affecting seniors, veterans, small business owners, and low-income residents who may be vulnerable to cybercrime and online exploitation due to limited access to resources and education. She also emphasized the importance of equitable access to economic development opportunities for business owners and expressed interest in collaborating with local leaders, nonprofits, and community stakeholders to pursue

workforce development initiatives, Community Development Block Grant opportunities, and other sustainable funding solutions to support inclusive community growth throughout Cleveland County.

CONSENT AGENDA

APPROVAL OF MINUTES

The Clerk to the Board included Minutes from *the April 21, 2026, regular meeting* in Board members' packets.

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

TAX ADMINISTRATION: PENDING REFUNDS AND RELEASES

The Tax Administration Office requests a refund of \$79,289.54 pursuant to North Carolina General Statute §105-312. The petitioner, Albermarle Us, Inc., requests the refund for the receipt of the NC DEQ certification of exempt pollution abatement equipment for 2025. 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 Berry, 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)										
May 5, 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	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND
Albemarle US Inc	2025	5142888	Receipt of NCDEQ certification of exempt pollution abatement equipment.	\$ 82,287,457	\$843,446.43	\$7,735,565	4	1.0250		\$79,289.54
								Total	\$0.00	\$79,289.54
PENDING REFUNDS / RELEASES (RECOMMENDED FOR DENIAL)										
The following requests have been reviewed by the County Assessor. The stated request does not constitute a valid defense to the release or refund of the tax imposed or any part thereof, as provided in G.S. 105-381. Supporting documentation is on file in the County Assessor's Office.										
NAME	YEAR	RECEIPT	REASON	ORIGINAL ASSESSED VALUE	ORIGINAL TAX	REQUESTED RELEASE/REFUND	DISTRICT	EFF TAX RATE	RELEASE	REFUND
								TOTAL	\$0.00	\$0.00

FINANCE DEPARTMENT: BUDGET TRANSFER SUMMARY

As required by North Carolina General Statute §159-15, all internal transfers shall be submitted to the Board of Commissioners. The budget transfer summary from April 10, 2026, through April 24, 2026, is included in Commissioner packets.

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

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at the May 5th, 2026 Board Meeting
Time Period Covered : 04/10/2026 to 04/24/2026
For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26154	4/14/2026	040	225	Cap Proj-Comm Partnership	Btd Transfer Additional Funds Needed For It Refresh	Joint Venture Construct	\$ (13,000.00)
26154	4/14/2026	040	210	Capital Projects General	Btd Transfer Additional Funds Needed For It Refresh	Controlled Property Exp	\$ 13,000.00
26155	4/15/2026	010	998	Contingency	Btl To Use Appropriate Account To Transfer Funds To Cover Veterans Monument	Emerg & Contingency	\$ (16,673.00)
26155	4/15/2026	010	591	Veteran Services	Btl To Use Appropriate Account To Transfer Funds To Cover Veterans Monument	C/O-Other Improve	\$ 16,673.00
26156	4/15/2026	010	446	Emergency Medical Service	Btd To Cover Eso For Computers	Contracted Services	\$ (1,600.00)
26156	4/15/2026	010	446	Emergency Medical Service	Btd To Cover Eso For Computers	License/Permit/Certifcate	\$ 1,600.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 515.05
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 124.08
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 532.18
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,430.54
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,230.49
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,583.63
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 124.47
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 274.69
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 513.42
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,234.33
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,278.75
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 513.29
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.86
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 42.08
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,863.04
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,524.28
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 43.48
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 10.17
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 701.31
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 100.85
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 156.50
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 777.34
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,955.75
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,190.49
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 509.95
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 493.51
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 120.04
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,182.78
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 496.72
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 803.26
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,225.08
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 119.26
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 149.46
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 363.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,556.92
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.61
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 144.64
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 151.46

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 530.53
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 346.65
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 34.96
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,410.61
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,250.04
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 6,092.45
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 257.65
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 15,647.04
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 226.87
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 938.81
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,472.35

26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 970.12
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 14,601.71
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,155.63
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 257.78
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,648.18
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 597.72
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 578.43
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 25.99
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,386.29
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 102.19
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 107.55
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 9,640.38
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 139.80
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,854.99
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 802.46
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 294.66
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,899.72
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.03
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 773.99
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 71.21
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 799.79
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,942.85
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 706.19
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,707.06
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 889.42
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 17,714.09
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,610.99
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,108.50
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 214.94
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 6,666.55
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 59,791.90
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,383.61
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 6,888.71
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 157.28
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 182.69
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,052.15

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 106.10
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,316.68
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 38.01
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 439.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 376.94
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,946.57
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 453.64
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 60.26
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 271.26
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,621.29
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 597.59
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 280.30
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 65.55
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,520.94
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 650.11
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 249.34
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 162.53
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 100.45
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,927.04
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 996.11
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 919.08
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 776.58
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,861.18

26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 14,823.63
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 429.47
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 415.62
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.68
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,037.58
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 58.54
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 6,295.57
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 3,587.49
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 580.61
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 250.33
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,541.60
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 8,794.97
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 867.03
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 242.26
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 193.47
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 42.73
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 199.92
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 423.72
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,792.60
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,224.56
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 46.76
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 176.79
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 111.14
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 463.70

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,043.93
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 44.14
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 173.10
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 304.48
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 437.72
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 188.71
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 414.87
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,910.93
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 41.84
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 182.64
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.45
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 80.67
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 192.89
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,198.51
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 83.36
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.50
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,344.45
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 193.34
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 322.31
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 80.48
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 41.75
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 3,415.95
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,481.05
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 414.02
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,529.69
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 825.53
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 56,931.94
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 8,186.93
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 172.75
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 649.87
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 114.15
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 46.87
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 117.94

26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 464.96
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,824.53
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,902.37
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 27.58
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 194.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 237.11
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 273.56
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 614.46
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 64.24
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 634.92
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 78,085.91
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 637.10
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,240.86
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 148.46

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 4,841.38
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 265.84
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,646.72
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 467.95
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 84.48
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 483.56
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,895.95
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 837.78
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,799.28
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 113.10
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 799.57
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 349.56
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,121.54
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 181.24
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,507.21
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,233.31
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 151.95
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 175.40
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 628.89
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 200.45
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 420.38
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 42.39
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,923.38
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 66.15
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,826.02
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 747.56
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 75.38
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 64.01
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 361.21
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 311.92
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 153.44
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 15.47
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,066.98
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,879.12
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 12,438.85
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 2,424.41
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 2,346.23
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,132.29
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 5,776.24
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 4,685.14
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 178.50
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 39,102.40
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 567.01

26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,885.08
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,854.46
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 1,209.35
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 1,170.35

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.00
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,804.92
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 773.77
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 178.87
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 19,505.69
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 282.85
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 549.97
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,341.35
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 82.61
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 79.95
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 55.46
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 191.60
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 83.16
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 229.48
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,332.43
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.32
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 263.50
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 62.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 108.50
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,500.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 14.50
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 25.38
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 750.00
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 124.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 682.00
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 139.50
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,000.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 159.50
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 32.63
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 29.01
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 500.00

26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,465.27
26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 155.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 98.89
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,189.73
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 147.74
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 611.39
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 23.90
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 631.77
26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 237.01
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 14.50

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 9,000.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 77.50
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 31.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 500.00

26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 7.25
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 18.13
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 2,250.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,000.00
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 42,250.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 101.50
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 920.80
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,906.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 434.00
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 61,000.00
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 94.26
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Sheriff Supplement Pension	\$ 250.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 232.50
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 418.50
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,500.00
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 97.98
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 54.38
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 62.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 5,250.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 72.50
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,000.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,000.00
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 403.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 341.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,500.00
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 61.64
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 500.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 310.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 79.75
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,673.50
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 155.00
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 55,500.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,000.00
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 612.63
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 2,619.50
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 859.20
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 3,750.00
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,250.00
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 1,250.00
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 119.65
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 573.50
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 18.13
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 511.50
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 77.50
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,000.00
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 134.13
26157	4/15/2026	010	998	Contingency	Transfers For Performance Bonuses And Holiday Bonuses	Emerg & Contingency	\$ (1,016,322.12)
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,500.00
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 403.00
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 166.75
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 713.00

26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,500.00
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 94.25
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 124.00
26158	4/17/2026	010	415	Property Tax Admin	Btd Move Funds To Cover Po For Tax	Advertising/Promotions	\$ 8,000.00
26158	4/17/2026	010	415	Property Tax Admin	Btd Move Funds To Cover Po For Tax	Postage	\$ (8,000.00)
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Advertising/Promotions	\$ (2,076.00)
26160	4/22/2026	012	536	Adolescent Pregnancy Prev	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Awards/Appreciation	\$ 5,034.00
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Awards/Appreciation	\$ 2,826.00
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Travel/Training	\$ (750.00)
26160	4/22/2026	012	536	Adolescent Pregnancy Prev	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Advertising/Promotions	\$ (5,034.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Professional Services	\$ 10,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Uniforms/Clothing	\$ 600.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Dues/Subscriptions	\$ 2,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Maint Bldg/Grounds	\$ 2,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Salaries/Wages-Reg	\$ (10,000.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Capital Equipment	\$ (24,600.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Departmental Supply	\$ 10,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Medicine & Supplies	\$ 10,000.00
26163	4/22/2026	055	480	Legrand Center	Btd To Move Money To Departmental Supply (Currently In Negative) And Cover Additional Expenses Needed.	Controlled Property Exp	\$ (5,000.00)
26163	4/22/2026	055	480	Legrand Center	Btd To Move Money To Departmental Supply (Currently In Negative) And Cover Additional Expenses Needed.	Departmental Supply	\$ 5,000.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Professional Services	\$ 0.25
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Postage	\$ (158.32)
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Contracted Services	\$ 20.38
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Maint Contracts-Equip	\$ 137.69
26165	4/24/2026	010	415	Property Tax Admin	Btd Move Funds For Invoice Less Than Anticipated For Postage Thru Year End	Professional Serv	\$ (5,000.00)
26165	4/24/2026	010	415	Property Tax Admin	Btd Move Funds For Invoice Less Than Anticipated For Postage Thru Year End	Postage	\$ 5,000.00
26166	4/24/2026	010	421	Information Technology	Btd Firewall Purchase To Replace A Legacy System At The Ehy Library.	License/Permit/Certficate	\$ (2,700.00)
26166	4/24/2026	010	421	Information Technology	Btd Firewall Purchase To Replace A Legacy System At The Ehy Library.	Controlled Property Exp	\$ 2,700.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Lab Supplies	\$ 6,000.00
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Pharmacy Fees	\$ 5,000.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Travel/Training	\$ (3,000.00)
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Prescription Drugs	\$ (5,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Contracted Services	\$ (5,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Prescription Drugs	\$ 6,000.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Medicine & Supplies	\$ 2,000.00
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Hospital Insurance	\$ (9,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Hospital Insurance	\$ (5,500.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Awards/Appreciation	\$ (500.00)
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Contracted Services	\$ 9,000.00

PINNACLE CLASSICAL ACADEMY: BUDGET AMENDMENT (BNA #063)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
010.410.5.700.00		PCA/Outside Agency Request-Non Profits	\$75,000	
010.410.4.991.00		PCA/Fund Balance Appropriated	\$75,000	
<i>Explanation of Revisions:</i> Budget allocation of \$75,000 in funding for the Pinnacle Classical Academy Robotics Fab Lab.				

KINGS MOUNTAIN FARMER’S MARKET: BUDGET AMENDMENT (BNA #064)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
010.410.5.700.00		KM Farmers Market/Outside Agency Request-Non Profits	\$42,500	
010.410.5.700.00		KM Farmers Market/Outside Agency Request-Non Profits	\$60,000	
010.410.4.991.00		KM Farmers Market/Fund Balance Appropriated	\$102,500	

Explanation of Revisions: Budget allocation of \$102,500 to fund the Master Gardners and Kings Mountain Farmers Market.

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #077)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
497.253.4.980.10		Cap Proj-E911 Ctr/Contributions Fm GF	\$400,573	
497.253.5.991.00		Cap Proj-E911 Ctr/Construction in Progress	\$400,573	
010.410.4.111.25		General Revenues/Ad Valorem Taxes-2025	\$400,573	
010.981.5.890.00		Fund Transfers/Interfund Transfers	\$400,573	

Explanation of Revisions: Budget allocation of \$400,573 in additional funds needed to cover project additions and change orders for the E-911 Center Capital Project that was not previously budgeted.

SHERIFF’S OFFICE: BUDGET AMENDMENT (BNA #078)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
010.443.4.991.00		State Forfeiture Funds/Fund Balance Approp	\$20,957	
010.443.5.500.00		State Forfeiture Funds/Miscellaneous Exp	\$20,957	

Explanation of Revisions: Budget allocation of \$20,957 in state forfeiture funds to cover the costs of postcard mailers.

ANIMAL SERVICES: BUDGET AMENDMENT (BNA #079)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
010.542.4.810.00		Animal Services/Contributions-Donations	\$8,200	
010.542.5.700.01		Animal Services/Grant-Best Friends	\$8,200	

Explanation of Revisions: Budget allocation of \$8,200 in donated funds from the Best Friends Animal Society.

FOOTHILLS PUBLIC SHOOTING RANGE: BUDGET AMENDMENT (BNA #080)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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>
010.470.4.410.00		FPSR/Local & Other Grants	\$1,024	
010.470.5.700.00		FPSR/Grants	\$1,024	

Explanation of Revisions: Budget allocation of \$1,024 in grant funds received from the National Rifle Association (NRA).

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 2, 2026, FOR PLANNING CASE 26-12 REQUEST TO REZONE PARCEL 24534, LOCATED AT 643 E. SANDERS ROAD, FROM RURAL AGRICULTURE (RA) TO RESIDENTIAL (R)

James Burroughs, property owner, is requesting to rezone parcel 24534, containing 1.4 acres, from Rural Agriculture (RA) to Residential (R). The property lies between Fallston and Shelby near Highway 18. Surrounding uses consist of single family residential with a mixture of low density and higher density development. Currently there is a home on the property. The surrounding zoning districts include the RA and R. 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 Berry, 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, JUNE 2, 2026, FOR PLANNING CASE 26-13, REQUEST TO REZONE PARCEL 51487 FROM GENERAL BUSINESS (GB) TO RESIDENTIAL (R)

The property owner, Collin Myers, is requesting to rezone 51487, containing 0.55 acres, from General Business (GB) to Residential (R). The property lies County Line Rd, Highway 216, north of Kings Mountain. The surrounding uses consist of large-tract single family residential and agriculture with a convenience store located just south of the property at the corner of County Line Rd and Goforth Rd. Development becomes denser south of the property along 216 closer to Kings Mountain. Traveling north the development remains rural and agriculture based. The subject property is currently vacant. The surrounding zoning districts include the RR, GB, and R. 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 Berry, 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, JUNE 2, 2026, FOR PLANNING CASE 26-14, REQUEST TO REZONE PARCELS 3250, 5011, AND 5013 FROM RESIDENTIAL (R) TO MANUFACTURED HOMES AND PARKS (RM)

The property owner, Dwayne Blanton, is requesting to rezone three adjoining parcels, containing 5.58 acres, from Residential (R) to Residential Manufactured Homes and Parks. Review: The property lies along Highway 180, S. Post Rd., just south of Patterson Springs. The surrounding uses are mixed and higher-density, consisting of a manufactured home park, single-family residential, and commercial uses. Currently, the property is vacant. The surrounding zoning districts are mixed as well, including R, RR, NB, and CP. The 2021 Land Use Plan designates this area as Secondary Growth, promoting new development at lower densities. Commercial uses and residential subdivisions should be strategically placed to help preserve the rural character.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, 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, JUNE 2, 2026, FOR ABANDONMENT OF PUBLIC RIGHT OF WAY FOR 107 VALENTINE DRIVE

Don Peeler submitted a petition to abandon an unpaved right-of-way, located off 107 Valentine Dr. The road is adjoined by the following 4 parcels: 23699, 23670, 23671, and 23672, two of which are owned by Don Peeler Realty, Inc. If approved, the abandoned right-of-way will revert to the adjoining properties.

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



SHERIFF'S OFFICE: REMOVAL OF SERVICE WEAPON FOR RETIRING DEPUTY AMY LAIL

The Cleveland County Sheriff's Office wants to present retiring Deputy Amy Lail with her departmental service weapon. Deputy Lail will retire on July 1, 2026, after 21 years of full-time law enforcement service with the Cleveland County Sheriff's Office. Deputy Lail's service weapon, requested removal from county inventory, is a Glock, 9mm, Model 17, serial# BDKT-887 and county asset #201268.

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Berry and unanimously adopted by the Board, *to approve the request to remove the service weapon from the county inventory and issue it to Deputy Amy Lail.*

PUBLIC HEARINGS

ECONOMIC DEVELOPMENT: PROJECT CHAMPION

Chairman Gordon recognized Economic Development Director Courtney Ashley to present Project Champion. Project Champion represents a manufacturing company that is considering a new operation in Kings Mountain, as well as two additional locations in North Carolina, one location in South Carolina, and one location in Tennessee. This project would create 101 new jobs with an average wage of \$51,381 and a \$28,000,000 investment in real and personal property over a three-year period. The proposed grant would be for three (3) years

at 25% of the \$0.405 tax rate applied to the new taxable investment, for an estimated total incentive of approximately \$68,850, contingent upon the company meeting the projected investment and job-creation benchmarks. The following information and PowerPoint were presented to the Commissioners.

Proposed Support – Local

CCEDP recommends supporting Project Gui through the following:

- Local incentive grant for three (3) years at 25% of the \$0.405 tax rate

YEARS	NEW JOBS	CUMMULATIVE INVESTMENT	CLEVELAND COUNTY GRANT (25% of the \$0.405 tax rate for 3 years)
1	81	\$12,000,000.00	\$12,150.00
2	0	\$28,000,000.00	\$28,350.00
3	20	\$28,000,000.00	\$28,350.00
TOTAL	101	\$28,000,000.00	\$68,850.00

* Based upon current County tax rate of \$0.405 per \$100 of assessed valuation. Hypothetical projection; does not factor in depreciation.

Requested Board Action

After Public Hearing:

- Adopt or Deny Resolution Authorizing Economic Development Incentive



Chairman Gordon opened the Public Hearing at 6:11 p.m. for anyone wanting to speak for or against Project Champion (*Legal Notice was published in the Shelby Star on Friday, April 24, and Friday, May 1, 2026*).

Cynitra Stewart, no address given – spoke in favor of Project Champion, stating that she believed the project was a positive opportunity for the community.

Hearing no further comments, Chairman Gordon closed the Public Hearing at 6:13 p.m.

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Bridges expressed support for the project, advising that he favored the opportunity to increase the County’s tax base while adding approximately 100 jobs with wages exceeding \$50,000 annually.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin and was unanimously adopted by the Board, *to approve the resolution authorizing the economic development incentive for Project Champion as presented.*



and installs at, or relocates to, the Company's facility in the County which is subject to tax in the County over a period not to exceed three years.

2. The County Manager and County Attorney shall finalize an incentive agreement consistent with the terms of this resolution and substantially in the form attached hereto for execution by the Chairman of the Board of Commissioners on behalf of the Cleveland County Board of Commissioners.

Adopted this 5th day of May 2026.

[Signature]
Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:

[Signature]
Phyllis Nowlen, CMC, NCMCC
Clerk to the Board



REGULAR AGENDA

FY 2024 – 2025 AUDIT RESPONSE

Chairman Gordon called County Manager David Cotton to the podium to present the FY 2024 – 2025 audit response. Mr. Cotton advised as required by the North Carolina State Treasurer’s Office and the Local Government Commission (LGC) for local governments with findings or financial performance indicators of concern. Mr. Cotton stated that Cleveland County is required to submit its corrective response within 60 days of the audit presentation to the Board of Commissioners and confirmed that the county remains within the required compliance period. He reported that three issues identified in the audit rose to the level of financial performance indicators of concern, including compliance with GASB Statement 87 related to lease accounting, the late submission of the audit, and delays in reconciling county bank accounts. Mr. Cotton explained that under GASB Statement 87, vehicle lease payments had been properly recorded but were mistakenly charged to individual departments rather than to Debt Service as required. However, the issue has since been corrected, and procedures are now in place to ensure future compliance. He further explained that the late audit submission was directly related to delays in reconciling the County’s 31 bank accounts and providing complete financial information to the independent auditor.

Mr. Cotton outlined several corrective actions undertaken by the county, including efforts by the Finance staff to bring the majority of accounts current and the implementation of daily reconciliations in addition to monthly reconciliations moving forward. Mr. Cotton also reported that Cleveland County engaged an independent consultant through the North Carolina Association of County Commissioners to review financial processes, identify root causes of the audit delays, and develop recommendations for improvement. He stated that the resulting corrective action plan had been reviewed and accepted by the county’s independent auditor and expressed optimism that it would also satisfy the Local Government Commission (LGC). Additionally, he outlined new oversight and reporting measures, including monthly financial reports to the Board of Commissioners and quarterly audit status updates at Commissioners meetings, with the first quarterly update scheduled for the second meeting in May. He further noted that County Administration would implement additional coordination and reporting procedures to provide increased oversight of finance operations and help prevent similar issues in the future.

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Berry inquired about the number of accounts that remain unreconciled or behind schedule. Mr. Cotton responded that of the 31 accounts, three accounts were not fully current at the time of the report. He clarified that two accounts were one month behind, and the third account was in the process of closing out and approximately one month behind as well. Commissioner Bridges acknowledged the seriousness of the issue but thanked staff for their corrective work. Commissioner Hardin asked about the risks and consequences of the late audit. Mr. Cotton explained the

possibility of being placed on the LGC's unit list; however, as this is Cleveland County's first offense, it is unlikely to occur.

Chairman Gordon provided additional clarification regarding the timeliness of the FY 2024 – 2025 audit, noting that while the audit was approximately one month and a few days late relative to the February 12 extended deadline, that extension had been granted due to a federal shutdown. He emphasized that, absent any extension, the statutory deadline is December 31, and that, measured against this date, Cleveland County was closer to three months behind in completing and filing the audit. He further stated that the Commissioners had requested and are supportive of quarterly audit status reports to be presented in public session, stressing that the Board is ultimately responsible for the audit and that these public, quarterly updates will enhance transparency and accountability. He further noted that the Board has begun receiving monthly financial reports, with the first report delivered the prior week. Referring to the independent consultant's report described by the County Manager, Chairman Gordon requested that the report be released to the public as soon as practicable following appropriate review, so that citizens may fully understand the issues identified and the corrective measures being implemented. He concluded by stating that the delay in audit completion is unacceptable and expressed the Board's clear expectation that such a delay does not recur in future audit cycles.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry and was unanimously adopted by the Board, *to approve the audit response plan for formal submission to the State Treasurer's Office and the Local Government Commission.*



Financial Performance Indicators of Concern (FPICs):

1. Adopted Ordinance Level Budget Violations:

Noncompliance with North Carolina General Statutes

Excess of Expenditures over Appropriations

The following funds and/or departments had excess expenditures over appropriations:

General Capital Projects Fund	
Debt Service	\$ (198,813)

The over-expenditures in the General Capital Projects Fund debt service accounts relates to lease subscription payments that had to be reclassified from the department budget to the debt service accounts for financial statement purposes only. Because the County did budget for the payment in the respective department where the payment was originally coded, this was not disclosed as a finding.

In order to maintain compliance with GASB 87, the finance director will inspect and confirm that adequate funding is budgeted for lease payments in the appropriate budget line items to satisfy the expense for the debt service payments.

2. & 3. Material weakness, significant deficiencies, and/or statutory violations

Finding 2025-001	Reconciliation of Records
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SIGNIFICANT DEFICIENCY

Criteria:	Management should have a system in place to reduce the likelihood of errors in financial reporting and ensure the timeliness of financial reporting.
Condition:	In reviewing records and testing certain account balances, we noted that several accounts were not reconciled and adjusted timely to include cash, receivables, payables, and other balance sheet accounts.

Finding 2025-002	Late Submission of Audit
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SIGNIFICANT DEFICIENCY

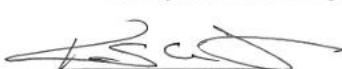
Criteria:	The audit report is expected to be submitted within six months from the fiscal year end per the contract with the Local Government Commission. Additional time was allowed for the current year as a result of a delay in federal audit guidance, which extended the due date to February 12th. As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner.
Condition:	The report was not finalized by the February 12th due date due to reconciliations not being completed timely and additional time was required to finalize the trial balance.

TPSA stated, “various key processes were not completed timely. These are key finance functions that should be completed to ensure that balances are appropriately reflected in the general ledger (Finding 2025 – 001),” has been rectified for the Fiscal Year 2025 – 2026 Audit. Further, the county manager has engaged the business officer for the Sheriff’s Office, who previously served as the senior finance accountant in the finance department to return to the finance department to supervise and assist with the reconciliation of all accounts. The business officer is reporting directly to the county manager during this temporary assignment. The county manager will be monitoring the reconciliation of all accounts on a weekly basis until such time as all County accounts are current. Once all accounts are reconciled and current, the county manager and finance director will review and confirm the veracity of the account’s reconciliation status on a weekly basis. The county manager has been consulting with TPSA representatives to receive their assessment of the County’s finance team. The county manager has engaged a consultant through the North Carolina Association of County Commissioners to evaluate the finance department’s personnel, processes and areas for improvement. The consultant was onsite on April 21st, 2026 to conduct the assessment of staff, policies, procedures and processes. The county manager will directly oversee the implementation of all of the recommendations offered by the consultant. The county manager implemented necessary personnel action regarding the finance staff involved with account reconciliation and the timely submission of the audit.

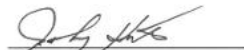
The finding by TPSA that, “the audit report was issued approximately one month after February 12, 2026, due date (Finding 2025 – 002),” is directly correlated with Finding 2025 – 001. Therefore, following the implementation of best practices associated with Finding 2025 – 001 to bring all County accounts current with respect to reconciliation coupled with the actions in the next paragraph will ensure that the County’s annual audit will be submitted by December 31st each year.

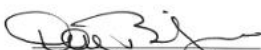
The county manager has implemented best practices to ensure that all of the County's accounts remain reconciled/current and the annual audit is submitted to the Local Government Commission by December 31st each year. First, the finance director will prepare and deliver a monthly financial report to the Board of Commissioners. The monthly financial report will include: a) comparative statement of General Fund revenues; b) delinquent taxes; c) comparative statement of General Fund expenditures; d) comparative statement of Enterprise Fund revenues and expenditures; e) operating cash and investment balances; f) outstanding long-term debt; g) economic indicators; h) year to date line item detail by department/office/agency; i) a listing of all County accounts with a real-time reconciliation status for each; and j) any other data points of interest to the Board of Commissioners. Second, a quarterly (February, May, August, November) audit status update will formally be presented by the finance director during a regular scheduled meeting of the Board of Commissioners. The quarterly audit status update will include: a) comprehensive list of tasks, reports, files, testing samples and deadlines pertinent to audit preparation and submission; b) the current (real-time) reconciliation status of all County accounts. Third, to coincide with

fiscal year 2026 – 2027, the County will create and fund a budget director position who will primarily focus on preparing, monitoring and managing the County's operating and capital budgets. This position will complement the finance director who will oversee all financial operations, including accounting, reporting and cash management. The county manager will recruit, interview and appoint a budget director. Fourth, the county manager will meet with the finance director and budget director on a monthly basis to review the real-time status of the County's financial position. The review will continue current best practices, which include: a) actual revenues to date as compared with budgeted revenues; b) actual expenditures to date as compared with budgeted expenditures; c) assessment of real-time liquidity position; and d) reconciliation status of all County accounts. The monthly financial reports and quarterly audit status updates will continue in perpetuity.


Kevin Gordon, Commissioner


Deb Hardin, Commissioner


Johnny Hutchins, Commissioner


Doug Bridges, Commissioner


Tony Berry, Commissioner

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BOARD APPOINTMENT

CLEVELAND COMMUNITY COLLEGE

ACTION: Commissioner Berry made a motion, seconded by Commissioner Hardin, and unanimously approved by the Board to *re-appoint Reverend Lamont Littlejohn to serve as a member of this board* for a four-year term, **scheduled to conclude on June 30, 2030.**

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Bridges and unanimously adopted by the Board, *to adjourn*. The next meeting of the Commission is scheduled for ***Tuesday, May 19, 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