

COUNTY OF CLEVELAND, NORTH CAROLINA
AGENDA FOR THE REGULAR COMMISSION MEETING

October 21, 2025

6:00 PM

County Commissioners Chamber

- **Call to Order and Determination of a Quorum** - Commission Chair
- **Pledge of Allegiance and Invocation** (Please stand for the Pledge of Allegiance and remain standing for the Invocation)
- **Recognition of Elected Officials**
- **Recognition of Veterans**
- **Recognition of Law Enforcement**
- **Recognition of County Department Heads**

1. MOTION TO ADOPT THE PROPOSED AGENDA

(Only emergency items shall be added to the agenda. Upon approval of the Commission Chair and County Commission, the item will be added.)

SPECIAL RECOGNITION

2. Minority Enterprise Development (MED) Week

Richard Hooker, MED Week President

3. PUBLIC COMMENT

Individuals who wish to address the Board during the public comment period shall register with the Clerk to the Board providing their true name and address on the sign-up sheet. Each individual wishing to address the Board shall only register themselves and will not be permitted to enter the name of any other individual, as the sign-up sheet is a public record available for inspection. The sign-up sheet will be available fifty (50) minutes prior to the start of each meeting. The sign-up sheet will be collected ten (10) minutes prior to the start of each meeting by the Clerk to the Board. Individuals who have not entered their true

name and address on the sign-up sheet within the designated time period will not be permitted to address the Board, unless the Chair, in the Chair's sole discretion, permits.

Citizen speakers will be acknowledged in the order in which they signed up to speak and will address all comments to the Board as a whole and not one individual commissioner. Speakers will address the Board from the speaker's podium at the front of the room and will begin their remarks by stating their name and address. Discussions between Speakers and members of the audience will not be allowed. Public comment is not intended to require the Board to answer any impromptu questions. Speakers are expected to be civil in their language and presentation and are prohibited from using profanity or making threats of violence or personal attacks against any person. All comments from the speaker shall be issue-oriented and directly related to a subject that the Commissioners have oversight and authority. Each speaker is allotted three (3) minutes to address the Board. A speaker is not permitted to share, reserve or relinquish any remaining time allocated to them to another speaker. Any comments where the primary purpose is to promote a business or candidacy shall not be allowed.

Any written materials, petitions, photographs and/or other documents may be delivered to the Clerk to the Board. The County is not permitted to accept any external data storage devices (thumb drives, flash drives, memory cards or similar device). In accordance with the Board's adopted Rules of Procedure, Commissioners shall reserve responses, if any, for the Commissioner comment period on the agenda.

A.

4. CONSENT AGENDA

Motion to approve the following Consent Agenda items: (Consent items will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner.)

- | | | |
|-----------|---|--|
| A. | <u>Minutes</u> | Minutes from the September 16, 2025, Regular Meeting |
| B. | <u>Tax</u>
<u>Administration</u> | September 2025 Collection Report |
| C. | <u>Tax</u>
<u>Administration</u> | September 2025 Abatements and Supplements |
| D. | <u>Tax</u>
<u>Administration</u> | Pending Refunds and Releases |
| E. | <u>Tax</u>
<u>Administration</u> | Late Applications for Exemption / Exclusion / Deferral |
| F. | <u>Finance</u>
<u>Department</u> | Budget Transfer Summary |
| G. | <u>Library</u> | Budget Amendment (BNA#018) |

- H. **Sheriff's Office** Budget Amendment (BNA#019)
- I. **E-911** Budget Amendment (BNA#020)
Communications
- J. **County** Budget Amendment (BNA#021)
Manager's Office
- K. **County** Budget Amendment (BNA#022)
Manager's Office
- L. **Finance** Official Depositories for County Funds
Department
- M. **Commissioners** 2026 Meeting Schedule
- N. **Commissioners** William Kemp Mauney Highway Designation
- O. **Landfill** Landfill Facility Stormwater Improvements Project

PUBLIC HEARINGS

Individuals who wish to address the Board during the public hearing shall register with the Clerk to the Board providing their true name and address on the sign-up sheet. Each individual wishing to address the Board shall only register themselves and will not be permitted to enter the name of any other individual, as the sign-up sheet is a public record available for inspection. The sign-up sheet will be available fifty (50) minutes prior to the start of each meeting. The sign-up sheet will be collected ten (10) minutes prior to the start of each meeting by the Clerk to the Board. Individuals who have not entered their true name and address on the sign-up sheet within the designated time period will not be permitted to address the Board, unless the Chair, in the Chair's sole discretion, permits.

Citizen speakers will be acknowledged in the order in which they signed up to speak and will address all comments to the Board as a whole and not one individual Commissioner. Speakers will address the Board from the speaker's podium at the front of the room and will begin their remarks by stating their true name and address. Discussions between speakers and members of the audience will not be allowed. A public hearing is not intended to require the Board to answer any impromptu questions. Speakers are expected to be civil in their language and presentation.

All comments from the speaker shall be directly related to the subject of the public hearing. Each speaker is allotted five (5) minutes to address the Board. A speaker is not permitted to share, reserve or relinquish any remaining time allocated to them to another speaker. Any written materials, petitions, photographs and/or other documents may be delivered to the Clerk to the Board. The County is not permitted to accept any external data storage devices (thumb drives, flash drives, memory cards or similar device). In accordance with the Board's adopted Rules of Procedure, Commissioners shall reserve responses, if any, for the Commissioner comment period on the agenda.

- 5. Justice Center Funding

- Philip Steffen, Finance Director
6. Solid Waste Funding
- Philip Steffen, Finance Director

REGULAR AGENDA

7. Consolidated Human Services Agency Board Structure

CLOSED SESSION

8. Closed session pursuant to North Carolina General Statute § 143-318.11 (a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure.

Kevin Gordon, Chairman

ADJOURN

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, November 18, 2025, at 6:00 p.m. in the Commissioners' Chambers

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Minority Enterprise Development (MED) Week

Department:

Agenda Title: Minority Enterprise Development (MED) Week

Agenda Summary: Richard Hooker, MED Week President

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Public Comment

Department:

Agenda Title:

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Minutes from the September 16, 2025, Regular Meeting

Department: Minutes

Agenda Title: Minutes from the September 16, 2025, Regular Meeting

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Tax Collector's Monthly Report

Department: Tax Administration

Agenda Title: September 2025 Collection Report

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ StaffReport_Collections_September2025.docx	Staff Report
☐ Percentage_2025_2026.pdf	Percentage Collected
☐ GapCollectionsSeptember2025.pdf	Gap Collections
☐ RealCollectionsSeptember2025.pdf	Real Collections

STAFF REPORT

To: Board of County Commissioners

Date: Thursday, October 2, 2025

Via: David Cotton, County Manager

From: Denise Jones, Tax Collector

Subject: Tax Collector's Monthly Report

Summary Statement:

Review:

- Attached is the Tax Collector's Settlement for September 2025.
The collection rate for the month was **54.48%**, which is higher than the same period last year.
- Pursuant to N.C.G.S. 105-350.7, stating a duty of the tax collector shall be to submit to the governing body at each of its regular meetings a report of the amount she has collected on each year's taxes with which she is charged, the amount remaining uncollected, and the steps she is taking to encourage or enforce payment of uncollected taxes, attached is the settlement accounting for the disposition of current and delinquent taxes for the month of September 2025.

Attachment:

(1) September Real Estate Collections

(2) September Gap Collections

(3) September Percentage

Percentage	Real Property				
Revenue	Unit: 010				
	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
July	0.39%	1.04%	0.64%	1.22%	1.90%
August	27.83%	50.45%	53.68%	58.88%	52.70%
September	54.48%	50.87%	51.74%	57.08%	57.95%
October		53.44%	54.15%	59.60%	60.75%
November		55.56%	56.85%	62.43%	63.75%
December		71.47%	75.34%	76.89%	76.38%
January		93.88%	94.37%	94.21%	94.36%
February		96.36%	96.38%	96.45%	96.34%
March		97.08%	97.28%	97.36%	97.64%
April		97.86%	97.73%	97.67%	98.13%
May		98.27%	98.06%	97.98%	98.33%
June		98.55%	98.23%	98.22%	98.58%

2020-2021
2.29%
51.81%
56.63%
59.44%
57.87%
77.04%
94.54%
96.46%
97.66%
98.10%
98.30%
98.57%

GAP BILLS TOTAL TAXES COLLECTED SEPTEMBER 2025

DEF REV	\$0.00
2025	\$28,519.13
2024	\$2,188.80
2023	\$724.88
2022	\$155.58
2021	\$225.75
2020	\$22.40
2019	\$0.00
2018	\$0.00
2017	\$0.00
2016	\$0.00
2015	\$0.00
TOTAL	\$31,836.54
FEES	\$180.20
INTEREST	\$299.17
TOLERANCE	\$1.65
TOTAL	\$32,317.56
DEF REV	\$0.00
TOLERANCE	\$0.00
INTEREST	\$0.00
TOTAL DEF	\$0.00
GRAND TOTAL	\$32,317.56

TOTAL TAXES UNCOLLECTED SEPTEMBER 2025

2025	\$292,583.48
2024	\$254,133.02
2023	\$88,512.51
2022	\$71,375.29
2021	\$46,249.60
2020	\$29,121.00
2019	\$0.00
2018	\$0.00
2017	\$0.00
2016	\$0.00
2015	\$0.00
TOTAL	\$781,974.90
DEF REV	\$0.00
TOTAL	\$781,974.90

REAL-PERSONAL
COUNTY GENERAL

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025.
2025	\$13,885,621.48		
2024	\$58,930.17		
2023	\$37,340.23		
2022	\$8,853.98		
2021	\$5,882.97		
2020	\$3,170.16		
2019	\$2,661.17		
2018	\$1,101.99		
2017	\$1,068.82		
2016	\$1,282.07		
2015	\$112.86		

ACCOUNT NOS.

SUB TOTAL	\$14,006,025.90
DISCOUNT	(\$63,060.19)
INTEREST	\$19,613.77
ADVERTISING	\$465.01
GARNISHMENT	\$937.10
NSF	\$179.26
LEGAL FEES	\$4,898.50
TOLERANCE	\$13.97
TOTAL	\$13,969,073.32
MISC REFUND	\$13,969,073.32

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$28,382,872.28	\$52,094,453.39	54.48%	\$23,711,581.11
2024	\$54,894,476.55	\$55,506,414.56	98.90%	\$611,938.01
2023	\$55,585,610.75	\$56,015,371.50	99.23%	\$429,760.75
2022	\$54,695,851.33	\$55,007,193.62	99.43%	\$311,342.29
2021	\$53,143,500.29	\$53,233,151.60	99.83%	\$89,651.31
2020	\$50,285,027.02	\$50,377,646.46	99.82%	\$92,619.44
2019	\$49,412,470.90	\$49,603,707.14	99.61%	\$191,236.24
2018	\$46,576,309.79	\$46,670,762.21	99.80%	\$94,452.42
2017	\$44,127,866.62	\$44,180,546.12	99.88%	\$52,679.50
2016	\$43,717,729.16	\$43,750,046.11	99.93%	\$32,316.95
2015	\$42,988,490.99	\$42,988,490.99	100.00%	\$0.00

RESPECTFULLY,


Denise Jones/Tax Collector

REAL-PERSONAL
CLEVELAND COUNTY SOLID WASTE

<u>YEAR</u>	<u>FEES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$697,181.62		
2024	\$6,105.89		
2023	\$2,681.82		
2022	\$940.92		
2021	\$641.25		
2020	\$390.10		
2019	\$359.70		
2018	\$208.32		
2017	\$162.75		
2016	\$142.60		
2015			

ACCOUNT NOS.

SUB TOTAL	\$708,814.97
DISCOUNT	
INTEREST	
TOLERANCE	
TOTAL	\$708,814.97

<u>YEAR</u>	<u>FEES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$1,335,979.54	\$2,574,544.39	51.89%	\$1,238,564.85
2024	\$2,173,950.53	\$2,265,724.73	95.95%	\$91,774.20
2023	\$2,203,701.63	\$2,262,585.29	97.40%	\$58,883.66
2022	\$2,205,549.07	\$2,235,905.54	98.64%	\$30,356.47
2021	\$2,174,021.85	\$2,198,441.91	98.89%	\$24,420.06
2020	\$2,012,246.27	\$2,029,075.19	99.17%	\$16,828.92
2019	\$2,011,767.87	\$2,027,291.73	99.23%	\$15,523.86
2018	\$1,897,772.21	\$1,910,737.56	99.32%	\$12,965.35
2017	\$1,906,683.55	\$1,924,768.70	99.06%	\$18,085.15
2016	\$1,714,643.06	\$1,728,486.93	99.20%	\$13,843.87
2015	\$1,734,571.71	\$1,734,571.71	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 3170 . REAL-PERSONAL
CLEVELAND COUNTY SCHOOLS

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$4,799,552.09		
2024	\$15,068.79		
2023	\$9,611.14		
2022	\$2,263.96		
2021	\$1,505.02		
2020	\$834.27		
2019	\$700.32		
2018	\$290.00		
2017	\$281.27		
2016	\$337.38		
2015	\$29.70		

ACCOUNT NOS.

SUB TOTAL \$4,830,473.94
DISCOUNT (\$21,794.11)
INTEREST \$5,061.14
TOLERANCE \$4.89
TOTAL \$4,813,745.86

020.600.5.524.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$9,807,216.26	\$17,997,968.56	54.49%	\$8,190,752.30
2024	\$14,037,073.90	\$14,193,573.31	98.90%	\$156,499.41
2023	\$14,214,111.29	\$14,324,053.14	99.23%	\$109,941.85
2022	\$13,989,164.93	\$14,068,914.85	99.43%	\$79,749.92
2021	\$13,596,088.49	\$13,619,019.79	99.83%	\$22,931.30
2020	\$13,232,929.84	\$13,257,304.15	99.82%	\$24,374.31
2019	\$13,003,309.70	\$13,053,635.31	99.61%	\$50,325.61
2018	\$12,256,951.67	\$12,281,807.11	99.80%	\$24,855.44
2017	\$11,612,624.21	\$11,626,487.58	99.88%	\$13,863.37
2016	\$11,504,694.28	\$11,513,199.07	99.93%	\$8,504.79
2015	\$11,312,789.23	\$11,312,789.23	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

REAL-PERSONAL
COUNTY FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u> <u>SEPTEMBER</u>
<u>DEF REV</u>		<u>2025</u>
2025	\$1,304,362.77	
2024	\$5,244.47	
2023	\$2,983.06	
2022	\$1,128.43	
2021	\$745.42	
2020	\$445.09	
2019	\$401.60	
2018	\$169.16	
2017	\$164.08	
2016	\$79.11	
2015	\$9.90	

ACCOUNT NOS.

SUB TOTAL	\$1,315,733.09
DISCOUNT	(\$5,906.06)
INTEREST	\$1,999.19
TOLERANCE	\$1.74
TOTAL	\$1,311,827.96

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$2,488,873.01	\$4,239,090.56	58.71%	\$1,750,217.55
2024	\$3,531,474.80	\$3,583,612.40	98.55%	\$52,137.60
2023	\$3,587,941.52	\$3,616,477.77	99.21%	\$28,536.25
2022	\$3,516,500.45	\$3,533,676.08	99.51%	\$17,175.63
2021	\$3,475,308.03	\$3,482,046.73	99.81%	\$6,738.70
2020	\$3,007,508.52	\$3,012,946.64	99.82%	\$5,438.12
2019	\$2,921,103.15	\$2,925,260.23	99.86%	\$4,157.08
2018	\$2,891,710.47	\$2,895,041.33	99.88%	\$3,330.86
2017	\$2,827,329.97	\$2,830,145.83	99.90%	\$2,815.86
2016	\$1,470,019.65	\$1,471,194.68	99.92%	\$1,175.03
2015	\$1,456,966.12	\$1,456,966.12	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR **5110** REAL-PERSONAL
FALLSTON FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016	\$29.15		
2015			
ACCOUNT NOS.			
SUB TOTAL	\$29.15		
DISCOUNT			
INTEREST	\$34.01		
TOLERANCE			
TOTAL	\$63.16		074.000.2.240.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>				
2025	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
2024	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
2023	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
2022	\$28.51	\$28.51	\$28.51	100.00%	\$0.00
2021	\$18.90	\$19.14	\$19.14	98.75%	\$0.24
2020	\$76.90	\$76.90	\$76.90	100.00%	\$0.00
2019	\$91.77	\$91.77	\$91.77	100.00%	\$0.00
2018	\$614.00	\$614.00	\$614.00	100.00%	\$0.00
2017	\$1,405.34	\$1,416.38	\$1,416.38	99.22%	\$11.04
2016	\$131,380.01	\$131,497.47	\$131,497.47	99.91%	\$117.46
2015	\$139,416.76	\$139,416.76	\$139,416.76	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 7990

REAL-PERSONAL
LATTIMORE FIRE
#7 VFD

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025			
2024	\$2,063.70		
2023	\$2,483.52		
2022	\$54.66		
2021	\$5.25		
2020	\$19.69		
2019			
2018			
2017			
2016			
2015			
			<u>ACCOUNT NOS.</u>
SUB TOTAL	\$4,626.82		
DISCOUNT			
INTEREST	\$581.25		
TOLERANCE	(\$0.03)		
TOTAL	\$5,208.04		075.000.2.240.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$39.51	\$39.51	100.00%	\$0.00
2024	\$311,864.09	\$317,241.90	98.30%	\$5,377.81
2023	\$318,293.58	\$320,364.44	99.35%	\$2,070.86
2022	\$315,131.72	\$315,792.62	99.79%	\$660.90
2021	\$301,785.42	\$302,273.40	99.84%	\$487.98
2020	\$263,604.08	\$263,928.81	99.88%	\$324.73
2019	\$263,982.83	\$264,361.86	99.86%	\$379.03
2018	\$254,682.65	\$254,973.94	99.89%	\$291.29
2017	\$245,662.82	\$245,874.41	99.91%	\$211.59
2016	\$273,846.13	\$273,935.95	99.97%	\$89.82
2015	\$264,997.38	\$264,997.38	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

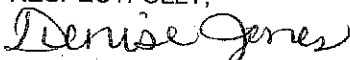
Denise Jones/Tax Collector

VENDOR 11870 REAL-PERSONAL
RIPPY FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$129,093.07		
2024	\$633.19		
2023	\$31.68		
2022	\$5.20		
2021	\$5.72		
2020			
2019	\$2.20		
2018			
2017			
2016			
2015			
			<u>ACCOUNT NOS.</u>
SUB TOTAL	\$129,771.06		
DISCOUNT	(\$585.12)		
INTEREST	\$64.27		
TOLERANCE	\$0.26		
TOTAL	\$129,250.47		076.000.2.240.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$255,850.67	\$410,152.20	62.38%	\$154,301.53
2024	\$353,311.36	\$359,521.01	98.27%	\$6,209.65
2023	\$352,259.14	\$354,527.78	99.36%	\$2,268.64
2022	\$352,673.51	\$353,843.73	99.67%	\$1,170.22
2021	\$345,079.07	\$345,785.52	99.80%	\$706.45
2020	\$306,123.51	\$306,598.05	99.85%	\$474.54
2019	\$306,553.63	\$306,927.38	99.88%	\$373.75
2018	\$300,872.25	\$303,651.46	99.08%	\$2,779.21
2017	\$296,721.60	\$299,706.32	99.00%	\$2,984.72
2016	\$170,690.84	\$170,922.23	99.86%	\$231.39
2015	\$179,670.29	\$179,670.29	100.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 12560

REAL-PERSONAL
CITY OF SHELBY

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$3,285,388.93		
2024	\$4,721.38		
2023	\$2,124.63		
2022	\$600.33		
2021	\$695.77		
2020	\$124.30		
2019	\$5.67		
2018			
2017			
2016	\$35.84		
2015			

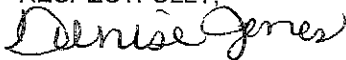
ACCOUNT NOS.

SUB TOTAL	\$3,293,696.85	
DISCOUNT	(\$14,832.18)	
INTEREST	\$1,059.76	
TOLERANCE	\$1.34	
SUBTOTAL	\$3,279,925.77	077.000.2.240.00
2% COLL FEE	(\$65,598.52)	010.413.4.540.00
TOTAL	\$3,214,327.25	10.000.1.203.00

WIRE TRANSFER

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$6,927,430.48	\$15,474,163.47	44.77%	\$8,546,732.99
2024	\$13,494,808.45	\$13,636,556.72	98.96%	\$141,748.27
2023	\$12,879,906.73	\$13,067,240.41	98.57%	\$187,333.68
2022	\$12,813,516.87	\$12,979,579.67	98.72%	\$166,062.80
2021	\$12,650,926.74	\$12,678,463.94	99.78%	\$27,537.20
2020	\$12,053,950.81	\$12,093,548.32	99.67%	\$39,597.51
2019	\$11,489,347.44	\$11,630,759.42	98.78%	\$141,411.98
2018	\$9,757,189.67	\$9,802,016.56	99.54%	\$44,826.89
2017	\$9,311,866.88	\$9,319,558.56	99.92%	\$7,691.68
2016	\$8,007,821.59	\$8,015,103.11	99.91%	\$7,281.52
2015	\$7,419,605.07	\$7,419,605.07	100.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 12560

REAL-PERSONAL
CITY OF SHELBY
DISTRICT 25

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$57,791.23		
2024	\$813.05		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$58,604.28
DISCOUNT	(\$188.91)
INTEREST	\$18.29
TOLERANCE	\$0.45
SUBTOTAL	\$58,434.11
2% COLL FEE	(\$1,168.68)
TOTAL	\$57,265.43

077.000.2.240.00
010.413.4.540.00
10.000.1.203.00
WIRE TRANSFER

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$201,043.01	\$405,044.31	49.63%	\$204,001.30
2024	\$374,036.68	\$377,067.33	99.20%	\$3,030.65
2023	\$369,044.71	\$369,814.68	99.79%	\$769.97
2022	\$381,890.90	\$382,567.47	99.82%	\$676.57
2021	\$367,482.79	\$367,729.49	99.93%	\$246.70
2020	\$358,997.48	\$360,064.03	99.70%	\$1,066.55
2019	\$351,456.38	\$351,872.23	99.88%	\$415.85
2018	\$339,999.68	\$340,376.82	99.89%	\$377.14
2017	\$321,423.36	\$321,938.62	99.84%	\$515.26
2016	\$319,452.04	\$320,709.54	99.61%	\$1,257.50
2015	\$316,006.52	\$316,006.52	100.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 1411 REAL-PERSONAL
TOWN OF BOILING SPRINGS

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$501,863.69		
2024	(\$205.03)		
2023	(\$404.71)		
2022			
2021			
2020			
2019			
2018			
2017			
2016	\$3.95		
2015			

ACCOUNT NOS.

SUB TOTAL	\$501,257.90	
DISCOUNT	(\$2,399.24)	
INTEREST	\$96.38	
TOLERANCE	\$0.46	
SUBTOTAL	\$498,955.50	078.000.2.240.00
2% COLL FEE	(\$9,979.11)	010.413.4.540.00
TOTAL	\$488,976.39	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$942,691.27	\$1,412,094.16	66.76%	\$469,402.89
2024	\$1,174,335.15	\$1,182,887.88	99.28%	\$8,552.73
2023	\$1,117,953.84	\$1,121,113.13	99.72%	\$3,159.29
2022	\$1,076,343.85	\$1,078,299.90	99.82%	\$1,956.05
2021	\$1,077,712.82	\$1,078,774.11	99.90%	\$1,061.29
2020	\$995,689.40	\$996,485.90	99.92%	\$796.50
2019	\$996,741.15	\$997,021.08	99.97%	\$279.93
2018	\$950,962.60	\$951,146.36	99.98%	\$183.76
2017	\$919,210.24	\$919,458.25	99.97%	\$248.01
2016	\$822,312.93	\$822,394.90	99.99%	\$81.97
2015	\$807,907.09	\$807,907.09	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 6230 REAL-PERSONAL
TOWN OF GROVER

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$94,168.18		
2024	\$44.18		
2023	\$22.63		
2022			
2021	\$62.70		
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$94,297.69	
DISCOUNT	(\$433.50)	
INTEREST	\$60.58	
TOLERANCE	\$0.77	
SUBTOTAL	\$93,925.54	079,000.2.240.00
2% COLL FEE	(\$1,878.51)	010,413.4.540.00
TOTAL	\$92,047.03	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>09/30/25</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025		\$156,619.99	\$262,800.95	59.60%	\$106,180.96
2024		\$187,523.57	\$190,441.25	98.47%	\$2,917.68
2023		\$183,962.17	\$185,088.16	99.39%	\$1,125.99
2022		\$181,682.39	\$182,097.09	99.77%	\$414.70
2021		\$181,724.32	\$182,091.72	99.80%	\$367.40
2020		\$138,940.53	\$138,940.53	100.00%	\$0.00
2019		\$135,566.03	\$135,566.03	100.00%	\$0.00
2018		\$120,176.21	\$120,177.50	100.00%	\$1.29
2017		\$117,927.31	\$117,935.42	99.99%	\$8.11
2016		\$118,134.77	\$118,153.55	99.98%	\$18.78
2015		\$121,096.35	\$121,096.35	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 7770

REAL-PERSONAL
CITY OF KINGS MOUNTAIN

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$2,244,861.90		
2024	\$2,382.88		
2023	\$448.53		
2022	\$355.39		
2021	\$261.65		
2020			
2019	\$18.46		
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$2,248,328.81
DISCOUNT	(\$10,275.39)
INTEREST	\$363.98
TOLERANCE	(\$0.15)
SUBTOTAL	\$2,238,417.25
2% COLL FEE	(\$44,768.35)
TOTAL	\$2,193,648.91

080.000.2.240.00
010.413.4.540.00
10.000.1.203.00
WIRE TRANSFER

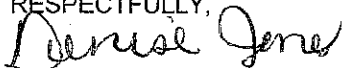
<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$5,730,440.28	\$10,692,166.61	53.59%	\$4,961,726.33
2024	\$7,931,849.11	\$7,969,607.21	99.53%	\$37,758.10
2023	\$8,418,847.49	\$8,434,257.00	99.82%	\$15,409.51
2022	\$7,530,499.51	\$7,539,792.61	99.88%	\$9,293.10
2021	\$6,790,844.45	\$6,797,352.90	99.90%	\$6,508.45
2020	\$6,737,399.59	\$6,740,808.04	99.95%	\$3,408.45
2019	\$6,791,668.59	\$6,794,142.18	99.96%	\$2,473.59
2018	\$6,592,066.60	\$6,594,043.03	99.97%	\$1,976.43
2017	\$5,245,228.58	\$5,247,729.45	99.95%	\$2,500.87
2016	\$4,664,171.22	\$4,667,409.78	99.93%	\$3,238.56
2015	\$3,870,385.99	\$3,870,385.99	100.00%	\$0.00

September Collections

2016-24 CITY MUN	\$0.00		\$1,897.94
2025 CITY MUN	\$18,156.70	\$170,456.03	\$98,468.33

Shown separately for information only. These amounts are incorporated in the totals above.

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 8010

REAL-PERSONAL
TOWN OF LATTIMORE

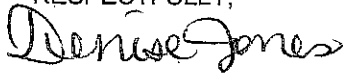
<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$16,339.07		
2024	\$3.76		
2023			
2022	\$50.72		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$16,393.55	
DISCOUNT	(\$77.35)	
INTEREST		
TOLERANCE	\$0.10	
SUBTOTAL	\$16,316.30	081.000.2.240.00
2% COLL FEE	(\$326.33)	010.413.4.540.00
TOTAL	\$15,989.97	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$33,220.24	\$52,393.53	63.41%	\$19,173.29
2024	\$39,909.97	\$40,464.60	98.63%	\$554.63
2023	\$40,315.65	\$40,657.24	99.16%	\$341.59
2022	\$40,246.15	\$40,304.96	99.85%	\$58.81
2021	\$40,161.30	\$40,177.61	99.96%	\$16.31
2020	\$33,094.60	\$33,110.97	99.95%	\$16.37
2019	\$33,031.24	\$33,046.64	99.95%	\$15.40
2018	\$32,500.64	\$32,516.04	99.95%	\$15.40
2017	\$30,959.11	\$31,010.85	99.83%	\$51.74
2016	\$31,568.15	\$31,583.55	99.95%	\$15.40
2015	\$33,208.85	\$33,208.85	100.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 14350

REAL-PERSONAL
CLEVELAND CO. SANITARY DISTRICT
 CLEVELAND COUNTY WATER

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$396,742.02		
2024	\$1,724.50		
2023	\$1,155.55		
2022	\$162.82		
2021	\$66.03		
2020	\$10.77		
2019	\$21.05		
2018	\$6.84		
2017	\$11.29		
2016	\$17.08		
2015	\$3.96		

ACCOUNT NOS.

SUB TOTAL	\$399,921.91
DISCOUNT	(\$1,804.39)
INTEREST	\$403.17
TOLERANCE	\$0.51
SUBTOTAL	\$398,521.20
2% COLL FEE	(\$7,970.42)
TOTAL	\$390,550.78

082.000.2.240.00
 010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$760,581.04	\$1,359,122.55	55.96%	\$598,541.51
2024	\$991,886.81	\$1,006,271.39	98.57%	\$14,384.58
2023	\$999,568.12	\$1,010,731.52	98.90%	\$11,163.40
2022	\$979,518.72	\$989,008.63	99.04%	\$9,489.91
2021	\$979,160.90	\$980,898.50	99.82%	\$1,737.60
2020	\$868,763.09	\$870,003.75	99.86%	\$1,240.66
2019	\$824,163.00	\$829,190.42	99.39%	\$5,027.42
2018	\$753,354.24	\$755,934.84	99.66%	\$2,580.60
2017	\$735,706.16	\$737,040.03	0.00%	\$1,333.87
2016	\$732,072.67	\$732,677.52	0.00%	\$604.85
2015	\$730,188.30	\$730,188.30	0.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR **7865** REAL-PERSONAL
TOWN OF KINGSTOWN

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$32,055.33		
2024	\$356.10		
2023	\$133.53		
2022	\$45.08		
2021	\$28.80		
2020	\$108.03		
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$32,726.87
DISCOUNT	(\$134.14)
INTEREST	\$68.95
TOLERANCE	(\$0.02)
SUBTOTAL	\$32,661.66
2% COLL FEE	(\$653.23)
TOTAL	\$32,008.43

083.000.2.240.00
010.413.4.540.00
10.000.1.203.00
WIRE TRANSFER

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>				
2025	\$54,228.92	\$119,492.54	45.38%	\$65,263.62	
2024	\$86,362.18	\$94,322.11	91.56%	\$7,959.93	
2023	\$90,770.15	\$93,749.08	96.82%	\$2,978.93	
2022	\$88,385.47	\$90,834.74	97.30%	\$2,449.27	
2021	\$88,244.36	\$89,015.54	99.13%	\$771.18	
2020	\$72,324.32	\$72,423.95	99.86%	\$99.63	
2019	\$71,732.88	\$71,761.54	99.96%	\$28.66	
2018	\$71,351.65	\$71,430.30	99.89%	\$78.65	
2017	\$51,848.85	\$51,928.14	99.85%	\$79.29	
2016	\$52,107.12	\$52,117.89	99.98%	\$10.77	
2015	\$67,606.44	\$67,606.44	100.00%	\$0.00	

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 5120 REAL-PERSONAL
TOWN OF FALLSTON

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$10,327.98		
2024	\$8.66		
2023	\$79.04		
2022	\$4.63		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$10,420.31	
DISCOUNT	(\$50.77)	
INTEREST	\$13.78	
TOLERANCE	(\$0.03)	
SUBTOTAL	\$10,383.29	084.000.2.240.00
2% COLL FEE	(\$207.67)	010.413.4.540.00
TOTAL	\$10,175.62	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$20,503.12	\$33,287.13	61.59%	\$12,784.01
2024	\$22,941.61	\$23,314.63	98.40%	\$373.02
2023	\$24,151.91	\$24,296.41	99.41%	\$144.50
2022	\$24,006.89	\$24,029.32	99.91%	\$22.43
2021	\$22,674.97	\$22,684.06	99.96%	\$9.09
2020	\$18,787.92	\$19,064.30	98.55%	\$276.38
2019	\$18,862.67	\$18,880.39	99.91%	\$17.72
2018	\$18,928.63	\$18,932.85	99.98%	\$4.22
2017	\$18,502.85	\$18,509.14	99.97%	\$6.29
2016	\$18,528.21	\$18,533.75	99.97%	\$5.54
2015	\$20,213.87	\$20,213.87	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 4640

REAL-PERSONAL
TOWN OF EARL

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$11,688.44		
2024	\$152.01		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$11,840.45
DISCOUNT	(\$53.15)
INTEREST	\$10.91
TOLERANCE	
SUBTOTAL	\$11,798.21
2% COLL FEE	(\$235.96)
TOTAL	\$11,562.25

085.000.2.240.00
010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>			
2025	\$19,246.15	\$33,005.09	58.31%	\$13,758.94
2024	\$21,689.49	\$22,074.69	98.26%	\$385.20
2023	\$21,402.64	\$21,552.14	99.31%	\$149.50
2022	\$20,264.09	\$20,291.24	99.87%	\$27.15
2021	\$20,026.78	\$20,067.58	99.80%	\$40.80
2020	\$16,934.86	\$16,973.40	99.77%	\$38.54
2019	\$16,867.83	\$16,891.52	99.86%	\$23.69
2018	\$16,514.25	\$16,537.94	99.86%	\$23.69
2017	\$15,193.64	\$15,216.00	99.85%	\$22.36
2016	\$14,769.23	\$14,780.51	99.92%	\$11.28
2015	\$14,706.47	\$14,706.47	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 11240

REAL-PERSONAL
TOWN OF POLKVILLE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$12,474.39		
2024	\$9.40		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$12,483.79	
DISCOUNT	(\$54.59)	
INTEREST		
TOLERANCE	(\$0.06)	
SUBTOTAL	\$12,429.14	086.000.2.240.00
2% COLL FEE	(\$248.58)	010.413.4.540.00
TOTAL	\$12,180.56	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$21,671.97	\$38,022.45	57.00%	\$16,350.48
2024	\$25,698.86	\$25,855.89	99.39%	\$157.03
2023	\$15,815.13	\$15,833.73	99.88%	\$18.60
2022	\$15,615.53	\$15,636.26	99.87%	\$20.73
2021	\$15,327.41	\$15,332.47	99.97%	\$5.06
2020	\$12,592.81	\$12,616.07	99.82%	\$23.26
2019	\$12,477.28	\$12,479.74	99.98%	\$2.46
2018	\$12,299.76	\$12,302.07	99.98%	\$2.31
2017	\$12,049.94	\$12,052.25	99.98%	\$2.31
2016	\$11,806.76	\$11,813.19	99.95%	\$6.43
2015	\$12,055.19	\$12,055.19	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 8060 REAL-PERSONAL
TOWN OF LAWNSDALE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$27,007.94		
2024	\$751.57		
2023	\$256.30		
2022	\$211.50		
2021	\$0.79		
2020	\$4.23		
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$28,232.33	
DISCOUNT	(\$126.10)	
INTEREST	\$190.18	
TOLERANCE	(\$0.01)	
SUBTOTAL	\$28,296.40	087.000.2.240.00
2% COLL FEE	(\$565.93)	010.413.4.540.00
TOTAL	\$27,730.47	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$56,347.46	\$107,969.40	52.19%	\$51,621.94
2024	\$71,141.06	\$73,164.30	97.23%	\$2,023.24
2023	\$71,308.80	\$72,422.82	98.46%	\$1,114.02
2022	\$71,713.00	\$72,468.22	98.96%	\$755.22
2021	\$70,804.42	\$71,436.46	99.12%	\$632.04
2020	\$64,201.93	\$64,658.36	99.29%	\$456.43
2019	\$64,773.83	\$65,230.89	99.30%	\$457.06
2018	\$43,313.91	\$43,592.04	99.36%	\$278.13
2017	\$43,215.52	\$43,433.51	99.50%	\$217.99
2016	\$42,326.48	\$42,482.11	99.63%	\$155.63
2015	\$45,845.97	\$45,845.97	100.00%	\$0.00

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 2330 REAL-PERSONAL
TOWN OF CASAR

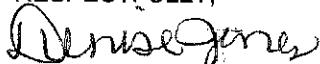
<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$4,865.55		
2024	\$38.59		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$4,904.14	
DISCOUNT	(\$17.98)	
INTEREST		
TOLERANCE		
SUBTOTAL	\$4,886.16	088.000.2.240.00
2% COLL FEE	(\$97.72)	010.413.4.540.00
TOTAL	\$4,788.44	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	09/30/25			
2025	\$9,529.35	\$19,542.15	48.76%	\$10,012.80
2024	\$14,278.83	\$14,416.18	99.05%	\$137.35
2023	\$7,140.35	\$7,172.30	99.55%	\$31.95
2022	\$7,149.73	\$7,177.42	99.61%	\$27.69
2021	\$7,066.79	\$7,075.11	99.88%	\$8.32
2020	\$6,164.62	\$6,169.99	99.91%	\$5.37
2019	\$5,869.93	\$5,883.70	99.77%	\$13.77
2018	\$5,683.41	\$5,683.96	99.99%	\$0.55
2017	\$5,757.74	\$5,758.29	99.99%	\$0.55
2016	\$5,683.20	\$5,683.32	100.00%	\$0.12
2015	\$5,553.43	\$5,553.43	100.00%	\$0.00

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR **14630** REAL-PERSONAL
TOWN OF WACO

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$11,332.82		
2024			
2023	\$49.06		
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$11,381.88
DISCOUNT	(\$47.29)
INTEREST	
TOLERANCE	(\$0.02)
SUBTOTAL	\$11,334.57
2% COLL FEE	(\$226.69)
TOTAL	\$11,107.88

089.000.2.240.00
010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>				
2025	\$26,792.87	\$46,324.00	57.84%	\$19,531.13	
2024	\$34,813.03	\$36,255.71	96.02%	\$1,442.68	
2023	\$33,623.82	\$34,169.83	98.40%	\$546.01	
2022	\$33,750.79	\$33,874.44	99.63%	\$123.65	
2021	\$32,338.37	\$32,478.70	99.57%	\$140.33	
2020	\$25,742.49	\$25,790.86	99.81%	\$48.37	
2019	\$25,471.62	\$25,517.05	99.82%	\$45.43	
2018	\$24,714.76	\$24,761.93	99.81%	\$47.17	
2017	\$24,774.25	\$24,832.06	99.77%	\$57.81	
2016	\$24,291.47	\$24,371.21	99.67%	\$79.74	
2015	\$23,857.19	\$23,857.19	100.00%	\$0.00	

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

VENDOR 10910

REAL-PERSONAL
TOWN OF PATTERSON SPRINGS

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
DEF REV			2025
2025	\$17,761.23		
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

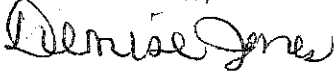
ACCOUNT NOS.

SUB TOTAL	\$17,761.23
DISCOUNT	(\$83.04)
INTEREST	
TOLERANCE	
TOTAL	\$17,678.19
2% COLL FEE	(\$353.56)
TOTAL	\$17,324.63

091.000.2.240.00
010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>09/30/25</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025	\$35,515.77	\$64,032.05	55.47%	\$28,516.28	
2024	\$36,676.82	\$37,042.18	99.01%	\$365.36	
2023	\$36,851.01	\$37,040.35	99.49%	\$189.34	
2022	\$39,244.12	\$39,309.35	99.83%	\$65.23	
2021	\$36,040.10	\$36,089.13	99.86%	\$49.03	
2020	\$31,381.85	\$31,414.05	99.90%	\$32.20	
2019	\$31,354.63	\$31,401.35	99.85%	\$46.72	
2018	\$30,558.21	\$30,586.51	99.91%	\$28.30	
2017	\$30,059.63	\$30,082.46	99.92%	\$22.83	
2016	\$0.00	\$0.00	#DIV/0!	\$0.00	
2015	\$0.00	\$0.00	#DIV/0!	\$0.00	

RESPECTFULLY,



Denise Jones/Tax Collector

VENDOR 1180

REAL-PERSONAL
TOWN OF BELWOOD

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>SEPTEMBER</u>
<u>DEF REV</u>			<u>2025</u>
2025	\$9,074.45		
2024	\$75.10		
2023	\$16.47		
2022	\$8.00		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$9,174.02	
DISCOUNT	(\$36.12)	
INTEREST	\$7.17	
TOLERANCE	\$0.07	
TOTAL	\$9,145.14	092.000.2.240.00
2% COLL FEE	(\$182.90)	010.413.4.540.00
TOTAL	\$8,962.24	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>09/30/25</u>				
2025	\$20,253.39	\$47,619.02	42.53%	\$27,365.63	
2024	\$32,010.06	\$32,793.56	97.61%	\$783.50	
2023	\$31,952.30	\$32,375.67	98.69%	\$423.37	
2022	\$31,333.09	\$31,658.87	98.97%	\$325.78	
2021	\$30,073.81	\$30,094.82	99.93%	\$21.01	
2020	\$25,933.62	\$25,963.02	99.89%	\$29.40	
2019	\$24,536.24	\$24,557.56	99.91%	\$21.32	
2018	\$23,059.91	\$23,118.44	99.75%	\$58.53	
2017	\$0.00	\$0.00	#DIV/0!	\$0.00	
2016	\$0.00	\$0.00	#DIV/0!	\$0.00	
2015	\$0.00	\$0.00	#DIV/0!	\$0.00	

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

September 2025 Abatements and Supplements

Department: Tax Administration

Agenda Title: September 2025 Abatements and Supplements

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ Abatement_Supplement_Report_September_2025.pdf	092025 Abate and Suppl Report

PROPERTY AND HB20

SEPTEMBER 2025-2026[illegible]

		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
<u>LATTIMORE FIRE</u>	<u>75</u>	ABATEMENTS												(54.73)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
<u>RIPPY FIRE</u>	<u>76</u>	ABATEMENTS		46.43										(210.41)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	10-76		0.00	2,776.64	(3,835.41)	(3,837.66)	(314.37)	(417.22)	(119.59)	0.00	0.00	0.00	0.00	(51,246.71)
TOTAL SUPPLEMENTS	10-76		0.00	3,238.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,155.23)
TOTAL HB ABATEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB SUPPLEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP ABATEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-76		0.00	(64.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>CITY OF SHELBY</u>	<u>77</u>	ABATEMENTS		(2,269.53)	(2,652.07)	(2,652.07)		(77.41)	(86.79)					(12,902.18)
		SUPPLEMENTS		1,082.58										
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	77		0.00	(2,269.53)	(2,652.07)	(2,652.07)	0.00	(77.41)	(86.79)	0.00	0.00	0.00	0.00	(12,902.18)
TOTAL SUPPLEMENTS	77		0.00	1,082.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>TOWN OF BOILING SPRGS</u>	<u>78</u>	ABATEMENTS												(542.82)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	78		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(542.82)
TOTAL SUPPLEMENTS	78		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>TOWN OF GROVER</u>	<u>79</u>	ABATEMENTS												(29.50)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												

		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	79		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.50)
TOTAL SUPPLEMENTS	79		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY OF KINGS MOUNTAIN	80	ABATEMENTS		678.40	(22.00)									(2,066.46)
		SUPPLEMENTS		287.70										
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	80		0.00	678.40	(22.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,066.46)
TOTAL SUPPLEMENTS	80		0.00	287.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF LATTIMORE	81	ABATEMENTS												
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	81		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	81		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UPPER CLEVE WATER DIST	82	ABATEMENTS		158.93	0.87									(531.21)
		SUPPLEMENTS		42.13										(29.73)
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS		(1.66)										
TOTAL ABATEMENTS	82		0.00	158.93	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(531.21)
TOTAL SUPPLEMENTS	82		0.00	40.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.73)
TOWN OF KINGSTOWN	83	ABATEMENTS												(13.59)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	83		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.59)
TOTAL SUPPLEMENTS	83		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF FALLSTON	84	ABATEMENTS												(102.44)
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	84		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(102.44)
TOTAL SUPPLEMENTS	84		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

[illegible]

		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	91		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	91		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF BELWOOD	92	ABATEMENTS		9.62	22.30									
		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	92		0.00	9.62	22.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	92		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF LAWDALE	97	ABATEMENTS		(15.33)										
MUNICIPAL FIRE		SUPPLEMENTS												
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	97		0.00	(15.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	97		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S/W COLLECTIONS	54	ABATEMENTS		(242.50)		(80.37)	(80.37)	(78.03)						(9,735.59)
		SUPPLEMENTS												(124.00)
		HB ABATEMENTS												
		HB SUPPLEMENTS												
		GAP ABATEMENTS												
		GAP SUPPLEMENTS												
TOTAL ABATEMENTS	54		0.00	(242.50)	0.00	(80.37)	(80.37)	(78.03)	0.00	0.00	0.00	0.00	0.00	(9,735.59)
TOTAL SUPPLEMENTS	54		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(124.00)
TOTAL REG ABATEMENTS	10-92		0.00	1,034.90	(6,486.31)	(6,570.10)	(394.74)	(572.66)	(206.38)	0.00	0.00	0.00	0.00	(77,460.21)
TOTAL REG SUPPLEMENTS	10-92		0.00	4,650.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,308.96)
TOTAL HB ABATEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB SUPPLEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP ABATEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-92		0.00	(66.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAGE TOTALS	10-92	ABATEMENTS	0.00	1,034.90	(6,486.31)	(6,570.10)	(394.74)	(572.66)	(206.38)	0.00	0.00	0.00	0.00	(77,460.21)
PAGE TOTALS	10-92	SUPPLEMENTS	0.00	4,584.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,308.96)
MONTHLY GRAND TOTAL		ABATEMENTS	(90,655.50)											
MONTHLY GRAND TOTAL		SUPPLEMENTS	3,275.82											

SHERRY LAVENDER
TAX ASSESSOR

Sherry Lavender

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Pending Refunds and Releases

Department: Tax Administration
Agenda Title: Pending Refunds and Releases
Agenda Summary:
Proposed Action:

ATTACHMENTS:

File Name	Description
☐ Pending_Refunds_and_Releases_10-21-2025.pdf	Pending Refunds & Releases

STAFF REPORT

To: County Commissioners Meeting Date: October 21, 2025
Via: David Cotton, County Manager
From: Sherry Lavender, Tax Administrator
Subject: Request for refund

Summary Statement: Approve or Deny Release or Refund Request

Review: Per N.C.G.S. 105-381 any taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property shall proceed as provided.

A valid defense shall include the following: 1) A tax imposed through a clerical error; 2) An illegal tax; 3) A tax levied for an illegal purpose. If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date, may make a request for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund.

This matter is submitted for consideration as a Consent Agenda item at the County Commissioner's Board meeting scheduled for September 16, 2025.

Possible Fiscal Impact: Estimated \$40.51

Recommendation: Approve refund requests. Taxpayers have sent written request for a refund of taxes due to a clerical error and Assessor has verified it with tax records.

Attachment:
(1) Pending refund form

PENDING REFUNDS / RELEASES (RECOMMENDED FOR APPROVAL)

October 21, 2025

The following requests have been reviewed by the County Assessor and found to be in order. They are hereby submitted for approval by the Cleveland County Board of Commissioners per G.S. 105-381. Supporting documentation is on file in the County Assessor's Office.

Supporting Documentation for the State and County Treasurer's Office										
NAME	YEAR	RECEIPT	REASON	ORIGINAL ASSESSED VALUE	ORIGINAL TAX PAID	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND
Janet H Vestal	2024	5059549	Clerical Error	\$ 1,803	\$16.32	\$ 1,803	51	0.7950		\$16.32
Janet H Vestal	2023	4963416	Clerical Error	\$ 1,909	\$17.27	\$ 1,909	51	0.7950		\$17.27
Janet H Vestal	2023	4963417	Clerical Error	\$ 765	\$6.92	\$ 765	51	0.7950		\$6.92
								Total	\$0.00	\$40.51

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 PAID	REQUESTED RELEASE/REFUND VALUE	DISTRICT	EFF TAX RATE	RELEASE	REFUND
								TOTA	\$0.00	\$0.00

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Late Applications for Exemption / Exclusion / Deferral

Department: Tax Administration

Agenda Title: Late Applications for Exemption / Exclusion / Deferral

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ Pending_Late_Applications_10-21-2025.pdf	Late Applications

STAFF REPORT

To: County Commissioners Meeting Date: October 21, 2025
Via: David Cotton, County Manager
From: Sherry Lavender, Tax Administrator
Subject: Late Applications for Exemption / Exclusion / Deferral

Summary Statement: Approve or deny late applications.

Review: Per N.C.G.S. 105-282.1 every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it.

Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the statutory deadlines may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate.

This matter is submitted for consideration as a Consent Agenda item at the County Commissioner's Board meeting scheduled for October 21, 2025.

Proposed Fiscal Impact: Estimated \$ 5,019.35

Recommendation: Approve applications. Properties qualify for the exemption, exclusion, or deferment requested other than being untimely filed with the Assessor's Office.

Attachment:
(1) Roster of Applicants



Late Applications for Exemption, Exclusion or Deferment						10/21/2025
					Estimated	Estimated
					Value to be	Fiscal Impact
Owner Name	Tax Year	Parcel/Account	Physical Location	Type	Exempt/Deferred	(County Tax Only)
King, Geraldine	2025	14061	109 Croft Dr	Disabled Veteran	\$ 45,000	\$ 182.25
Tennant, Richard Dennis	2025	15949	358 Sperling Dr	Elderly/Disabled	\$ 28,564	\$ 155.68
Charity Baptist Church	2025	1048374	139 Delaware Dr	Religious Exempt	\$ 4,111	\$ 16.65
New Beginnings Church Fallston Inc	2025	49642	4317 Fallston Rd	Religious Exempt	\$ 1,151,794	\$ 4,664.77
Staff Recommendation:		Approve applications. All properties qualify for the exclusion or exemption requested other than the late submission of the application.				
				Total	\$ 1,229,469	\$ 5,019.35

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Budget Transfer Summary

Department: Finance Department
Agenda Title: Budget Transfer Summary
Agenda Summary:
Proposed Action:

ATTACHMENTS:

File Name	Description
☐ Budget_Transfer_Summaries_10.10.2025.pdf	Budgt Transfer Summary

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at the October 10th, 2025 Board Meeting
Time Period Covered : 09/06/2025 to 10/10/2025
For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26034	9/8/2025	055	480	Legrand Center	Btd To 340.00 After Cap Equip Transfer For Floor Replace At Legrand	Capital Equipment	\$ (72,050.00)
26034	9/8/2025	055	480	Legrand Center	Btd To 340.00 After Cap Equip Transfer For Floor Replace	Maint Bldg/Grounds	\$ 72,050.00
26035	9/8/2025	010	440	School Resource Officers	Btd To Move Funds For Cap Equip	Travel/Training	\$ (5,000.00)
26035	9/8/2025	010	440	School Resource Officers	Btd To Move Funds For Cap Equip	Capital Equipment	\$ 7,872.00
26035	9/8/2025	010	440	School Resource Officers	Btd To Move Funds For Cap Equip	Departmental Supply	\$ (2,872.00)
26036	9/8/2025	010	604	Cleveland Comm College	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Current Expense Sch	\$ 90,000.00
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Hospital Insurance	\$ (13,200.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Employer 401K	\$ (3,600.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Dental Insurance	\$ (180.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Medicare Taxes	\$ (870.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Retirement	\$ (8,430.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Salaries/Wages-Reg	\$ (60,000.00)
26036	9/8/2025	010	440	School Resource Officers	Btl Transfer Funds Over To Ccc For Fundin9 For Additional Sro Officer. This Was To Have Been A Flat	Social Security Taxes	\$ (3,720.00)
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Inmate Incentive Program	\$ (1,000.00)
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Hospital/Doctor Fees	\$ 43.00
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Rental/Lease Equip/Other	\$ 311.00
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Capital Equipment	\$ 13,218.00
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Awards/Appreciation	\$ 1,000.00
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Laundry/Dry Cleaning	\$ (4,000.00)
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Maint Bldg/Grounds	\$ (2,529.00)
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Departmental Supply	\$ (2,043.00)
26037	9/8/2025	010	444	Detention Center (Jail)	Btl Move Funds To Cover Cap Equip Need, Employee Referral Incentives And Equip Rental	Repairs On Equipment	\$ (5,000.00)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Retirement	\$ (39,728.00)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Salaries/Wages-Reg	\$ (263,102.00)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Dental Insurance	\$ (720.00)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Hospital Insurance	\$ (52,800.00)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Social Security Taxes	\$ (16,312.40)
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Medicare Taxes	\$ (3,814.72)
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Hospital Insurance	\$ 52,800.00
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Employer 401K	\$ 15,179.00
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Social Security Taxes	\$ 16,312.40
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Salaries/Wages-Reg	\$ 263,102.00
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Dental Insurance	\$ 720.00
26038	9/8/2025	010	439	Usdoj Cops Grant	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Employer 401K	\$ (15,179.00)
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Medicare Taxes	\$ 3,814.72
26038	9/8/2025	010	440	School Resource Officers	Btd Transfer Funds Budgeted In Dept 439 Over To Dept 440. Granted Ended In Fy24 All Positions Were Moved	Retirement	\$ 39,728.00
26039	10/7/2025	010	441	Sheriff'S Office	Move Funds To Cover Repairs On Speed Trailer	Departmental Supply	\$ (1,992.00)
26039	10/7/2025	010	441	Sheriff'S Office	Move Funds To Cover Repairs On Speed Trailer	Repairs On Equipment	\$ 1,992.00
26040	9/29/2025	010	495	Cooperative Extension	Btd From Salaries To Cap Equip	Salaries/Wages-Reg	\$ (10,000.00)
26040	9/29/2025	010	495	Cooperative Extension	Btd From Salaries To Cap Equip	Capital Equipment	\$ 10,000.00
26041	9/29/2025	010	445	Emergency Management	Btl For Uniforms For Emerceny Management	Uniforms/Clothing	\$ 6,000.00
26041	9/29/2025	010	998	Contingency	Btl For Uniforms For Emerceny Management	Emerg & Contingency	\$ (6,000.00)
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Controlled Property Exp	\$ (2,473.00)
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Fund Balance Appropriated	\$ (6,530.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Uniforms/Clothing	\$ (257.00)
2619	8/11/2025	010	441	Sheriff'S Office	202608 Co For Various Pos	Uniforms/Clothing	\$ 257.00
2619	8/11/2025	010	441	Sheriff'S Office	202608 Co For Various Pos	Fund Balance Appropriated	\$ 6,530.00
2619	8/11/2025	010	441	Sheriff'S Office	202608 Co For Various Pos	Capital Equipment	\$ 3,800.00
2619	8/11/2025	010	441	Sheriff'S Office	202609 Co For Premier Body Armor Po	Capital Equipment	\$ (3,800.00)
2619	8/11/2025	010	441	Sheriff'S Office	202608 Co For Various Pos	Controlled Property Exp	\$ 2,473.00
2661	9/19/2025	5/8/1901	602	Public School Building Cpf	Co 202637 Pub School Grant Cap Proj Fund Co	St Grant-Pub Sch Cap	\$ 14,031.45
2661	9/19/2025	5/8/1901	602	Public School Building Cpf	Co 202637 Pub School Grant Cap Proj Fund Co	Grants-Pub Sch Cap	\$ 14,031.45
2661	9/19/2025	5/8/1901	602	Public School Building Cpf	Co 202637 Pub School Grant Cap Proj Fund Co	Bud Acc Only-Other Source	\$ 29,290,468.55
2661	9/19/2025	5/8/1901	602	Public School Building Cpf	Co 202637 Pub School Grant Cap Proj Fund Co	Bud Acc Only-Other Source	\$ 29,290,468.55
2662	9/19/2025	5/10/1901	252	Cap Proj-Brgw Improvements	Co 202638 Brgw Improvements Cap Proj Fund Co	Federal Govt Grants	\$ 100,000.00
2662	9/19/2025	5/10/1901	252	Cap Proj-Brgw Improvements	Co 202638 Brgw Improvements Cap Proj Fund Co	Bud Acc Only-Other	\$ 265,803.63
2662	9/19/2025	5/10/1901	252	Cap Proj-Brgw Improvements	Co 202638 Brgw Improvements Cap Proj Fund Co	Contributions Fm Reim Resolution	\$ 9,197.37
2662	9/19/2025	5/10/1901	252	Cap Proj-Brgw Improvements	Co 202638 Brgw Improvements Cap Proj Fund Co	C/O-Other Improve	\$ 109,197.37
2662	9/19/2025	5/10/1901	252	Cap Proj-Brgw Improvements	Co 202638 Brgw Improvements Cap Proj Fund Co	Bud Acc Only-Other Source	\$ 265,803.63
2663	9/19/2025	5/13/1901	256	Cap Proj-Lgrd Stormwater	Co 202639 Waco Substation Cap Proj Co	Budgetary Acctg Only	\$ 12,000.00
2663	9/19/2025	5/13/1901	256	Cap Proj-Lgrd Stormwater	Co 202639 Waco Substation Cap Proj Co	Professional Serv	\$ 6,400.00
2663	9/19/2025	5/13/1901	256	Cap Proj-Lgrd Stormwater	Co 202639 Waco Substation Cap Proj Co	Contributions From Pri Fd	\$ 6,400.00
2663	9/19/2025	5/13/1901	256	Cap Proj-Lgrd Stormwater	Co 202639 Waco Substation Cap Proj Co	Fund Balance Appropriated	\$ 12,000.00
2664	9/26/2025	026	454	E911 Telephone System	Co 202641 Co E911 Center Proj Fund	Const In Progress	\$ 625,918.00
2664	9/26/2025	026	454	E911 Telephone System	Co 202641 Co E911 Center Proj Fund	Fund Balance Appropriated	\$ 625,918.00
2665	9/26/2025	010	470	Public Firing Range	Co 202640 Left Over Grant Funds From Public Firing Range	Grants	\$ 67,554.46
2665	9/26/2025	010	470	Public Firing Range	Co 202640 Left Over Grant Funds From Public Firing Range	Fund Balance Appropriated	\$ 67,554.46
2666	10/9/2025	010	440	School Resource Officers	Co 202642 Co Donations-Star Program	Donations-Star Prog	\$ 14,520.00
2666	10/9/2025	010	440	School Resource Officers	Co 202642 Co Donations-Star Program	Fund Balance	\$ 14,520.00
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	Contributions From Pri Fd	\$ 1,324,360.00
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	Transfers Fm Cap Reserve	\$ 490,069.00
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	Budgetary Acctg Only	\$ 1,466,073.19
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	C/O-Building	\$ 629,658.81
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	C/O-Land	\$ 54,000.00
2667	10/9/2025	5/4/1901	244	Cap Proj-Board Of Election (Old Srs)	Co 202634 Boe Project Fund Carryover Left Over Funds	Fund Balance Appropriated	\$ 335,303.00

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Library: Budget Amendment (BNA#018)

Department: Library

Agenda Title: Budget Amendment (BNA#018)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

	File Name	Description
☐	BNA_018_LIBRARY_FOR_FY25_FUNDS_TO_IAN.pdf	BNA 018

BUDGET NEW - ORDINANCE AMENDMENT

BNA # 018SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON: _____

SIGNATURES:

FROM: BUDGET OFFICER

THRU: FINANCE OFFICE

FOR DEPT: LIBRARYDATE: 9.26.2025

Finance Officer

Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
010.611.5.790.04		LIBRARY	Donations-B.Blackburn	\$ 1,000.00	
010.611.5.790.06		LIBRARY	Donations-Snoddy	\$ 5,183.02	
010.611.4.991.00		LIBRARY	Fund Balance Appropriated		\$ 6,183.02

Explanation of Revisions: Budget library donation funds for two different sources.Funds were received in FY25 but not budgeted.Funds will be used for expenses associated with each one.THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY
COMMISSIONERS' MEETING ON _____

(Date)

Phyllis Nowlen, Clerk to the Board

RETURN TO FINANCE OFFICE and Forward copy via email to Ian.Bishop@clevelandcountync.govcc: Personnel Batch # _____
cc: Purchasing Date: _____
By: _____

**CLEVELAND COUNTY, NORTH CAROLINA
LIBRARY DONATIONS RECONCILIATION**

**Donations-Books-B Blackburn
010.611.4.810.04 / 010.611.5.790.04**

	FY 23/24	FY24/25	Totals
ORIGINAL BUDGET		\$ 1,000.00	
CO			
NEW			
TFR BUDGET IN		\$ 300.00	
Section II - Revenues			
Donations	\$ -	\$ 2,000.00	\$ 30,779.19
Adjust to 4.810.06			\$ (396.00)
Adjust to Blackburn Balance	\$ -		\$ 3,000.00
Total Revenue	\$ -	\$ 2,000.00	\$ 33,383.19
Section III - Expenses			
Donations	\$ 988.03	\$ 970.17	\$ 32,353.36
Total Expenses	\$ 988.03	\$ 970.17	\$ 32,353.36
Section IV - Rev/Exp Difference	\$ (988.03)	\$ 1,029.83	\$ 1,029.83

****Emailed Wright on 7/19 to see what account he wanted to move the overspent to****

\$1,000 RCVD IN FY25 MORE THAN BUDGETED, BNA NEEDED-SW 9.26.25

CLEVELAND COUNTY, NORTH CAROLINA
 LIBRARY DONATIONS RECONCILIATION
 Donations-Books-Snoddy
 010.611.4.810.06 / 010.611.5.790.06

ORIGINAL BUDGET \$ 500.00
 CO \$ 2,857.00

	<u>FY 24/25</u>	<u>Totals</u>
Section II - Revenues		
Donations	\$ 5,683.02	\$ 21,819.21
Total Revenue	<u>\$ 5,683.02</u>	<u>\$ 21,819.21</u>
Section III - Expenses		
Donations	\$ 2,967.41	\$ 16,246.87
Total Expenses	<u>\$ 2,967.41</u>	<u>\$ 16,246.87</u>
Section IV - Rev/Exp Difference	<u>\$ 2,715.61</u>	<u>\$ 5,572.34</u>

Per Library Records - After Adjustment	
Description	
FY1920 - Snoddy (Main)	\$5,183.02 RCVD IN FY25 MORE THAN BUDGETED, BNA NEEDED-SW
FY1920 - Snoddy (Spangler)	
FY1920 - Young	
Total Per Library	

****Effective July 2020 donations from the Snoddy Endowment and the Young Endowment are being split into two separate accounts.**

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Sheriff's Office: Budget Amendment (BNA#019)

Department: Sheriff's Office

Agenda Title: Budget Amendment (BNA#019)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ BNA_019_budget_funds_to_cover_multiple_equipment_purchase.pdf	Budget Amendment (BNA#019)

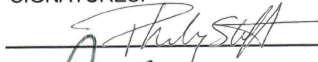
BUDGET NEW - ORDINANCE AMENDMENT

BNA # 019SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON:October 21, 2025

SIGNATURES:

FROM: BUDGET OFFICER

THRU: FINANCE OFFICE

FOR DEPT: Federal Forfeiture FdsDATE: 10/1/2025

 Finance Director

 Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
010.442.4.991.00		Federal Forfeiture Fds	Fund Balance Appropriated	\$ 11,188.00	
010.442.5.211.00		Federal Forfeiture Fds	Controlled Property Exp	\$ 11,188.00	

Explanation of Revisions: Budget funds to cover Comm headsets, radio adapters and helmet adapters for SERT team.THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY
COMMISSIONERS' MEETING ON _____
(Date)_____
Phyllis Nowlen, Clerk to the BoardRETURN TO FINANCE OFFICE and Forward copy via email to Ian.Bishop@clevelandcountync.gov
 cc: Personnel Batch # _____
 cc: Purchasing Date: _____
 By: _____

Quote 167543



**8248 West Doe Avenue
Visalia, California 93291**

Account Name: Cleveland County NC
Account Number: 1282352
Account Manager: Sam Jaimes
Contact Phone: 661-600-9331
Valid Until: 09/10/2025
PO #
Shipping Method: Ground
Payment Terms: Pre Pd with Order

Billing Address

Vincent Boudreau
Cleveland County NC
100 Justice Pl
Shelby, NC, 28150
USA

Shipping Address

Derek Toney
Cleveland County NC
100 Justice Pl
Shelby, NC, 28150
USA

Item	Description	Qty	Price	Ext. Price
PELMT14H418A-47-GN-EA-ST	3M PELTOR MT14H418A-47-GN ComTac VIII Single Comm Headset, Nexus 4-Con, O.D. Green, 1 Each	10.00	\$753.69	\$7,536.90
PELP3ADG47-F-SV-2-EA-DS	3M PELTOR ComTac P3ADG47-F SV/2 VII,VIII, IX ARC Rail Attachment, 1 Each	10.00	\$39.53	\$395.30
PELFL5063-02-EA-ST	3M Peltor FL5063-02 PTT Adapter Motorola Turbo - NATO Wiring, Black, 1 Each	10.00	\$267.62	\$2,676.20
PELHY80-PR-ST	3M Peltor HY80 Gel Earmuff Seals, Black, 1 Pair	10.00	\$57.87	\$578.70

Subtotal: \$11,187.10
Freight: \$0.00
Sales Tax: \$0.00
Grand Total: \$11,187.10

NOTE:

Please refer to this quotation when ordering. Terms and pricing valid until 09/10/2025. To accept this quotation, please sign and return to Sam Jaimes with any other applicable paperwork.

Name: _____

Signature: _____



Delivering Mission-Critical Communications

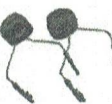
Magnum Electronics, Inc.
927 Horsepond Road
Dover DE 19901
United States

DUNS: 786404830 CAGE CODE: 0XU03 TAX ID: 161684716

BILL AND SHIP TO:

Cleveland County Sherriff's Office, Vincent Boudreau
100 Justice Pl
Shelby NC 28150-4638
United States
+1 980-552-5112

Quote #: Quote Date: Prepared By: Expiration Date:
S0164023 08/11/2025 Alyssa Pappas 08/26/2025

IMAGE	DESCRIPTION	QUANTITY	PRICE	TAXES	TOTAL
	[7100328388] 3M Peltor MT14H418A-47 GN ComTac VIII Headset - Green Single Comm	10.0 Each	\$ 808.00	6.75%	\$ 8,080.00
	[FL5063-02] 3M Peltor FL5063-02 Radio Adapter - Motorola APX, SRX, XPR	10.0 Each	\$ 298.00	6.75%	\$ 2,980.00
	[7000108832] 3M Peltor P3ADG-F SV/2 Helmet Adapter Attachments - ComTac VIII	10.0 Each	\$ 59.00	6.75%	\$ 590.00
	FedEx Ground Free Shipping	1.0 Each	\$ 0.00	6.75%	\$ 0.00

Estimated lead time 4-6 weeks.

Untaxed Amount	\$ 11,650.00
Taxes	\$ 786.38
Total	\$ 12,436.38

Important Tariff Update - Many of our suppliers are now adding tariff surcharges and others will start soon. Equipment and accessory prices are changing daily and we may not be able to honor price quotes due to the economic conditions.

Phone: +1 302-734-9250 Email: orders@magnumelectronics.com Web: <https://www.magnumelectronics.com>

Chris Hutchins

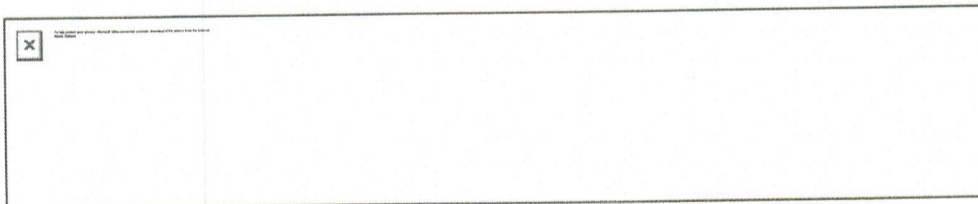
From: Derek Toney
Sent: Friday, September 5, 2025 8:59 AM
To: Chris Hutchins
Subject: FW: Payable Quote



Sgt. Derek Toney
Narcotics Division
Cleveland County Sheriff's Office
Office: 704-484-4987
Cell: 704-472-1717
derek.toney@clevelandcountync.gov
www.sheriffclevelandcounty.com

From: Atomic Defense <support@atomicdefense.com>
Sent: Thursday, September 4, 2025 6:21 PM
To: Vincent Boudreau <vincent.boudreau@clevelandcountync.gov>
Cc: Derek Toney <derek.toney@clevelandcountync.gov>
Subject: Payable Quote | Vincent Boudreau

[External Sender]



INVOICE
#D1473

Complete your purchase

Complete your purchase

or Visit our store

Order summary

	Peltor ComTac VIII Situational Awareness w/ Soundscape & MAP × 10 OD Green / Single Comm (4-Pin) / Gel Ear Cups & Standard Foam	\$10,999.50
	3M PELTOR ARC Rail Adapter Left & Right Side Attachments × 10 For ComTac VII & VIII	\$649.50
	3M PELTOR Push-To-Talk (PTT) Adapters Any Radio × 10 FL4063-02 for Motorola APX/XPR (NATO Wired Small PTT Adapter)	\$3,490.00
Subtotal		\$15,139.00
Shipping		\$81.85
Estimated taxes		\$0.00
Total		\$15,220.85 USD

Customer information

Shipping address

vincent boudreau

derek.toney@clevelandcountync.gov

Billing address

vincent boudreau

derek.toney@clevelandcountync.gov

100 Justice Pl
Shelby NC 28150
United States

100 Justice Pl
Shelby NC 28150
United States

Shipping method
UPS® Ground
\$81.85

Direct contact for this Quote/Invoice: Contact us at 507-400-0490 (Call or Text and mention your order number). If there is an issue or emergency, please contact Gray at 559-242-6285.

Alternate payment methods available upon request. ACH, Wire, T/T, W.U., QuickBooks ACH, PayPal, and all major credit cards. Credit Cards and PayPal may have a 3% processing fee.

- Make all checks payable to ATOMIC DEFENSE, LLC.
- Payment Terms Government: **Determined by your agency's contract/PO terms.** Preferred method is the same as "Private Party"
- Payment Terms Private Party: Under \$20K USD, Payment is upfront. \$20K USD and over, negotiable for repeat orders. (Before Production/Before Shipping)
- Custom or Bulk Products: Once the stock or parts are reserved, shipped, or delivered the order cannot be cancelled.
- International Orders: Atomic Defense can only export high value orders. May be subject to ITAR and EAR clearance. For low value orders: HS codes, export

licenses, and all other approvals will be handled by the buyer or "Customer" of Atomic Defense, LLC. If Customer needs assistance with this, they will need to notify Atomic Defense beforehand. Atomic Defense, LLC staff may assist but are not export experts and will not be liable. The Customer will need to check and validate the information to ensure it is proper for Customer's export. International orders may be subject to shipping fees based on location.

If you have any questions, reply to this email or contact us at Support@AtomicDefense.com. It is the Buyer's responsibility to ensure these items fit their needs prior to purchasing. Bulk or other large orders may not be able to be cancelled once ordered. Subject to Atomic Defense's sole-discretion. Website Policy and Terms Apply. See website for more details.

Subject: Justification for Enhanced Communications Capabilities for SERT Operations

To Whom It May Concern,

I am writing to formally justify the necessity of robust and reliable communications systems for our SERT (Sheriff's Emergency Response Team). In high-risk tactical operations, communication is not merely a support function—it is the backbone of mission success and team safety.

◆ **Operational Coordination and Precision** SERT deployments often involve dynamic, fast-evolving scenarios such as hostage rescues, armed standoffs, and high-risk warrant services. These operations require split-second decision-making and seamless coordination among team members. Without secure and uninterrupted communications, the risk of missteps increases exponentially, potentially compromising the mission and endangering lives.

◆ **Officer Safety and Situational Awareness** Effective communication ensures that every operator is aware of their surroundings, the status of fellow team members, and any changes in the tactical environment. Real-time updates allow for rapid adjustments to strategy, minimizing exposure to threats and enhancing overall team survivability.

◆ **Interagency Collaboration** SERT teams frequently work alongside other law enforcement units, emergency medical services, and crisis negotiators. A unified communications platform enables interoperability, ensuring that all parties are aligned and informed throughout the operation.

◆ **Command and Control** Leadership must be able to issue directives, receive feedback, and monitor progress without delay. A breakdown in communication can result in confusion, duplicated efforts, or missed opportunities to de-escalate volatile situations.

◆ **Post-Operation Review and Accountability** Recorded communications provide valuable data for after-action reviews, training, and legal accountability. They help identify areas for improvement and reinforce best practices, contributing to the continuous development of the team.

Latest Call-out where Comms were a necessity

On Saturday, August 9th, 2025, SERT was activated for a suicidal subject barricaded in a hotel room. Operators were deployed into two separate rooms directly across from the suspect's location. Due to the absence of helmet-mounted communications equipment, operators in these positions were unable to directly communicate with each other during the incident.

Although 2–3 team members had personally purchased Peltor ComTac systems and were able to communicate with each other, the remainder of the team could not hear critical information being passed via radio due to the high-noise environment and physical separation between positions.

This created a significant gap in situational awareness and placed both operators and the public at greater risk.

Additionally, the Peltor ComTac's capability to amplify ambient noise is a critical advantage in high-risk environments. This feature can allow operators to detect subtle but important sounds, such as a suspect pacing, manipulating weapons, or moving objects within a room. Such audio cues can directly influence tactical decision-making and provide a decisive edge in both officer safety and operational success.

This incident reinforces the urgent need for all SERT members to be issued standardized, helmet-mounted communications equipment to ensure every operator receives vital information in real time and can fully exploit environmental audio cues during high-risk operations.

In conclusion, investing in advanced communications infrastructure—whether through encrypted radios, integrated headsets, or mobile command systems—is not a luxury but a mission-critical requirement. The effectiveness, safety, and professionalism of our SERT team depend on it.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

E-911 Communications: Budget Amendment (BNA#020)

Department: E-911 Communications

Agenda Title: Budget Amendment (BNA#020)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ BNA_020_497.253_budget_additional_funds_needed_for_change_orders_and_project_addition.pdf	Budget Amendment (BNA#020)

BUDGET NEW - ORDINANCE AMENDMENT

BNA # 020SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON:October 21, 2025

SIGNATURES:

FROM: BUDGET OFFICER

THRU: FINANCE OFFICE

FOR DEPT: Capital Project - E911 CenterDATE: 10/1/2025
Finance Director_____
Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
<u>497.253.4.980.10</u>		Cap Proj-E911 Ctr	Contributions Fm GF	\$ 368,181.00	
<u>497.253.5.991.00</u>		Cap Proj-E911 Ctr	Construction in Progress	\$ 368,181.00	
<u>010.410.4.991.00</u>		General Revenues	Fund Balance Appropriated	\$ 368,181.00	
<u>010.981.5.890.00</u>		Fund Transfers	Interfund Transfers	\$ 368,181.00	

Explanation of Revisions: Budget additional funds needed to cover project additions and changes orders for the E911 Center Capital Project
that have not been budgeted.

THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY
 COMMISSIONERS' MEETING ON _____

(Date)

Phyllis Nowlen, Clerk to the Board**RETURN TO FINANCE OFFICE and Forward copy via email to Ian.Bishop@clevelandcountync.gov**

cc: Personnel Batch # _____
 cc: Purchasing Date: _____
 By: _____

E911 CENTER PROJECT - SUMMARY

Project Components	Vendor/PO	Grant (G2023A-04) Budget/Planned Use of Funds	Grant (G2023A-04) Cleveland County Contribution	Grant (G2023A-04) ETSF	Grant (G2023A-04 Amendment 2) Budget/Planned Use of Funds	Grant (G2023A-04 Amendment 2) Cleveland County Contribution	COUNTY FUNDED / CO FUNDED CHG ORDERS	GRAND TOTAL
Radio Consoles	Motorola V#9340 PO250348	\$429,508.50	\$143,169.50	\$392,200.00				\$ 964,878.00
Radio Tower	Motorola V#9340	\$262,500	\$87,500.00					\$ 350,000.00
Microwave	Motorola V#9340	\$207,688.00	\$69,229.00				\$66,955.43	\$ 343,872.43
Microwave Path	Motorola V#9340 Budget Total						\$19,208.57	\$ 19,208.57
Building Permits	Total Initial Budget	\$5,818						\$ 5,818.00
Fiber		\$75,000.00	\$25,000.00					\$ 100,000.00
Logging Recorder		\$8,175.00	\$2,725.00					\$ 10,900.00
Cabinets/Racks		\$7,500.00	\$2,500.00	\$10,000.00				\$ 20,000.00
AV		\$112,500.00						\$ 112,500.00
DAS		\$37,500.00	\$12,500.00					\$ 50,000.00
Technology Contingency		\$130,125.00	\$8,675.00					\$ 138,800.00
Administrative Phones		\$3,375.00	\$1,125.00					\$ 4,500.00
Dispatch Furniture	SBFI V#9850 PO#260682	\$9,472.00		\$188,563.40	*Orig Bud Fds \$190,096		\$7,768.60	\$ 205,804.00
FFE		\$75,000.00	\$25,000.00					\$ 100,000.00
Radio PDU's		\$4,138.00	\$1,379.00					\$ 5,517.00
Computers / Servers				\$18,622.00				\$ 18,622.00
Netclock				\$15,000.00				\$ 15,000.00
IT Networking Needs							\$150,000.00	\$ 150,000.00
Security Access Control/Camera Sys/Licensin	Solutionz V#5664 PO#260664 (251649)						\$ 163,518.73	\$ 163,518.73
Facility Construction/UPS		\$ 2,745,000.00	\$1,157,675.00		\$371,769.65	\$567,216.55		\$ 4,841,661.20
Construction Contingency		\$ 208,800.00	\$25,360.50					\$ 234,160.50
JM Cope Final Contract Bud Need + PCO#003/005							\$153,753.51	\$ 153,753.51
JM Cope Addl Change Orders (#015-020; Div01-033 Adjs)							\$140,835.10	\$ 140,835.10
Architect Fees & Reimbursables		\$ 355,745.50	\$63,404.50				\$15,292.26	\$ 434,442.26
Consultant Servs-Project Management		\$ 318,750.00						\$ 318,750.00
Testing Services		\$ 40,000.00						\$ 40,000.00
Pre-Construction Servs (Yates Metcon V#8581)							\$30,000.00	\$ 30,000.00
Construction Materials Testing/Special Inspections-CVET V#8789							\$57,822.38	\$ 57,822.38
Budget Totals		\$5,036,595.00	\$1,625,242.50	\$624,385.40	\$371,769.65	\$567,216.55	\$805,154.58	\$9,030,363.68
BUDGET INFORMATION / Total Budgeted Funds		BNA013 9.5.23	BNA062 5.16.23 / BNA013 9.5.23	BTD1780	BNA050 1.21.25	BNA059 4/15/25 \$567,216.55	BNA059 4/15/25 \$493,032.15	\$8,718,241.25
GL ACCOUNTS / Budget Needs		497.253.5.991.00	497.253.5.991.00	026.454.5.991.00	497.253.5.991.00	497.253.5.991.00	497.253.5.991.00	\$312,122.43

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

County Manager's Office: Budget Amendment (BNA#021)

Department: County Manager's Office
Agenda Title: Budget Amendment (BNA#021)
Agenda Summary:
Proposed Action:

ATTACHMENTS:

File Name	Description
☐ BNA_021_for_Hoke_Enterprises_proposed_change_order.pdf	Budget Amendment (BNA#021)

BUDGET NEW - ORDINANCE AMENDMENT

BNA # 021

SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON:

October 21, 2025

SIGNATURES:



Finance Officer

FROM: BUDGET OFFICER
THRU: FINANCE OFFICE
FOR DEPT: Manager
DATE: 10/8/2025

Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
490-244-5-980-00		CAP PROJ-BOARD OF	Construction In Progress	\$ 280,000.00	
490-244-4-980-10		CAP PROJ-BOARD OF	Contributions from Pri Fund	\$ 280,000.00	
010-410-4-991-00		GENERAL REVENUES	Fund Balance Appropriated	\$ 280,000.00	
010-981-5-890-00		FUND TRANSFERS	Interfund Transfer	\$ 280,000.00	

Explanation of Revisions: To add additional budget for Board of Elections cap proj for Hoke Enterprises Proposed Change order

THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY
COMMISSIONERS' MEETING ON

(Date)

Phyllis Nowlen, Clerk to the Board

BOE Project Summary			
Total Budget	\$	2,074,360	
Vendor	Sum of Spent		
HOKE ENTERPRISES	\$	999,485	
HORN PACK BROWN AND DOW PA	\$	249,431	
SOLUTIONZ VIDEOCONFERENCING INC	\$	91,997	
KATALYST NETWORK GROUP LLC	\$	44,473	Property Purchases \$ 250,431
SISK GRADING INC	\$	36,680	Demolitions \$ 22,145
ALARM SOUTH	\$	33,801	Additional Grading \$ 36,680
DEMOLITION & ASBESTOS REMOVAL INC	\$	22,145	\$ 309,256
YATES DENNIS EUGENE DBA	\$	20,000	
TGS ENGINEERS	\$	15,000	
SHELBY CITY OF	\$	3,744	
GO BIG PRINT LLC	\$	2,402	
BANKHEAD SURVEYING LLC	\$	1,600	
CECIL M BURTON, KIMBERLY S BURTON	\$	1,000	
ARTHUR J GALLAGHER RISK MANGEMENT SERVICES INC	\$	500	
Grand Total Spent	\$	1,522,257	
Remaining HOKE original contract amount	\$	593,288	
Proposed Change Order	\$	234,090	
Budget Needed	\$	275,275	

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

County Manager's Office: Budget Amendment (BNA#022)

Department: County Manager's Office
Agenda Title: Budget Amendment (BNA#022)
Agenda Summary:
Proposed Action:

ATTACHMENTS:

File Name	Description
☐ BNA_022_to_fund_Disabled_American_Veterans_group_for_a_roof_replacement.pdf	Budget Amendment (BNA#022)

BUDGET NEW - ORDINANCE AMENDMENT

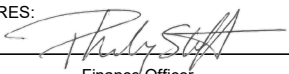
BNA # 022

SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON:

October 21, 2025

SIGNATURES:

FROM: BUDGET OFFICER
THRU: FINANCE OFFICE
FOR DEPT: Manager
DATE: 10/8/2025


Finance Officer
Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
010-410-5-700-00		GENERAL REVENUES	Outside Agencies-Non Profit	\$ 32,575.00	
010-410-4-991-00		GENERAL REVENUES	Fund Balance Appropriated	\$ 32,575.00	

Explanation of Revisions: To fund the Disabled American Veterans group for a roof replacement with Gutter Guys

THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY
COMMISSIONERS' MEETING ON

(Date)

Phyllis Nowlen, Clerk to the Board

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Official Depositories for County Funds

Department: Finance Department

Agenda Title: Official Depositories for County Funds

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name		Description
☐	DRAFT_Cleveland_County_Depository_Resolution_2025.pdf	Draft Resolution

CLEVELAND COUNTY BOARD OF COMMISSIONERS

RESOLUTION DESIGNATING OFFICIAL DEPOSITORIES FOR COUNTY FUNDS

WHEREAS, North Carolina General Statute §159-31(a) authorizes the governing board of each local government to designate one or more official depositories for the deposit of all public monies received by the unit; and

WHEREAS, the Cleveland County Board of Commissioners has previously designated HomeTrust Bank and the North Carolina Capital Management Trust (NCCMT) as the official depositories for County funds; and

WHEREAS, the Finance Director recommends adding U.S. Bank and the North Carolina Investment Pool (NCIP) as additional official depositories to enhance the County's banking and investment capabilities, improve cash management, and ensure continued compliance with all applicable state laws and regulations; and

WHEREAS, the Board of Commissioners recognizes the importance of maintaining secure, diversified, and authorized financial institutions for the management of public funds;

NOW, THEREFORE, BE IT RESOLVED by the Cleveland County Board of Commissioners that, in accordance with G.S. 159-31(a):

1. The following institutions are hereby designated as official depositories for all Cleveland County banking and investment transactions:

- - HomeTrust Bank
- - North Carolina Capital Management Trust (NCCMT)
- - U.S. Bank
- - North Carolina Investment Pool (NCIP)

2. The Finance Director and other County officials designated by the Finance Director are authorized to establish and maintain such accounts as necessary for the efficient operation of County financial activities.

3. All deposits of County funds shall be made only in these official depositories or such others as may hereafter be designated by formal action of this Board.

4. This Resolution shall take effect immediately upon its adoption.

Adopted this the 21st day of October, 2025, by the Cleveland County Board of Commissioners.

ATTEST:

Chairman, Cleveland County Board of Commissioners

Clerk to the Board

DRAFT

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

2026 Meeting Schedule

Department: Commissioners

Agenda Title: 2026 Meeting Schedule

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ Draft_2026_Commissioner_Meeting_Schedule_.pdf	Draft Meeting Schedule

2026 Cleveland County Board of Commissioners Meeting Schedule

January 20

February 3

March 17

April 21

May 5

May 19

June 2

June 16

July 14 – 2nd Tuesday of the month

August 4

September 15

October 20

November 17

December 1

December 7 – Organizational Meeting

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

William Kemp Mauney Highway Designation

Department: Commissioners

Agenda Title: William Kemp Mauney Highway Designation

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ billy_mauney_road_designation_staff_report.pdf	Staff Report
☐ Kemp_Mauney_highway_resolution.docx	Draft Resolution

STAFF REPORT

To: Cleveland County Commissioners

Date: October 21, 2025

Subject: William Kemp Mauney Highway Naming Designation

Summary Statement: Cleveland County received a request from the family of William Kemp Mauney to have a portion of the new Highway 74 bypass named after Mr. Mauney. A resolution of support is required by the County Board of Commissioners in order to submit an application to the North Carolina Department of Transportation.

Background: Mr. Mauney served with distinction in the North Carolina House of Representatives and the North Carolina Senate from the mid-1960s through the mid-1970s, during which time he also served on the North Carolina Highway Commission and introduced numerous bills in support of his constituents.

In 1974 he was formally recognized for his unselfish support of law enforcement officers and firefighters of Cleveland County, reflecting his commitment to public safety and community service.

Mr. Mauney founded Mauney Hosiery Mills in Kings Mountain, North Carolina, which grew to employ more than 300 people and supplied socks to the United States military, while also establishing numerous other businesses that contributed to the economic vitality of Cleveland County.

His leadership extended beyond business into civic and philanthropic endeavors, including 70 years of continuous service with the Kings Mountain Lions Club, long-standing support of the Cleveland County Fair, and the establishment of the William Kemp Mauney and Mary S. Mauney Foundation to provide scholarships, food bank support, and crisis ministry funding.

Fiscal Impact to Cleveland County Budget: No fiscal impact to the county. An application fee is required. This fee will be paid for by the family.

Recommendation: Recommendation to adopt resolution.

**RESOLUTION REQUESTING THE NAMING OF A PORTION OF U.S. HIGHWAY 74 BYPASS IN
HONOR OF WILLIAM KEMP MAUNEY JR.**

WHEREAS, William Kemp Mauney Jr. (1917–2008) was a lifelong resident of Cleveland County, North Carolina, who devoted his life to business, public service, and community betterment; and

WHEREAS, Mr. Mauney served with distinction in the North Carolina House of Representatives and the North Carolina Senate from the mid-1960s through the mid-1970s, during which time he also served on the North Carolina Highway Commission and introduced numerous bills in support of his constituents; and

WHEREAS, in 1974 he was formally recognized for his unselfish support of law enforcement officers and firefighters of Cleveland County, reflecting his commitment to public safety and community service; and

WHEREAS, as a pioneer in the hosiery industry, Mr. Mauney founded Mauney Hosiery Mills in Kings Mountain, North Carolina, which grew to employ more than 300 people and supplied socks to the United States military, while also establishing numerous other businesses that contributed to the economic vitality of Cleveland County; and

WHEREAS, his leadership extended beyond business into civic and philanthropic endeavors, including 70 years of continuous service with the Kings Mountain Lions Club, long-standing support of the Cleveland County Fair, and the establishment of the William Kemp Mauney and Mary S. Mauney Foundation to provide scholarships, food bank support, and crisis ministry funding; and

WHEREAS, Mr. Mauney and fellow businessmen organized annual Christmas meals for civil servants in Kings Mountain for more than 66 years, embodying his dedication to community and public servants; and

WHEREAS, in his final days, Mr. Mauney requested that his family support Hospice, leading to a donation which established the outside gardens at Testa Family Hospice in Kings Mountain, which continue to serve families in need of peace and comfort; and

WHEREAS, Mr. Mauney's lifetime of contributions in public service, business, faith, and philanthropy represent the highest ideals of leadership and community stewardship;

NOW, THEREFORE, BE IT RESOLVED, that the Cleveland County Board of Commissioners respectfully requests that the North Carolina Board of Transportation designate a two-mile portion of the U.S. Highway 74 Bypass around Shelby as the "William Kemp Mauney Jr. Highway" in honor of his distinguished life and service.

Adopted this ____ day of _____, 20.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Landfill Facility Stormwater Improvements Project

Department: Landfill

Agenda Title: Landfill Facility Stormwater Improvements Project

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Justice Center Funding

Department:

Agenda Title: Justice Center Funding

Agenda Summary: Philip Steffen, Finance Director

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ STAFF_REPORT_approving_ordinance_JC.docx	Staff Report
☐ Justice_Center_Approving_Resolution_-_Cleveland_County_2025_LOB.pdf	Draft Resolution



Cleveland County

NORTH CAROLINA

STAFF REPORT

To: County Commissioners Date: 10/15/2025

Via: David Cotton, County Manager

From: Philip Steffen, Finance Director

Subject: Justice Center Debt Financing

Summary Statement: Cleveland County intends to finance the remaining construction of a new Justice Center, which includes a courthouse, detention center, Sheriff's Office, and related infrastructure. This project replaces the aging courthouse and consolidates critical justice functions into a modern, secure facility designed for efficiency, safety, and long-term service. This \$75 million in financing has been planned from the beginning of the project. The County will fund the project through an Installment Financing Contract with the Cleveland County Public Facilities Corporation, using Limited Obligation Bonds, Series 2025, purchased by TD Public Finance LLC and secured by a Deed of Trust on the project site.

Review: On September 16, 2025, the Board adopted an Initial Resolution authorizing negotiation of the Installment Financing Contract for the Justice Center Project and directing staff to file an application with the North Carolina Local Government Commission (LGC). That resolution identified the proposed financing as the most practical and cost-effective method for funding the project, avoiding delays and costs associated with a general obligation bond referendum. The Board also scheduled a public hearing for October 21, 2025 regarding the proposed financing.

The Approving Resolution now before the Board authorizes the County to execute the financing documents, including the Installment Financing Contract, Deed of Trust, and related instruments, in an amount not to exceed \$75 million for the Justice Center component. The LGC is expected to consider the County's application at its November 4, 2025 meeting. This financing allows the County to proceed with construction and equipping of the new facility, and demolition of the existing courthouse.

Fiscal Impact: Debt service on the Justice Center portion is included in the County's long-term capital plan and will be supported by existing and new revenue streams. There is no immediate impact on fund balance.

Recommendation: Finance Director recommends approval of the Approval Resolution and related documents to authorize execution of the Justice Center financing.

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND,
NORTH CAROLINA, APPROVING AN INSTALLMENT FINANCING CONTRACT AND
DELIVERY THEREOF AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS**

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

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

WHEREAS, the Board of Commissioners of the County (the “*Board of Commissioners*”) has previously determined that it is in the County’s best interest to finance (a) a portion of the costs of the demolition of the existing Cleveland County Courthouse and the construction and equipping of a new justice center including a courthouse, a detention center, the Sheriff’s Office, and related public infrastructure development (collectively, the “*Justice Center Project*”), and (b) finance improvements to an existing solid waste landfill and acquisition of solid waste equipment (collectively, the “*Solid Waste Project*” and together with the Justice Center Project, the “*2025 Projects*”);

WHEREAS, the Board of Commissioners has determined to finance the 2025 Projects together under a single Installment Financing Contract (the “*Contract*”) in an amount not to exceed \$89,000,000 with the Cleveland County Public Facilities Corporation (the “*Corporation*”);

WHEREAS, it is in the best interest of the County to enter into a Deed of Trust, Security Agreement and Fixture Filing (the “*Deed of Trust*”) related to the County’s fee simple interest in the real property on which the Justice Center Project is located, together with the improvements thereon (the “*Mortgaged Property*”), that will provide security for the County’s obligations under the Contract;

WHEREAS, in furtherance of the above plan, the Corporation will execute and deliver its Limited Obligation Bond (County of Cleveland, North Carolina), Series 2025 (the “*2025 Bond*”) in an aggregate principal amount not to exceed \$89,000,000 evidencing proportionate undivided interests in rights to receive certain Revenues (as defined in the Contract), under the terms of an Indenture of Trust (the “*Indenture*”) between the Corporation and U.S. Bank Trust Company, National Association, as trustee, to be purchased by TD Public Finance LLC;

WHEREAS, there have been described to the Board of the Commissioners the forms of the following documents (collectively, the “*Instruments*”), copies of which have been made available to the Board of Commissioners, which the Board of Commissioners proposes to approve, enter into and deliver, as applicable, to effectuate the proposed installment financing:

- (1) the Contract;
- (2) the Indenture, including the form of the 2025 Bond; and
- (3) the Deed of Trust;

WHEREAS, it appears that each of the Instruments is in an appropriate form and is an appropriate instrument for the purposes intended;

WHEREAS, the Board of Commissioners conducted public hearings at this meeting to receive public comment on the proposed Contract and the 2025 Projects, after publication of notices with respect to such public hearings, and approval of the Local Government Commission of North Carolina (the “LGC”) with respect to entering into the Contract must be received;

WHEREAS, the County has filed with the LGC an application for the approval and private sale without advertisement of the 2025 Bond, and expects to receive approval of the Contract by the LGC at its November 4, 2025 meeting; and

WHEREAS, Parker Poe Adams & Bernstein LLP, as bond counsel, will render an opinion to the effect that entering into the Contract and the transactions contemplated thereby are authorized by law;

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

Section 1. Ratification of Action. All actions of the County, the County Manager, the Chairman of the Board of Commissioners (the “Chairman”), the Finance Director, the County Attorney, and the Clerk to the Board of Commissioners (the “Clerk”), and their respective designees, whether previously or hereinafter taken, in effectuating the proposed financing, including the making of application to the LGC, are approved, ratified and authorized pursuant to and in accordance with the transactions contemplated by the Instruments.

Section 2. Authorization to Execute the Instruments. The Board of Commissioners authorizes and approves the financing of the 2025 Projects in an amount not to exceed \$89,000,000 and in accordance with the terms of the Instruments, which will be a valid, legal and binding obligations of the County in accordance with their terms. The form and content of the Instruments are authorized, approved and confirmed, and the County Manager, the Chairman, the Finance Director, and the Clerk (collectively, the “Authorized Officers”) are authorized, empowered and directed, individually and collectively, to execute and deliver the Instruments, including necessary counterparts, in substantially the form and content presented to the Board of Commissioners, but with such changes, modifications, additions or deletions therein as they may deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the County’s approval of any and all changes, modifications, additions or deletions therein from the form and content of the Instruments presented to the Board of Commissioners. From and after the execution and delivery of the Instruments, the Authorized Officers are authorized, empowered and directed, individually and collectively, to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Instruments as executed.

Section 3. County Representative. The Authorized Officers are designated as the County’s representatives to act on behalf of the County in connection with the transactions contemplated by the Instruments, and the Authorized Officers are authorized to proceed with the transactions contemplated by the Instruments and to seek opinions as a matter of law from the County Attorney, which the County Attorney is authorized to furnish on behalf of the County, and opinions of law from such other attorneys for all documents contemplated by this Resolution as required by law. The County’s representatives or their respective designees are authorized, empowered and directed, individually and collectively, to do any and all other acts and to execute any and all other documents which they, in their discretion, deem necessary or appropriate to consummate the transactions contemplated by the Instruments and their ongoing administration or as they deem necessary or appropriate to implement and carry out the intent and purposes

of this Resolution and to administer the transactions contemplated by this Resolution after the execution and delivery of the 2025 Bond.

Section 4. Severability. If any section, phrase or provision of this Resolution is for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions of this Resolution.

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

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

Adopted this the 21st day of October, 2025.

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:

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

STATE OF NORTH CAROLINA)
)
COUNTY OF CLEVELAND) **ss:**

I, *Phyllis Nowlen*, Clerk to the Board of Commissioners of the County of Cleveland, North Carolina, ***DO HEREBY CERTIFY*** that the foregoing is a true and exact copy of a resolution entitled “**RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF CLEVELAND, NORTH CAROLINA, APPROVING AN INSTALLMENT FINANCING CONTRACT AND DELIVERY THEREOF AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS**” adopted by the Board of Commissioners of the County of Cleveland, North Carolina, at a meeting held on the 21st day of October, 2025.

WITNESS my hand and the corporate seal of the County of Cleveland, North Carolina, this the ____ day of October, 2025.

(SEAL)

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

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Solid Waste Funding

Department:

Agenda Title: Solid Waste Funding

Agenda Summary: Philip Steffen, Finance Director

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ STAFF_REPORT_approving_ordinance_landfill.docx	Staff Report



Cleveland County

NORTH CAROLINA

STAFF REPORT

To: County Commissioners Date: 10/15/2025

Via: David Cotton, County Manager

From: Philip Steffen, Finance Director

Subject: Landfill Cell and Equipment Debt Financing

Summary Statement: Cleveland County intends to finance improvements to its solid waste operations, including construction of a new landfill cell and the purchase of related solid waste equipment. These investments are essential to maintaining long-term landfill capacity, environmental compliance, and efficient service delivery for County residents.

The County will fund the project through an Installment Financing Contract with the Cleveland County Public Facilities Corporation, using Limited Obligation Bonds, Series 2025, purchased by TD Public Finance LLC and secured by a Deed of Trust on County property.

Review: On September 16, 2025, the Board adopted an Initial Resolution authorizing negotiation of the financing terms for the Solid Waste Project and directing staff to file an application with the North Carolina Local Government Commission (LGC). That resolution identified the proposed financing as the most practical and cost-effective method for funding the project, avoiding delays and costs associated with a general obligation bond referendum. The Board also scheduled a public hearing for October 21, 2025 regarding the proposed financing.

The Approving Resolution now before the Board authorizes execution of the Installment Financing Contract, Deed of Trust, and related instruments for the Solid Waste Project, with an amount not to exceed \$14 million. The LGC is expected to consider the County's application at its November 4, 2025 meeting. This financing allows the County to move forward with the landfill expansion and equipment replacement on a stable, long-term funding schedule.

Fiscal Impact: Debt service for the Solid Waste Project will be paid from the Solid Waste Enterprise Fund and supported by existing user fees. There is no impact on the County's General Fund.

Recommendation: Finance Director recommends approval of the Approval Resolution and related documents to authorize execution of the Landfill Cell and Equipment financing.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Consolidated Human Services Agency Board Structure

Department:

Agenda Title: Consolidated Human Services Agency Board Structure

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
☐ CHSB_Staff_Report.docx	CHSB Staff report
☐ CHSB_Proposed_Memorandum.docx	CHSB Draft Memo

STAFF REPORT

To: Cleveland County Board of Commissioners

From: Staff Attorney Logan Roberts

Subject: Consolidated Human Services Board

Summary Statement:

The County Manager, at the direction of the Board of Commissioner tasked the County Legal Department with determining the process and putting into motion the transition from a Health Board and DSS Board to a Consolidated Human Services Board.

Review:

The process to create a Consolidated Human Services (CHS) Board is laid out in N.C. Gen. Stat. §153A-77. The first step is to create a nominating committee to make recommendations for the Consolidated Human Services Board Members (by statute this must be made up of the Health Board, the DSS Board, and the LME Board). A public hearing date for the next commissioner meeting should be set to both hear and approve a resolution creating the CHS Board and CHS Agency and appoint the members of the Board. In creating the CHS Board, the Board of Commissioners must make the following decisions:

- Number of seats on the Board. The Board can have up to TWENTY-FIVE (25) seats. FIFTEEN (15) of those seats are set by statute, including ONE (1) Ex-Officio County Commissioner. The Board of Commissioners can add up to 10 additional seats. Terms are to be for FOUR (4) years, but initial terms may be shorter to allow for staggered vacancies.
- Whether the employees of the CHS Agency will continue to fall under the State Human Resources Act or under the County Personnel Policy.

Upon the creation of the CHS Board and Agency, the prior Health Board and DSS Board are dissolved. The County Manager, with advice and approval of the CHS Board, will name the CHS Director.

Attachments:

- PowerPoint Presentation
- Proposed Memorandum

Actions Requested

- Create nominating Committee for the proposed CHS Board
- Set hearing date to vote on Proposed Resolution and appoint CHS Board Members.

MEMORANDUM

To: Health Department Board
Department of Social Services Board
Cleveland County LME Board Members

From: Kevin Gordon

Date: Thursday, October 16, 2025

Re: Temporary Nominating Committee for proposed Consolidated Human Services Board

On Tuesday, October 21, 2025, the Cleveland County Board of Commissioners voted to create a nominating committee pursuant to N.C. Gen. Stat. §153A-77(c) which shall be comprised of the members of the pre-consolidation board of health, social services board, and LME board. You are hereby directed to meet as a nominating committee and prepare and present your nominations for the new Consolidated Human Services Board. Pursuant to the statute, you must nominate:

- FOUR (4) persons who are consumers of human services
- EIGHT (8) professionals, one from each with qualifications in one of the following categories: one psychologist, one pharmacist, one engineer, one dentist, one optometrist, one veterinarian, one social worker, and one registered nurse.
- TWO (2) physicians licensed to practice medicine in this State, one of whom shall be a psychiatrist.

All nominees must be Cleveland County, North Carolina residents and cannot be an employee of the Cleveland County Department of Health or the Cleveland County Department of Social Service. All current board members are eligible for nomination. Nominations should include the mailing address and phone number of the nominee. The list of nominations shall be delivered to the County Clerk, no later than 5:00 p.m. on Friday, November 7th. Thank you for your service to the County.

Kevin Gordon
Chair of the Board of Commissioners

ATTEST TO BY

Phyllis Nowlen
Clerk to Board

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Closed session pursuant to North Carolina General Statute § 143-318.11 (a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure.

Department:

Agenda Title: Closed session pursuant to North Carolina General Statute § 143-318.11 (a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure.

Agenda Summary: Kevin Gordon, Chairman

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, November 18, 2025, at 6:00 p.m. in the Commissioners' Chambers

Department:

Agenda Title: The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, November 18, 2025, at 6:00 p.m. in the Commissioners' Chambers

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available