COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA FOR THE REGULAR COMMISSION MEETING

July 14, 2026

6:00 PM

County Commissioners Chambers

- ***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.)

2. ***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.

3. *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.	***Minutes***	Minutes from the May 19, 2026, Regular Commissioners Meeting
B.	***Tax Administration***	June 2026 Collection Report
C.	***Tax Administration***	June 2026 Abatements and Supplements
D.	***Tax Administration***	Pending Refunds and Releases
E.	***Tax Administration***	Late Applications for Exemption/Exclusion/Deferral
F.	***Finance Department***	Budget Transfer Summary
G.	***Emergency Management***	Budget Amendment (BNA#001)
H.	***Health Department***	Budget Amendment (BNA#002)
I.	***Planning Department***	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-09; Add Section 12-164, Development Standards for Data Centers, to the Unified Development Ordinance (UDO)

J.	***Planning Department***	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-15; Request to Rezone Parcels 21945, 21944, and 21929 from General Business (GB) to Residential (R)
K.	***Planning Department***	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-16; Request to Rezone Parcel 57492 from Heavy Industrial (HI) to Light Industrial (LI)
L.	***Planning Department***	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-18; Request to Rezone Parcels 31548, 31976, and 63209 from Residential (R) to Light Industrial (LI)
M.	***Planning Department***	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-19; Town of Fallston Future Land Use Plan Adoption

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.

4. Planning Department Case 26-14: Request to Rezone Parcels 3250, 5011, and 5013 from Residential (R) to Manufactured Homes and Parks (RM)

Chris Martin, Planning Director

CLOSED SESSION

5. Closed Session per North Carolina General Statute §143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee

Kevin Gordon, Chairman

ADJOURN

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, August 4, 2026, at 6:00 p.m. in the Commissioners' Chambers

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 May 19, 2026, Regular Commissioners Meeting

Department:	Minutes
Agenda Title:	Minutes from the May 19, 2026, Regular Commissioners Meeting
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
05192026_Regular_Meeting.pdf	05192026 Minutes

Cleveland County Board of Commissioners
May 19, 2026

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

PRESENT:
Kevin Gordon, Chairman
Deb Hardin, Vice-Chair
Johnny Hutchins, Commissioner
Doug Bridges, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Tiffany Hansen, Health Department Director
Betsy Harnage, Register of Deeds
Logan Roberts, Staff Attorney
Rebecca Johnson, Social Services Director
Sherry Lavender, Tax Assessor
Clifton Philbeck, Board of Elections Director

CALL TO ORDER

Chairman Gordon called the meeting to order; several students from Springmore Elementary led the audience in the Pledge of Allegiance, and Commissioner Bridges provided the invocation.

AGENDA ADOPTION

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

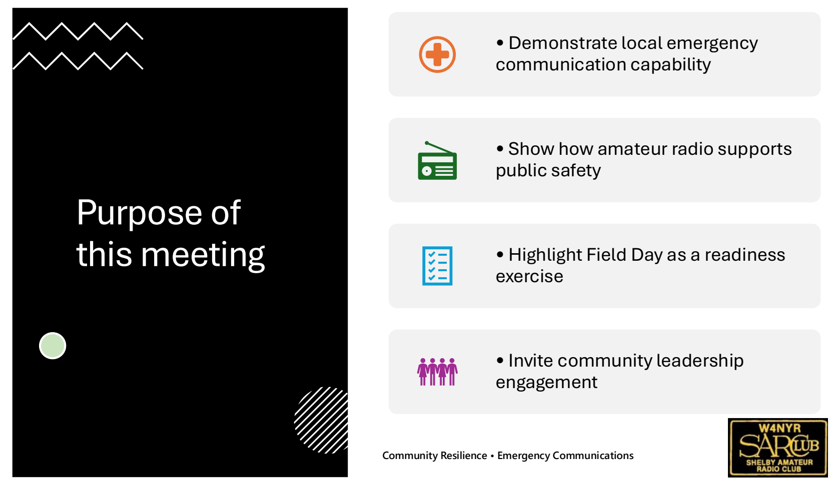
PRESENTATION

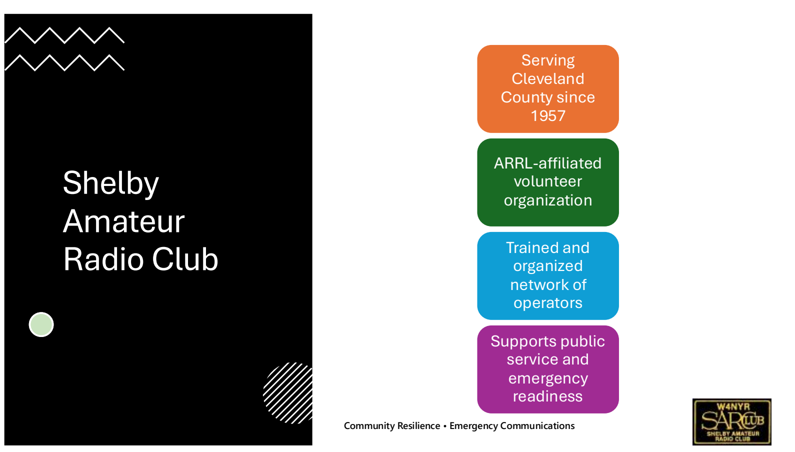
AMATEUR RADIO FIELD DAY

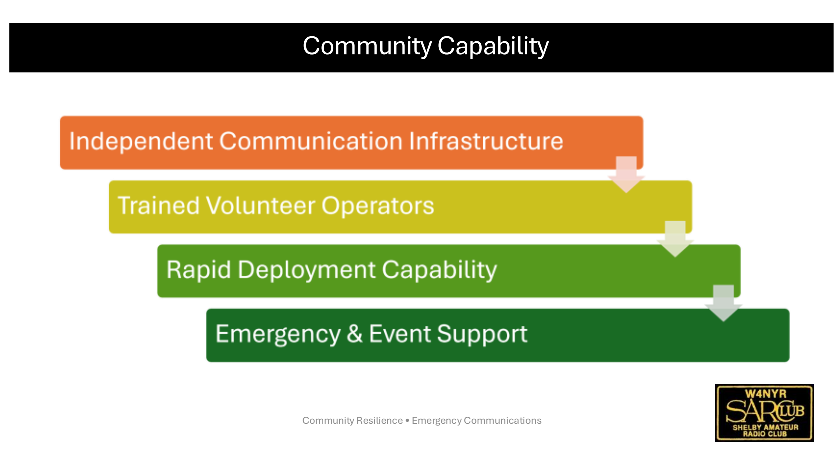
Chairman Gordon recognized Shelby Amateur Radio Club member Corey Steele to present the Amateur Radio Field Day. The Board was provided with an overview of the Shelby Amateur Radio Club and its upcoming Amateur Radio Field Day at Weathers Arena. Mr. Steele noted that the club, established in 1957 and operating under the Amateur Radio Relay League (ARRL), is one of the oldest in North Carolina. Field Day is a national exercise held each June to demonstrate emergency communication capability, practice rapid deployment of equipment, and engage the public. Mr. Steele explained that during Field Day the club operates multiple stations on various Federal Communications Commission (FCC) allocated bands using voice, digital modes, and Morse code, all powered by generators, solar, and 12-volt systems rather than utility power. The public is invited to observe and, under the supervision of a licensed operator, make on-air contacts.

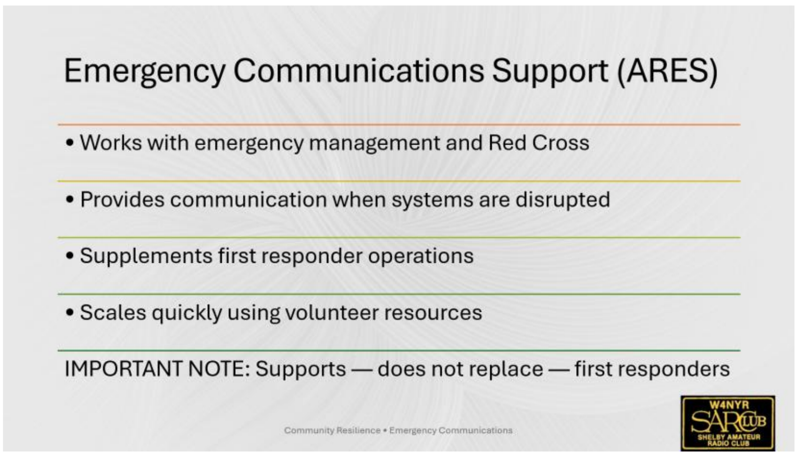
He described the club's role in supporting public safety and emergency management, including collaboration with local emergency management, first responders, and the Red Cross when normal communications fail. As a case study, Mr. Steele cited Hurricane Helene, during which amateur radio and General Mobile Radio Service (GMRS) communications supported isolated mountain communities after cellular service and other infrastructure were disrupted. The club helped restore a mountaintop repeater, deployed generators and antennas, and relayed information on shelter status, supplies, and medical needs. He highlighted the technical and experimental nature of amateur radio, including domestic and international communications, data transmission, and specialized activities such as Earth-Moon-Earth contacts and communication with the International Space Station. He emphasized the club's strong law-enforcement and public-service membership and the need to recruit younger operators to sustain operations, as historically demonstrated by the long-running Labor Day Hamfest, now approaching its 70th year.

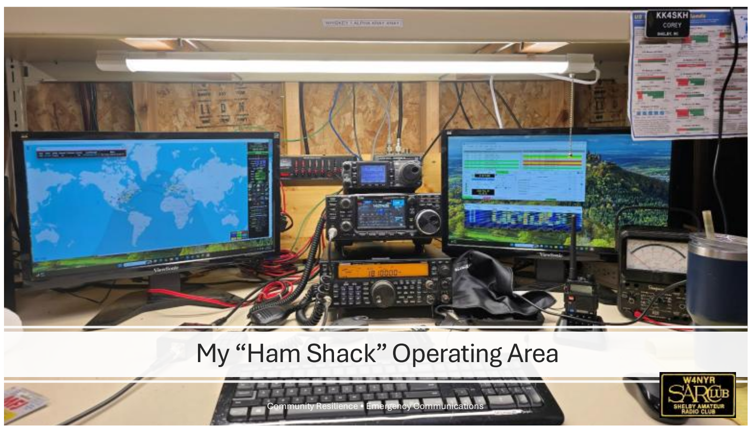
The following PowerPoint was presented to the Commissioners.

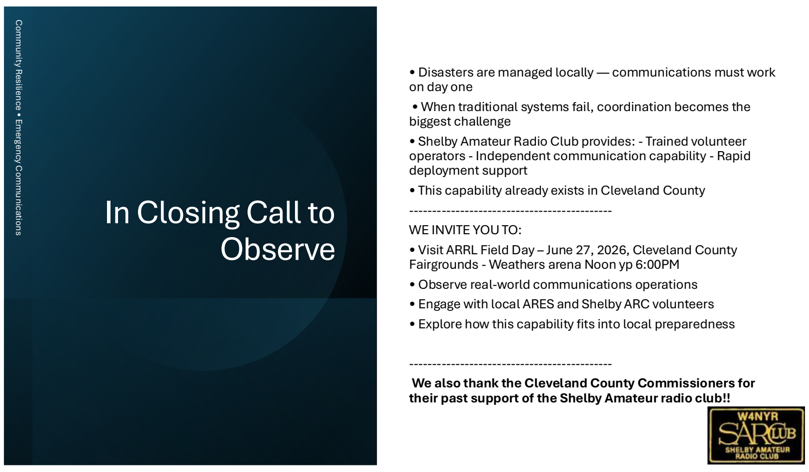


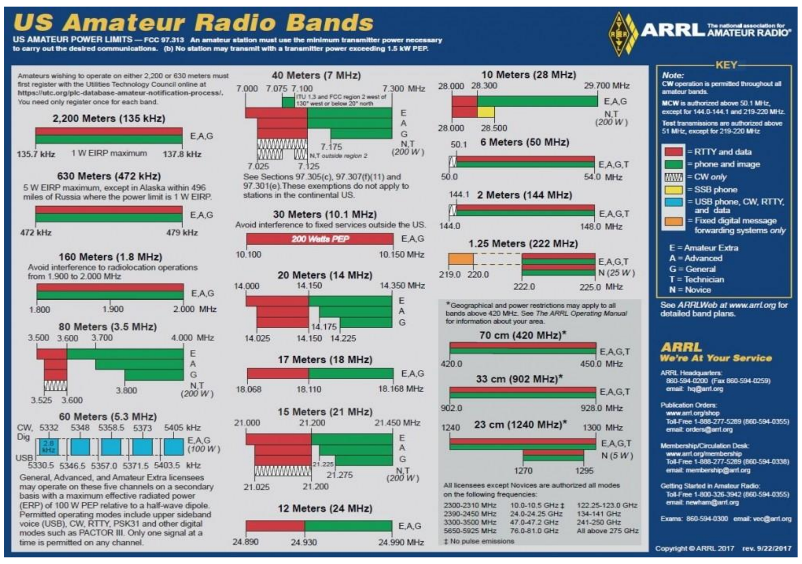












Commissioners thanked Mr. Steele for the informative presentation, expressed appreciation for the club's service to the community, and briefly discussed club structure in the county and the importance of amateur radio as a backup when commercial systems fail. Mr. Steele concluded by inviting the Board and the public to attend Field Day on June 27 at Weathers Arena and the upcoming Hamfest.

CONSENT AGENDA

TAX ADMINISTRATION: APRIL 2026 COLLECTION REPORT

Pursuant to North Carolina General Statute §105-350.7, the Tax Collector shall submit to the governing body, at each of its regular meetings, a report to include the amount collected on each year's taxes with which she is charged, the amount remaining uncollected, and the steps being taken to encourage payment of uncollected taxes. The Tax Collector provided Commissioners with a detailed written report regarding taxes collected during ***April 2026.***

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

TOTAL TAXES COLLECTED APRIL 2026

YEAR	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
DEF REV	$0.00	$0.00	$0.00
2025	$629,414.34	$11,865.54	$641,279.88
2024	$70,928.46	$5,171.49	$76,099.95
2023	$27,423.01	$751.90	$28,174.91
2022	$8,897.90	$1,285.87	$10,283.77
2021	$4,255.17	$419.74	$4,674.91
2020	$1,369.03	$66.42	$1,435.45
2019	$1,237.20	$0.00	$1,237.20
2018	$1,383.78	$0.00	$1,383.78
2017	$6,266.68	$0.00	$6,266.68
2016	$581.84	$0.00	$581.84
2015	$0.00	$0.00	$0.00
			$771,418.37

	TOTALS	$751,857.41	$19,560.96	$771,418.37
	DISCOUNT	$0.00		$0.00
	INTEREST	$51,585.22	$2,395.18	$53,980.40
	TOLERANCE	($40.91)	($24.41)	($65.32)
	ADVERTISING	$2,093.89	GAP BILL FEES	DEFFERRED GAF
	GARNISHMEN	$9,759.07	$2,366.40	$414.63
	NSF	$0.03		$0.00
	LEGAL FEES	$4,189.86		$0.00
	TOTALS	$819,444.57	$24,298.13	
	MISC FEE	$0.00		GRAND TOTAL
	TAXES COLL	$819,444.57		$843,742.70
DEF	$6,420.71	$0.00		$6,649.94
DISC	($22.31)	$819,444.57		$414.63
TOL	$0.51			$850,807.27
INT	$251.03			

TOTAL TAXES UNCOLLECTED APRIL 2026

	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
2025	$2,628,412.43	$222,669.96	$2,851,082.39
2024	$652,474.67	$234,474.39	$886,949.06
2023	$628,396.06	$84,165.08	$712,561.14
2022	$552,722.27	$67,797.78	$620,520.05
2021	$151,401.83	$44,032.75	$195,434.58
2020	$168,131.45	$28,379.73	$196,511.18
2019	$387,633.21	$0.00	$387,633.21
2018	$176,678.28	$0.00	$176,678.28
2017	$87,110.19	$0.00	$87,110.19
2016	$60,171.62	$0.00	$60,171.62
2015	$0.00	$0.00	$0.00
		$0.00	$0.00
	$5,493,132.01	$681,519.69	$6,174,651.70
DEF REV	$114,132.62	$250,286.04	$364,418.66
TOTAL UNCOLLECTED	$5,607,264.63	$931,805.73	$6,539,070.36

TAX ADMINISTRATION: ABATEMENTS AND SUPPLEMENTS APRIL 2026

The Tax Assessor provided Commissioners with a detailed written report regarding tax abatements and supplements during ***April 2026.*** The monthly grand total for tax abatements was listed as ($4,673.25), and the monthly grand total for tax supplements was listed as $23,239.07.

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

FINANCE DEPARTMENT: BUDGET TRANSFER SUMMARY

As required by North Carolina General Statute §159-15, all internal transfers shall be submitted to the Board of Commissioners. The budget transfer summary from April 25, 2026, through May 6, 2026, is included in Commissioner packets.

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

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at the May 19th, 2026 Board Meeting
Time Period Covered : 04/25/2026 to 05/06/2026
For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions	$ 150.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply	$ 5,000.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	$ (3,000.00)
26168	4/28/2026	012	543	Health Dept Grants	Transfer Funds To Cover Deficits In Various Dept Expense	Social Security Taxes	$ (50.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Emerg & Contingency-Wic Cs	$ (3,100.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ 100.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Capital Equipment	$ 1,239.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Automotive Supplies	$ 1,000.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Maint Contracts-Equip	$ (1,000.00)
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	$ (3,389.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	$ 2,741.00
26168	4/28/2026	012	533	Adult Health	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ 100.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Emergency/Contingency	$ (3,125.00)
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	$ (1,600.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	$ (5,741.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	$ 3,000.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ 500.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	$ 1,000.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Maint Bldg/Grounds	$ (500.00)
26168	4/28/2026	012	533	Adult Health	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	$ (100.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Advertising/Promotions	$ 1,069.00
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Medicare Taxes	$ (1.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Prescription Drugs	$ (17,689.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	$ 2,000.00
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply-Pathw	$ (300.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Services	$ 100.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	$ 2,500.00
26168	4/28/2026	012	547	Ca Ii-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Medicare Taxes	$ (750.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	$ (3,169.00)
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Partners Block Grant	$ 301.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions	$ 2,000.00
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	$ 5,000.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	$ 3,125.00
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Opioid	$ (7,000.00)
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Insurance /Bonding	$ (2,000.00)
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supplies	$ 2,000.00
26168	4/28/2026	012	547	Ca Ii-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Employer 401K	$ (750.00)
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply	$ 7,000.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	$ 20,208.00
26168	4/28/2026	012	547	Ca Ii-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Cpcm	$ 750.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Utilities	$ 2,000.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	$ 5,188.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ (36,396.00)
26168	4/28/2026	012	547	Ca Ii-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Telecommunications-Cpcm	$ 750.00
26168	4/28/2026	012	543	Health Dept Grants	Transfer Funds To Cover Deficits In Various Dept Expense	License/Permit/Certificate-Cmap	$ 50.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Rental/Lease Equip/Other	$ 2,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	$ 3,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Pharmacy Fees	$ 15,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Telecommunications	$ 850.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital/Doctor Fees	$ (3,000.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital/Doctor Fees	$ 38.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	$ (2,801.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Advertising/Promotions	$ 4,602.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	$ (2,500.00)
26168	4/28/2026	012	538	Maternal Health	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	$ 8,000.00
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions-Wic Cs	$ 1,000.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ 100.00
26168	4/28/2026	012	537	Child Health	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	$ 8,000.00
26168	4/28/2026	012	539	Family Planning	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	$ 100.00
26168	4/28/2026	012	539	Family Planning	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	$ (100.00)
26168	4/28/2026	012	537	Child Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	$ (8,000.00)
26168	4/28/2026	012	538	Maternal Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	$ (8,000.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Wic Ne	$ 2,000.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Education/Certif/Training	$ 500.00
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Controlled Property Exp	$ (250,000.00)
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Capital Equipment	$ 250,000.00
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Maint Contracts-Equip	$ (10,000.00)
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Departmental Supply	$ 10,000.00

<u>EMERGENCY MANAGEMENT: BUDGET AMENDMENT (BNA #081)</u>

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

Account Number	*Project Code*	*Department/Account Name*	*Increase*	*Decrease*
010.445.4.991.00		Emergency Management/Fund Balance Approp	$49,200	
010.445.5.700.00		Emergency Management/Grants	$49,200	

<u>Explanation of Revisions:</u> Budget allocation of $49,200 in grant monies from Duke Power in support of the Catawba Power Station.

<u>SOCIAL SERVICES: BUDGET AMENDMENT (BNA #082)</u>

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

Account Number	*Project Code*	*Department/Account Name*	*Increase*	*Decrease*
011.504.4.410.01		Social Services/Partners Grant	$6,400	
011.504.5.122.00		Social Services/Salaries-Wages-P/T	$6,400	

<u>Explanation of Revisions:</u> Budget allocation of $6,400 in grant monies from Partners Health Management Maintenance of Effort (MOE) contract for a Community Social Services Assistant in the Social Services Department.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #083)

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

Account Number	*Project Code*	*Department/Account Name*	*Increase*	*Decrease*
013.660.4.510.78		Health Department/Wellness Tier 5-Pharm Fees	$38,394	
013.660.5.230.01		Health Department/Prescription Drugs	$38,394	

Explanation of Revisions: Budget allocation of $38,394 in additional funds to cover Tier 3-5 drug expenses for year-end.

LEGAL DEPARTMENT: TRANSFER OF PORTION OF PARCEL 22202 TO CLEVELAND COMMUNITY COLLEGE

Cleveland County, North Carolina (Owner) hereby grants to Cleveland Community College a limited right of entry onto parcel 22202 for the purpose of surveying, designing, permitting, and constructing a roadway connection to the existing roundabout adjacent to the property. The Community College is authorized, at its sole cost and expense, to prepare and submit all necessary applications, permits, and related documents required for such work. The County agrees to cooperate in good faith with the Community College's efforts to obtain required approvals, including executing any applications or authorizations requiring the consent of the record owner of the property, as may be reasonably necessary to facilitate the roadway connection.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and was unanimously adopted by the Board, ***to approve the deed and resolution for the transfer of a section of parcel 22202 to Cleveland Community College to connect to the roundabout.***

Resolution

07-2026

Resolution Approving Conveyance of Property to Cleveland Community College Pursuant to G.S. 160A-274

WHEREAS, Cleveland County, North Carolina (County) owns a 12.8-acre tract of land along E. Marion Street, as described in Deed Book 1571 at Page 2375; and

WHEREAS, North Carolina General Statute § 160A-274 authorizes a county to convey real property by private conveyance to a government until upon such terms and conditions as it deems wise, with or without monetary consideration any land or interest in land; and

WHEREAS, the Commissioners may so convey by Resolution at a regular meeting, the property to be conveyed, stating the value of the properties, the proposed monetary consideration or lack thereof, and the intent to authorize the conveyance; and

WHEREAS, Cleveland Community College is in the process of building a Student Center on their campus. To obtain permits, they must have a second point of access to the center. The closest access would be to connect to the roundabout located on Parcel 22202 that is owned by the county; and

WHEREAS, it would be in the best interests of the citizens of Cleveland County for the property to be donated to Cleveland Community College so long as the property is used for the stated purpose of constructing and operating a second point of access to the campus for the benefit of the citizens of the county.

THEREFORE, THE CLEVELAND COUNTY BOARD OF COMMISSIONERS RESOLVES THAT:

1. The County should transfer a 50-foot strip on the west edge of Parcel 22202 to Cleveland Community College to allow them to connect the roundabout at the north end of the strip to the proposed Student Center and reserving an easement to the County for ingress and egress. in fee simple;
2. The deed given by the county to the 50-foot strip-tract of land shall convey a title in fee simple determinable; and
3. Staff is directed to prepare, and the board chair is authorized to execute, all documents necessary to convey fee simple defeasible title under the above-stated conditions to Cleveland Community College, in keeping with G.S. 160A-274.

Adopted this the 19th day of May 2026

Kevin Gordon, Chairman
Cleveland County Board of County Commissioners

ATTEST:

Phyllis Nowlen
Clerk to the Board of County Commissioners

FINANCE DEPARTMENT: FIRST CITIZENS BANK AND TRUST COMPANY AUTHORIZED REPRESENTATIVES' RESOLUTION

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and was unanimously adopted by the Board, ***to approve the resolution authorizing Cleveland County representatives, County Manager David Cotton, Sybil Walker, and Tonya Brittian, the authority to conduct all Trust Business with First Citizens Bank and Trust Company.***

CERTIFIED COPY OF RESOLUTION
OF

Cleveland County

I, the undersigned, hereby certify that I am a representative of the above-named governmental entity, which entity is duly organized and existing under the laws of the State of NC: that the following is a true copy of the Resolution duly adopted by the above-named governmental entity effective the 19th day of May, 2026.

RESOLVED, that the officers listed below are authorized Representatives of the above-named governmental entity with the authority to conduct all Trust Business on behalf of the entity with First-Citizens Bank & Trust Company.

Name	Title	Signature
David B. Cotton	County Manager	
Sybil P. Walker	Finance Accountant	Sybil Walker
Tonya D. Brittian	Business Officer	Tonya D Brittian

I further certify that this Resolution has neither been rescinded nor modified.

Witness my hand and seal of this 19th day of May, 2026.

Witness: Phyllis Nowlen
Print: Phyllis Nowlen
Title: Clerk to the Board

REGULAR AGENDA

FY 2024 – 2025 AUDIT RESPONSE

Chairman Gordon called County Manager David Cotton to the podium to present the FY 2024 – 2025 audit response. Mr. Cotton presented a comprehensive report regarding the late submission of the County's Fiscal Year 2024–2025 annual audit and the corrective measures being implemented to ensure the timely completion of the Fiscal Year 2025–2026 audit. He explained that the County had engaged a consultant through the North Carolina Association of County Commissioners (NCACC) to conduct an independent assessment of both the factors that contributed to the audit delay and the County's readiness for the upcoming audit cycle. The consultant's review included an examination of the audit timeline and milestones, the Prepared by Client (PBC) documentation, submission logs, journal entries, the final trial balance, and interviews with Finance Department personnel and other key staff members. The consultant determined the delayed audit resulted from multiple contributing factors, with the most significant being a substantial backlog in bank and credit card reconciliations. Mr. Cotton explained that Finance had attempted to transition bank reconciliations from an established Microsoft Excel process to the reconciliation module within the County's Keystone Enterprise Resource Planning (ERP) system. While the new process was intended to improve efficiency, the reconciliation module ultimately proved inadequate for the County's larger, high-volume operating accounts. At the same time, the Finance Department was restructuring its accounts receivable processes and staff assignments, creating additional operational challenges during the same period. He further stated that a previous management directive instructing staff to discontinue daily monitoring of bank transactions in favor of monthly comparisons within Keystone created significant reconciliation bottlenecks. As staff worked to resolve these issues, it became evident that the Keystone reconciliation module did not consistently produce reliable information for the County's primary operating accounts, requiring the department to return to the established Excel-based reconciliation process for those accounts.

In addition to the reconciliation issues, Mr. Cotton stated that the consultant identified several process and system changes implemented under prior finance management that had not been fully analyzed for operational impact, adequately communicated to affected employees, or properly sequenced before implementation. These changes disrupted established workflows and contributed to delays throughout the financial reporting process. He noted that current Finance staff emphasized their willingness to embrace innovation and modernization but stressed the importance of implementing significant process changes gradually, with appropriate training and input from employees responsible for performing the work. Despite the challenges identified, Mr. Cotton advised that the consultant recognized several strengths within the Finance Department. The consultant found that staff demonstrated a strong collaborative culture by sharing workloads and assisting one another, particularly during periods of staffing vacancies. Additionally, the consultant observed a genuine commitment among Finance personnel to improve operations and adopt new tools, processes, and expectations necessary to prepare successfully for the Fiscal Year 2025–2026 audit.

Mr. Cotton then provided an update on the status of bank reconciliations and corrective actions undertaken by Finance staff. He reported that substantial progress had been made in eliminating the reconciliation backlog. Of the County's thirty-one bank and credit card accounts, three accounts had been reconciled through March with only April remaining, while the remaining twenty-eight accounts were current through April, representing the latest closed accounting period. The department's objective is to have all thirty-one accounts fully reconciled and current by June 30, 2026. He reiterated that Finance had formally resumed using Excel for reconciliations involving the County's larger operating accounts where the Keystone system had proven ineffective.

Mr. Cotton reviewed the consultant's recommendations for strengthening financial operations and audit preparedness. He stated that the consultant recommended reinstating a comprehensive Prepared by Client (PBC) tracking file to assign specific audit responsibilities to designated Finance staff with clearly established deadlines. Progress on those assignments would be monitored weekly and reported regularly to the County Manager to identify bottlenecks early and strengthen accountability. The consultant also recommended establishing and enforcing standardized countywide year-end cutoff dates for accounts payable and accounts receivable to ensure timely financial closeout across all departments. Additionally, Finance would institutionalize a formal monthly closing and reconciliation process for all County funds so that discrepancies could be identified and resolved throughout the fiscal year rather than accumulating at year-end. Mr. Cotton further advised that the consultant recommended replacing the County's existing Keystone ERP system and the legacy AS/400-based tax administration software with a fully integrated enterprise resource planning platform capable of providing more reliable and timely financial reporting. He explained that both existing systems no longer adequately support the County's operational and reporting needs and stated that this recommendation would be incorporated into future budget and capital planning discussions as a long-term structural improvement.

Mr. Cotton also reviewed the Finance Department's ongoing efforts to finalize the Fiscal Year 2024–2025 audit in compliance with Governmental Accounting Standards Board (GASB) requirements. He stated that staff were currently preparing preliminary trial balances while reconciling cash, investments, and related bank accounts; debt schedules against actual and scheduled debt service payments; budget-to-actual revenues by fund; selected expenditures; capital assets; lease obligations; budget amendments; and journal entries to ensure consistency with actions previously approved by the Board of Commissioners. He further reported that fixed assets were being reviewed through a comprehensive roll-forward process that included additions, deletions, transfers, and depreciation schedules. Mr. Cotton explained that the County was also evaluating compliance with several recently adopted GASB standards. He stated that under GASB Statement No. 87, lease obligations, including the County's enterprise fleet lease program, are being evaluated to ensure they are properly recognized as debt within the County's financial statements rather than only at the departmental level. He reported that Finance had also reviewed all subscription-based information technology arrangements under GASB Statement No. 96 and determined that the County currently has no subscriptions meeting the capitalization threshold, although all existing agreements continue to be evaluated for compliance.

Mr. Cotton further advised that GASB Statement No. 103, which becomes effective June 30, 2026, will require significant enhancements to the Management's Discussion and Analysis (MD&A), including additional analytical comparisons and percentage-change reporting with explanations for significant variances. As an example, he explained that investment earnings are expected to decline substantially as approximately $105 million in Justice Center construction funds are expended and available investment balances decrease. He noted that these anticipated changes would be fully explained in the audit narrative to ensure compliance with the new reporting requirements and to provide meaningful context for readers. Addressing the audit timeline, Mr. Cotton stated that North Carolina law requires county audits to be submitted by December 31 following the close of the fiscal year. Due to the federal government shutdown, the Local Government Commission extended the submission deadline for the Fiscal Year 2024–2025 audit to February 12, 2026. Cleveland County ultimately submitted its audit to the Local Government Commission on March 17, 2026, approximately three months beyond the original statutory deadline. Mr. Cotton, along with the County Manager, acknowledged that this outcome was unacceptable and affirmed the County's commitment to implementing corrective measures to ensure that future audits are completed and submitted on time.

Members of the Board expressed their appreciation to Mr. Cotton and the Finance Department for their significant efforts in addressing the reconciliation backlog and restoring the County's financial processes.

Commissioners emphasized that complete transparency regarding the County's financial condition is essential because public funds are involved. While acknowledging that mistakes had contributed to the current situation, Commissioners stressed that the Board's focus should remain on transparency, corrective action, and preventing similar issues in the future. Several Commissioners also referenced the difficult budget reductions approved during the current budget cycle, noting that while such decisions are never easy, they are sometimes necessary to maintain responsible fiscal stewardship.

Following their discussion, the Board directed Mr. Cotton to prepare and release the consultant's report to the public as soon as practicable, so that citizens could clearly understand both the review's findings and the corrective actions being implemented. Commissioners further noted that the County's newly developed standardized monthly financial report should be treated as a public document available not only to the Board but also to any citizen who requests access, emphasizing that expanded public reporting is an important measure of financial transparency. The Board also directed the County Manager to provide quarterly audit status updates during regular open-session meetings, in addition to the statutorily required annual audit presentation. Mr. Cotton was instructed to develop a reporting schedule that would provide four audit-related updates each year, consisting of the required annual audit report and three additional quarterly progress reports. Commissioners reiterated that the delayed submission of the Fiscal Year 2024–2025 audit should not become a recurring issue and affirmed their expectation that the Fiscal Year 2025–2026 audit, and all future audits, be completed and submitted within all required deadlines. Mr. Cotton concluded by reaffirming the Finance Department's commitment to implementing all consultant recommendations, completing the remaining bank reconciliations, strengthening internal financial processes, evaluating long-term system improvements, and ensuring that future audits are completed accurately, on schedule, and with full transparency to both the Board of Commissioners and the citizens of Cleveland County.

AUDIT CONTRACT AND ENGAGEMENT LETTER FOR FY 2025 – 2026

County Manager David Cotton remained at the podium to present the Audit Contract and Engagement Letter for Fiscal Year 2025 – 2026. In accordance with standard practice followed by all 100 counties and more than 500 municipalities throughout North Carolina, the County Manager annually presents an engagement letter and audit contract to the Board of Commissioners for consideration and approval. Mr. Cotton stated that this action authorizes an independent external auditing firm to conduct the audit of the fiscal year currently being closed out and that it represents a routine but essential step in Cleveland County's annual financial reporting process. Mr. Cotton recommended that Cleveland County continue its longstanding professional relationship with Thompson, Price, Scott, Adams & Co., P.A. (TPSA), an independent public accounting firm based in Whiteville, North Carolina, to perform the Fiscal Year 2025–2026 audit. He advised the Board that the proposed contract amount for the professional audit services was $75,500. Mr. Cotton further explained that the document presented to the Board served as both the engagement letter and the audit contract. He noted that the engagement letter established the scope of services to be provided, defined the respective responsibilities of the County and TPSA, and outlined the terms and conditions governing the audit engagement. He added that the accompanying contract formally authorized TPSA to conduct the County's annual independent financial audit for Fiscal Year 2025–2026 in accordance with all applicable professional auditing standards and statutory requirements.

Chairman Gordon advised that the approval of the letter and contract would formally initiate the next annual audit cycle and characterized the action as the Board's authorization for the County's next independent financial audit. He further emphasized the Board's expectation that the upcoming Fiscal Year 2025–2026 audit be completed and submitted within all required deadlines, consistent with the Board's commitment to restoring timely audit compliance.

LGC-205 Form B | CONTRACT TO AUDIT ACCOUNTS | Rev. 02/2026

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)* ALAN W. THOMPSON	Signature*
Date* 04/23/26	Email Address* alanthompson@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* CLEVELAND COUNTY	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Kevin S. Gordon	Signature*
Date 19MAY26	Email Address* Kevin.gordon@ClevelandCountync.gov

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	$ 75,500
Primary Governmental Unit Finance Officer* (typed or printed) DAVID B. COTTON	Signature*
Date of Preaudit Certificate* 19MAY26	Email Address* DAVID.COTTON@CLEVELANDCOUNTYNC.GOV

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RESPONSE:

This letter correctly sets forth the understanding of Cleveland County.

Management signature: ______

Title: ______

Date: ______

Governance signature: ______

Title: Chairman, Board of County Commissioners

Date: 05/19/26

CC: Board of Commissioners

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and was unanimously adopted by the Board, ***to approve the engagement letter and audit contract with Thompson, Price, Scott, Adams & C0, P.A.*** *(a full copy of the letter and contract is on file in the Finance Department and the Clerk's Office).*

COUNTY MANAGER'S FY 2026 – 2027 RECOMMENDED BUDGET

County Manager David Cotton remained at the podium to present the proposed Fiscal Year 2026–2027 Recommended Budget. The preparation of the County's annual budget is governed by the North Carolina Local Government Budget and Fiscal Control Act, which establishes the legal framework for budget development and fiscal management for all local governments in the state. Within that statutory framework and the Board of Commissioners' priorities and policy direction serve as the primary foundation upon which the recommended budget is developed. He explained that County departments, elected offices, and agencies submit budget requests that align with the Board's strategic priorities, while community agencies and nonprofit organizations are evaluated as service partners that help deliver programs and services the County either cannot or does not directly provide. Finance staff then compile all requests and available revenue projections to prepare a balanced budget that aligns limited financial resources with the Board's established goals.

The Board's principal priorities are reflected in the recommended budget. He stated that education remains a significant priority, with an emphasis on maintaining a strong collaborative partnership with Cleveland County Schools while ensuring that both operational and capital facility needs continue to receive appropriate financial support. Public safety also remains a longstanding focus of the Board, recognizing that investments in emergency services, law enforcement, and public safety infrastructure contribute directly to a safe and prosperous community. Commissioners remain committed to positioning Cleveland County as an employer of choice by investing in employee recruitment, retention, professional development, and credentialing opportunities, recognizing that County employees are the organization's greatest asset and essential to delivering quality public services. Finally, Mr. Cotton emphasized the Board's continued commitment to collaboration with community partners and outside agencies, noting that these organizations extend the County's ability to serve residents through valuable programs and services.

Reviewing projected General Fund revenues for Fiscal Year 2026–2027, Mr. Cotton reported that ad valorem property tax revenue is projected at approximately $62 million, representing an increase of approximately $2.27 million over the current fiscal year. Local option sales tax revenue is projected to total approximately $18.5 million, an increase of slightly more than $2 million. He further advised that Payment in Lieu of Taxes (PILOT) revenue associated with the Catawba Two Kings Casino project is expected to increase significantly as construction nears completion, rising from the current budgeted amount of $400,000 to an estimated $1.5 million during the upcoming fiscal year. Offsetting those gains, he noted that investment earnings are projected to decline substantially, decreasing from approximately $4 million to $1.5 million as approximately $105 million in Justice Center construction funds are expended, reducing the amount of cash available for investment. He indicated that all remaining revenue sources are expected to experience only minimal fluctuations.

Mr. Cotton then presented the recommended County tax rate of $0.405 per $100 of assessed valuation, which remains unchanged from the current fiscal year. He reviewed the relationship between the County's General Fund tax rate and school funding, explaining that an additional dedicated school tax of $0.14 per $100 valuation continues to be levied for Cleveland County Schools. He also explained that the County supplements school funding through direct General Fund appropriations, which can be expressed as an equivalent number of tax pennies. During the current fiscal year, direct General Fund support represented approximately 3.5 cents of the County's tax rate, leaving the equivalent of .37 cents available for all other County operations. Under the recommended budget, direct support decreases to the equivalent of 2.2 cents, leaving approximately 38.3 cents available for other governmental services. Mr. Cotton stated that, as the County's tax base continues to expand, management anticipates that within the next three to five years, the additional General Fund subsidy to schools may no longer be necessary, allowing the school system to rely primarily upon its dedicated fourteen-cent tax levy. He also reported that the Rural Fire District tax rate is recommended to remain unchanged at seven cents, resulting in a combined County, school, and fire district tax levy of 61.5 cents.

Next, Mr. Cotton reviewed the significant growth in the County's tax base, explaining that in Fiscal Year 2023 the County's tax base totaled approximately $10.6 billion, with each penny on the tax rate generating roughly $1 million in revenue. Following countywide property revaluation, the tax base increased to approximately $14.7 billion, increasing the value of one penny on the tax rate to approximately $1.47 million. For Fiscal Year 2026 – 2027, he projected the County's tax base to reach approximately $15.55 billion, resulting in each penny of the County tax rate generating approximately $1.55 million in revenue. Discussing the County's revenue portfolio, Mr. Cotton reported that, excluding state and federal pass-through funds, approximately 75% of locally generated revenue is derived from only two sources: ad valorem property taxes, which comprise approximately 59% of local revenues, and local option sales taxes, which account for approximately sixteen percent. The remaining 25% is generated from a variety of smaller revenue sources.

Mr. Cotton also reviewed the mandated nature of County expenditures, explaining that approximately 81% of the County's budget is governed by state law. He noted that mandated expenditures generally fall into two categories. The first includes mandated programs, such as Social Services, the Health Department, and Cleveland County Schools, in which the County is legally required to provide services but retains some discretion over funding levels. The second category consists of mandatory funding obligations, most notably debt service, which must be fully appropriated before funds may be allocated to other governmental purposes. Consequently, only approximately 19% of the County's budget remains truly discretionary, supporting functions such as finance, human resources, and information technology, which, although essential to County operations, are not specifically mandated by statute. He further illustrated that Public Safety, Education, and Human Services collectively account for approximately 57% of the County's total budgeted expenditures.

Turning to General Fund expenditures, Mr. Cotton reported that the current year's General Fund budget totals approximately $120.5 million, while the recommended Fiscal Year 2026–2027 General Fund budget totals approximately $117.6 million, representing a decrease of approximately $2.9 million. He explained that, despite projected revenue increases, the County faced approximately $6.8 million in new spending pressures, including new debt service associated with the Justice Center project, approximately $800,000 in unfunded Social Services mandates, approximately $950,000 needed to sustain child health and school nurse programs after other funding sources were exhausted, and approximately $1.9 million in increased utility and operational expenses. Through expenditure reductions, prioritization of requests, and careful financial planning, County staff achieved a nearly $9 million budgetary adjustment, allowing these additional obligations to be absorbed while keeping the General Fund budget lower than the current fiscal year. Mr. Cotton noted that this required reductions across most county departments, although those reductions were not considered drastic, and included an appropriation of fund balance consistent with statutory requirements and prior fiscal practice.

Mr. Cotton reiterated the Board's commitment to maintaining Cleveland County as an employer of choice through continued investments in employee training, credentialing, recruitment, and retention. He advised that County departments submitted requests for thirty-four new positions during the budget process; however, the recommended budget funds only ten positions. Those positions include six additional paramedics to staff a new Emergency Medical Services (EMS) base anticipated to become operational later in the fiscal year, supporting improved EMS response times and more equitable countywide service coverage. The budget also includes two custodial positions and one maintenance technician to support operations and maintenance of the new Justice Center, as well as one Emergency Management Planner to strengthen the County's emergency preparedness capabilities and planning capacity in response to increasing demands associated with natural disasters and emergency coordination. Mr. Cotton noted that these positions are funded on a partial year basis to correspond with anticipated operational start dates. Upon review of capital investments, it was recommended to continue the County's established capital funding strategy, including level funding for core capital needs, continued use of the Enterprise Fleet Lease Program, and sustained investment in information technology infrastructure and radio maintenance and replacement programs.

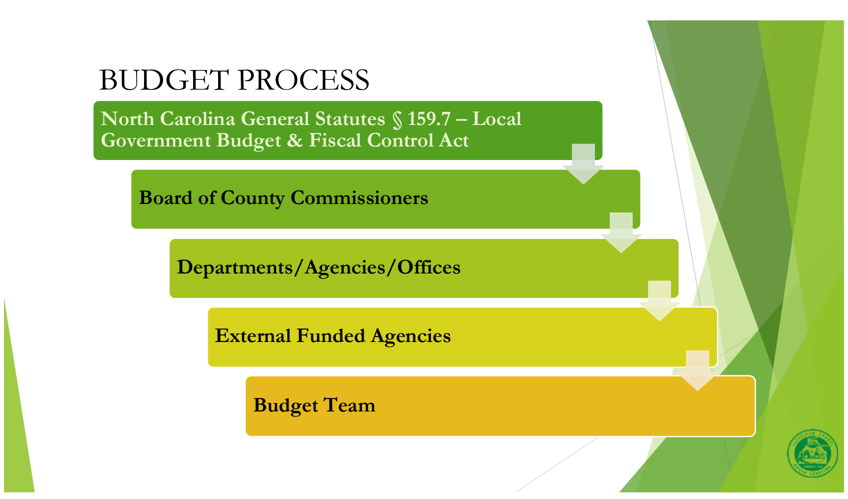
Mr. Cotton then outlined the recommended appropriations for education. He reported that total funding for Cleveland County Schools is recommended at approximately $33.3 million, which includes teacher supplements, annual capital appropriations, debt service, and current operating expenses. Within that recommendation, current operating support is reduced by $1 million while annual capital funding is increased by $500,000, reflecting a strategic shift toward addressing facility and infrastructure needs. He also reported that Cleveland Community College is recommended to receive slightly more than $5 million in County support. Additionally, approximately $1.8 million has been recommended for community-funded agencies and nonprofit organizations, with the understanding that this amount could be modified. He highlighted several long-term structural and policy initiatives incorporated within the recommended budget. He explained that the County intends to implement an indirect cost allocation plan to more accurately reflect the true cost of County operations by assigning support service costs, including Finance, Human Resources, and Information Technology, to the departments receiving those services. This initiative is intended to improve transparency and provide a more accurate understanding of the full cost of delivering County programs.

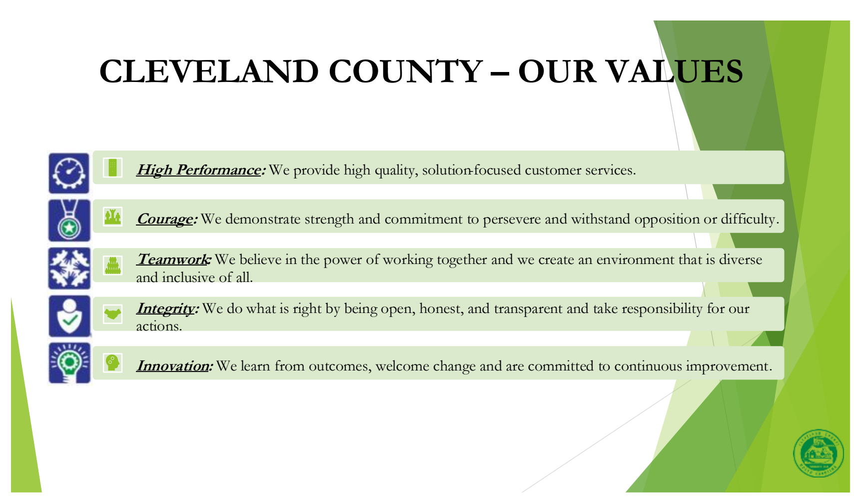
He further discussed the implementation of a debt capacity model that will assign a specific portion of the County tax rate to current and future debt obligations. Mr. Cotton explained that this model will allow the County to better plan future capital projects by ensuring that, as existing debt obligations are retired, capacity becomes available for future bond-funded projects and pay-as-you-go capital improvements. He stated that this approach will provide greater financial stability and reduce the need for significant tax rate adjustments associated with major capital investments. Mr. Cotton recommended moving forward with the acquisition of a fully integrated Enterprise Resource Planning (ERP) system to replace both the County's existing Keystone financial software and its legacy AS/400-based tax administration system. He explained that the initial implementation would focus on Finance, Human Resources, and Tax Administration, with particular emphasis on integrating payroll functions and modernizing tax administration systems that support the County's largest source of local revenue. He advised that funding for the ERP initiative is contemplated through capital reserves rather than the General Fund operating budget, allowing the County to modernize its financial systems without increasing ongoing operating expenditures.

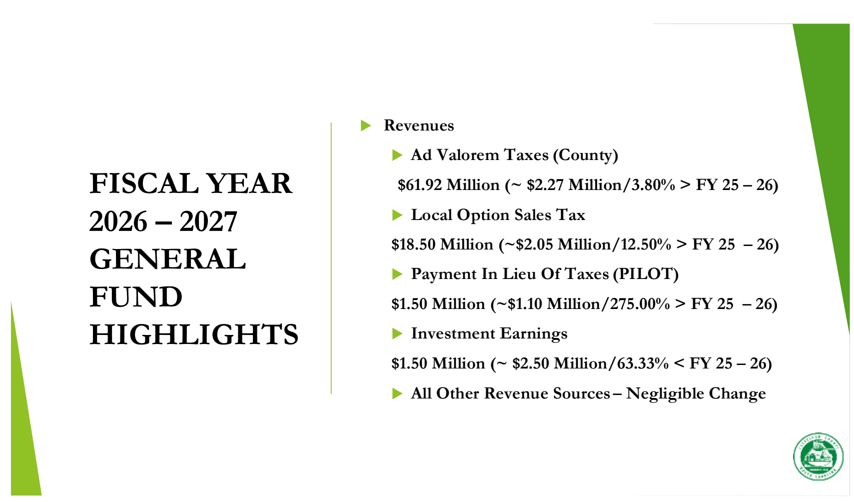
Next, Mr. Cotton reviewed the proposed Fiscal Year 2026–2027 Solid Waste Enterprise Fund budget, explaining that the County's solid waste operations are accounted for separately from the General Fund as an enterprise fund. He stated that, unlike traditional governmental operations funded through property taxes, the Solid Waste Enterprise Fund is designed to be self-supporting through user fees and related operating revenues. This financial structure ensures that the costs of providing solid waste services are borne by system users rather than by the County's general tax base. He reported that the recommended Fiscal Year 2026–2027 Solid Waste Enterprise Fund budget totals approximately $17.7 million, representing a decrease of approximately $10 million from the current fiscal year's budget. He explained that the substantial year-over-year reduction does not reflect a decrease in services or operational capacity but is primarily due to a one-time capital financing transaction included in the prior year's budget. Specifically, during the previous fiscal year, the County secured a $10 million loan to finance the construction of Landfill Cell 4, and because that financing was recorded within the prior year's budget, the Fiscal Year 2026–2027 budget appears approximately $10 million lower by comparison. Mr. Cotton noted that this change represents a timing difference related to capital financing rather than a reduction in ongoing operations and indicated that the variance would be clearly explained within the County's financial reporting. He added that, consistent with the enhanced reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 103, the County's financial statements and Management's Discussion and Analysis would include appropriate explanations to ensure readers understand the reason for the significant budgetary change.

Mr. Cotton emphasized that all debt associated with the landfill operation is repaid exclusively through the Solid Waste Enterprise Fund. In response to a question from a Commissioner, he clarified that the County's general taxpayers are not responsible for repayment of the $10 million loan used to construct Landfill Cell 4. Rather, landfill tipping fees, solid waste service charges, and other enterprise revenues are specifically structured to generate sufficient revenue to support debt service obligations, operating expenses, equipment needs, and future capital improvements associated with the solid waste system. He reiterated that no County property tax revenues are used to repay landfill-related debt. Mr. Cotton explained that the recommended budget incorporates adjustments to the Solid Waste fee structure using a rate-stabilization approach. He stated that the purpose of this strategy is to ensure that user fees remain sufficient to cover the full cost of operating the landfill system and to provide long-term financial stability. The recommended rate structure is designed to generate adequate revenue to fund daily operating expenses, including personnel, equipment maintenance, fuel, regulatory compliance, and other operational requirements. Additionally, the approach provides for the gradual accumulation of financial reserves needed to fund future capital expenditures, including construction of additional landfill cells, required closure and post-closure environmental obligations, and replacement of major equipment. Mr. Cotton noted that this long-term planning approach is intended to minimize the need for significant or unexpected increases in landfill fees by implementing measured and predictable adjustments over time, thereby promoting financial sustainability while maintaining affordability for system users.

Mr. Cotton further stated that the Solid Waste Enterprise Fund represents a critical component of the County's public infrastructure and environmental stewardship responsibilities. He explained that the recommended budget is structured to ensure continued compliance with all applicable environmental regulations, maintain the long-term financial integrity of the landfill operation, preserve adequate reserves for future obligations, and continue providing reliable solid waste services to County residents without increasing the County's ad valorem property tax rate. The following information and PowerPoint were presented to the Commissioners.







FISCAL YEAR 2026 – 2027
TAX RATE COMPARISON & RECOMMENDATIONS:

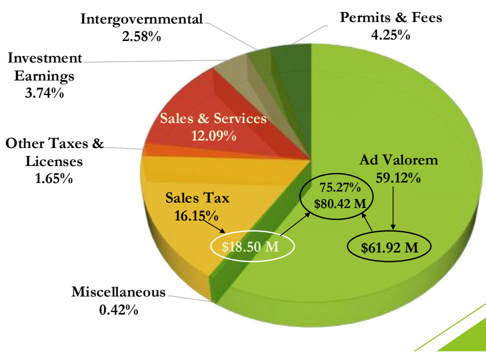
Ad Valorem:	FY 25 – 26	FY 26 – 27	Delta
County	0.4050¢	0.4050¢	(±0.0000¢)
Direct Support Public Schools	0.0350¢	0.0220¢	(-0.0130¢)
County (Adjusted)	**0.3700¢**	**0.3830¢**	**(+0.0130¢)**
Public Schools	0.1400¢	0.1400¢	(±0.0000¢)
Direct Support Public Schools	0.0350¢	0.0220¢	(-0.0130¢)
Public Schools (Total Tax Levy)	**0.1750¢**	**0.1620¢**	**(-0.0650¢)**
Fire District	0.0700¢	0.0700¢	(±0.0000¢)
Total Tax Rate	**0.6150¢**	**0.6150¢**	**(±0.0000¢)**

FISCAL YEAR 2026 – 2027
AD VALOREM TAX VALUATION

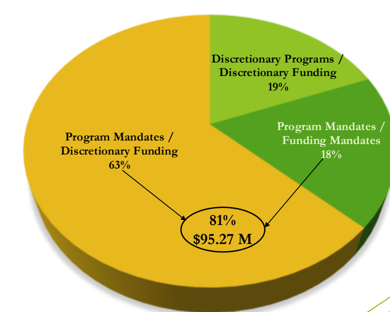
	FY 2023	FY 2024	FY 2025	FY 2026[1]	FY 2027
Total County Tax Base	$10.615 Billion	$11.279 Billion	$11.295 Billion	$14.711 Billion	$15.552 Billion
Tax Rate	0.5475¢/$100	0.5475¢/$100	0.5475¢/$100[1]	0.4050¢/$100	0.4050¢/$100[2]
Value of a Penny	$1.025 Million	$1.089 Million	$1.110 Million	$1.471 Million	$1.555 Million

[1] - Revaluation
[2] - Recommended

FISCAL YEAR 2026 – 2027
GENERAL FUND REVENUES



FISCAL YEAR 2026 – 2027
PROGRAM & FUNDING MANDATES
FOR NORTH CAROLINA COUNTIES – GENERAL FUND



FISCAL YEAR 2026 – 2027
GENERAL FUND HIGHLIGHTS

- Expenditures
  - Fiscal Year 2025 – 2026 Budget – $120.47 Million
  - Budget Officer's Recommendation
    - All Funds – $263.9 Million
    - General Fund – $117.61 Million
      - Δ - $2.86 Million/2.37% < FY 25 – 26 Budget
      - Significant Expenditure(s) Impacts:
        - New Debt Service - $6.27 Million
        - Social Service Unfunded Mandates - $800,000
        - Utilities/Operational - $1,900,000
        - Health – Child Health & School Nurses - $950,000

FISCAL YEAR 2026 – 2027
GENERAL FUND HIGHLIGHTS

- Expenditures
  - Personnel Recommendations
    - Employer of Choice
      - Strategic Investments
      - Training & Credentialing
      - Recruitment & Retention
    - Thirty-four (34) Position Requests
    - Ten (10) Position Recommendations
      - Paramedic (6)
      - Housekeeper/Custodian (2)
      - Maintenance Technician
      - Emergency Management Planner

FISCAL YEAR 2026 – 2027
GENERAL FUND HIGHLIGHTS

- Expenditures
  - Capital Outlay Funding Recommendation – Follow Level Funding Plan – Vehicle Replacement Plan leveraging Enterprise Lease Program, Information Technology & Radio System Replacement Plan, Equipment Replacement, Asset Investment/Maintenance
  - Educational Support Recommendations
    - Cleveland County Public Schools – $33,297,362 (Teacher's Supplement, Annual Capital, Debt Service & Current Expense)
    - Cleveland Community College – $5,093,250
  - Community (External) Funded Agencies Recommendations – $1,831,000

FISCAL YEAR 2026 – 2027
GENERAL FUND HIGHLIGHTS

- Implementation of the Indirect Cost Plan
- Implementation of a Debt Capacity Model
- Implementation of an Integrated Enterprise Resource Planning Software Platform
  - Finance
  - Human Resources
  - Tax Administration

FISCAL YEAR 2026 – 2027
ENTERPRISE FUND HIGHLIGHTS

- Solid Waste (Enterprise Fund)
  - Continuation of Fee Structure Adjustments per the Decennial Rate Stabilization Metric
  - Enterprise Total Budget – $17,672,460 ($10,263,430 < FY 25 – 26)
    Primary Driver for Delta – Municipal Solid Waste Cell IV Construction

FISCAL YEAR 2026 – 2027
BUDGET NEXT STEPS

- <u>Budget Presentation and Call to a Public Hearing – May 19th</u>
  - Milestone – Deadline for Budget Officer to Submit Recommended Balanced Budget & Budget Message to the Board of Commissioners
  - – N.C.G.S. § 159-11 – June 1st
- <u>Budget Public Hearing & Budget Ordinance – June 2nd</u>
  - Milestone – Deadline for Board of Commissioners to Adopt Budget Ordinance
  - – N.C.G.S. § 159-13 – July 1st

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Hutchins stated, for clarification, that the $10 million landfill loan would be repaid by the Solid Waste Enterprise Fund rather than general taxpayers. Mr. Cotton affirmed that repayment is funded through landfill revenues, not the countywide property tax. Commissioner Hutchins asked about the slide showing 37.0 cents and 38.3 cents, asking whether this reflected a tax increase and where the additional money would come from; Mr. Cotton explained that the county tax rate remains 40.5 cents, but the portion of that rate used as direct General Fund support to schools decreases from 3.5 cents in the current year to 2.2 cents in FY 2026–2027, thereby increasing the amount effectively available for all other county services from 37.0 to 38.3 cents, without changing the overall tax rate. Mr. Cotton further noted that this means schools currently benefit from their 14-cent school tax, plus additional support expressed in pennies from the General Fund.

Commissioners thanked Mr. Cotton and his budget team for their hard work and time spent developing the budget. On May 22, 2026, a full copy of the proposed FY 2026 – 2027 budget will be available at the following locations:

- Office of the Clerk to the Board, 311 E Marion Street, Shelby (during regular business hours)
- Cleveland County Public Libraries (Boiling Springs, Kings Mountain, Lawndale, Shelby during regular business hours)
- Cleveland County website

The Board of County Commissioners will conduct a public hearing on the proposed budget for Cleveland County's Fiscal Year 2026 – 2027 on Tuesday, June 2, 2026, at 6:00 p.m. The public hearing will be held in the Commission Chamber, County Administrative Office Building, 311 East Marion Street, Shelby, North Carolina. At that time, the public will have the opportunity to make any comments or recommendations relating to the proposed budget. Commissioners will also be able to approve, deny, or make modifications to the proposed budget at that time.

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

CLOSED SESSION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Berry, and unanimously adopted by the Board, ***to go into closed session per North Carolina General Statute § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or***

conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. *(Copy of closed session minutes are sealed and found in Closed Session Minute Book).*

RECONVENE IN REGULAR SESSION

Chairman Gordon stated the following: ***"The Board is in open session. During the closed session, the Board conducted the annual review for Phyllis Nowlen, Clerk to the Board. During the session, the Board unanimously approved a 3% increase to her base salary."***

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Bridges and unanimously adopted by the Board, ***to adjourn***. The next meeting of the Commission is scheduled for ***Tuesday, June 2, 2026, at 6:00 pm*** in the Commissioners' Chambers.

____

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

____

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

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

June 2026 Collection Report

Department:	Tax Administration
Agenda Title:	June 2026 Collection Report
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
StaffReport_Collections_June2026.pdf	Collections Staff Report
Percentage_2025_2026.pdf	Percentage
MonthendReal_June_2026.pdf	Month End Real
MonthEndGap_June2026.pdf	Month End Gap

STAFF REPORT

To: Board of County Commissioners Date: Tuesday, July 7, 2026

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 June 2026.
  The collection rate for the month was **98.46%**, which is slightly lower 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 June 2026.

Attachment:
(1) June Real Estate Collections
(2) June Gap Collections
(3) June Percentage

Percentage	Real Property					
Revenue	Unit: 010					
	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
July	0.39%	1.04%	0.64%	1.22%	1.90%	2.29%
August	27.83%	50.45%	53.68%	58.88%	52.70%	51.81%
September	54.48%	50.87%	51.74%	57.08%	57.95%	56.63%
October	53.05%	53.44%	54.15%	59.60%	60.75%	59.44%
November	56.35%	55.56%	56.85%	62.43%	63.75%	57.87%
December	82.19%	71.47%	75.34%	76.89%	76.38%	77.04%
January	93.64%	93.88%	94.37%	94.21%	94.36%	94.54%
February	95.71%	96.36%	96.38%	96.45%	96.34%	96.46%
March	97.16%	97.08%	97.28%	97.36%	97.64%	97.66%
April	97.73%	97.86%	97.73%	97.67%	98.13%	98.10%
May	98.12%	98.27%	98.06%	97.98%	98.33%	98.30%
June	98.46%	98.55%	98.23%	98.22%	98.58%	98.57%

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
COUNTY GENERAL

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$192,868.58
2024	$27,940.03
2023	$12,608.56
2022	$4,069.33
2021	$874.14
2020	$1,122.06
2019	$1,007.51
2018	$455.69
2017	$325.23
2016	$224.35
2015	

ACCOUNTS NOS

SUB TOTAL	$241,495.48
DISCOUNT	$0.01
INTEREST	$23,528.91
ADVERTISING	$1,206.53
GARNISHMENT	$2,877.31
NSF	$0.01
LEGAL FEES	$15,998.01
TOLERANCE	($2.62)
TOTAL	$285,103.64
misc fee	$0.00
	$285,103.64

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$56,013,929.93	$56,891,642.51	98.46%	$877,712.58
2024	$55,221,979.17	$55,503,945.45	99.49%	$281,966.28
2023	$55,738,538.14	$56,014,798.88	99.51%	$276,260.74
2022	$54,759,732.71	$55,006,744.49	99.55%	$247,011.78
2021	$53,163,458.35	$53,233,015.23	99.87%	$69,556.88
2020	$50,298,131.81	$50,377,536.10	99.84%	$79,404.29
2019	$49,427,556.28	$49,603,665.75	99.64%	$176,109.47
2018	$46,585,424.62	$46,670,720.82	99.82%	$85,296.20
2017	$44,135,116.81	$44,180,514.77	99.90%	$45,397.96
2016	$43,723,051.51	$43,749,513.16	99.94%	$26,461.65
2015	$42,988,490.99	$42,988,490.99	100.00%	$0.00

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$3,568.80	$23,932.04	$161,233.44	14.84%	$137,301.40
DISC	($14.40)	$3,653.99			
TOL	$0.00	$99.59	INT		

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
CLEVELAND COUNTY SOLID WASTE

MONTH OF JUNE 2026

YEAR DEF REV	FEES COLLECTED
2025	$19,368.11
2024	$3,931.29
2023	$2,582.61
2022	$971.75
2021	$426.27
2020	$292.95
2019	$83.18
2018	$90.10
2017	$40.13
2016	
2015	

ACCOUNTS NOS

SUB TOTAL	$27,786.39
DISCOUNT	
INTEREST	
TOLERANCE	
TOTAL	$27,786.39

YEAR	FEES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$2,450,709.06	$2,578,599.32	95.04%	$127,890.26
2024	$2,218,104.55	$2,265,364.19	97.91%	$47,259.64
2023	$2,231,584.50	$2,262,571.23	98.63%	$30,986.73
2022	$2,213,988.03	$2,235,825.17	99.02%	$21,837.14
2021	$2,178,546.25	$2,198,441.91	99.10%	$19,895.66
2020	$2,014,923.07	$2,029,075.19	99.30%	$14,152.12
2019	$2,014,328.43	$2,027,291.73	99.36%	$12,963.30
2018	$1,899,604.86	$1,910,737.56	99.42%	$11,132.70
2017	$1,913,538.76	$1,924,768.70	99.42%	$11,229.94
2016	$1,715,728.06	$1,728,486.93	99.26%	$12,758.87
2015	$1,734,571.71	$1,734,571.71	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$25.00	$9,742.50	0.26%	$9,717.50
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR 5110

REAL-PERSONAL
CLEVELAND COUNTY SCHOOLS

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$66,503.77
2024	$7,148.12
2023	$3,224.36
2022	$1,040.82
2021	$223.50
2020	$295.29
2019	$265.15
2018	$119.89
2017	$85.58
2016	$59.04
2015	

SUB TOTAL	$78,965.52	ACCOUNTS NOS
DISCOUNT		
INTEREST	$7,016.81	
TOLERANCE	($0.91)	
TOTAL	$85,981.42	020.600.5.524.00

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$19,355,161.63	$19,655,466.14	98.47%	$300,304.51
2024	$14,120,823.56	$14,192,942.04	99.49%	$72,118.48
2023	$14,253,236.76	$14,323,906.71	99.51%	$70,669.95
2022	$14,005,500.54	$14,068,800.02	99.55%	$63,299.48
2021	$13,601,194.00	$13,618,984.93	99.87%	$17,790.93
2020	$13,236,378.53	$13,257,275.11	99.84%	$20,896.58
2019	$13,007,279.53	$13,053,624.42	99.64%	$46,344.89
2018	$12,259,350.29	$12,281,796.22	99.82%	$22,445.93
2017	$11,614,532.13	$11,626,479.33	99.90%	$11,947.20
2016	$11,506,094.90	$11,513,058.82	99.94%	$6,963.92
2015	$11,312,789.23	$11,312,789.23	100.00%	$0.00

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$1,137.10		$7,115.34		$44,795.02	15.88%	$37,679.68
DISC		($4.69)	$1,159.09				
TOL		$0.00	$26.68	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
COUNTY FIRE

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$17,659.00
2024	$2,688.54
2023	$1,217.51
2022	$483.79
2021	$113.26
2020	$121.32
2019	$128.79
2018	$56.71
2017	$49.93
2016	$19.68
2015	

ACCOUNTS NOS

SUB TOTAL	$22,538.53
DISCOUNT	$0.01
INTEREST	$2,306.32
TOLERANCE	($0.12)
TOTAL	$24,844.74

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$4,397,709.71	$4,487,895.69	97.99%	$90,185.98
2024	$3,559,858.21	$3,583,196.83	99.35%	$23,338.62
2023	$3,602,182.47	$3,616,454.49	99.61%	$14,272.02
2022	$3,523,365.84	$3,533,619.03	99.71%	$10,253.19
2021	$3,477,205.82	$3,481,993.05	99.86%	$4,787.23
2020	$3,008,912.54	$3,012,931.23	99.87%	$4,018.69
2019	$2,922,298.16	$2,925,255.41	99.90%	$2,957.25
2018	$2,892,645.72	$2,895,036.51	99.92%	$2,390.79
2017	$2,828,087.81	$2,830,141.01	99.93%	$2,053.20
2016	$1,470,264.69	$1,471,194.68	99.94%	$929.99
2015	$1,456,966.12	$1,456,966.12	100.00%	$0.00

2026 DEF REV COLL		TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$252.39	$2,029.88		$7,093.98	28.61%	$5,064.10
DISC	($0.87)	$260.98				
TOL	$0.00	$9.46	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **5110**

REAL-PERSONAL
FALLSTON FIRE

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	$0.00
DISCOUNT	
INTEREST	
TOLERANCE	
TOTAL	$0.00

074.000.2.240.00

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$0.00	$0.00	0.00%	$0.00
2024	$0.00	$0.00	0.00%	$0.00
2023	$0.00	$0.00	0.00%	$0.00
2022	$28.51	$28.51	100.00%	$0.00
2021	$19.14	$19.14	100.00%	$0.00
2020	$76.90	$76.90	100.00%	$0.00
2019	$91.77	$91.77	100.00%	$0.00
2018	$614.00	$614.00	100.00%	$0.00
2017	$1,416.38	$1,416.38	100.00%	$0.00
2016	$131,423.70	$131,497.47	99.94%	$73.77
2015	$139,416.76	$139,416.76	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **7990**

REAL-PERSONAL
LATTIMORE FIRE
#7 VFD

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	
2024	$131.45
2023	$54.73
2022	$68.69
2021	
2020	
2019	$6.37
2018	
2017	
2016	
2015	

SUB TOTAL	$261.24	ACCOUNTS NOS
DISCOUNT		
INTEREST	$61.56	
TOLERANCE		
TOTAL	$322.80	075.000.2.240.00

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$464.40	$464.40	100.00%	$0.00
2024	$315,302.00	$317,073.74	99.44%	$1,771.74
2023	$319,386.55	$320,237.31	99.73%	$850.76
2022	$315,500.49	$315,792.62	99.91%	$292.13
2021	$301,878.25	$302,273.40	99.87%	$395.15
2020	$263,612.04	$263,928.81	99.88%	$316.77
2019	$263,997.16	$264,361.86	99.86%	$364.70
2018	$254,728.97	$254,973.94	99.90%	$244.97
2017	$245,671.29	$245,874.41	99.92%	$203.12
2016	$273,850.97	$273,935.95	99.97%	$84.98
2015	$264,997.38	$264,997.38	100.00%	$0.00

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$34.56		$101.37		$265.67	38.16%	$164.30
DISC	$0.00	$41.22					
TOL	$0.00	$6.66		INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **11870**

REAL-PERSONAL
RIPPY FIRE

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$1,339.44
2024	$394.32
2023	$138.60
2022	$25.24
2021	$15.36
2020	$50.94
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$1,963.90	
DISCOUNT		
INTEREST	$281.21	
TOLERANCE	($0.11)	
TOTAL	$2,245.00	076.000.2.240.00

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$419,155.00	$430,001.84	97.48%	$10,846.84
2024	$356,665.20	$359,486.84	99.22%	$2,821.64
2023	$353,615.60	$354,539.50	99.74%	$923.90
2022	$352,997.80	$353,855.45	99.76%	$857.65
2021	$345,326.38	$345,843.65	99.85%	$517.27
2020	$306,251.40	$306,598.05	99.89%	$346.65
2019	$306,592.80	$306,927.38	99.89%	$334.58
2018	$300,902.09	$303,651.46	99.09%	$2,749.37
2017	$296,740.03	$299,706.32	99.01%	$2,966.29
2016	$170,702.12	$170,922.23	99.87%	$220.11
2015	$179,670.29	$179,670.29	100.00%	$0.00

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$537.78		$11,755.54	4.57%	$11,217.76
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY   311 E MARION ST ROOM 134   P O BOX 370   SHELBY, NC

VENDOR 12560

REAL-PERSONAL
CITY OF SHELBY

YEAR	TAXES COLLECTED
DEF REV	
2025	$57,481.17
2024	$5,642.70
2023	$2,904.34
2022	$366.62
2021	$44.95
2020	
2019	$116.54
2018	$79.16
2017	
2016	
2015	

MONTH OF JUNE 2026

SUB TOTAL	$66,635.48
DISCOUNT	
INTEREST	$5,055.14
TOLERANCE	($0.70)
SUBTOTAL	$71,689.92
2% COLL FEE	($1,433.80)
TOTAL	$70,256.12

ACCOUNTS NOS

077.000.2.240.00
010.413.4.540.00
10.000.1.203.00
WIRE TRANSFER

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$15,637,675.05	$15,873,608.21	98.51%	$235,933.16
2024	$13,559,799.77	$13,638,192.82	99.43%	$78,393.05
2023	$12,915,010.28	$13,067,386.97	98.83%	$152,376.69
2022	$12,824,633.17	$12,979,423.35	98.81%	$154,790.18
2021	$12,654,738.25	$12,678,308.75	99.81%	$23,570.50
2020	$12,056,108.60	$12,093,539.12	99.69%	$37,430.52
2019	$11,494,776.86	$11,630,750.22	98.83%	$135,973.36
2018	$9,758,619.48	$9,802,007.36	99.56%	$43,387.88
2017	$9,312,952.93	$9,319,558.56	99.93%	$6,605.63
2016	$8,008,889.81	$8,015,103.11	99.92%	$6,213.30
2015	$7,419,605.07	$7,419,605.07	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$1,990.50		$4,780.99	$29,730.87	16.08%	$24,949.88
DISC		($9.95)	$1,980.55			
TOL		$0.00	$0.00	INT		

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **12560**

REAL-PERSONAL
CITY OF SHELBY
DISTRICT 25

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$1,164.38
2024	$100.73
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$1,265.11	
DISCOUNT		
INTEREST	$61.70	077.000.2.240.00
TOLERANCE		010.413.4.540.00
SUBTOTAL	$1,326.81	10.000.1.203.00
2% COLL FEE	($26.54)	WIRE TRANSFER
TOTAL	$1,300.27	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$396,773.35	$405,069.74	97.95%	$8,296.39
2024	$376,064.98	$377,067.33	99.73%	$1,002.35
2023	$369,163.62	$369,814.68	99.82%	$651.06
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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$192.48	0.00%	$192.48
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **1411**

REAL-PERSONAL
TOWN OF BOILING SPRINGS

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025	$5,398.38		
2024	$36.19		
2023	$184.44		
2022	$19.60		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNTS NOS
SUB TOTAL	$5,638.61	
DISCOUNT		
INTEREST	$331.45	
TOLERANCE		
SUBTOTAL	$5,970.06	078.000.2.240.00
2% COLL FEE	($119.40)	010.413.4.540.00
TOTAL	$5,850.66	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$1,431,384.99	$1,441,221.82	99.32%	$9,836.83
2024	$1,180,623.11	$1,182,825.84	99.81%	$2,202.73
2023	$1,119,987.45	$1,121,053.77	99.90%	$1,066.32
2022	$1,076,998.67	$1,078,299.90	99.88%	$1,301.23
2021	$1,077,893.96	$1,078,774.11	99.92%	$880.15
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$872.20		$1,381.83	63.12%	$509.63
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
TOWN OF GROVER

VENDOR **6230**

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$1,309.85
2024	
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$1,309.85	
DISCOUNT		
INTEREST	$78.93	
TOLERANCE		
SUBTOTAL	$1,388.78	079.000.2.240.00
2% COLL FEE	($27.78)	010.413.4.540.00
TOTAL	$1,361.00	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$293,508.50	$295,524.49	99.32%	$2,015.99
2024	$189,660.80	$190,441.25	99.59%	$780.45
2023	$184,465.79	$185,088.16	99.66%	$622.37
2022	$182,065.59	$182,097.09	99.98%	$31.50
2021	$182,044.62	$182,091.72	99.97%	$47.10
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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **7770**

REAL-PERSONAL
CITY OF KINGS MOUNTAIN

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$26,385.91
2024	$1,323.15
2023	$372.61
2022	$28.82
2021	$17.12
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$28,127.61	
DISCOUNT		
INTEREST	$1,955.95	
TOLERANCE	($0.30)	
SUBTOTAL	$30,083.26	080.000.2.240.00
2% COLL FEE	($601.67)	010.413.4.540.00
TOTAL	$29,481.59	10.000.1.203.00
		WIRE TRANSFER

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$11,030,037.75	$11,093,383.39	99.43%	$63,345.64
2024	$7,953,752.53	$7,969,389.20	99.80%	$15,636.67
2023	$8,425,052.40	$8,434,454.85	99.89%	$9,402.45
2022	$7,532,855.00	$7,539,792.61	99.91%	$6,937.61
2021	$6,791,642.14	$6,797,352.90	99.92%	$5,710.76
2020	$6,737,901.89	$6,740,808.04	99.96%	$2,906.15
2019	$6,792,404.28	$6,794,142.18	99.97%	$1,737.90
2018	$6,592,796.00	$6,594,043.03	99.98%	$1,247.03
2017	$5,245,807.42	$5,247,729.45	99.96%	$1,922.03
2016	$4,664,641.09	$4,667,007.73	99.95%	$2,366.64
2015	$3,870,385.99	$3,870,385.99	100.00%	$0.00
	June Collections			
2014-23 CITY MUN	$0.00	$0.00		$0.00
2024 CITY MUN	$0.00	$0.00		$0.00

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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$19.32		$2,093.62	$17,861.10	11.72%	$15,767.48
DISC	($0.10)	$19.22				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
TOWN OF LATTIMORE

VENDOR **8010**

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$183.35
2024	$55.23
2023	$19.94
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$258.52	
DISCOUNT		
INTEREST	$34.24	
TOLERANCE		
SUBTOTAL	$292.76	081.000.2.240.00
2% COLL FEE	($5.86)	010.413.4.540.00
TOTAL	$286.90	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$57,349.35	$57,817.45	99.19%	$468.10
2024	$40,432.42	$40,464.60	99.92%	$32.18
2023	$40,637.14	$40,657.24	99.95%	$20.10
2022	$40,291.93	$40,304.96	99.97%	$13.03
2021	$40,176.70	$40,177.61	100.00%	$0.91
2020	$33,110.00	$33,110.97	100.00%	$0.97
2019	$33,046.64	$33,046.64	100.00%	$0.00
2018	$32,516.04	$32,516.04	100.00%	$0.00
2017	$30,974.51	$31,010.85	99.88%	$36.34
2016	$31,583.55	$31,583.55	100.00%	$0.00
2015	$33,208.85	$33,208.85	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL

VENDOR **14350** **CLEVELAND CO. SANITARY DISTRICT**

CLEVELAND COUNTY WATER

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$5,033.40
2024	$716.62
2023	$290.55
2022	$119.30
2021	$29.40
2020	$39.38
2019	$30.89
2018	$12.29
2017	$11.10
2016	$7.87
2015	

		ACCOUNTS NOS
SUB TOTAL	$6,290.80	
DISCOUNT		
INTEREST	$634.48	
TOLERANCE	($0.11)	
SUBTOTAL	$6,925.17	082.000.2.240.00
2% COLL FEE	($138.50)	010.413.4.540.00
TOTAL	$6,786.67	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$1,402,364.34	$1,430,881.54	98.01%	$28,517.20
2024	$999,589.51	$1,006,129.60	99.35%	$6,540.09
2023	$1,003,250.88	$1,010,699.82	99.26%	$7,448.94
2022	$981,226.00	$988,998.27	99.21%	$7,772.27
2021	$979,662.67	$980,899.52	99.87%	$1,236.85
2020	$869,112.78	$870,000.23	99.90%	$887.45
2019	$824,447.41	$829,189.32	99.43%	$4,741.91
2018	$753,575.88	$755,933.74	99.69%	$2,357.86
2017	$735,879.04	$737,038.93	99.84%	$1,159.89
2016	$732,184.18	$732,677.52	99.93%	$493.34
2015	$730,188.30	$730,188.30	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$74.51		$671.44	$4,653.30	14.43%	$3,981.86
DISC	($0.24)	$78.08				
TOL	$0.00	$3.81	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **7865**

REAL-PERSONAL
TOWN OF KINGSTOWN

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$1,502.59
2024	$296.68
2023	$358.43
2022	$227.05
2021	
2020	
2019	
2018	$21.17
2017	
2016	
2015	

SUB TOTAL	$2,405.92	ACCOUNTS NOS
DISCOUNT		
INTEREST	$254.54	
TOLERANCE		
SUBTOTAL	$2,660.46	083.000.2.240.00
2% COLL FEE	($53.21)	010.413.4.540.00
TOTAL	$2,607.25	10.000.1.203.00
		WIRE TRANSFER

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$111,797.64	$124,832.64	89.56%	$13,035.00
2024	$90,066.54	$94,322.11	95.49%	$4,255.57
2023	$92,369.63	$93,749.08	98.53%	$1,379.45
2022	$90,394.16	$90,834.74	99.51%	$440.58
2021	$88,743.53	$89,015.54	99.69%	$272.01
2020	$72,354.48	$72,423.95	99.90%	$69.47
2019	$71,732.88	$71,761.54	99.96%	$28.66
2018	$71,372.82	$71,430.30	99.92%	$57.48
2017	$51,873.10	$51,928.14	99.89%	$55.04
2016	$52,107.12	$52,117.89	99.98%	$10.77
2015	$67,606.44	$67,606.44	100.00%	$0.00

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **5120**

REAL-PERSONAL
TOWN OF FALLSTON

YEAR	TAXES COLLECTED		MONTH OF JUNE 2026
DEF REV			
2025	$239.68		
2024			
2023	$14.84		
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNTS NOS
SUB TOTAL	$254.52	
DISCOUNT		
INTEREST	$16.17	
TOLERANCE		
SUBTOTAL	$270.69	084.000.2.240.00
2% COLL FEE	($5.41)	010.413.4.540.00
TOTAL	$265.28	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$33,800.55	$34,751.36	97.26%	$950.81
2024	$23,110.61	$23,314.63	99.12%	$204.02
2023	$24,252.87	$24,296.41	99.82%	$43.54
2022	$24,011.55	$24,029.32	99.93%	$17.77
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

REAL-PERSONAL
TOWN OF EARL

VENDOR **4640**

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	
2024	$23.59
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$23.59	
DISCOUNT		
INTEREST	$18.50	
TOLERANCE		
SUBTOTAL	$42.09	085.000.2.240.00
2% COLL FEE	($0.84)	010.413.4.540.00
TOTAL	$41.25	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$34,030.42	$35,230.35	96.59%	$1,199.93
2024	$21,741.75	$22,074.69	98.49%	$332.94
2023	$21,424.89	$21,552.14	99.41%	$127.25
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **11240**

REAL-PERSONAL
TOWN OF POLKVILLE

YEAR	TAXES COLLECTED
DEF REV	
2025	$581.01
2024	$3.05
2023	$1.83
2022	$0.55
2021	
2020	
2019	
2018	
2017	
2016	
2015	

MONTH OF JUNE 2026

SUB TOTAL	$586.44
DISCOUNT	
INTEREST	$34.04
TOLERANCE	
SUBTOTAL	$620.48
2% COLL FEE	($12.41)
TOTAL	$608.07

ACCOUNTS NOS

086.000.2.240.00
010.413.4.540.00

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$38,450.60	$38,925.60	98.78%	$475.00
2024	$25,812.29	$25,855.89	99.83%	$43.60
2023	$15,825.37	$15,833.73	99.95%	$8.36
2022	$15,622.86	$15,636.26	99.91%	$13.40
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **8060**

REAL-PERSONAL
TOWN OF LAWNDALE

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$743.98
2024	$131.44
2023	$11.50
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$886.92	
DISCOUNT		
INTEREST	$78.19	
TOLERANCE	($0.33)	
SUBTOTAL	$964.78	087.000.2.240.00
2% COLL FEE	($19.30)	010.413.4.540.00
TOTAL	$945.48	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$111,345.20	$114,978.24	96.84%	$3,633.04
2024	$72,042.41	$73,164.30	98.47%	$1,121.89
2023	$71,673.31	$72,422.82	98.97%	$749.51
2022	$71,962.16	$72,468.22	99.30%	$506.06
2021	$70,954.36	$71,436.46	99.33%	$482.10
2020	$64,235.11	$64,658.36	99.35%	$423.25
2019	$64,807.01	$65,230.89	99.35%	$423.88
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **2330**

REAL-PERSONAL
TOWN OF CASAR

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$32.89
2024	$3.56
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$36.45	
DISCOUNT		
INTEREST	$4.66	
TOLERANCE		
SUBTOTAL	$41.11	088.000.2.240.00
2% COLL FEE	($0.82)	010.413.4.540.00
TOTAL	$40.29	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$19,843.59	$20,598.63	96.33%	$755.04
2024	$14,326.06	$14,416.18	99.37%	$90.12
2023	$7,159.51	$7,172.30	99.82%	$12.79
2022	$7,170.77	$7,177.42	99.91%	$6.65
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **14630**

REAL-PERSONAL
TOWN OF WACO

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$544.54
2024	$102.52
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNTS NOS
SUB TOTAL	$647.06	
DISCOUNT		
INTEREST	$45.63	
TOLERANCE	($0.04)	
SUBTOTAL	$692.65	089.000.2.240.00
2% COLL FEI	($13.85)	010.413.4.540.00
TOTAL	$678.80	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$48,423.35	$51,890.85	93.32%	$3,467.50
2024	$35,301.27	$36,252.67	97.38%	$951.40
2023	$33,973.75	$34,166.79	99.44%	$193.04
2022	$33,750.79	$33,871.40	99.64%	$120.61
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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00		INT		

Respectfully,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **10910**

REAL-PERSONAL
TOWN OF PATTERSON SPRINGS

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025	$61.70		
2024			
2023	$40.31		
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNTS NOS
SUB TOTAL	$102.01	
DISCOUNT		
INTEREST	$4.75	
TOLERANCE		
TOTAL	$106.76	091.000.2.240.00
2% COLL FEE	($2.14)	010.413.4.540.00
TOTAL	$104.62	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$64,243.01	$65,269.58	98.43%	$1,026.57
2024	$36,869.79	$37,042.18	99.53%	$172.39
2023	$36,955.78	$37,040.35	99.77%	$84.57
2022	$39,247.98	$39,309.35	99.84%	$61.37
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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **1180**

REAL-PERSONAL
TOWN OF BELWOOD

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025	$200.16		
2024	$70.15		
2023	$73.90		
2022	$136.11		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	$480.32	
DISCOUNT		
INTEREST	$97.25	
TOLERANCE		
TOTAL	$577.57	092.000.2.240.00
2% COLL FEE	($11.55)	010.413.4.540.00
TOTAL	$566.02	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$47,357.53	$50,675.87	93.45%	$3,318.34
2024	$32,414.51	$32,788.61	98.86%	$374.10
2023	$32,165.40	$32,367.97	99.37%	$202.57
2022	$31,489.40	$31,651.17	99.49%	$161.77
2021	$30,077.02	$30,087.12	99.97%	$10.10
2020	$25,939.80	$25,954.22	99.94%	$14.42
2019	$24,543.36	$24,554.81	99.95%	$11.45
2018	$23,067.45	$23,115.69	99.79%	$48.24
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

2026 DEF REV COLL			TAX		LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00		$48.13	0.00%	$48.13
DISC	$0.00	$0.00					
TOL	$0.00	$0.00		INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR

REAL-PERSONAL
LAWNDALE MUNICIPAL FIRE

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025	$185.99		
2024	$32.86		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$218.85	
DISCOUNT		
INTEREST	$16.72	
TOLERANCE	($0.08)	
TOTAL	$235.49	097.000.2.240.00
2% COLL FEE	($4.71)	010.413.4.540.00
TOTAL	$230.78	

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$27,836.39	$28,744.66	96.84%	$908.27
2024	$18,249.58	$18,530.06	98.49%	$280.48
2023	$0.00	$0.00	#DIV/0!	$0.00
2022	$0.00	$0.00	#DIV/0!	$0.00
2021	$0.00	$0.00	#DIV/0!	$0.00
2020	$0.00	$0.00	#DIV/0!	$0.00
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL			TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00		$0.00	$0.00	#DIV/0!	$0.00
DISC	$0.00	$0.00				
TOL	$0.00	$0.00	INT			

Respectfully,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

TOTAL TAXES COLLECTED JUNE 2026

	YEAR	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
	DEF REV	$0.00	$0.00	$0.00
	2025	$398,787.88	$3,106.94	$401,894.82
	2024	$50,772.22	$1,541.05	$52,313.27
	2023	$24,099.06	$581.42	$24,680.48
	2022	$7,557.67	$364.96	$7,922.63
	2021	$1,744.00	$440.52	$2,184.52
	2020	$1,921.94	$84.68	$2,006.62
	2019	$1,638.43	$0.00	$1,638.43
	2018	$835.01	$0.00	$835.01
	2017	$511.97	$0.00	$511.97
	2016	$310.94	$0.00	$310.94
	2015	$0.00	$0.00	$0.00
				$494,298.69
	TOTALS	$488,179.12	$6,119.57	$494,298.69
	DISCOUNT	$0.02		$0.02
	INTEREST	$41,917.15	$839.02	$42,756.17
	TOLERANCE	($5.32)	($0.22)	($5.54)
	ADVERTISING	$1,206.53	GAP BILL FEES	DEFFERRED GAP
	GARNISHMENT	$2,877.31	$712.36	$6,489.48
	NSF	$0.01		$0.00
	LEGAL FEES	$15,998.01		$0.00
	TOTALS	$550,172.83	$7,670.73	
	MISC FEE	$0.00		GRAND TOTAL
	TAXES COLL	$550,172.83		$557,843.56
DEF	$7,077.18	$0.00		$7,193.13
DISC	($30.25)	$550,172.83		$6,489.48
TOL	$0.00			$571,526.17
INT	$146.20			

TOTAL TAXES UNCOLLECTED JUNE 2026

	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
2025	$1,784,122.98	$215,005.44	$1,999,128.42
2024	$541,690.43	$230,974.40	$772,664.83
2023	$568,353.11	$82,732.61	$651,085.72
2022	$516,429.12	$67,032.76	$583,461.88
2021	$145,652.93	$43,139.69	$188,792.62
2020	$163,154.50	$28,234.12	$191,388.62
2019	$382,836.92	$0.00	$382,836.92
2018	$172,305.01	$0.00	$172,305.01
2017	$84,678.16	$0.00	$84,678.16
2016	$58,194.33	$0.00	$58,194.33
2015	$0.00	$0.00	$0.00
		$0.00	$0.00
	$4,417,417.49	$667,119.02	$5,084,536.51
DEF REV	$246,594.20	$225,036.84	$471,631.04
TOTAL UNCOLLECTED	$4,664,011.69	$892,155.86	$5,556,167.55

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS
COUNTY GENERAL

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025	$1,828.07		
2024	$961.88		
2023	$333.05		
2022	$251.34		
2021	$260.53		
2020	$54.99		
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	$3,689.86
FEES	$712.36
INTEREST	$518.95
TOLERANCE	($0.10)
TOTAL	$4,921.07
misc ref fee	$0.00

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$88,241.58	$210,443.73	41.93%	$122,202.15
2024	$120,924.32	$253,980.12	47.61%	$133,055.80
2023	$102,546.26	$150,346.43	68.21%	$47,800.17
2022	$80,520.90	$119,384.05	67.45%	$38,863.15
2021	$78,378.36	$103,197.43	75.95%	$24,819.07
2020	$62,453.66	$78,755.54	79.30%	$16,301.88
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$3,349.96	$18,339.02	$136,081.97	$0.13	$117,742.95
TOL.	$0.00	$3,349.96			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS
COUNTY FIRE

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$158.14
2024	$93.36
2023	$24.56
2022	$10.46
2021	$8.65
2020	$7.42
2019	
2018	
2017	
2016	
2015	

ACCOUNT NOS.

SUB TOTAL	$302.59
FEES	
INTEREST	$47.76
TOLERANCE	
TOTAL	$350.35

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$8,169.70	$17,682.19	46.20%	$9,512.49
2024	$10,553.53	$20,665.12	51.07%	$10,111.59
2023	$9,045.33	$12,630.03	71.62%	$3,584.70
2022	$7,220.02	$10,072.00	71.68%	$2,851.98
2021	$6,224.21	$7,980.58	77.99%	$1,756.37
2020	$5,190.72	$6,358.42	81.64%	$1,167.70
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$347.48	$2,103.35	$13,290.54	$0.16	$11,187.19
TOL.	$0.00	$347.48			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS

VENDOR **5110** **CLEVELAND COUNTY SCHOOLS**

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025	469.75		
2024	$245.97		
2023	$85.16		
2022	$64.27		
2021	$68.56		
2020	$14.46		
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$948.17	
FEES		
INTEREST	$133.61	
TOLERANCE	($0.03)	
TOTAL	$1,081.75	020.600.5.524.00

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$23,227.45	$55,460.45	41.88%	$32,233.00
2024	$30,921.66	$64,945.31	47.61%	$34,023.65
2023	$26,222.33	$38,445.64	68.21%	$12,223.31
2022	$20,590.25	$30,528.22	67.45%	$9,937.97
2021	$20,626.95	$27,158.90	75.95%	$6,531.95
2020	$16,433.42	$20,723.77	79.30%	$4,290.35
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$1,158.06	$6,339.58	$47,041.58	$0.13	$40,702.00
TOL.	$0.00	$1,158.06			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS
LATTIMORE FIRE
#7 VFD

VENDOR **7990**

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$6.16
2024	$21.57
2023	$2.03
2022	$23.64
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNT NOS.
SUB TOTAL	$53.40	
FEES		
INTEREST	$12.55	
TOLERANCE		
TOTAL	$65.95	075.000.2.240.00

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$764.86	$1,650.53	46.34%	$885.67
2024	$1,140.15	$2,296.02	49.66%	$1,155.87
2023	$657.34	$1,046.10	62.84%	$388.76
2022	$853.14	$1,228.91	69.42%	$375.77
2021	$630.46	$793.78	79.43%	$163.32
2020	$548.17	$646.51	84.79%	$98.34
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$0.00	$0.00	#DIV/0!	$0.00
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR 11870

GAP BILLS
RIPPY FIRE

YEAR	TAXES COLLECTED	MONTH OF JUNE 2026
DEF REV		
2025	$36.27	
2024	$7.59	
2023		
2022	$6.07	
2021	$21.26	
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$71.19	
FEES		
INTEREST	$3.81	
TOLERANCE		
TOTAL	$75.00	076.000.2.240.00

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$1,226.98	$2,748.76	44.64%	$1,521.78
2024	$1,693.19	$3,489.53	48.52%	$1,796.34
2023	$1,200.07	$1,871.92	64.11%	$671.85
2022	$866.79	$1,486.88	58.30%	$620.09
2021	$1,456.54	$1,852.57	78.62%	$396.03
2020	$631.72	$890.42	70.95%	$258.70
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$24.09	$219.94	$1,947.45	$0.11	$1,727.51
TOL.	$0.00	$24.09			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **12560**

GAP BILLS
CITY OF SHELBY

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$501.39
2024	$184.64
2023	$43.71
2022	
2021	$1.60
2020	$6.12
2019	
2018	
2017	
2016	
2015	

		ACCOUNT NOS.
SUB TOTAL	$737.46	
FEES		
INTEREST	$52.81	
TOLERANCE	($0.09)	
TOTAL	$790.18	077.000.2.240.00
1 1/2% COL FEE	($11.85)	010.413.4.540.00
TOTAL	$778.33	10.000.1.203.00
		WIRE TRANSFER

YEAR	TAXES COLLECTED THRU 06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$15,705.42	$42,663.44	36.81%	$26,958.02
2024	$20,071.01	$47,346.46	42.39%	$27,275.45
2023	$18,875.20	$30,553.45	61.78%	$11,678.25
2022	$13,847.14	$22,071.56	62.74%	$8,224.42
2021	$12,947.51	$18,630.03	69.50%	$5,682.52
2020	$11,297.03	$15,486.07	72.95%	$4,189.04
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$900.71	$3,439.72	$30,938.94	$0.11	$27,499.22
TOL.	$0.00	$900.71			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR 12560

GAP BILLS
CITY OF SHELBY
DISTRICT 25

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	077.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	10.000.1.203.00
		WIRE TRANSFER

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$193.60	$384.22	50.39%	$190.62
2024	$61.74	$462.57	13.35%	$400.83
2023	$61.79	$143.45	43.07%	$81.66
2022	$186.32	$283.15	65.80%	$96.83
2021	$188.48	$261.16	72.17%	$72.68
2020	$54.35	$54.35	100.00%	$0.00
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$29.81	$42.63	$601.36	$0.07	$558.73
TOL.	$0.00	$29.81			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR 1411

GAP BILLS
TOWN OF BOILING SPRINGS

YEAR	TAXES COLLECTED	MONTH OF JUNE 2026
DEF REV		
2025		
2024		
2023	$54.95	
2022		
2021	$2.29	
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$57.24	
FEES		
INTEREST	$14.29	
TOLERANCE		
TOTAL	$71.53	078.000.2.240.00
1 1/2% COL FEE	($1.07)	010.413.4.540.00
TOTAL	$70.46	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$1,288.86	$3,925.57	32.83%	$2,636.71
2024	$3,272.58	$6,671.27	49.05%	$3,398.69
2023	$2,126.35	$2,973.60	71.51%	$847.25
2022	$1,174.63	$1,839.63	63.85%	$665.00
2021	$1,511.71	$2,075.73	72.83%	$564.02
2020	$1,382.73	$1,617.31	85.50%	$234.58
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$76.35	$657.93	$3,484.00	$0.19	$2,826.07
TOL.	$0.00	$76.35			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **6230**

GAP BILLS
TOWN OF GROVER

YEAR	TAXES COLLECTED	MONTH OF JUNE 2012
DEF REV		
2025		
2024		
2023		
2022		
2021		
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	079.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$150.55	$861.19	17.48%	$710.64
2024	$820.77	$2,123.89	38.64%	$1,303.12
2023	$170.26	$412.91	41.23%	$242.65
2022	$238.37	$479.75	49.69%	$241.38
2021	$187.86	$254.45	73.83%	$66.59
2020	$215.80	$294.69	73.23%	$78.89
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$68.63	$1,278.24	$0.05	$1,209.61
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY   311 E MARION ST ROOM 134   P O BOX 370   SHELBY, NC

VENDOR **7770**

GAP BILLS
CITY OF KINGS MOUNTAIN

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025	$39.49		
2024			
2023	$30.75		
2022			
2021	$70.79		
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$141.03	
FEES		
INTEREST	$38.97	
TOLERANCE		
TOTAL	$180.00	080.000.2.240.00
1 1/2% COL FEE	($2.70)	010.413.4.540.00
TOTAL	$177.30	10.000.1.203.00
		WIRE TRANSFER

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$5,843.12	$19,529.27	29.92%	$13,686.15
2024	$8,810.62	$22,229.22	39.64%	$13,418.60
2023	$8,346.87	$11,852.79	70.42%	$3,505.92
2022	$5,807.72	$9,162.47	63.39%	$3,354.75
2021	$5,305.32	$7,117.90	74.53%	$1,812.58
2020	$4,335.22	$5,317.40	81.53%	$982.18
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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
KM MUN	$11.49			$11.49

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$287.88	$1,054.77	$16,769.12	$0.06	$15,714.35
TOL.	$0.00	$287.88			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS

VENDOR **8010** **TOWN OF LATTIMORE**

YEAR	TAXES COLLECTED	MONTH OF JUNE 2026
DEF REV		
2025	$4.65	
2024		
2023		
2022		
2021		
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$4.65	
FEES		
INTEREST	$0.37	
TOLERANCE		
TOTAL	$5.02	081.000.2.240.00
1 1/2% COL FEE	($0.08)	010.413.4.540.00
TOTAL	$4.94	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$201.28	$277.05	72.65%	$75.77
2024	$307.55	$489.01	62.89%	$181.46
2023	$68.33	$83.20	82.13%	$14.87
2022	$122.45	$177.90	68.83%	$55.45
2021	$108.69	$113.72	95.58%	$5.03
2020	$35.99	$35.99	100.00%	$0.00
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$30.31	$281.23	$0.11	$250.92
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **14350**

GAP BILLS
CLEVELAND CO. SANITARY DISTRICT
CLEVELAND COUNTY WATER

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$37.08
2024	$26.04
2023	$7.21
2022	$9.18
2021	$6.84
2020	$1.69
2019	
2018	
2017	
2016	
2015	

		ACCOUNT NOS.
SUB TOTAL	$88.04	
FEES		
INTEREST	$13.81	
TOLERANCE		
TOTAL	$101.85	082.000.2.240.00
1 1/2% COL FEE	($1.53)	010.413.4.540.00
TOTAL	$100.32	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$2,242.46	$4,805.58	46.66%	$2,563.12
2024	$2,902.37	$5,728.14	50.67%	$2,825.77
2023	$2,304.03	$3,309.15	69.63%	$1,005.12
2022	$1,942.28	$2,765.32	70.24%	$823.04
2021	$1,765.09	$2,260.89	78.07%	$495.80
2020	$1,384.56	$1,708.63	81.03%	$324.07
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$103.56	$632.23	$4,170.24	$0.15	$3,538.01
TOL.	$0.00	$103.56			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY   311 E MARION ST ROOM 134   P O BOX 370   SHELBY, NC

VENDOR 7865

GAP BILLS
TOWN OF KINGSTOWN

MONTH OF JUNE 2026

YEAR	TAXES COLLECTED
DEF REV	
2025	$23.65
2024	
2023	
2022	
2021	
2020	
2019	
2018	
2017	
2016	
2015	

		ACCOUNT NOS.
SUB TOTAL	$23.65	
FEES		
INTEREST	$1.90	
TOLERANCE		
TOTAL	$25.55	083.000.2.240.00
1 1/2% COL FEE	($0.38)	010.413.4.540.00
TOTAL	$25.17	10.000.1.203.00
		WIRE TRANSFER

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$757.78	$1,538.55	49.25%	$780.77
2024	$633.68	$1,797.81	35.25%	$1,164.13
2023	$484.19	$823.80	58.78%	$339.61
2022	$356.01	$860.91	41.35%	$504.90
2021	$442.77	$1,031.81	42.91%	$589.04
2020	$408.36	$624.53	65.39%	$216.17
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$157.10	$235.94	$1,133.45	$0.21	$897.51
TOL.	$0.00	$157.10			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **5120**

GAP BILLS
TOWN OF FALLSTON

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	084.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$41.72	$179.13	23.29%	$137.41
2024	$105.07	$149.99	70.05%	$44.92
2023	$34.87	$48.74	71.54%	$13.87
2022	$33.45	$60.94	54.89%	$27.49
2021	$29.74	$36.33	81.86%	$6.59
2020	$21.75	$30.61	71.06%	$8.86
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$1.16	$13.81	$59.23	$0.23	$45.42
TOL.	$0.00	$1.16			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY   311 E MARION ST ROOM 134   P O BOX 370   SHELBY, NC

VENDOR **4640**

GAP BILLS
TOWN OF EARL

YEAR	TAXES COLLECTED	MONTH OF JUNE 2026
DEF REV		
2025		
2024		
2023		
2022		
2021		
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	085.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$50.18	$95.00	52.82%	$44.82
2024	$58.06	$103.73	55.97%	$45.67
2023	$46.28	$72.80	63.57%	$26.52
2022	$82.92	$117.71	70.44%	$34.79
2021	$142.95	$145.50	98.25%	$2.55
2020	$81.58	$100.39	81.26%	$18.81
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$9.32	$33.73	$0.28	$24.41
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS

VENDOR **11240** **TOWN OF POLKVILLE**

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025	$1.22		
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$1.22	
FEES		
INTEREST	$0.11	
TOLERANCE		
TOTAL	$1.33	086.000.2.240.00
1 1/2% COL FEE	($0.02)	010.413.4.540.00
TOTAL	$1.31	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$70.35	$163.42	43.05%	$93.07
2024	$37.86	$91.07	41.57%	$53.21
2023	$47.08	$77.37	60.85%	$30.29
2022	$24.11	$30.40	79.31%	$6.29
2021	$76.78	$88.58	86.68%	$11.80
2020	$17.65	$19.20	91.93%	$1.55
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$4.85	$24.84	$109.64	$0.23	$84.80
TOL.	$0.00	$4.85			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **8060**

GAP BILLS
TOWN OF LAWNDALE

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	087.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$156.49	$424.71	36.85%	$268.22
2024	$119.65	$419.07	28.55%	$299.42
2023	$225.63	$422.48	53.41%	$196.85
2022	$252.11	$551.46	45.72%	$299.35
2021	$337.50	$450.09	74.99%	$112.59
2020	$337.32	$369.73	91.23%	$32.41
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$32.66	$43.00	$466.60	$0.09	$423.60
TOL.	$0.00	$32.66			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **2330**

GAP BILLS
TOWN OF CASAR

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025	$1.07		
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$1.07	
FEES		
INTEREST	$0.08	
TOLERANCE		
TOTAL	$1.15	088.000.2.240.00
1 1/2% COL FEE	($0.02)	010.413.4.540.00
TOTAL	$1.13	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$69.10	$90.71	76.18%	$21.61
2024	$78.24	$113.34	69.03%	$35.10
2023	$23.38	$28.49	82.06%	$5.11
2022	$36.36	$44.63	81.47%	$8.27
2021	$12.81	$13.08	97.94%	$0.27
2020	$24.99	$27.74	90.09%	$2.75
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$22.40	$39.55	$0.57	$17.15
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **14630**

GAP BILLS
TOWN OF WACO

YEAR	TAXES COLLECTED	MONTH OF JUNE 2026
DEF REV		
2025		
2024		
2023		
2022		
2021		
2020		
2019		
2018		
2017		
2016		
2015		

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	089.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$45.48	$313.44	14.51%	$267.96
2024	$207.72	$356.57	58.26%	$148.85
2023	$50.08	$73.99	67.68%	$23.91
2022	$96.63	$110.44	87.50%	$13.81
2021	$92.83	$92.83	100.00%	$0.00
2020	$9.59	$11.60	82.67%	$2.01
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$0.00	$14.25	$168.99	$0.08	$154.74
TOL.	$0.00	$0.00			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS

VENDOR **10910** **TOWN OF PATTERSON SPRINGS**

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	091.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$30.16	$152.15	19.82%	$121.99
2024	$66.05	$229.34	28.80%	$163.29
2023	$17.96	$53.20	33.76%	$35.24
2022	$34.97	$50.80	68.84%	$15.83
2021	$40.86	$75.86	53.86%	$35.00
2020	$53.34	$68.97	77.34%	$15.63
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$4.66	$17.74	$173.59	$0.10	$155.85
TOL.	$0.00	$4.66			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR **1180**

GAP BILLS
TOWN OF BELWOOD

YEAR	TAXES COLLECTED	MONTH OF	JUNE 2026
DEF REV			
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		ACCOUNT NOS.
SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	092.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$85.54	$111.93	76.42%	$26.39
2024	$80.57	$152.65	52.78%	$72.08
2023	$146.92	$163.62	89.79%	$16.70
2022	$52.42	$64.62	81.12%	$12.20
2021	$69.43	$85.32	81.38%	$15.89
2020	$71.29	$81.49	87.48%	$10.20
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$2.99	$15.67	$186.57	$0.08	$170.90
TOL.	$0.00	$2.99			
INT.	$0.00				

RESPECTFULLY,
Denise Jones
Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

VENDOR

GAP BILLS
LAWNDALE MUNICIPAL FIRE

YEAR	TAXES COLLECTED	MONTH OF	JUNE
DEF REV			2026
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	$0.00	
FEES		
INTEREST		
TOLERANCE		
TOTAL	$0.00	097.000.2.240.00
1 1/2% COL FEE	$0.00	010.413.4.540.00
TOTAL	$0.00	

TAXES COLLECTED THRU

YEAR	06/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	$39.13	$106.21	36.84%	$67.08
2024	$7.56	$8.12	93.10%	$0.56
2023	$0.00	$0.00	#DIV/0!	$0.00
2022	$0.00	$0.00	#DIV/0!	$0.00
2021	$0.00	$0.00	#DIV/0!	$0.00
2020	$0.00	$0.00	#DIV/0!	$0.00
2019	$0.00	$0.00	#DIV/0!	$0.00
2018	$0.00	$0.00	#DIV/0!	$0.00
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

2026 DEF REV COLL		TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	$8.16	$10.75	$116.65	$0.09	$105.90
TOL.	$0.00	$8.16			
INT.	$0.00				

RESPECTFULLY,

Denise Jones

Denise Jones/Tax Collector

CLEVELAND COUNTY 311 E MARION ST ROOM 134 P O BOX 370 SHELBY, NC

GAP BILLS **TOTAL TAXES COLLECTED JUNE 2026**

DEF REV	$0.00	
2025	$3,106.94	
2024	$1,541.05	
2023	$581.42	
2022	$364.96	
2021	$440.52	
2020	$84.68	
2019	$0.00	
2018	$0.00	
2017	$0.00	
2016	$0.00	
2015	$0.00	
TOTAL	$6,119.57	
FEES	$712.36	
INTEREST	$839.02	
TOLERANCE	($0.22)	
TOTAL	$7,670.73	
DEF REV	$6,489.48	Total Tolerance
TOLERANCE	$0.00	($0.22)
INTEREST	$0.00	
TOTAL DEF	$6,489.48	
GRAND TOTAL	$14,160.21	

TOTAL TAXES UNCOLLECTED JUNE 2026

2025	$215,005.44
2024	$230,974.40
2023	$82,732.61
2022	$67,032.76
2021	$43,139.69
2020	$28,234.12
2019	$0.00
2018	$0.00
2017	$0.00
2016	$0.00
2015	$0.00
TOTAL	$667,119.02
DEF REV	$225,036.84
TOTAL	$892,155.86

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

June 2026 Abatements and Supplements

Department:	Tax Administration
Agenda Title:	June 2026 Abatements and Supplements
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
JUNE_2026_ABATE_SUPP.pdf	062026 Abate and Suppl

ABATEMENTS & SUPPLEMENTS **PROPERTY AND HB20**

MONTH OF JUNE **2025-2026**

DISTRICT	FUND		2026	2025	2024	2023	2022	2021	2020
COUNTY GENERAL	10	ABATEMENTS		(4.50)	(46.77)	225.01			
		SUPPLEMENTS	86,442.20						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS	31.05						
CONSOLIDATED SCHOOL	20	ABATEMENTS		(1.55)	(11.94)	57.53			
		SUPPLEMENTS	23,659.47						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS	10.73						
COUNTY FIRE	28	ABATEMENTS		39.56					
		SUPPLEMENTS	1,674.61						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS	5.37						
COUNTY SCHOOLS	71	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
SHELBY SCHOOLS	72	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
KINGS MTN SCHOOLS	73	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
FALLSTON FIRE	74	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
LATTIMORE FIRE	75	ABATEMENTS		(1.60)	(1.69)				
		SUPPLEMENTS	49.95						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
RIPPY FIRE	76	ABATEMENTS		(79.62)	(43.51)				
		SUPPLEMENTS	11,089.67						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							

TOTAL ABATEMENTS	10-76		0.00	(47.71)	(103.91)	282.54	0.00	0.00	0.00
TOTAL SUPPLEMENTS	10-76		122,915.90	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB ABATEMENTS	10-76		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
TOTAL GAP ABATEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-76		47.15	0.00	0.00	0.00	0.00	0.00	0.00
CITY OF SHELBY	77	ABATEMENTS							
		SUPPLEMENTS	7,539.90						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	77		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	77		7,539.90	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF BOILING SPRGS	78	ABATEMENTS							
		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
TOTAL SUPPLEMENTS	78		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF GROVER	79	ABATEMENTS							
		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
TOTAL SUPPLEMENTS	79		0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY OF KINGS MOUNTAIN	80	ABATEMENTS		268.88	206.56	206.56			
		SUPPLEMENTS	160.69						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	80		0.00	268.88	206.56	206.56	0.00	0.00	0.00
TOTAL SUPPLEMENTS	80		160.69	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
TOTAL SUPPLEMENTS	81		0.00	0.00	0.00	0.00	0.00	0.00	0.00
UPPER CLEVE WATER DIST	82	ABATEMENTS		(11.38)	(10.31)	(0.39)			
		SUPPLEMENTS	3,078.75						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS	1.54						
TOTAL ABATEMENTS	82		0.00	(11.38)	(10.31)	(0.39)	0.00	0.00	0.00
TOTAL SUPPLEMENTS	82		3,080.29	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF KINGSTOWN	83	ABATEMENTS							
		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
TOTAL SUPPLEMENTS	83		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF FALLSTON	84	ABATEMENTS							
		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
TOTAL SUPPLEMENTS	84		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF EARL	85	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	85		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	85		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF POLKVILLE	86	ABATEMENTS		(4.21)					
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	86		0.00	(4.21)	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	86		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF LAWNDALE	87	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	87		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	87		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF CASAR	88	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	88		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	88		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF WACO	89	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	89		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	89		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOWN OF PATTERSON SPRGS	91	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	91		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

TOWN OF BELWOOD	92	ABATEMENTS							
		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	92		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
TOWN OF LAWNDALE	97	ABATEMENTS							
MUNICIPLE FIRE		SUPPLEMENTS							
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	97		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
S/W COLLECTIONS	54	ABATEMENTS		117.50	13.06	13.06			
		SUPPLEMENTS	9,600.00						
		HB ABATEMENTS							
		HB SUPPLEMENTS							
		GAP ABATEMENTS							
		GAP SUPPLEMENTS							
TOTAL ABATEMENTS	54		0.00	117.50	13.06	13.06	0.00	0.00	0.00
TOTAL SUPPLEMENTS	54		9,600.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REG ABATEMENTS	10-92		0.00	323.08	105.40	501.77	0.00	0.00	0.00
TOTAL REG SUPPLEMENTS	10-92		143,295.24	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB ABATEMENTS	10-92		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
TOTAL GAP ABATEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-92		48.69	0.00	0.00	0.00	0.00	0.00	0.00
PAGE TOTALS	10-92	ABATEMENTS	0.00	323.08	105.40	501.77	0.00	0.00	0.00
PAGE TOTALS	10-92	SUPPLEMENTS	143,343.93	0.00	0.00	0.00	0.00	0.00	0.00
MONTHLY GRAND TOTAL		ABATEMENTS	930.25						
MONTHLY GRAND TOTAL		SUPPLEMENTS	143,343.93						

SHERRY LAVENDER

TAX ASSESSOR

2019	2018	2017	2016	2015

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

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_071426.pdf	Pending Refunds and Releases

STAFF REPORT

To:	County Commissioners	Meeting Date: July 14, 2026
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 July 14, 2026.

Possible Fiscal Impact: $2,070.89

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
(2) Request Letters

PENDING REFUNDS / RELEASES (RECOMMENDED FOR APPROVAL)										
July 14, 2026										
The following requests have been reviewed by the County Assessor and found to be in order. They are hereby submitted for approval by the Cleveland County Board of Commissioners or the Board of E&R per G.S. 105-381 or 105-312(k). Supporting documentation is on file in the County Assessor's Office.										
NAME	**YEAR**	**RECEIPT**	**REASON**	**ORIGINAL ASSESSED VALUE**	**ORIGINAL TAX**	**REQUESTED RELEASE/REFUND VALUE**	**DISTRICT**	**EFF TAX RATE**	**RELEASE**	**REFUND**
Richard Fletcher	2025	5185121	Clerical Error	$ 510,430	$3,139.14	$33,535	1	0.6150		$206.24
Richard Fletcher	2024	5087653	Clerical Error	$ 337,493	$2,615.57	$31,925	1	0.7750		$247.42
Richard Fletcher	2023	4987647	Clerical Error	$ 337,493	$2,615.57	$31,925	1	0.7750		$247.42
Richard Fletcher	2022	4887634	Clerical Error	$ 337,493	$2,615.57	$31,925	1	0.7750		$247.42
Richard Fletcher	2021	4784856	Clerical Error	$ 337,493	$2,615.57	$31,925	1	0.7750		$247.42
Daphne Whetstine	2024	5016893	Clerical Error	$ 82,209	$329.17	$27,515	63	0.7950		$218.74
Daphne Whetstine	2023	4917966	Clerical Error	$ 82,209	$329.17	$27,515	63	0.7950		$218.74
Daphne Whetstine	2022	4818133	Clerical Error	$ 82,209	$329.17	$27,515	63	0.7950		$218.74
Daphne Whetstine	2021	4718071	Clerical Error	$ 82,209	$329.17	$27,515	63	0.7950		$218.74
TOTAL					**$14,918.10**				**$0.00**	**$2,070.89**

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**
								TOTAL	**$0.00**	**$0.00**

Richard Fletcher

From: Richard Fletcher
Sent: Wednesday, May 13, 2026 6:08 PM
To: 'sherrylavender@clevelandcountync.gov'
Subject: Fletcher, Richard P. and Ellen Lewis - Parcel ID 41450

RE: Property ID 41450

Attached are copies of property cards for our property located at 212 Deerchase Road, Shelby, NC 28150. Our house on this property was built and occupied in 1987. The property card dated 3/10/26 indicates a main finished area of 5,062 square feet. This is the square footage that we have been taxed for since the house was built in 1987. When we had our house appraised by an independent appraiser on March 3, 2026, we realized that the 5,062 square footage number was excessively high. We contacted the Cleveland County appraiser's office, and an agent from this office was sent on or about March 31st to confirm the square footage. The attached property card dated 4/01/26 shows the corrected square footage of 3,029 square feet. This is a difference of 2,033 square feet.

We have been paying taxes on the 5,062 square footage since 1987. By issuance of this letter, we are requesting a refund for the 2,033 square footage error for as many years as is legally permitted.

Thank you for your immediate attention to this matter.

Richard P. Fletcher

Parcel
7747

6/8/26

I am requesting a refund for the year I was charged for a home and it was a Mobile Home. Has been revaluated for the correct Taxes

Thank you
Daphne Whitttie

June 8. 2026

Daphne Whitttie

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
2026_Late_Applications_07-14-2026.pdf	Late Applications

STAFF REPORT

To:	County Commissioners	Meeting Date: July 14, 2026
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 NC 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 July 14, 2026.

Proposed Fiscal Impact: Estimated $ 619.18

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

Cleveland County
NORTH CAROLINA

Late Applications for Exemption, Exclusion or Deferment						
Tuesday, July 14, 2026						
					Estimated	Estimated
					Value to be	Fiscal Impact
Owner Name	**Tax Year**	**Parcel/Account**	**Physical Location**	**Type**	**Exempt/Deferred**	**(County Tax Only)**
Lisa Conley	2026	50576	2829 Blacksburg Rd	Elderly/Disabled	$ 118,447	$ 479.71
Lois Carolyn Deaver	2026	24306	509 Mauney Ln	Elderly/Disabled	$ 34,437	$ 139.47
Staff Recommendation:	Approve applications. All properties qualify for the exclusion or exemption requested other than					
	the late submission of the application.					
				Total	**$ 152,884**	**$ 619.18**

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_Summary_07.02.2026.pdf	Budget Transfer Summary

County of Cleveland, North Carolina
Manager's Budget Summary
Presented at the July 14th, 2026 Board Meeting
Time Period Covered : 06/06/2026 to 07/02/2026
For Fiscal Year Ending June 30, 2027

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26206	6/9/2026	065	981	Fund Transfers	Btd 065.981 To Cover Advocate Health Invoice For	Wellness Benefits	$ 18,000.00
26206	6/9/2026	065	981	Fund Transfers	Btd 065.981 To Cover Advocate Health Invoice For Biometric Screening	Bcbs Weekly Claims	$ (18,000.00)
26207	6/9/2026	060	651	Property/Liability	Btd To Bring Depts In 060 To Balance	Admin Services	$ 31,505.64
26207	6/9/2026	060	650	Workers Compensation	Btd To Bring Depts In 060 To Balance	Admin Services	$ (31,505.64)
26208	6/9/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	C/O-Building	$ 70,000.00
26208	6/9/2026	040	225	Cap Proj-Comm Partnership	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Joint Venture Construct	$ (70,000.00)
26208	6/9/2026	040	225	Cap Proj-Comm Partnership	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ (70,000.00)
26208	6/9/2026	040	225	Cap Proj-Comm Partnership	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Joint Venture Construct	$ 70,000.00
26208	6/9/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Projects	$ (70,000.00)
26208	6/9/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	C/O-Building	$ (70,000.00)
26208	6/9/2026	040	210	Capital Projects General	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ 32,400.00
26208	6/9/2026	040	210	Capital Projects General	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Maint Bldg/Grounds	$ (36,000.00)
26208	6/9/2026	040	225	Cap Proj-Comm Partnership	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Interfund Transfer	$ (70,000.00)
26208	6/9/2026	040	210	Capital Projects General	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ (227,000.00)
26208	6/9/2026	040	218	Cap Proj Deta Renovations	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ 36,000.00
26208	6/9/2026	040	225	Cap Proj-Comm Partnership	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ 227,000.00
26208	6/9/2026	040	218	Cap Proj Deta Renovations	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Const In Progress	$ 36,000.00
26208	6/9/2026	040	210	Capital Projects General	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ (36,000.00)
26208	6/9/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Transfers Fm Cap Reserve	$ 70,000.00
26208	6/9/2026	040	461	E911 Telephone System	Btl Reversal Budget Transfer From 040 To 490. Also To Bring Each Dept Into Rev/Exp Balance In Fund 040.	Professional Serv	$ (32,400.00)
26209	6/9/2026	010	411	Commissioners	Btd To Cover Expenditures In 411. Travel And Training Does Not Appear To Be Utilized Fully For Rest Of Year.	Contracted Services	$ 9,600.00
26209	6/9/2026	010	411	Commissioners	Btd To Cover Expenditures In 411. Travel And Training Does Not Appear To Be Utilized Fully For Rest Of Year.	Awards/Appreciation	$ 2,500.00
26209	6/9/2026	010	411	Commissioners	Btd To Cover Expenditures In 411. Travel And Training Does Not Appear To Be Utilized Fully For Rest Of Year.	Travel/Training	$ (12,100.00)
26210	6/9/2026	054	474	Collections/Manned Sites	Btd Cover Contracted Services 054	Contracted Services	$ 5,000.00
26210	6/9/2026	054	474	Collections/Manned Sites	Btd Cover Contracted Services 054	Cap Equip-Major	$ (5,000.00)
26211	6/9/2026	011	519	Public Assistance	Btd Covering Medicaid Payback And Daycare Payback	Professional Serv	$ (5,000.00)
26211	6/9/2026	011	519	Public Assistance	Btd Covering Medicaid Payback And Daycare Payback	Pub Assist-Medicaid	$ 5,000.00
26211	6/9/2026	011	516	Smart Start	Btd Covering Medicaid Payback And Daycare Payback	Daycare Payback-State	$ 600.00
26211	6/9/2026	011	519	Public Assistance	Btd Covering Medicaid Payback And Daycare Payback	Public Assistance-Afdc	$ (600.00)
26211	6/9/2026	011	516	Smart Start	Btd Covering Medicaid Payback And Daycare Payback	Admin Services Allocation	$ 600.00
26211	6/9/2026	011	519	Public Assistance	Btd Covering Medicaid Payback And Daycare Payback	Admin Services Allocation	$ (600.00)
26212	6/9/2026	010	470	Public Firing Range	Btd Covering Controlled Property With Dept Supply	Controlled Property	$ 2,000.00
26212	6/9/2026	010	470	Public Firing Range	Btd Covering Controlled Property With Dept Supply	Departmental Supply	$ (2,000.00)
26214	6/10/2026	014	417	Court Facilities	Btd To Cover 014 Po For Ccc And Other Negatives	Dues/Subscriptions	$ (4,800.00)
26214	6/10/2026	014	417	Court Facilities	Btd To Cover 014 Po For Ccc And Other Negatives	License/Permit/Certifc	$ 2,400.00
26214	6/10/2026	014	417	Court Facilities	Btd To Cover 014 Po For Ccc And Other Negatives	Professional Services	$ 2,400.00
26215	6/10/2026	011	519	Public Assistance	Btd To Correct A Transfer Previously For Medicaid Payback	Pub Assist-Medicaid	$ 9,542.00
26215	6/10/2026	011	519	Public Assistance	Btd To Correct A Transfer Previously For Medicaid Payback	Professional Serv	$ (9,542.00)
26216	6/12/2026	010	413	Finance & Purchasing	Btd Covering 413 Account Negatives	Professional Serv	$ 10,600.00
26216	6/12/2026	010	413	Finance & Purchasing	Btd Covering 413 Account Negatives	Contracted Services	$ (10,600.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26217	6/12/2026	010	421	Information Technology	Btd Overage In Contracted Services Cover With License Permit	License/Permit/Certifcate	$ (7,400.00)
26217	6/12/2026	010	421	Information Technology	Btd Overage In Contracted Services Cover With License Permit	Contracted Services	$ 7,400.00
26218	6/15/2026	054	473	Disposal/Landfill	Btd Cover Deq Division Air Quality Permit	License/Permit/Certifc	$ 300.00
26218	6/15/2026	054	473	Disposal/Landfill	Btd Cover Deq Division Air Quality Permit	Cap Equip-Major	$ (300.00)
26219	6/24/2026	010	440	School Resource Officers	Move Funds To Cover Dept Supplies Thru Eoy	Departmental Supply	$ 500.00
26219	6/24/2026	010	440	School Resource Officers	Move Funds To Cover Dept Supplies Thru Eoy	Controlled Property	$ (500.00)
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Controlled Property	$ (2,500.00)
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Canine Supplies &	$ 2,500.00
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Maint Contracts-Equip	$ (5,586.00)
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Postage	$ 5,000.00
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Lease Purchase	$ (614.00)
26220	6/24/2026	010	441	Sheriff'S Office	Move Funds To Cover Accounts For Ye	Contracted Services	$ 1,200.00
26221	6/24/2026	010	444	Detention Center (Jail)	Move Funds To Cover Supplies For Ye	Automotive Supplies	$ 9,000.00
26221	6/24/2026	010	444	Detention Center (Jail)	Move Funds To Cover Supplies For Ye	Professional Serv	$ (8,000.00)
26221	6/24/2026	010	444	Detention Center (Jail)	Move Funds To Cover Supplies For Ye	Departmental Supply	$ (1,000.00)
26222	6/24/2026	010	448	E911 Communications	Move Funds To Cover Accts For Ye	Dues/Subscriptions	$ 4,500.00
26222	6/24/2026	010	448	E911 Communications	Move Funds To Cover Accts For Ye	Rental/Lease	$ 100.00
26222	6/24/2026	010	448	E911 Communications	Move Funds To Cover Accts For Ye	Repairs On	$ (3,500.00)
26222	6/24/2026	010	448	E911 Communications	Move Funds To Cover Accts For Ye	Maint Contracts-Equip	$ (1,100.00)
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 25,631.00
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 6,358.80
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 1,285.62
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 974.13
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 175,246.52
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 2,334.72
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 2,069.62
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 172,001.61
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 20,735.86
26223	6/17/2026	011	506	Social Services Admin	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 300.67
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 142,479.14
26223	6/17/2026	010	998	Contingency	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Emerg & Contingency	$ (455,597.87)
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-P/T	$ 250.00
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 8,849.12
26223	6/17/2026	011	504	Social Work (Prev Title Xx)	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 15,239.84
26223	6/17/2026	010	981	Fund Transfers	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Administrative Services	$ 455,597.87
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 162.17
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 70.95
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 38,062.28
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 198.58
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 3,998.70
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 46.44
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 3,202.84
26223	6/17/2026	011	516	Smart Start	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 388.67
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 1,144.28
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 455.24
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 2,519.22
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 1,946.54
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 17,112.62
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 1,043.79
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 211,296.24
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-P/T	$ 1,750.00
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Social Security Taxes	$ 10,772.67
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 3,220.56
26223	6/17/2026	011	508	Income Maintenance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 7,140.12
26223	6/17/2026	011	512	Ivd Child Support	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Salaries/Wages-Reg	$ 31,396.15
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Admin Services Allocation	$ 1,363.13

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Retirement	$ 92.65
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Medicare Taxes	$ 16.59
26223	6/17/2026	011	509	Special Assistance	Transfer From Contingency For Dss 2 Performance Bonus And Holiday Bonus	Employer 401K	$ 38.66
26224	6/17/2026	010	410	General Revenues	Btl Transfer For Town Of Boilding Springs Retail Strategies Allocation Invoice	Outside Agency Request-Towns	$ 45,000.00
26224	6/17/2026	010	998	Contingency	Btl Transfer For Town Of Boilding Springs Retail Strategies Allocation Invoice	Emerg & Contingency	$ (45,000.00)
26225	6/17/2026	010	421	Information Technology	Btl Everbridge Invoice	License/Permit/Certifc	$ 16,827.00
26225	6/17/2026	010	998	Contingency	Btl Everbridge Invoice	Emerg & Contingency	$ (16,827.00)
26226	6/17/2026	010	433	Jcpc Grant Admin	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Board/Committee Meetg Exp	$ (500.00)
26226	6/17/2026	010	433	Jcpc Grant Admin	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Travel/Training	$ (85.00)
26226	6/17/2026	010	998	Contingency	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Emerg & Contingency	$ 571.00
26226	6/17/2026	010	433	Jcpc Grant Admin	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Departmental Supply	$ 90.00
26226	6/17/2026	010	433	Jcpc Grant Admin	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Awards/Appreciation	$ 524.00
26226	6/17/2026	010	433	Jcpc Grant Admin	Btl To Adjust Budget To Match Approved Budget From The State For Fy26 Jcpc Program, Dept. 433 That Finance Manages.	Advertising/Promotions	$ (600.00)
26227	6/22/2026	028	452	Volunteer Fire Depts	Btd Transfer To 0 Out Reserve Account After Transfer $500,000 Trsfer To Cap Allot. Bna 095 Was Used To Budget Addl Funds For Contracted Services But Will Need To Be Moved To 5.899.00	Contracted Services	$ (98,046.00)
26227	6/22/2026	028	452	Volunteer Fire Depts	Btd Transfer To 0 Out Reserve Account After Transfer $500,000 Trsfer To Cap Allot. Bna 095 Was Used To Budget Addl Funds For Contracted Services But Will Need To Be Moved To 5.899.00	Personnel	$ 44.00
26227	6/22/2026	028	452	Volunteer Fire Depts	Btd Transfer To 0 Out Reserve Account After Transfer $500,000 Trsfer To Cap Allot. Bna 095 Was Used To Budget Addl Funds For Contracted Services But Will Need To Be Moved To 5.899.00	Reserve Funds	$ 98,002.00
26228	6/22/2026	010	542	Animal/Rabies Control	Btd To Move Funds To 542.990.00 For The Correct Acct For Demo And Repair Of Concrete	Capital Equipment	$ (20,762.00)
26228	6/22/2026	010	542	Animal/Rabies Control	Btd To Move Funds To 542.990.00 For The Correct Acct For Demo And Repair Of Concrete	Capital Equipment	$ (29,400.00)
26228	6/22/2026	010	542	Animal/Rabies Control	Btd To Move Funds To 542.990.00 For The Correct Acct For Demo And Repair Of Concrete	C/O-Other Improve	$ 50,162.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Uniforms/Clothing	$ 410.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Salaries/Wages-Reg	$ (15,300.00)
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Automotive Supplies	$ (8,060.00)
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Professional Services	$ 15,300.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Travel/Training	$ 155.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Motor Fuels/Oils	$ 3,430.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Utilities	$ 2,250.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Contracted Labor	$ 50.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Maint Bldg/Grounds	$ 1,620.00
26229	6/22/2026	010	542	Animal/Rabies Control	Btd 06/19/2026 Animal Services Overage Workings. 06/19/2026 Animal Services Overage Workings.	Telecommunications	$ 145.00
26230	6/24/2026	010	446	Emergency Medical Service	Btd Cover Negative Accts In Ems	Uniforms/Clothing	$ 4,800.00
26230	6/24/2026	010	446	Emergency Medical Service	Btd Cover Negative Accts In Ems	Pharmacy Fees	$ (4,130.00)
26230	6/24/2026	010	446	Emergency Medical Service	Btd Cover Negative Accts In Ems	Dues/Subscriptions	$ 4,000.00
26230	6/24/2026	010	446	Emergency Medical Service	Btd Cover Negative Accts In Ems	Automotive Supplies	$ (5,000.00)
26230	6/24/2026	010	446	Emergency Medical Service	Btd Cover Negative Accts In Ems	Awards/Appreciation	$ 330.00
26231	6/24/2026	010	445	Emergency Management	Btd Covering Em Overages	Maint Contracts-Equip	$ 50.00
26231	6/24/2026	010	445	Emergency Management	Btd Covering Em Overages	Capital Equipment	$ 180.00
26231	6/24/2026	010	445	Emergency Management	Btd Covering Em Overages	Awards/Appreciation	$ 500.00
26231	6/24/2026	010	445	Emergency Management	Btd Covering Em Overages	Uniforms/Clothing	$ (790.00)
26231	6/24/2026	010	445	Emergency Management	Btd Covering Em Overages	Departmental Supply	$ 60.00
26232	6/24/2026	010	433	Jcpc Grant Admin	Btd To Move Funds To Cover Jcpc Community Project. State Did A Budget Revision To Cover Project.	Awards/Appreciation	$ 14.00
26232	6/24/2026	010	433	Jcpc Grant Admin	Btd To Move Funds To Cover Jcpc Community Project. State Did A Budget Revision To Cover Project.	Travel/Training	$ (14.00)
26232	6/24/2026	010	433	Jcpc Grant Admin	Btd To Move Funds To Cover Jcpc Community Project. State Did A Budget Revision To Cover Project.	Departmental Supply	$ 1,350.00
26232	6/24/2026	010	433	Jcpc Grant Admin	Btd To Move Funds To Cover Jcpc Community Project. State Did A Budget Revision To Cover Project.	Awards/Appreciation	$ (1,350.00)
26233	6/24/2026	010	423	Human Resources	Btd Clear Overages In 423	Telecommunications	$ 1,334.00
26233	6/24/2026	010	423	Human Resources	Btd Clear Overages In 423	License/Permit/Certifc	$ 1,333.00
26233	6/24/2026	010	423	Human Resources	Btd Clear Overages In 423	Departmental Supply	$ (2,000.00)
26233	6/24/2026	010	423	Human Resources	Btd Clear Overages In 423	Contracted Services	$ 1,333.00
26233	6/24/2026	010	423	Human Resources	Btd Clear Overages In 423	Education/Certif/Traini	$ (2,000.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26234	6/25/2026	010	611	Library System	Salary Analysis For Ye	Salaries/Wages-P/T	$ (2,000.00)
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Salaries/Wages-Reg	$ 319,500.00
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Salaries & Wages -	$ 1,100.00
26234	6/25/2026	010	591	Veteran Services	Salary Analysis For Ye	Salaries/Wages-Reg	$ (3,000.00)
26234	6/25/2026	010	611	Library System	Salary Analysis For Ye	Dental Insurance	$ (190.00)
26234	6/25/2026	010	611	Library System	Salary Analysis For Ye	Hospital Insurance	$ 200.00
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Salaries/Wages-P/T	$ (8,200.00)
26234	6/25/2026	010	542	Animal/Rabies Control	Salary Analysis For Ye	Employer 401K	$ (1,000.00)
26234	6/25/2026	010	611	Library System	Salary Analysis For Ye	Salaries/Wages-Reg	$ (10,000.00)
26234	6/25/2026	010	611	Library System	Salary Analysis For Ye	Employer 401K	$ (10.00)
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Salaries/Wages-P/T	$ (51,000.00)
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Employer 401K	$ 75,800.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Dental Insurance	$ 600.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Salaries/Wages-Reg	$ (19,500.00)
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Retirement	$ 16,700.00
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Medicare Taxes	$ 13,800.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Employer 401K	$ 3,000.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Social Security Taxes	$ (3,300.00)
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Hospital Insurance	$ 27,600.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Salaries/Wages-Trng	$ 44,800.00
26234	6/25/2026	010	470	Public Firing Range	Salary Analysis For Ye	Medicare Taxes	$ 120.00
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Social Security Taxes	$ 1,700.00
26234	6/25/2026	010	491	Planning & Zoning	Salary Analysis For Ye	Hospital Insurance	$ 200.00
26234	6/25/2026	010	492	Economic Development	Salary Analysis For Ye	Retirement	$ (1,000.00)
26234	6/25/2026	010	491	Planning & Zoning	Salary Analysis For Ye	Salaries/Wages-P/T	$ 410.00
26234	6/25/2026	010	492	Economic Development	Salary Analysis For Ye	Salaries/Wages-Reg	$ (7,000.00)
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Retirement	$ 4,000.00
26234	6/25/2026	010	491	Planning & Zoning	Salary Analysis For Ye	Salaries/Wages-Reg	$ (9,000.00)
26234	6/25/2026	010	491	Planning & Zoning	Salary Analysis For Ye	Retirement	$ (610.00)
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Salaries/Wages-Reg	$ 27,100.00
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Social Security Taxes	$ (4,500.00)
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Medicare Taxes	$ (1,000.00)
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Salaries/Wages-Reg	$ 16,100.00
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Dental Insurance	$ 100.00
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Hospital Insurance	$ 96,000.00
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Retirement	$ 25,800.00
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Hospital Insurance	$ (19,000.00)
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Admin Services	$ (41,900.00)
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Salaries/Wages-P/T	$ (75,000.00)
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Employer 401K	$ (3,500.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Social Security Taxes	$ 950.00
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Social Security Taxes	$ (17,000.00)
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Employer 401K	$ (7,000.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Salaries/Wages-Reg	$ 38,000.00
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Hospital Insurance	$ (105,000.00)
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Medicare Taxes	$ (4,000.00)
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Retirement	$ (37,500.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Retirement	$ 7,400.00
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Dental Insurance	$ (1,600.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Salaries/Wages-P/T	$ (12,500.00)
26234	6/25/2026	010	470	Public Firing Range	Salary Analysis For Ye	Salaries/Wages-Reg	$ (2,000.00)
26234	6/25/2026	010	449	Electronic Maintenance	Salary Analysis For Ye	Salaries/Wages-P/T	$ 2,500.00
26234	6/25/2026	010	450	Building Inspections	Salary Analysis For Ye	Salaries/Wages-P/T	$ 4,900.00
26234	6/25/2026	010	470	Public Firing Range	Salary Analysis For Ye	Social Security Taxes	$ 600.00
26234	6/25/2026	010	448	E911 Communications	Salary Analysis For Ye	Medicare Taxes	$ (750.00)
26234	6/25/2026	010	450	Building Inspections	Salary Analysis For Ye	Salaries/Wages-Reg	$ (10,000.00)
26234	6/25/2026	010	470	Public Firing Range	Salary Analysis For Ye	Salaries/Wages-P/T	$ 15,900.00
26234	6/25/2026	010	470	Public Firing Range	Salary Analysis For Ye	Hospital Insurance	$ 800.00
26234	6/25/2026	010	449	Electronic Maintenance	Salary Analysis For Ye	Salaries/Wages-Reg	$ (8,000.00)
26234	6/25/2026	010	450	Building Inspections	Salary Analysis For Ye	Retirement	$ (1,000.00)
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Admin Services	$ 491,000.00
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Hospital Insurance	$ 85,200.00
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Employer 401K	$ 13,200.00
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Social Security Taxes	$ 7,400.00
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Social Security Taxes	$ (5,500.00)
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Dental Insurance	$ 1,300.00
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Salaries/Wages-Reg	$ (10,000.00)
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Retirement	$ 69,700.00
26234	6/25/2026	011	506	Social Services Admin	Salary Analysis For Ye	Retirement	$ (3,000.00)
26234	6/25/2026	011	504	Social Work (Prev Title Xx)	Salary Analysis For Ye	Medicare Taxes	$ 1,800.00
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Employer 401K	$ (5,000.00)
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Social Security Taxes	$ (17,900.00)
26234	6/25/2026	011	509	Special Assistance	Salary Analysis For Ye	Retirement	$ 150.00
26234	6/25/2026	011	509	Special Assistance	Salary Analysis For Ye	Admin Services	$ (3,050.00)
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Admin Services	$ 53,200.00
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Medicare Taxes	$ (1,000.00)
26234	6/25/2026	011	509	Special Assistance	Salary Analysis For Ye	Medicare Taxes	$ (1,300.00)
26234	6/25/2026	011	508	Income Maintenance	Salary Analysis For Ye	Dental Insurance	$ 800.00
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Salaries/Wages-Reg	$ (263,000.00)
26234	6/25/2026	011	509	Special Assistance	Salary Analysis For Ye	Salaries/Wages-Reg	$ (1,900.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Employer 401K	$ 2,300.00
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Social Security Taxes	$ 59,000.00
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Hospital Insurance	$ 3,600.00
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Hospital Insurance	$ (68,400.00)
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Salaries/Wages-Reg	$ (448,935.00)
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Retirement	$ 255,000.00
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Medicare Taxes	$ 230.00
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Salaries/Wages-P/T	$ (75,000.00)
26234	6/25/2026	010	446	Emergency Medical Service	Salary Analysis For Ye	Dental Insurance	$ (800.00)
26234	6/25/2026	010	445	Emergency Management	Salary Analysis For Ye	Dental Insurance	$ 50.00
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Employer 401K	$ 1,650.00
26234	6/25/2026	010	498	Soil Conservation	Salary Analysis For Ye	Salaries/Wages-P/T	$ (500.00)
26234	6/25/2026	010	542	Animal/Rabies Control	Salary Analysis For Ye	Retirement	$ (3,000.00)
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Hospital Insurance	$ 4,100.00
26234	6/25/2026	010	495	Cooperative Extension	Salary Analysis For Ye	Salaries/Wages-Reg	$ (25,000.00)
26234	6/25/2026	010	542	Animal/Rabies Control	Salary Analysis For Ye	Social Security Taxes	$ (2,000.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Medicare Taxes	$ 400.00
26234	6/25/2026	010	498	Soil Conservation	Salary Analysis For Ye	Salaries/Wages-Reg	$ 500.00
26234	6/25/2026	010	494	Business Development	Salary Analysis For Ye	Dental Insurance	$ 100.00
26234	6/25/2026	010	542	Animal/Rabies Control	Salary Analysis For Ye	Hospital Insurance	$ 2,000.00
26234	6/25/2026	011	516	Smart Start	Salary Analysis For Ye	Salaries/Wages-Reg	$ (3,000.00)
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Salaries/Wages-Reg	$ 9,500.00
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Hospital Insurance	$ (24,500.00)
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Medicare Taxes	$ (4,000.00)
26234	6/25/2026	011	516	Smart Start	Salary Analysis For Ye	Hospital Insurance	$ (3,000.00)
26234	6/25/2026	011	516	Smart Start	Salary Analysis For Ye	Retirement	$ 250.00
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Employer 401K	$ (15,000.00)
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Admin Services	$ (352,400.00)
26234	6/25/2026	011	516	Smart Start	Salary Analysis For Ye	Admin Services	$ (5,750.00)
26234	6/25/2026	011	512	Ivd Child Support	Salary Analysis For Ye	Retirement	$ (28,000.00)
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Admin Services	$ 38,400.00
26234	6/25/2026	012	545	Nurse Family Partnerships	Salary Analysis For Ye	Retirement	$ (19,200.00)
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Social Security Taxes	$ 1,600.00
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Employer 401K	$ 2,100.00
26234	6/25/2026	012	545	Nurse Family Partnerships	Salary Analysis For Ye	Admin Services	$ (284,160.00)
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Retirement	$ 5,400.00
26234	6/25/2026	012	545	Nurse Family Partnerships	Salary Analysis For Ye	Hospital Insurance	$ (22,550.00)
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Salaries/Wages-Reg	$ 11,300.00
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Salaries/Wages-Reg	$ 28,900.00
26234	6/25/2026	012	550	Primary Care	Salary Analysis For Ye	Medicare Taxes	$ 400.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Admin Services	$ 19,200.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Hospital Insurance	$ (20,500.00)
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Admin Services	$ 3,180.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Salaries/Wages-Reg	$ 62,700.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Social Security Taxes	$ 1,000.00
26234	6/25/2026	012	536	Adolescent Pregnancy Prev	Salary Analysis For Ye	Salaries/Wages-Reg	$ (1,700.00)
26234	6/25/2026	012	536	Adolescent Pregnancy Prev	Salary Analysis For Ye	Admin Services	$ (1,600.00)
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Salaries/Wages-P/T	$ (2,500.00)
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Retirement	$ 9,200.00
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Medicare Taxes	$ 230.00
26234	6/25/2026	012	536	Adolescent Pregnancy Prev	Salary Analysis For Ye	Retirement	$ 100.00
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Hospital Insurance	$ 650.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Social Security Taxes	$ 900.00
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Social Security Taxes	$ 2,300.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Employer 401K	$ 1,000.00
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Admin Services	$ 22,550.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Retirement	$ 2,400.00
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Employer 401K	$ 2,000.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Salaries/Wages-Reg	$ 14,700.00
26234	6/25/2026	014	417	Court Facilities	Salary Analysis For Ye	Medicare Taxes	$ 200.00
26234	6/25/2026	013	660	Employee Wellness Center	Salary Analysis For Ye	Retirement	$ 6,300.00
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Social Security Taxes	$ 100.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Employer 401K	$ 320.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Admin Services	$ 6,330.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Retirement	$ 4,900.00
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Employer 401K	$ 100.00
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Retirement	$ 650.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Social Security Taxes	$ 900.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Medicare Taxes	$ 210.00
26234	6/25/2026	012	535	Health Promotions	Salary Analysis For Ye	Salaries/Wages-Reg	$ 2,100.00
26234	6/25/2026	012	530	Health Administration	Salary Analysis For Ye	Hospital Insurance	$ (9,500.00)
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Salaries/Wages-Reg	$ 2,400.00
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Medicare Taxes	$ 50.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Medicare Taxes	$ 400.00
26234	6/25/2026	012	545	Nurse Family Partnerships	Salary Analysis For Ye	Salaries/Wages-Reg	$ (242,410.00)
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Retirement	$ 600.00
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Social Security Taxes	$ 200.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Employer 401K	$ 1,200.00
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Admin Services	$ 3,500.00
26234	6/25/2026	012	541	Environmental Health	Salary Analysis For Ye	Admin Services	$ 51,500.00
26234	6/25/2026	012	543	Health Dept Grants	Salary Analysis For Ye	Employer 401K	$ 250.00
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Employer 401K	$ (1,000.00)
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Salaries/Wages-Reg	$ (98,000.00)
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Retirement	$ (3,200.00)
26234	6/25/2026	010	413	Finance & Purchasing	Salary Analysis For Ye	Salaries/Wages-Reg	$ (8,200.00)
26234	6/25/2026	010	416	Legal/County Attorney	Salary Analysis For Ye	Salaries/Wages-Reg	$ (40,100.00)
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Social Security Taxes	$ (7,000.00)
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Medicare Taxes	$ (2,000.00)
26234	6/25/2026	010	413	Finance & Purchasing	Salary Analysis For Ye	Hospital Insurance	$ (5,000.00)
26234	6/25/2026	010	416	Legal/County Attorney	Salary Analysis For Ye	Social Security Taxes	$ (2,000.00)
26234	6/25/2026	010	415	Property Tax Admin	Salary Analysis For Ye	Hospital Insurance	$ (20,000.00)
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Retirement	$ 800.00
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Medicare Taxes	$ (1,000.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Employer 401K	$ 2,500.00
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Salaries/Wages-Reg	$ (43,750.00)
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Dental Insurance	$ (150.00)
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Hospital Insurance	$ (12,500.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Medicare Taxes	$ 600.00
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Social Security Taxes	$ (4,300.00)
26234	6/25/2026	010	440	School Resource Officers	Salary Analysis For Ye	Employer 401K	$ (2,700.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Dental Insurance	$ 50.00
26234	6/25/2026	010	421	Information Technology	Salary Analysis For Ye	Retirement	$ (5,000.00)
26234	6/25/2026	010	422	Travel & Tourism	Salary Analysis For Ye	Social Security Taxes	$ 300.00
26234	6/25/2026	010	421	Information Technology	Salary Analysis For Ye	Salaries/Wages-Reg	$ (41,400.00)
26234	6/25/2026	010	422	Travel & Tourism	Salary Analysis For Ye	Employer 401K	$ 185.00
26234	6/25/2026	010	421	Information Technology	Salary Analysis For Ye	Employer 401K	$ (2,000.00)
26234	6/25/2026	010	422	Travel & Tourism	Salary Analysis For Ye	Hospital Insurance	$ 700.00
26234	6/25/2026	010	421	Information Technology	Salary Analysis For Ye	Hospital Insurance	$ 1,400.00
26234	6/25/2026	010	422	Travel & Tourism	Salary Analysis For Ye	Salaries/Wages-Reg	$ 3,900.00
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Salaries/Wages-Reg	$ (30,000.00)
26234	6/25/2026	010	421	Information Technology	Salary Analysis For Ye	Social Security Taxes	$ (2,000.00)
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Medicare Taxes	$ 3,500.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Retirement	$ 107,500.00
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Dental Insurance	$ (450.00)
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Salaries/Wages-P/T	$ (17,000.00)
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Salaries/Wages-O/T	$ (37,500.00)
26234	6/25/2026	010	444	Detention Center (Jail)	Salary Analysis For Ye	Salaries/Wages-Reg	$ (14,000.00)
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Salaries/Wages-Reg	$ 654,000.00
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Hospital Insurance	$ (46,000.00)
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Employer 401K	$ 13,500.00
26234	6/25/2026	010	441	Sheriff'S Office	Salary Analysis For Ye	Social Security Taxes	$ 12,500.00
26234	6/25/2026	010	416	Legal/County Attorney	Salary Analysis For Ye	Retirement	$ (4,000.00)
26234	6/25/2026	010	419	Register Of Deeds	Salary Analysis For Ye	Salaries/Wages-P/T	$ 2,000.00
26234	6/25/2026	010	418	Elections	Salary Analysis For Ye	Salaries/Wages-P/T	$ (25,000.00)
26234	6/25/2026	010	418	Elections	Salary Analysis For Ye	Hospital Insurance	$ (1,000.00)
26234	6/25/2026	010	416	Legal/County Attorney	Salary Analysis For Ye	Employer 401K	$ (1,500.00)
26234	6/25/2026	010	418	Elections	Salary Analysis For Ye	Social Security Taxes	$ (2,000.00)
26234	6/25/2026	010	419	Register Of Deeds	Salary Analysis For Ye	Hospital Insurance	$ (1,000.00)
26234	6/25/2026	010	416	Legal/County Attorney	Salary Analysis For Ye	Hospital Insurance	$ 100.00
26234	6/25/2026	010	418	Elections	Salary Analysis For Ye	Salaries/Wages-Reg	$ (8,500.00)
26234	6/25/2026	010	419	Register Of Deeds	Salary Analysis For Ye	Salaries/Wages-Reg	$ (6,500.00)
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Employer 401K	$ (1,000.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Retirement	$ 5,900.00
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Salaries/Wages-P/T	$ (500.00)
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Retirement	$ (3,000.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Salaries/Wages-P/T	$ 7,100.00
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Hospital Insurance	$ 3,800.00
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Social Security Taxes	$ (4,000.00)
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Salaries/Wages-Reg	$ 32,000.00
26234	6/25/2026	010	426	Facilities Maintenance	Salary Analysis For Ye	Social Security Taxes	$ 2,500.00
26234	6/25/2026	010	423	Human Resources	Salary Analysis For Ye	Hospital Insurance	$ 500.00
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Salaries/Wages-P/T	$ 7,500.00
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Employer 401K	$ (5,000.00)
26234	6/25/2026	010	411	Commissioners	Salary Analysis For Ye	Retirement	$ (2,000.00)
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Retirement	$ (12,000.00)
26234	6/25/2026	010	411	Commissioners	Salary Analysis For Ye	Salaries/Wages-Reg	$ (2,000.00)
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Medicare Taxes	$ (1,000.00)
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Social Security Taxes	$ (3,000.00)
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Hospital Insurance	$ (4,500.00)
26234	6/25/2026	010	412	County Manager/Admin	Salary Analysis For Ye	Salaries/Wages-Reg	$ (7,500.00)
26235	6/30/2026	010	998	Contingency	Remove Two Lines On Key Bud#26097 That Should Not Have Been On Tfr	Emerg & Contingency	$ (10,456.52)
26235	6/30/2026	010	410	General Revenues	Remove Two Lines On Key Bud#26097 That Should Not Have Been On Tfr	Fund Balance Appropriated	$ (10,456.52)
26236	6/26/2026	010	542	Animal/Rabies Control	Btd Animal Servicesmultiple Account Transfer For Year End Coverage	Medicine & Supplies	$ 13,000.00
26236	6/26/2026	010	542	Animal/Rabies Control	Btd Animal Servicesmultiple Account Transfer For Year End Coverage	Garbage Expenses	$ 2,500.00
26236	6/26/2026	010	542	Animal/Rabies Control	Btd Animal Servicesmultiple Account Transfer For Year End Coverage	Capital Equipment	$ (13,000.00)
26236	6/26/2026	010	542	Animal/Rabies Control	Btd Animal Servicesmultiple Account Transfer For Year End Coverage	Capital Equipment	$ (22,201.15)
26236	6/26/2026	010	542	Animal/Rabies Control	Btd Animal Servicesmultiple Account Transfer For Year End Coverage	Maint Contracts-Equip	$ 19,701.15
26237	6/30/2026	010	413	Finance & Purchasing	Btd To Cover Dept 412/413 Overages	Insurance /Bonding	$ 1,425.00
26237	6/30/2026	010	412	County Manager/Admin	Btd To Cover Dept 412/413 Overages	Dues/Subscriptions	$ 1,170.00
26237	6/30/2026	010	413	Finance & Purchasing	Btd To Cover Dept 412/413 Overages	Professional Serv	$ 4,400.00
26237	6/30/2026	010	412	County Manager/Admin	Btd To Cover Dept 412/413 Overages	Travel/Training	$ (1,170.00)
26237	6/30/2026	010	413	Finance & Purchasing	Btd To Cover Dept 412/413 Overages	Travel/Training	$ (5,825.00)
26238	6/30/2026	010	415	Property Tax Admin	Btd To Cover Misc Overages For Tax	Professional Serv	$ (1,490.00)
26238	6/30/2026	010	415	Property Tax Admin	Btd To Cover Misc Overages For Tax	Departmental Supply	$ 820.00
26238	6/30/2026	010	415	Property Tax Admin	Btd To Cover Misc Overages For Tax	Penalty Expense	$ 5.00
26238	6/30/2026	010	415	Property Tax Admin	Btd To Cover Misc Overages For Tax	Travel/Training	$ 180.00
26238	6/30/2026	010	415	Property Tax Admin	Btd To Cover Misc Overages For Tax	Dues/Subscriptions	$ 485.00
26239	6/30/2026	010	421	Information Technology	Btd Ye Account Overages It	Departmental Supply	$ 3,500.00
26239	6/30/2026	010	421	Information Technology	Btd Ye Account Overages It	Travel/Training	$ (3,500.00)
26240	6/30/2026	010	419	Register Of Deeds	Btd 419.420.00 Contracted Services If Over. For Ye Coverage From Travel And Training As Not All Should Be Spent.	Travel/Training	$ (2,050.00)
26240	6/30/2026	010	419	Register Of Deeds	Btd 419.420.00 Contracted Services If Over. For Ye Coverage From Travel And Training As Not All Should Be Spent.	Contracted Services	$ 2,050.00
26241	6/30/2026	010	423	Human Resources	Btd Ye Transfer For Account Overage 010.423	Professional Serv	$ (2,700.00)
26241	6/30/2026	010	423	Human Resources	Btd Ye Transfer For Account Overage 010.423	Penalty Expense	$ 2,700.00
26242	6/30/2026	010	492	Economic Development	Btd To Cover Ccso Accounts Normally Covered By County General Accts.	Industrial Incentive Grnt	$ (212,000.00)
26242	6/30/2026	010	444	Detention Center (Jail)	Btd To Cover Ccso Accounts Normally Covered By County General Accts.	Detention Fees	$ 195,000.00
26242	6/30/2026	010	440	School Resource Officers	Btd To Cover Ccso Accounts Normally Covered By County General Accts.	Motor Fuels/Oils	$ 17,000.00
26243	6/30/2026	010	445	Emergency Management	Btd Cover Ye Overages For Em 445	Contracted Services	$ (6,100.00)
26243	6/30/2026	010	445	Emergency Management	Btd Cover Ye Overages For Em 445	Motor Fuels/Oils	$ 1,100.00
26243	6/30/2026	010	445	Emergency Management	Btd Cover Ye Overages For Em 445	Awards/Appreciation	$ 5,000.00
26244	6/30/2026	010	448	E911 Communications	Btd To Cover Ye Overages For Dept 448 Salary 121.01	Salaries/Wages-Trng Prem	$ 1,000.00
26244	6/30/2026	010	448	E911 Communications	Btd To Cover Ye Overages For Dept 448 Salary 121.01	Salaries/Wages-Reg	$ (1,000.00)
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Departmental Supply	$ 14,600.00
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Food	$ 500.00
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Contracted Services	$ 1,000.00
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Telecommunications	$ 500.00
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Professional Serv	$ (17,200.00)
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Motor Fuels/Oils	$ 100.00
26245	6/30/2026	055	480	Legrand Center	Btd To Cover Legrand Center Overages For Ye	Laundry/Dry Cleaning	$ 500.00
26246	6/30/2026	010	446	Emergency Medical Service	Btd Cover Ye Overages For Ems 446	Collection Fees	$ (50.00)
26246	6/30/2026	010	446	Emergency Medical Service	Btd Cover Ye Overages For Ems 446	Penalty Expense	$ 50.00
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Dues/Subscriptions	$ 500.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Salaries/Wages-P/T	$ 50,000.00
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Motor Fuels/Oils	$ (3,600.00)
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Contracted Services	$ (26,000.00)
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Departmental Supply	$ 2,100.00
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Salaries/Wages-Reg	$ (50,000.00)
26247	6/30/2026	054	474	Collections/Manned Sites	Btd Cover Ye Landfill Overages	Maint Bldg/Grounds	$ 1,000.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Retirement	$ 2,900.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Telecommunications	$ 100.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Pharmacy Fees	$ 1,000.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Rental/Lease	$ 3,700.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Departmental Supply	$ 4,200.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Off Road Vehicle	$ 17,000.00
26247	6/30/2026	054	473	Disposal/Landfill	Btd Cover Ye Landfill Overages	Salaries/Wages-P/T	$ (2,900.00)
26248	6/30/2026	010	470	Public Firing Range	Btd Cover Ye Overages For Fpsr 470	Motor Fuels/Oils	$ 500.00
26248	6/30/2026	010	470	Public Firing Range	Btd Cover Ye Overages For Fpsr 470	Maint Bldg/Grounds	$ (4,550.00)
26248	6/30/2026	010	470	Public Firing Range	Btd Cover Ye Overages For Fpsr 470	Dues/Subscriptions	$ 50.00
26248	6/30/2026	010	470	Public Firing Range	Btd Cover Ye Overages For Fpsr 470	Contracted Services	$ 4,000.00
26249	6/30/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Transfer For Multiple Accounts Over Budget	C/O-Building	$ (16,000.00)
26249	6/30/2026	065	981	Fund Transfers	Transfer For Multiple Accounts Over Budget	Health Savings Acct	$ (40.00)
26249	6/30/2026	065	981	Fund Transfers	Transfer For Multiple Accounts Over Budget	Medicare Taxes	$ 10.00
26249	6/30/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Transfer For Multiple Accounts Over Budget	Capital Equipment	$ 16,000.00
26249	6/30/2026	040	210	Capital Projects General	Transfer For Multiple Accounts Over Budget	Professional Serv	$ 2,100.00
26249	6/30/2026	024	424	Opioid Settlement	Transfer For Multiple Accounts Over Budget	License/Permit/Certifi	$ (1,200.00)
26249	6/30/2026	025	431	2012 Revaluation	Transfer For Multiple Accounts Over Budget	Contracted Services	$ 525.00
26249	6/30/2026	040	210	Capital Projects General	Transfer For Multiple Accounts Over Budget	Maint Bldg/Grounds	$ (4,600.00)
26249	6/30/2026	020	600	Cleveland County Schools	Transfer For Multiple Accounts Over Budget	Ncvts To School	$ (34,020.00)
26249	6/30/2026	020	600	Cleveland County Schools	Transfer For Multiple Accounts Over Budget	Property Tax To	$ 34,020.00
26249	6/30/2026	040	210	Capital Projects General	Transfer For Multiple Accounts Over Budget	Capital Equipment	$ 2,500.00
26249	6/30/2026	024	424	Opioid Settlement	Transfer For Multiple Accounts Over Budget	Professional Serv	$ 200.00
26249	6/30/2026	025	431	2012 Revaluation	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ (525.00)
26249	6/30/2026	024	424	Opioid Settlement	Transfer For Multiple Accounts Over Budget	Departmental	$ 1,000.00
26249	6/30/2026	010	800	Debt Service	Transfer For Multiple Accounts Over Budget	Lease Payment	$ (8,300.00)
26249	6/30/2026	010	492	Economic Development	Transfer For Multiple Accounts Over Budget	Industrial Incentive	$ (21,000.00)
26249	6/30/2026	010	800	Debt Service	Transfer For Multiple Accounts Over Budget	Lease Pur Payments	$ 8,300.00
26249	6/30/2026	060	650	Workers Compensation	Transfer For Multiple Accounts Over Budget	Penalty Expense	$ 35.00
26249	6/30/2026	065	981	Fund Transfers	Transfer For Multiple Accounts Over Budget	Social Security Taxes	$ 30.00
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Ins Claims-Auto	$ (79,732.00)
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Ins Claims-In House	$ (15,000.00)
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Insurance-Broker Fee	$ 19,800.00
26249	6/30/2026	060	650	Workers Compensation	Transfer For Multiple Accounts Over Budget	Insur/Legal	$ (19,235.00)
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Excess Stop Loss	$ (42,068.00)
26249	6/30/2026	060	650	Workers Compensation	Transfer For Multiple Accounts Over Budget	Insurance-Broker Fee	$ 19,200.00
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Ins Claims-In House	$ (5,000.00)
26249	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Ins Claims-General	$ 122,000.00
26250	6/30/2026	010	612	Recreation	Transfer For Multiple Accounts Over Budget	Contracted Services	$ 21,000.00
26251	6/30/2026	010	449	Electronic Maintenance	Btd Cover Some Ye Overages For Electronic Maintenance 449	Maint Contracts-Equip	$ (2,000.00)
26251	6/30/2026	010	449	Electronic Maintenance	Btd Cover Some Ye Overages For Electronic Maintenance 449	Motor Fuels/Oils	$ 1,000.00
26251	6/30/2026	010	449	Electronic Maintenance	Btd Cover Some Ye Overages For Electronic Maintenance 449	Dues/Subscriptions	$ 500.00
26251	6/30/2026	010	449	Electronic Maintenance	Btd Cover Some Ye Overages For Electronic Maintenance 449	Utilities	$ 500.00
26252	6/30/2026	010	450	Building Inspections	Btd Cover Ye Overages For Build Inspec. 450	Contracted Services	$ 8,000.00
26252	6/30/2026	010	450	Building Inspections	Btd Cover Ye Overages For Build Inspec. 450	Maint Contracts-Equip	$ (9,000.00)
26252	6/30/2026	010	450	Building Inspections	Btd Cover Ye Overages For Build Inspec. 450	Motor Fuels/Oils	$ 1,000.00
26253	6/30/2026	010	495	Cooperative Extension	Btd Ye Overage Coop	Travel/Training	$ 300.00
26253	6/30/2026	010	495	Cooperative Extension	Btd Ye Overage Coop	Repairs On	$ 300.00
26253	6/30/2026	010	495	Cooperative Extension	Btd Ye Overage Coop	Automotive Supplies	$ (600.00)
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Utilities	$ 1,100.00
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Contracted Services	$ 850.00
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Telecommunications	$ 50.00
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Professional Services	$ 8,000.00
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Food	$ (3,000.00)
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Salaries/Wages-Reg	$ (6,000.00)
26254	6/30/2026	010	542	Animal/Rabies Control	Animal Services Overages Ye	Departmental Supply	$ (1,000.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Departmental Supply-	$ 100.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Utilities	$ 4,000.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Library Books	$ 2,030.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Departmental Supply	$ 2,760.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Motor Fuels/Oils	$ 500.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Departmental Supply	$ 50.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Postage	$ (260.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Departmental Supply-	$ (400.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Telecommunications	$ (250.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Library Periodicals	$ (200.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Departmental Supply-	$ (180.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Repairs On	$ (600.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Food	$ (400.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Contracted Services	$ 350.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Professional Serv	$ 700.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Education/Certif/Traini	$ (400.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Travel/Training	$ 300.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Dues/Subscriptions	$ 500.00
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Maint Bldg/Grounds	$ (8,500.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Awards/Appreciation	$ (200.00)
26255	6/30/2026	010	611	Library System	Btd Library Overages Ye	Advertising/Promotion	$ 100.00
26256	6/30/2026	012	536	Adolescent Pregnancy Prev	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (100.00)
26256	6/30/2026	012	534	School Health	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 18,500.00
26256	6/30/2026	012	534	School Health	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 12,630.00
26256	6/30/2026	012	536	Adolescent Pregnancy Prev	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 100.00
26256	6/30/2026	012	534	School Health	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 820.00
26256	6/30/2026	012	533	Adult Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (25,000.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 49,897.50
26256	6/30/2026	012	534	School Health	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (1,150.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26256	6/30/2026	012	537	Child Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (10,000.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (14,897.50)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Maint Contracts-Equip	$ (14,897.50)
26256	6/30/2026	012	537	Child Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (10,000.00)
26256	6/30/2026	012	533	Adult Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (25,000.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 470.00
26256	6/30/2026	012	534	School Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (30,800.00)
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (1,000.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ (8,200.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 7,400.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (900.00)
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (19,200.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries & Wages -	$ 1,100.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (200.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 230,065.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (2,400.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 69,700.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (650.00)
26256	6/30/2026	012	536	Adolescent Pregnancy Prev	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 1,600.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (2,100.00)
26256	6/30/2026	012	536	Adolescent Pregnancy Prev	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (100.00)
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (230.00)
26256	6/30/2026	012	536	Adolescent Pregnancy Prev	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 1,700.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (100.00)
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (3,180.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (62,700.00)
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (100.00)
26256	6/30/2026	012	545	Nurse Family Partnerships	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 284,160.00
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (3,500.00)
26256	6/30/2026	012	545	Nurse Family Partnerships	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 19,200.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (1,600.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (250.00)
26256	6/30/2026	012	545	Nurse Family Partnerships	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 242,410.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (28,900.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (5,400.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (50.00)
26256	6/30/2026	012	545	Nurse Family Partnerships	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 22,550.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 15,000.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 263,000.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 28,000.00
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 1,300.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 352,400.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 17,900.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 4,000.00
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 3,050.00
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 3,000.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 24,500.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (1,000.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (5,500.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (19,000.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (65,000.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 16,100.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (3,000.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (41,900.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (10,000.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ (75,000.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (3,500.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (1,200.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (200.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ 2,500.00
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (9,200.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (51,500.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (600.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (1,000.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (400.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (2,400.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 20,500.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 414,900.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 85,200.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ 35.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 13,200.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries & Wages -	$ 5,800.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ 1,300.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Ins-Retired Benefits	$ (65,000.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ 3,600.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 3,900.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 1,800.00
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (250.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (210.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (900.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 9,500.00
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 5,750.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (4,900.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (6,330.00)
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 3,000.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (9,500.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (320.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (4,500.00)
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 150.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (5,000.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 53,200.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 96,000.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (1,000.00)
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (1,300.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 25,800.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ 800.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (1,900.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (22,550.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (2,100.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (2,300.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (650.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (38,400.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (6,300.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (400.00)
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (14,700.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (11,300.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (2,000.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ (100.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (16,100.00)
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 10,000.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 3,000.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 1,000.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 3,500.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 5,500.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 19,000.00
26256	6/30/2026	011	506	Social Services Admin	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 41,900.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (491,000.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (53,200.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (96,000.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 5,000.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 4,500.00
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (150.00)
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 1,900.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ 75,000.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ (800.00)
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 1,000.00
26256	6/30/2026	011	508	Income Maintenance	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (25,800.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries & Wages -	$ (1,100.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ (1,300.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (1,800.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (319,500.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (69,700.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (7,400.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (13,200.00)
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ 8,200.00
26256	6/30/2026	011	504	Social Work (Prev Title Xx)	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (85,200.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Maint Contracts-Equip	$ (53,230.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ (300.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 375.00
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 2,600.00
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 9,510.00
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 1,300.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (53,230.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 200.00
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (19,700.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 53,230.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Maint Contracts-Equip	$ (5,265.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 400.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Maint Contracts-Equip	$ (6,979.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 5,024.00
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 200.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 430.00
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 3,800.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (11,000.00)
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 1,015.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (5,265.00)
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 101.00
26256	6/30/2026	012	533	Adult Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (3,075.00)
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 100.00
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 2,100.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 3,075.00
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 44,600.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 24.00
26256	6/30/2026	012	533	Adult Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (3,075.00)
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 8,700.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 650.00
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 11,300.00
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 2,000.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 14,700.00
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (3,000.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 6,300.00
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Prescription Drugs	$ (23,550.00)
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 2,300.00
26256	6/30/2026	013	660	Employee Wellness Center	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 1,650.00
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (5,750.00)
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 900.00
26256	6/30/2026	012	539	Family Planning	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (7,335.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 6,520.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ 22.50
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 415.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 36,700.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ 1,650.00
26256	6/30/2026	012	539	Family Planning	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (7,335.00)
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 2,010.00
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 7,335.00
26256	6/30/2026	012	550	Primary Care	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 2,525.00
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (1,440.00)
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 3,665.00
26256	6/30/2026	012	539	Family Planning	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (3,665.00)
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 1,800.00
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 215.00
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 610.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 3,610.00
26256	6/30/2026	012	539	Family Planning	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (3,665.00)
26256	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 2,950.00
26256	6/30/2026	012	543	Health Dept Grants	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 40.00
26256	6/30/2026	011	509	Special Assistance	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (3,050.00)
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (3,000.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (24,500.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ (4,000.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ (17,900.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ (15,000.00)
26256	6/30/2026	011	516	Smart Start	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 250.00
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (263,000.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ (28,000.00)
26256	6/30/2026	011	512	Ivd Child Support	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (352,400.00)
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Prescription Drugs	$ (640.00)
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 200.00
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 165.00
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 265.00
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 5,265.00
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 1,300.00
26256	6/30/2026	012	531	Aids	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 50.00
26256	6/30/2026	012	535	Health Promotions	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 2,200.00
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (1,130.00)
26256	6/30/2026	012	532	Tb/Std/Cd	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 40.00
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 41,855.00
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Hospital Insurance	$ (15,900.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-P/T	$ (4,900.00)
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 2,510.00
26256	6/30/2026	012	537	Child Health	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (41,855.00)
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Dental Insurance	$ (645.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 770.00
26256	6/30/2026	012	537	Child Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (41,855.00)
26256	6/30/2026	012	541	Environmental Health	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 66,175.00
26256	6/30/2026	012	538	Maternal Health	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 490.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Professional Services	$ 250.00
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ 11,075.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Retirement	$ 2,400.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Medicare Taxes	$ 200.00
26256	6/30/2026	055	480	Legrand Center	Reversal Of 26234 And Transfer Update For Salaries	Salaries/Wages-Reg	$ (19,200.00)
26256	6/30/2026	012	530	Health Administration	Reversal Of 26234 And Transfer Update For Salaries	Social Security Taxes	$ 1,050.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Employer 401K	$ 1,000.00
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Dues/Subscriptions	$ (250.00)
26256	6/30/2026	055	480	Legrand Center	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ (19,200.00)
26256	6/30/2026	014	417	Court Facilities	Reversal Of 26234 And Transfer Update For Salaries	Admin Services	$ 19,200.00
26257	6/30/2026	010	448	E911 Communications	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (2,000.00)
26257	6/30/2026	010	494	Business Development	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (1,550.00)
26257	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (2,400.00)
26257	6/30/2026	010	495	Cooperative Extension	Transfer For Multiple Accounts Over Budget	Repairs On	$ 225.00
26257	6/30/2026	010	470	Public Firing Range	Transfer For Multiple Accounts Over Budget	Salaries/Wages-P/T	$ (500.00)
26257	6/30/2026	010	495	Cooperative Extension	Transfer For Multiple Accounts Over Budget	Travel/Training	$ 235.00
26257	6/30/2026	010	470	Public Firing Range	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 500.00
26257	6/30/2026	010	494	Business Development	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 1,550.00
26257	6/30/2026	010	495	Cooperative Extension	Transfer For Multiple Accounts Over Budget	Telecommunications	$ (460.00)
26257	6/30/2026	010	448	E911 Communications	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Trng	$ 2,000.00
26257	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Travel/Training	$ (200.00)
26257	6/30/2026	010	416	Legal/County Attorney	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ (100.00)
26257	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ (300.00)
26257	6/30/2026	010	415	Property Tax Admin	Transfer For Multiple Accounts Over Budget	Retirement	$ (4,000.00)
26257	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (400.00)
26257	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 300.00
26257	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 400.00
26257	6/30/2026	010	416	Legal/County Attorney	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 100.00
26257	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Contracted Labor	$ 29.50
26257	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Contracted Services	$ 200.00
26257	6/30/2026	010	415	Property Tax Admin	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ 4,000.00
26257	6/30/2026	010	444	Detention Center (Jail)	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (715.00)
26257	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Travel & Tourism	$ (29.50)
26257	6/30/2026	010	441	Sheriff'S Office	Transfer For Multiple Accounts Over Budget	Sheriff Supplment	$ 10,000.00
26257	6/30/2026	010	444	Detention Center (Jail)	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 700.00
26257	6/30/2026	010	426	Facilities Maintenance	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ 5.00
26257	6/30/2026	010	441	Sheriff'S Office	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (10,000.00)
26257	6/30/2026	010	426	Facilities Maintenance	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 2,000.00
26257	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 2,400.00
26257	6/30/2026	010	426	Facilities Maintenance	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (2,005.00)
26257	6/30/2026	010	444	Detention Center (Jail)	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ 15.00
26257	6/30/2026	054	473	Disposal/Landfill	Transfer For Multiple Accounts Over Budget	Employer 401K	$ 3,800.00
26257	6/30/2026	054	474	Collections/Manned Sites	Transfer For Multiple Accounts Over Budget	Medicare Taxes	$ 145.00
26257	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Insurance-Broker Fee	$ 1,400.00
26257	6/30/2026	054	474	Collections/Manned Sites	Transfer For Multiple Accounts Over Budget	Salaries/Wages-P/T	$ 24,250.00
26257	6/30/2026	054	473	Disposal/Landfill	Transfer For Multiple Accounts Over Budget	Salaries/Wages-P/T	$ (35,620.00)
26257	6/30/2026	054	474	Collections/Manned Sites	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ (25,005.00)
26257	6/30/2026	060	651	Property/Liability	Transfer For Multiple Accounts Over Budget	Ins Claims-Property	$ (1,400.00)
26257	6/30/2026	054	473	Disposal/Landfill	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ 120.00
26257	6/30/2026	054	474	Collections/Manned Sites	Transfer For Multiple Accounts Over Budget	Social Security Taxes	$ 610.00
26257	6/30/2026	013	660	Employee Wellness Center	Transfer For Multiple Accounts Over Budget	Prescription Drugs	$ (1,000.00)
26257	6/30/2026	010	491	Planning & Zoning	Transfer For Multiple Accounts Over Budget	Telecommunications	$ (210.00)
26257	6/30/2026	010	800	Debt Service	Transfer For Multiple Accounts Over Budget	Lease Payment	$ (2,100.00)
26257	6/30/2026	054	473	Disposal/Landfill	Transfer For Multiple Accounts Over Budget	Retirement	$ 10,300.00
26257	6/30/2026	010	542	Animal/Rabies Control	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (1,550.00)
26257	6/30/2026	010	542	Animal/Rabies Control	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 1,550.00
26257	6/30/2026	054	473	Disposal/Landfill	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ 21,400.00
26257	6/30/2026	010	800	Debt Service	Transfer For Multiple Accounts Over Budget	Lease Pur Payments	$ 2,100.00
26257	6/30/2026	013	660	Employee Wellness Center	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 1,000.00
26257	6/30/2026	010	591	Veteran Services	Transfer For Multiple Accounts Over Budget	Contracted Services	$ 210.00
26258	6/30/2026	012	551	Primary Care	Health Transfer For Ye Coverage	Awards/Appreciation	$ 4,016.00
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Professional Serv	$ 53.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Awards/Appreciation	$ (474.00)
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Prescription Drugs	$ (3,495.00)
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Hospital/Doctor Fees	$ (1,538.00)
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Departmental Supply	$ (2,546.00)
26258	6/30/2026	013	660	Employee Wellness Center	Health Transfer For Ye Coverage	Contracted Services	$ 8,000.00
26258	6/30/2026	012	533	Adult Health	Health Transfer For Ye Coverage	Medicine & Supplies	$ 1,229.00
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Postage	$ (303.00)
26258	6/30/2026	012	534	School Health	Health Transfer For Ye Coverage	Medicine & Supplies	$ 10.00
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Admin Services	$ (43.00)
26258	6/30/2026	012	533	Adult Health	Health Transfer For Ye Coverage	Contracted Services	$ 2,052.00
26258	6/30/2026	012	533	Adult Health	Health Transfer For Ye Coverage	Lab Supplies	$ (1,422.00)
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Contracted Services	$ (2,046.00)
26258	6/30/2026	012	533	Adult Health	Health Transfer For Ye Coverage	Departmental Supply	$ (2,040.00)
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Travel/Training	$ (2,211.00)
26258	6/30/2026	012	533	Adult Health	Health Transfer For Ye Coverage	Professional Serv	$ 181.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Travel/Training-Wic	$ 2,050.00
26258	6/30/2026	012	544	Dental Clinic	Health Transfer For Ye Coverage	Education/Certif/Traini	$ 178.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Emerg & Contingency-	$ (20,075.00)
26258	6/30/2026	012	541	Environmental Health	Health Transfer For Ye Coverage	Motor Fuels/Oils	$ 1,172.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Telecommunications	$ 385.00
26258	6/30/2026	012	541	Environmental Health	Health Transfer For Ye Coverage	Departmental Supply	$ (1,388.00)
26258	6/30/2026	012	544	Dental Clinic	Health Transfer For Ye Coverage	Rental/Lease	$ 1,950.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Education/Certif/Traini	$ 911.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Postage	$ 734.00
26258	6/30/2026	012	541	Environmental Health	Health Transfer For Ye Coverage	Postage	$ 216.00
26258	6/30/2026	012	530	Health Administration	Health Transfer For Ye Coverage	Controlled Property	$ 1,440.00
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Contracted Services	$ 10,000.00
26258	6/30/2026	012	551	Primary Care	Health Transfer For Ye Coverage	Travel/Training-	$ 272.00
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Automotive Supplies	$ (4,920.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Telecommunications	$ 83.00
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Awards/Appreciation	$ (6,950.00)
26258	6/30/2026	012	551	Primary Care	Health Transfer For Ye Coverage	Advertising/Promotion	$ 45.00
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Motor Fuels/Oils	$ (8,344.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Dues/Subscriptions	$ (447.00)
26258	6/30/2026	012	551	Primary Care	Health Transfer For Ye Coverage	Prescription Drugs	$ (4,333.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Postage	$ 60.00
26258	6/30/2026	012	536	Adolescent Pregnancy Prev	Health Transfer For Ye Coverage	Advertising/Promotion	$ 735.00
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Rental/Lease	$ (500.00)
26258	6/30/2026	012	538	Maternal Health	Health Transfer For Ye Coverage	Awards/Appreciation	$ 813.00
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Prescription Drugs	$ (651.00)
26258	6/30/2026	012	538	Maternal Health	Health Transfer For Ye Coverage	Medicine & Supplies	$ 457.00
26258	6/30/2026	012	536	Adolescent Pregnancy Prev	Health Transfer For Ye Coverage	Board/Committee	$ (735.00)
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Medicine & Supplies	$ 737.00
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Admin Services	$ 108.00
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Lab Supplies	$ 2,291.00
26258	6/30/2026	012	538	Maternal Health	Health Transfer For Ye Coverage	Prescription Drugs	$ (1,270.00)
26258	6/30/2026	012	534	School Health	Health Transfer For Ye Coverage	Telecommunications	$ 2,420.00
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Education/Certif/Traini	$ 1,227.00
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Maint Contracts-Equip	$ (66.00)
26258	6/30/2026	012	534	School Health	Health Transfer For Ye Coverage	Prescription Drugs	$ (536.00)
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Departmental Supply	$ (590.00)
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Postage	$ (69.00)
26258	6/30/2026	012	534	School Health	Health Transfer For Ye Coverage	Professional Serv	$ 6.00
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Travel/Training	$ (457.00)
26258	6/30/2026	012	534	School Health	Health Transfer For Ye Coverage	Lab Supplies	$ (1,900.00)
26258	6/30/2026	012	535	Health Promotions	Health Transfer For Ye Coverage	Awards/Appreciation	$ 63.00
26258	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Health Transfer For Ye Coverage	Postage	$ 76.00
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Medicine & Supplies	$ (1,000.00)
26258	6/30/2026	012	544	Dental Clinic	Health Transfer For Ye Coverage	Contracted Labor	$ (2,128.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Lab Supplies	$ (9,983.00)
26258	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Health Transfer For Ye Coverage	Dues/Subscriptions-	$ (313.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Prescription Drugs	$ 24,000.00
26258	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Health Transfer For Ye Coverage	Dues/Subscriptions	$ (76.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Departmental Supply	$ (499.00)
26258	6/30/2026	012	550	Primary Care	Health Transfer For Ye Coverage	Pharmacy Fees	$ (2,000.00)
26258	6/30/2026	012	547	Ca Ii-Cc4C Pcm	Health Transfer For Ye Coverage	Travel/Training-Cpcm	$ 313.00
26258	6/30/2026	012	531	Aids	Health Transfer For Ye Coverage	Medicine & Supplies	$ 191.00
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Medicine & Supplies	$ 230.00
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Lab Supplies	$ 6,462.00
26258	6/30/2026	012	530	Health Administration	Health Transfer For Ye Coverage	Admin Services	$ (90.00)
26258	6/30/2026	012	531	Aids	Health Transfer For Ye Coverage	Admin Services	$ 25.00
26258	6/30/2026	012	531	Aids	Health Transfer For Ye Coverage	Lab Supplies	$ (66.00)
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Prescription Drugs	$ (1,513.00)
26258	6/30/2026	012	530	Health Administration	Health Transfer For Ye Coverage	Travel/Training	$ (1,530.00)
26258	6/30/2026	012	531	Aids	Health Transfer For Ye Coverage	Departmental Supply	$ (100.00)
26258	6/30/2026	012	532	Tb/Std/Cd	Health Transfer For Ye Coverage	Departmental Supply	$ (662.00)
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Employer 401K	$ 1,600.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Salaries/Wages-Reg	$ 2,019.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Retirement	$ 4,849.00
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Contracted Services	$ (1,912.00)
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Departmental Supply-	$ 1,257.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Social Security Taxes	$ 454.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Medicare Taxes	$ 107.00
26258	6/30/2026	012	539	Family Planning	Health Transfer For Ye Coverage	Awards/Appreciation	$ 35.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Travel/Training-Wic	$ 1,309.00
26258	6/30/2026	012	540	Women-Infants-Children	Health Transfer For Ye Coverage	Hospital Insurance	$ 4,400.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Hospital Insurance	$ 300.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Controlled Property	$ 1,925.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Dental Insurance	$ 105.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Pharmacy Fees	$ 610.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Admin Services	$ 610.00
26259	6/30/2026	011	509	Special Assistance	Btl Dss Ye Transfers	Medicare Taxes	$ 1,288.00
26259	6/30/2026	011	516	Smart Start	Btl Dss Ye Transfers	Hospital Insurance	$ 250.00
26259	6/30/2026	011	507	Outside Poor	Btl Dss Ye Transfers	Public Assistance	$ (29,000.00)
26259	6/30/2026	011	519	Public Assistance	Btl Dss Ye Transfers	Admin Services	$ 29,000.00
26259	6/30/2026	011	512	Ivd Child Support	Btl Dss Ye Transfers	Professional Services	$ (1,950.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26259	6/30/2026	011	516	Smart Start	Btl Dss Ye Transfers	Dental Insurance	$ (37.00)
26259	6/30/2026	011	512	Ivd Child Support	Btl Dss Ye Transfers	Hospital Insurance	$ 1,950.00
26259	6/30/2026	011	516	Smart Start	Btl Dss Ye Transfers	Retirement	$ (213.00)
26259	6/30/2026	011	519	Public Assistance	Btl Dss Ye Transfers	Contracted Services	$ (4,742.00)
26259	6/30/2026	011	509	Special Assistance	Btl Dss Ye Transfers	Admin Services	$ 1,288.00
26259	6/30/2026	011	507	Outside Poor	Btl Dss Ye Transfers	Admin Services	$ (30,898.00)
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Automotive Supplies	$ (1,200.00)
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Penalty Expense	$ 114.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Lease Purchase	$ (3,775.00)
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Contracted Services	$ (22,000.00)
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Awards/Appreciation	$ 761.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Motor Fuels/Oils	$ 1,200.00
26259	6/30/2026	011	507	Outside Poor	Btl Dss Ye Transfers	Subsistance	$ (1,898.00)
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Contracted Labor	$ 22,000.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Lease Payment	$ 3,775.00
26259	6/30/2026	011	506	Social Services Admin	Btl Dss Ye Transfers	Maint Contracts-Equip	$ (3,205.00)
26259	6/30/2026	011	519	Public Assistance	Btl Dss Ye Transfers	Public Assistance-	$ 24,000.00
26259	6/30/2026	011	519	Public Assistance	Btl Dss Ye Transfers	Professional Serv	$ 4,742.00
26259	6/30/2026	011	519	Public Assistance	Btl Dss Ye Transfers	Pub Assist-Special	$ 5,000.00
26260	6/30/2026	012	541	Environmental Health	Transfer For Multiple Accounts Over Budget	Salaries/Wages-P/T	$ 850.00
26260	6/30/2026	012	544	Dental Clinic	Transfer For Multiple Accounts Over Budget	Employer 401K	$ 1,350.00
26260	6/30/2026	012	538	Maternal Health	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 1,100.00
26260	6/30/2026	012	540	Women-Infants-Children	Transfer For Multiple Accounts Over Budget	Telecommunications-	$ 125.00
26260	6/30/2026	012	544	Dental Clinic	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ 15,970.00
26260	6/30/2026	012	544	Dental Clinic	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ (21,020.00)
26260	6/30/2026	012	538	Maternal Health	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ 15.00
26260	6/30/2026	012	541	Environmental Health	Transfer For Multiple Accounts Over Budget	Salaries/Wages-Reg	$ (850.00)
26260	6/30/2026	012	544	Dental Clinic	Transfer For Multiple Accounts Over Budget	Retirement	$ 3,700.00
26260	6/30/2026	012	540	Women-Infants-Children	Transfer For Multiple Accounts Over Budget	Telecommunications-	$ (125.00)
26260	6/30/2026	010	412	County Manager/Admin	Transfer For Multiple Accounts Over Budget	Contracted Services	$ (670.00)
26260	6/30/2026	010	412	County Manager/Admin	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ 570.00
26260	6/30/2026	010	412	County Manager/Admin	Transfer For Multiple Accounts Over Budget	Telecommunications	$ 100.00
26260	6/30/2026	010	426	Facilities Maintenance	Transfer For Multiple Accounts Over Budget	Contracted Services	$ (1,200.00)
26260	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Awards/Appreciation	$ 1,350.00
26260	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Medicine & Supplies	$ 1,000.00
26260	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ 40.00
26260	6/30/2026	010	445	Emergency Management	Transfer For Multiple Accounts Over Budget	Automotive Supplies	$ 250.00
26260	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Pharmacy Fees	$ (1,000.00)
26260	6/30/2026	010	470	Public Firing Range	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ 320.00
26260	6/30/2026	010	426	Facilities Maintenance	Transfer For Multiple Accounts Over Budget	Garbage Expense	$ 1,200.00
26260	6/30/2026	010	445	Emergency Management	Transfer For Multiple Accounts Over Budget	Motor Fuels/Oils	$ (250.00)
26260	6/30/2026	010	446	Emergency Medical Service	Transfer For Multiple Accounts Over Budget	Professional Serv	$ (1,390.00)
26260	6/30/2026	010	421	Information Technology	Transfer For Multiple Accounts Over Budget	Retirement	$ (200.00)
26260	6/30/2026	010	418	Elections	Transfer For Multiple Accounts Over Budget	Rent Of	$ 100.00
26260	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Dental Insurance	$ 275.00
26260	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Advertising/Promotion	$ (45.00)
26260	6/30/2026	010	415	Property Tax Admin	Transfer For Multiple Accounts Over Budget	Travel/Training	$ 2,000.00
26260	6/30/2026	010	418	Elections	Transfer For Multiple Accounts Over Budget	Maint Contracts-Equip	$ (100.00)
26260	6/30/2026	010	421	Information Technology	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 200.00
26260	6/30/2026	010	422	Travel & Tourism	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ 45.00
26260	6/30/2026	010	415	Property Tax Admin	Transfer For Multiple Accounts Over Budget	Professional Serv	$ (2,000.00)
26260	6/30/2026	010	419	Register Of Deeds	Transfer For Multiple Accounts Over Budget	Employer 401K	$ (275.00)
26260	6/30/2026	010	411	Commissioners	Transfer For Multiple Accounts Over Budget	Telecommunications	$ 30.00
26260	6/30/2026	040	210	Capital Projects General	Transfer For Multiple Accounts Over Budget	Dues/Subscriptions	$ (450.00)
26260	6/30/2026	010	411	Commissioners	Transfer For Multiple Accounts Over Budget	Travel/Training	$ (30.00)
26260	6/30/2026	040	210	Capital Projects General	Transfer For Multiple Accounts Over Budget	Professional Serv	$ 450.00
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Employer 401K	$ (1,100.00)
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Travel/Training	$ (4,450.00)
26260	6/30/2026	012	534	School Health	Transfer For Multiple Accounts Over Budget	Travel/Training	$ (900.00)
26260	6/30/2026	010	470	Public Firing Range	Transfer For Multiple Accounts Over Budget	License/Permit/Certifc	$ (320.00)
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Maint Contracts-Equip	$ 21,700.00
26260	6/30/2026	012	534	School Health	Transfer For Multiple Accounts Over Budget	Telecommunications	$ 900.00
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Rental/Lease	$ 750.00
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Utilities	$ (18,000.00)
26260	6/30/2026	012	530	Health Administration	Transfer For Multiple Accounts Over Budget	Hospital Insurance	$ 1,100.00
26260	6/30/2026	012	538	Maternal Health	Transfer For Multiple Accounts Over Budget	Retirement	$ (1,115.00)
2761	6/9/2026	462	000	Non Departmental	Btl Transfer To Fund 490 As A Waco Substation Fund	Contributions From	$ (2,200,000.00)
2761	6/9/2026	462	000	Non Departmental	Btl Transfer To Fund 490 As A Waco Substation Fund	Const In Progress	$ (2,200,000.00)
2761	6/9/2026	499	256	Cap Proj-Lgrd Stormwater	Btl Transfer To Fund 490 As A Waco Substation Fund	Contributions From	$ 2,200,000.00
2761	6/9/2026	499	256	Cap Proj-Lgrd Stormwater	Btl Transfer To Fund 490 As A Waco Substation Fund	Const In Progress	$ 2,200,000.00

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Emergency Management: Budget Amendment (BNA#001)

Department:	Emergency Management
Agenda Title:	Budget Amendment (BNA#001)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
BNA_001_Budget_Duke_Energy_Sirens_Grant.pdf	BNA 0010

Cleveland County
NORTH CAROLINA

BUDGET CHANGE FORM

Budget Change Information			
Keystone #:	**BNA#:** 001	**CO#:**	**Date Entered into Keystone:**
Budget Change Type: Amendment (new budget)	**Date Of Request:** 06/17/2026	**Requester Email:**ian.bishop@clevelandcountync.gov	**Requesting Department: Emergency Management**

Account #	Account Description	Increase	Decrease
"010-445-4-409-00"	LOCAL REVENUES	$25,000.00	
"010-445-5-700-00"	GRANTS	$25,000.00	

Reason for Request: BNA 001 Fiscal Year 27 Budget Amendment for Duke Energy Foundation grant for Sirens in Upper Cleveland County (Belwood)

Total Amount Revenue Increase and Expense Increase: $25,000.00
FOR FISCAL YEAR 27 to be presented at the 07/14/26 meeting

Signatures

Department Head Signature	Budget Analyst Signature	Finance Officer Signature	County Manager Signature	Business Officer Signature
× Josh Queen 06/17/2026	Ian Bishop	× Tonya Brittain-Interim 06/17/2026		

Clerk to the Board

The above amendment has been approved and recorded in the minutes of the County Commissioners' meeting on

BUDGET NEW - ORDINANCE AMENDMENT

BNA # ____________

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

SIGNATURES:

FROM: BUDGET OFFICER

THRU: FINANCE OFFICE

FOR DEPT: EMERGENCY MANAGEMENT

DATE: 6.17.2026

____
Finance Officer

____
Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
010.445.4.409.00	DUKE-SIRENS	EMERGENCY MGMT	Local Revenues	$ 25,000.00	
040.445.5.700.00	DUKE-SIRENS	EMERGENCY MGMT	Grants	$ 25,000.00	

Explanation of Revisions: Budget FY27 award from Duke Energy Foundation to be used for Public Warning System-Unserved Area in Upper Cleveland County.

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
cc: Purchasing

Batch # ____________
Date: ____________
By: ____________

$25K

Sybil Walker

From:	Duke Energy Foundation <noreply@system.versaic.com>
Sent:	Thursday, May 28, 2026 9:25 AM
To:	Emily Sisk
Cc:	Clay.Parker@duke-energy.com
Subject:	Duke Energy Foundation Grant Request # 16112 has been approved for Storm Preparedness: Public Warning System - Unserved Area in Upper Cleveland County

[External Sender]

Dear Emily,

The request you submitted has been approved.

Congratulations! The Duke Energy Foundation has awarded County of Cleveland with USD 25000.00 for your project Storm Preparedness: Public Warning System - Unserved Area in Upper Cleveland County. We look forward to partnering with you on this work and will be in touch to coordinate outreach efforts.

You can expect payment within 30-60 days of receiving this email. If you have specific questions, please reach out to your Duke Energy Foundation contact.

Congrats, again!

The Duke Energy Foundation Team
Foundation@duke-energy.com

Visit the Benevity Causes Portal to learn about the following and more:
Where do I find my disbursement reports?
Why should I sign up for electronic funds transfer (EFT)?

Sybil Walker

From:	Tonya Brittain
Sent:	Wednesday, June 17, 2026 8:02 AM
To:	Sybil Walker
Subject:	Fw: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!
Attachments:	Duke Energy Foundation Grant Request # 16112 has been approved for Storm Preparedness: Public Warning System - Unserved Area in Upper Cleveland County

Can you work on preparing the BNA for this if you haven't already? Or do you need me to get Ian to do it?

Thanks

Tonya D Brittain, CLGBO, CLGFO
Interim Finance Office
Business Officer - Cleveland County Sheriff's Office
Office: (704) 484-4985

Tonya.Brittain@clevelandcountync.gov

From: Emily Sisk <Emily.Sisk@clevelandcountync.gov>
Sent: Thursday, May 28, 2026 3:14 PM
To: Tonya Brittain <Tonya.Brittain@clevelandcountync.gov>; Sybil Walker <Sybil.Walker@clevelandcountync.gov>; Kristina Cooper <Kristina.Cooper@clevelandcountync.gov>
Cc: David Cotton <David.Cotton@clevelandcountync.gov>; Bobby Horton <Bobby.Horton@clevelandcountync.gov>
Subject: Re: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!

Tonya,
This all sounds fine. Earlier today, I received an "official" award letter/e-mail from Duke Energy Foundation (attached) with more information, including that we can expect payment in 30-60 days. So, it may or may not be received before 6/30!

I will be at the Administration Building Monday morning and will swing by to assist with adding EFT information to the Benevity platform for payment.

Thank you!
Emily Sisk

Emily Sisk
Director of Grants
704.669.4130
Emily.Sisk@clevelandcountync.gov
www.clevelandcountync.gov

From: Tonya Brittain <Tonya.Brittain@clevelandcountync.gov>
Sent: Thursday, May 28, 2026 2:59 PM
To: Emily Sisk <Emily.Sisk@clevelandcountync.gov>; Sybil Walker <Sybil.Walker@clevelandcountync.gov>; Kristina Cooper <Kristina.Cooper@clevelandcountync.gov>
Cc: David Cotton <David.Cotton@clevelandcountync.gov>; Bobby Horton <Bobby.Horton@clevelandcountync.gov>
Subject: Re: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!

Emily:

Here are two options I propose for these new funds - with option # 2 being the least amount of work. We should have the official letter by then as well - but I think with this email notification we could proceed as well.

1. If funds will be received before 6/30 - we can do a BNA @ the last Commissioner meeting in June. Then a budget carryover will have to take place from FY26 to FY27
2. Wait until the first Commissioner meeting in July and have the BNA presented on it.

We can provide them our banking info for them to submit the funds via EFT.

Tonya D Brittain, CLGBO, CLGFO
Interim Finance Office
Business Officer - Cleveland County Sheriff's Office
Office: (704) 484-4985

Tonya.Brittain@clevelandcountync.gov

From: David Cotton <David.Cotton@clevelandcountync.gov>
Sent: Wednesday, May 27, 2026 4:21 PM
To: Tonya Brittain <Tonya.Brittain@clevelandcountync.gov>
Subject: FW: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!

Just as an FYI

Best Regards,

David

Cleveland County
NORTH CAROLINA

From: Emily Sisk <Emily.Sisk@clevelandcountync.gov>
Sent: Wednesday, May 27, 2026 8:12 AM
To: Sybil Walker <Sybil.Walker@clevelandcountync.gov>; Kristina Cooper <Kristina.Cooper@clevelandcountync.gov>
Cc: David Cotton <David.Cotton@clevelandcountync.gov>; Bobby Horton <Bobby.Horton@clevelandcountync.gov>
Subject: Fw: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!

Sybil and Kristina,
Good morning. I am forwarding an e-mail for a $25,000 grant award to the County (Emergency Management) from Duke Energy Foundation! The awarded amount will come to the County as a lump sum, up-front payment through the Foundation's partner, Benevity. Sybil may remember that just a month or so ago we set up an account in Benevity, but only for the purposes of proving the County's status as a local government entity. We did not set up EFT payments. Bobby (as the grant requestor), Sybil, and myself, have Benevity accounts. Perry received one (or more) of these grants in the past, but it was administered differently, not through Benevity.

I have a couple of requests:

1. We have not received the "official" award letter from Duke Energy Foundation, only Mr. DeBrew's e-mail. But, his e-mail most certainly confirms the grant award.
2. Should we wait until we have the "official" award letter to do the BNA. My guess is yes, but I wanted to ask.
3. Should we set up EFT payments in Benevity or rely on USPS and a paper check to arrive?

Emily Sisk
Director of Grants
704.669.4130
Emily.Sisk@clevelandcountync.gov
www.clevelandcountync.gov

From: DeBrew, Craig <Craig.DeBrew@duke-energy.com>
Sent: Tuesday, May 26, 2026 10:50 AM
To: Bobby Ray Horton <bobby.horton@clevelandcountync.gov>; david.cotton@clevelandcountync.gov <david.cotton@clevelandcountync.gov>
Cc: Emily Sisk <siske@clevelandcc.edu>
Subject: [EXTERNAL]: Storm Preparedness Grant Application Update - CONGRATULATIONS!

Good morning, I hope this message finds you all doing well.

Congratulations! I am delighted to share that the Duke Energy Foundation is awarding Cleveland County a **$25,000** grant in recognition of your proposal for ***"Public Warning System - Unserved Area in Upper***

Cleveland County". We are truly excited to support this meaningful initiative and to collaborate with you in strengthening and enriching our communities for the future. In coming days, you will receive a system-generated email confirming the grant approval for your records.

If your organization has already registered for Electronic Funds Transfer (EFT) in Benevity, funds will be sent via EFT by the end of next month. In the meantime, if you have any questions, please feel free to reach out to me.

Also, I have a presentation size check we could use for a photo opportunity or press release, so let's be thinking about how we might use this to educate the public on your work in Cleveland County. We made a similar grant in 2019 and Perry and I did a check presentation at a Commissioner's meeting. Or, we could do a check presentation photo at your office or any location that works for you.

We are excited to join you in your efforts and anticipate the meaningful results this partnership will bring to the community.

I look forward to hearing from you.

Craig

Craig DeBrew

Local Government and Community Relations Manager

Cleveland, Henderson, Polk, Rutherford, and Transylvania Counties

w: 704.484.5022 | w: 828.698.2030 | c:704-600-5249

craig.debrew@duke-energy.com

DUKE ENERGY

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Health Department: Budget Amendment (BNA#002)

Department:	Health Department
Agenda Title:	Budget Amendment (BNA#002)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
BNA_002_Budget_Opoid_Settlement_funds.pdf	BNA 002

BUDGET ORDINANCE AMENDMENT

BNA # 002

TO BE SUBMITTED TO BOARD MEETING July 14, 2026
FOR CONSIDERATION AT MEETING TO BE HELD ON

SIGNATURES: Tonya Britton
Interim Finance Director

Department Manager

FROM: BUDGET OFFICER
THRU: FINANCE OFFICE
FOR DEPT: HEALTH
DATE: July 2, 2026

Account Number	Project Code	Department	Account Name	Increase	Decrease
024.424.4.350.24	N/A	Opioid Settlement	St Opioid Settlement	$ 955,000	
024.424.5.121.00	N/A	Opioid Settlement	Salary	$ 290,024	
024.424.5.131.00	N/A	Opioid Settlement	Social Security	$ 17,981	
024.424.5.132.00	N/A	Opioid Settlement	Retirement	$ 43,881	
024.424.5.133.00	N/A	Opioid Settlement	Hospital Insurance	$ 69,382	
024.424.5.134.00	N/A	Opioid Settlement	Dental Insurance	$ 900	
024.424.5.135.00	N/A	Opioid Settlement	401k	$ 17,401	
024.424.5.136.00	N/A	Opioid Settlement	Medicare	$ 4,205	
024.424.5.210.00	N/A	Opioid Settlement	Departmental Supply	$ 6,000	
024-424-5-230-00	N/A	Opioid Settlement	Medicine/Supplies	$ 3,200	
024.424.5.230.01	N/A	Opioid Settlement	Prescription Drugs	$ 10,500	
024.424.5.241.00	N/A	Opioid Settlement	Motor Fuels/Oils	$ 3,000	
024.424.5.310.00	N/A	Opioid Settlement	Travel/Training	$ 57,800	
024.424.5.311.00	N/A	Opioid Settlement	Education/Training/Cert.	$ 5,150	
024.424.5.321.00	N/A	Opioid Settlement	Telecommunications	$ 2,136	
024.424.5.322.00	N/A	Opioid Settlement	Postage	$ 300	
024.424.5.370.00	N/A	Opioid Settlement	Advertising/Promotions	$ 36,350	
024.424.5.411.00	N/A	Opioid Settlement	Rental	$ 2,000	
024.424.5.420.00	N/A	Opioid Settlement	Contracted Services	$ 107,500	
024.424.5.460.00	N/A	Opioid Settlement	Dues/Supscriptions	$ 887	
024.424.5.500.00	N/A	Opioid Settlement	Misc. Expenses	$ 9,700	
024.424.5.581.00	N/A	Opioid Settlement	Awards/ Incentives	$ 9,600	
024-424-5-920-00	N/A	Opioid Settlement	Vehicle Lease	$ 26,310	
024-424-5-891-00	N/A	Opioid Settlement	Emergency/Contingency	$ 230,793	

Explanation of Revisions: Budget Opioid Settlement funds to match Resolution that was adopted on 6/2/2026 by Board of Commissioners.

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

Phyllis Nowlen, Clerk to the Board

cc: Personnel
cc: Purchasing

Batch # ______
Date: ______
By: ______

Resolution

08-2026

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

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

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

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

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

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

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

1. First strategy authorized
    a. Name of strategy: **Opioid Settlement Coordinator**
    b. Strategy is included in Exhibit: **A**
    c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A1**
    d. Amount authorized for this strategy: **$119,650**
    e. Period of time during which expenditure may take place:
       Start date: **July 1, 2026**, through End date **June 30, 2027**

f. Description of the program, project, or activity: **Support personnel responsible for ongoing coordination and oversight of opioid settlement initiatives, including implementation of strategies identified through the collaborative strategic planning process, stakeholder engagement, data collection and analysis, monitoring of emerging community needs and service gaps, and facilitation of additional strategic planning activities as necessary to address opioid misuse, addiction, overdose, recovery, and related issues.**

g. Provider: **Cleveland County Health Department**

2. Second strategy authorized
   a. Name of strategy: **Collaborative Strategic Planning**
   b. Strategy is included in Exhibit: **A**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A1**
   d. Amount authorized for this strategy: **$7,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026**, through End date **June 30, 2027**
   f. Description of the program, project, or activity: **Support activities necessary for ongoing coordination and facilitation of the collaborative strategic planning process and implementation of opioid settlement strategies, including stakeholder engagement, partner collaboration, community planning meetings, and monitoring of emerging needs and service gaps.**
   g. Provider: **Cleveland County Health Department**

3. Third authorized strategy
   a. Name of strategy: **Recovery Support Services**
   b. Strategy is included in Exhibit: **A**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A3**
   d. Amount authorized for this strategy: **$121,950**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026**, through End date **June 30, 2027**
   f. Description of the program, project, or activity: **Provide care navigation to support people in treatment or recovery, or people who use drugs, in accessing addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.**
   g. Provider: **Cleveland County Health Department**

4. Fourth authorized strategy
   a. Name of strategy: **Naloxone Distribution**
   b. Strategy is included in Exhibit: **A**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A7**
   d. Amount authorized for this strategy: **$10,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026**, through End date **June 30, 2027**
   f. Description of the program, project, or activity: **Expand and support community naloxone distribution and overdose prevention efforts.**
   g. Provider: **Cleveland County Health Department**

5. Fifth authorized strategy

921. In

a. Name of strategy: **Post Overdose Response Team**
b. Strategy is included in Exhibit: **A**
c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A8**
d. Amount authorized for this strategy: **$125,000**
e. Period of time during which expenditure may take place:
   Start date: **July 1, 2026,** through End date **June 30, 2027**
   f. Description of the program, project, or activity: **Support EMS post overdose response teams that connect individuals who have experienced a non-fatal drug overdose to addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.**
g. Provider: **Cleveland County Health Department**

6. Sixth authorized strategy
   a. Name of strategy: **Support People in Treatment & Recovery – Stigma Reduction**
   b. Strategy is included in Exhibit: **B**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **B12**
   d. Amount authorized for this strategy: **$45,350**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026,** through End date **June 30, 2027**
      f. Description of the program, project, or activity: **Support efforts to reduce stigma associated with opioid use disorder and increase awareness and acceptance of effective treatment and recovery support services.**
   g. Provider: **Cleveland County Health Department**

7. Seventh authorized strategy
   a. Name of strategy: **Recovery Court**
   b. Strategy is included in Exhibit: **B**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **D3**
   d. Amount authorized for this strategy: **$271,050**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026,** through End date **June 30, 2027**
      f. Description of the program, project, or activity: **Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions.**
   g. Provider: **Cleveland County Health Department and local Superior Court Judges/teams.**

8. Eighth authorized strategy
   a. Name of strategy: **Prevent Misuse of Opioids**
   b. Strategy is included in Exhibit: **B**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **G9**
   d. Amount authorized for this strategy: **$30,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026,** through End date **June 30, 2027**
      f. Description of the program, project, or activity: **School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing**

drug misuse and seem likely to be effective in preventing the uptake and use of opioids.

g. Provider: **Cleveland County Health Department**

9. Ninth authorized strategy
   a. Name of strategy: **Recovery Housing Support**
   b. Strategy is included in Exhibit: **A**
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A4**
   d. Amount authorized for this strategy: **$225,000**
   e. Period of time during which expenditure may take place:
      Start date: **July 1, 2026**, through End date **June 30, 2027**
   f. Description of the program, project, or activity: **Fund programs offering recovery housing support to people in treatment or recovery, or people who use drugs, such as assistance with rent, move-in deposits, or utilities; or fund recovery housing programs that provide housing to individuals receiving Medication-Assisted Treatment for opioid use disorder.**
   g. Provider: **Housing providers as available and as appropriate for level of care.**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$955,000.**

Adopted this the 2nd day of June 2026.

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:

Phyllis Nowlen

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

OPERATIONS DETAIL

Color Key:

	COST CATEGORY		A.1 Opioid Sttlmt Coord	A.1 Strategic Planning	A.3 Recovery Support	A.7 Naloxone Distribution	A.8 PORT	B.12 Suppt Ppl in TX: Stigma Reduc.	D.3 Recovery Court	G.9 - Prevent Misuse (youth)	NOTES / JUSTIFICATION
	EQUIPMENT										
321	Work Phone	2,136			$516		$540		$1,080		
460	Tablet Data Plan/MyFi	887			$387		$500				
	Software (Microsoft)										
	Other Equipment										
	EQUIPMENT SUBTOTAL		$0	$0	$903	$0	$1,040	$0	$1,080	$0	
	SUPPLIES										
210	Office/Departmental Supplies	4,000	$1,000	$1,000	$1,000				$1,000		
370	Marketing/Promotions	36,350			$10,000		$3,000	$3,350		$20,000	Print materials, digital advertising, promotional items, paid advertising
322	Postage	300							$300		
	Other										
	SUPPLIES SUBTOTAL		$1,000	$1,000	$11,000	$0	$3,000	$3,350	$1,300	$20,000	
	PROFESSIONAL SERVICES										
420	Chatterbox	30,000						$30,000			Chatterbox Stigma campaign implementation
420	Other Professional	5,000								$5,000	Videographer, production costs
	PROFESSIONAL SERVICES SUBTOTAL		$0	$0	$0	$0	$0	$30,000	$0	$5,000	
	TOTAL OPERATIONS COSTS PER STRATEGY		$1,000	$1,000	$11,903	$0	$4,040	$33,350	$2,380	$25,000	

(Flows to Budget Summary)

TOTAL OPERATIONS COST $78,673

PROGRAM DETAIL

Code	COST CATEGORY		A.1 Opioid Stllmt Coord	A.1 Strategic Planning	A.3 Recovery Support	A.7 Naloxone Distribution	A.8 PORT	B.12 Suppt Ppl in TX: Stigma Reduc.	D.3 Recovery Court	G.9 - Prevent Misuse (youth)	NOTES / JUSTIFICATION
	PROGRAM DELIVERY										
230.01	Medications (MOUD)	2,500			$2,000		$500				MAT, co pays
230	Drug Screening Testing Supplies	2,200							$2,200		Urine test cups, oral swabs
420	Corrisoft	18,000							$18,000		
230.01	Naloxone Kits	8,000				$8,000					
210	Naloxone Distribution Boxes	3,000				$2,000					
230	Harm Reduction Supplies/Overdose Response Supplies	1,000			$250		$750				Bag Valve masks, Fentanyl test strips
581	Awards & Incentives	9600		$6,000	$1,600			$2,000			Cost of Meals for Meetings/Community Events
	Housing Assistance	—									
500 ~~581~~	Misc. Expenses - Client Needs	6,700			$2,200				$4,500		Insurance co-pays, Clothes, hygiene products, etc.; Sleeping bags, cell phones for R. Connect clients.
500	Misc. Expenses - Vital Documents	3,000			$500				$2,500		Vital Docs attainment - Birth Certs., Driver License,
311	Educational Materials	5,150			$150					$5,000	
	PROGRAM DELIVERY SUBTOTAL		$0	$6,000	$6,700	$10,000	$1,250	$2,000	$27,200	$5,000	
	TRANSPORTATION										
420	Ride Share	7,000			$2,000				$5,000		CTS, etc
410	Leased Vehicle - Enterprise	26,310 12,000			$13,155				$13,155		
	Mileage Reimbursement										
241	Vehicle Fuel	3,000			$1,500				$1,500		
	Maintenance/Repairs										
	TRANSPORTATION SUBTOTAL		$0	$0	$16,655	$0	$0	$0	$19,655	$0	
	DATA & EVALUATION										
420	Data System - Goldie	20,000					$20,000				
420	Data System - DCCM	7,500							$7,500		
420	Evaluation Services (High Country Consultants Evaluation)	12,000							$12,000		
	DATA & EVALUATION SUBTOTAL		$0	$0	$0	$0	$20,000	$0	$19,500	$0	
	TRAINING & DEVELOPMENT										
310	Staff Training/Conferences	56,500	$7,500		$15,000		$4,000		$30,000		
	Certification Costs										
310	Employee Travel Reimbursement	1300	$500		$300				$500		
	TRAINING & DEVELOPMENT SUBTOTAL		$8,000	$0	$15,300	$0	$4,000	$0	$30,500	$0	
	CONTRACTED SERVICES										
410,420	Community Trainings Hosted by CCHD (Facilitation Costs)	10,000						$10,000			$2k for venue rentals
	Other Contracted Services										
	CONTRACTED SERVICES SUBTOTAL		$0	$0	$0	$0	$0	$10,000	$0	$0	
	TOTAL PROGRAM COSTS PER STRATEGY		$8,000	$6,000	$38,655	$10,000	$25,250	$12,000	$96,855	$5,000	
	TOTAL PROGRAM COST		$201,760								

BUDGET SUMMARY

Funding Period: July 1, 2026 – June 30, 2027

Organization Name: Cleveland County HD

Project/Program Title: Opioid Settlement Funding

BUDGET CATEGORY	A.1 Opioid Sttlmt Coord Jul 2026 – Jun 2027	A.1 Strategic Planning Jul 2027 – Jun 2028	A.3 Recovery Support Jul 2028 – Jun 2029	A.7 Naloxone Distribution	A.8 PORT	B.12 Suppt Ppl in TX: Stigma Reduc.	D.3 Recovery Court	G.9 - Prevent Misuse (youth)	FY TOTAL
Personnel Costs *(from Personnel Detail)*	$110,618.47	$0.00	$71,348.38	$0.00	$95,679.80	$0.00	$171,771.54	$0.00	$449,418.19
Operations Costs *(from Operations Detail)*	$1,000.00	$1,000.00	$11,903.00	$0.00	$4,040.00	$33,350.00	$2,380.00	$25,000.00	$78,673.00
Program Costs *(from Program Detail)*	$8,000.00	$6,000.00	$38,655.00	$10,000.00	$25,250.00	$12,000.00	$96,855.00	$5,000.00	$201,760.00
TOTAL DIRECT COSTS	**$119,618.47**	**$7,000.00**	**$121,906.38**	**$10,000.00**	**$124,969.80**	**$45,350.00**	**$271,006.54**	**$30,000.00**	**$729,851.19**

All costs must be direct expenses tied to opioid use disorder services. Indirect/overhead costs are not allowable.

PERSONNEL DETAIL

Enter all staff positions directly supporting your program

Color Key: Input | Formula | Total

FTE HELP: Enter as whole number. 100 = full-time, 50 = half-time, 25 = quarter-time

POSITION TITLE	FTE % (0-100)	ANNUAL SALARY & FRINGE (Full time rate)	A.1 Opioid Sttlmt Coord (Auto calc)	A.3 Recovery Suppt	A.8 PORT (Auto calc)	D.3 Recovery Court	D.3 Recovery Court (Auto calc)	NOTES / JUSTIFICATION	TIPS
Opioid Settlement Coordinator	100	$91,655.43	$70,504.20	$0.00	$0.00	$0.00	$0.00		
Josh Wilkie	100	$62,523.32	$0.00	$41,600.00	$0.00	$0.00	$0.00		
Angela Greene	100	$103,234.15	$0.00	$0.00	$59,508.80	$0.00	$0.00		
Colleen Cicci	100	$95,926.61	$0.00	$0.00	$0.00	$63,000.08	$0.00		
Sydney Pellegrini	100	$69,959.40	$0.00	$0.00	$0.00	$0.00	$41,600.00		
	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
[Add rows as needed]									
SUBTOTAL - BASE SALARIES			**$70,504.20**	**$41,600.00**	**$59,508.80**	**$63,000.08**	**$41,600.00**		← Calculates automatically
FRINGE BENEFITS	Rate %	Calculation Basis						Components (FICA, health insurance, workers comp, retirement)	
Fringe Rate:	28.78%	% of salaries	$20,291.11	$11,972.48	$17,126.63	$18,131.42	$11,972.48	FICA, health insurance, workers comp, etc.	← Enter your fringe rate (default 25%)
Health & Dental Annual			$14,056.32	$14,056.32	$14,056.32	$14,056.32	$14,056.32		
TOTAL CURRENT PERSONNEL COSTS			**$104,851.63**	**$67,628.80**	**$90,691.75**	**$95,187.82**	**$67,628.80**		
FY27 PROJECTED PERSONNEL COSTS			**$110,618.47**	**$71,348.38**	**$95,679.80**	**$100,423.15**	**$71,348.38**		← This total flows to Budget Summary
(Flows to Budget summary)									
Total Personnel			$449,418.19						

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department: Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-09; Add Section 12-164, Development Standards for Data Centers, to the Unified Development Ordinance (UDO)

Department:	Planning Department
Agenda Title:	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-09; Add Section 12-164, Development Standards for Data Centers, to the Unified Development Ordinance (UDO)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
26-09_Staff_Report_Set_PH.pdf	26-09 Staff Report
26-09_DRAFT_Ordinance.pdf	26-09 Draft Ordinance

STAFF REPORT

To: Cleveland County Board of Commissioners

Date: July 14, 2026

From: Chris Martin, Planning Director

Subject: Code Amendment Case 26-09

Summary Statement: The Planning Department is requesting to add Section 12-164, Development Standards for Data Centers to the Cleveland County Unified Development Ordinance (UDO). Proposed standards include setbacks, landscape screening,

Review: Data Centers (NAICS 518210) are currently permitted in the Light and Heavy Industrial zoning districts as a use by right, with no specific standards guiding development. The draft amendment will provide development standards to help ensure compatibility with surrounding properties. Proposed standards include setbacks and vegetative buffering to assist with visual effects and any noise associated with the centers.

Planning Board: The planning board can review at their July 28, 2026 meeting.

Requested Action: Set a public hearing for August 4, 2026 Board of Commissioners regular meeting to consider development standards for new data centers.

Sec. 12-164. Data Centers.

The following development standards shall apply to the construction or addition of any data center developed after the effective date of this section:

(1) *Site Plan*. A site plan, signed and sealed by a professional engineer licensed pursuant to GS § 89C shall be prepared in accordance with section 12-33(a). The site plan shall show the location of any structures within one hundred (100) feet of the property line, and it shall also demonstrate compliance with the other standards of this section.

(2) *Setbacks*.

a. All primary structures, accessory structures, and mechanical equipment, including generators, associated with a data center shall maintain a minimum setback of 100 linear feet from any property line.

b. Structures associated with a data center shall be located no less than 500 linear feet from any property line shared with a residential zoning district

c. No data center shall be located within 1,000 linear feet of the right-of-way of a NCDOT scenic byway.

(3) *Landscaping and Screening*.

a. Type B screening, as outlined in Section 12-305, shall be required along all exterior property lines unless existing screening is deemed sufficient by the administrator.

b. In addition to the required Type B screening along exterior property line, Type A screening shall be required to surround any generator(s) or ancillary mechanical unit.

(4) *Noise*.

a. Any generator shall be located within a sound limiting enclosure.

b. Testing of a generator is limited to the hours of 7:00 am and 7:00 pm.

c. Except for generator testing or commissioning activities, generator use is limited to backup/emergency use only.

(5) *Federal, state, and local requirements*:

Following issuance of a zoning permit and prior to issuance of a building permit for construction of a new data center, the applicant shall supply documentation to the Cleveland County Planning Department that all necessary federal, state, and local approvals have been obtained and notifications have been made pursuant to applicable federal and state requirements for building a new data center. At minimum, these shall include:

a. A site plan showing emergency access shall be submitted to and approved by the Cleveland County Emergency Management;

b. Official documentation demonstrating compliance with any permitting required from the North Carolina Department of Environmental Quality (NCDEQ);

Secs. 12-~~164~~ 165—12-170. Reserved.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department: Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-15; Request to Rezone Parcels 21945, 21944, and 21929 from General Business (GB) to Residential (R)

Department:	Planning Department
Agenda Title:	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-15; Request to Rezone Parcels 21945, 21944, and 21929 from General Business (GB) to Residential (R)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
1._26-15_1._Staff_Report_BOC_Set_Hearing.pdf	26-15 Staff Report
2._26-15_Petition.pdf	26-15 Petition
3._26-15_Map_Aerial_Map.pdf	26-15 Aerial Map
4._26-15_Map_Zoning.pdf	26-15 ZOning Map

STAFF REPORT

To:	Board of Commissioners
From:	Chris Martin, Planning Director
Date:	July 14, 2026
Subject:	Case 26-15 Rezoning General Business to Residential
Location:	2615 Oak Grove Rd.
Parcel(s):	21945, 21944, & 21929

Summary Statement: Mona Johnson, property owner, is requesting to rezone three adjoining parcels, containing a combined 1.47-acres, from General Business (GB) to Residential (R).

Review: The property lies along the northern side of Oak Grove Road just west of the John H. Moss Lake Recreation Park. The surrounding uses are mostly single-family residential. Parcel 21929 currently has a dwelling, parcel 21945 has a building, and parcel 21946 is currently vacant.

The surrounding zoning districts to the north are Restricted Residential (RR). One parcel is General Business (GB) immediately to the west of the subject parcel. On the opposing side of Oak Grove Road, the zoning is Residential (R). The 2021 Land Use Plan designates this area as Primary Growth, promoting greater density and higher intensity of development where utility services allow.

Utilities: Public water provided by Cleveland County Water
Fire District: Oak Grove
School: Kings Mountain Middle and High School

Planning Board: The planning board can review the request at their July 28th, 2026 regular meeting.

Requested Board Action: Consider setting a public hearing for your regular meeting on **Tuesday July 14th, 2026 at 6pm.**

Cleveland County
NORTH CAROLINA

PETITION FOR AMENDMENT OF THE ZONING MAP

NOW COMES Mona Johnson, Applicant, whose present mailing address is 2615 Oak Grove Rd Shelby NC 28150, who respectfully petitions and shows as follows:

1. That the applicant is the ☑ **owner, ☐ legal representative, ☐ or other concerned parties**, of a certain tract or parcel of land located in Cleveland County, North Carolina, being more particularly described as:

Physical Address: 2615 Oak Grove Rd Shelby NC 28150

Parcel(s): 21945 + 21944 containing 1.4695 acres.

(if a portion of property attach survey)

2. That said property above described is presently zoned GB and the undersigned applicant desires and does hereby request that said property be rezoned to: R.

3. The proposed zoning change would require a change in the Zoning Map? **YES** ✓ **NO** ____

If the answer is yes: An application for rezoning shall be accompanied by a survey, legal description, or map sufficient to provide public notice of the area requested for rezoning.

4. Owners of adjoining property hereby support this petition by signing below: Adjoining property shall be construed to mean and include property on the opposite side of any street, road, or highway from the property sought to be rezoned (attach an additional sheet if necessary).

PROPERTY OWNER (SIGNATURE)	PROPERTY OWNER (PRINT NAME	PROPERTY ADDRESS

Respectfully submitted this 22 day of May, 2026.

SIGNED: Mona Johnson

E-MAIL: Katmandu03@TWC.com **PHONE NUMBER:** 704 484 0036

For office use:

Payment Code: ***ZP 11 Map Amendment*** ***Fee: $300***

Paid on: 5-22-26 ZP: 187142 Case #: 26-15

Rezoning Case 26-15

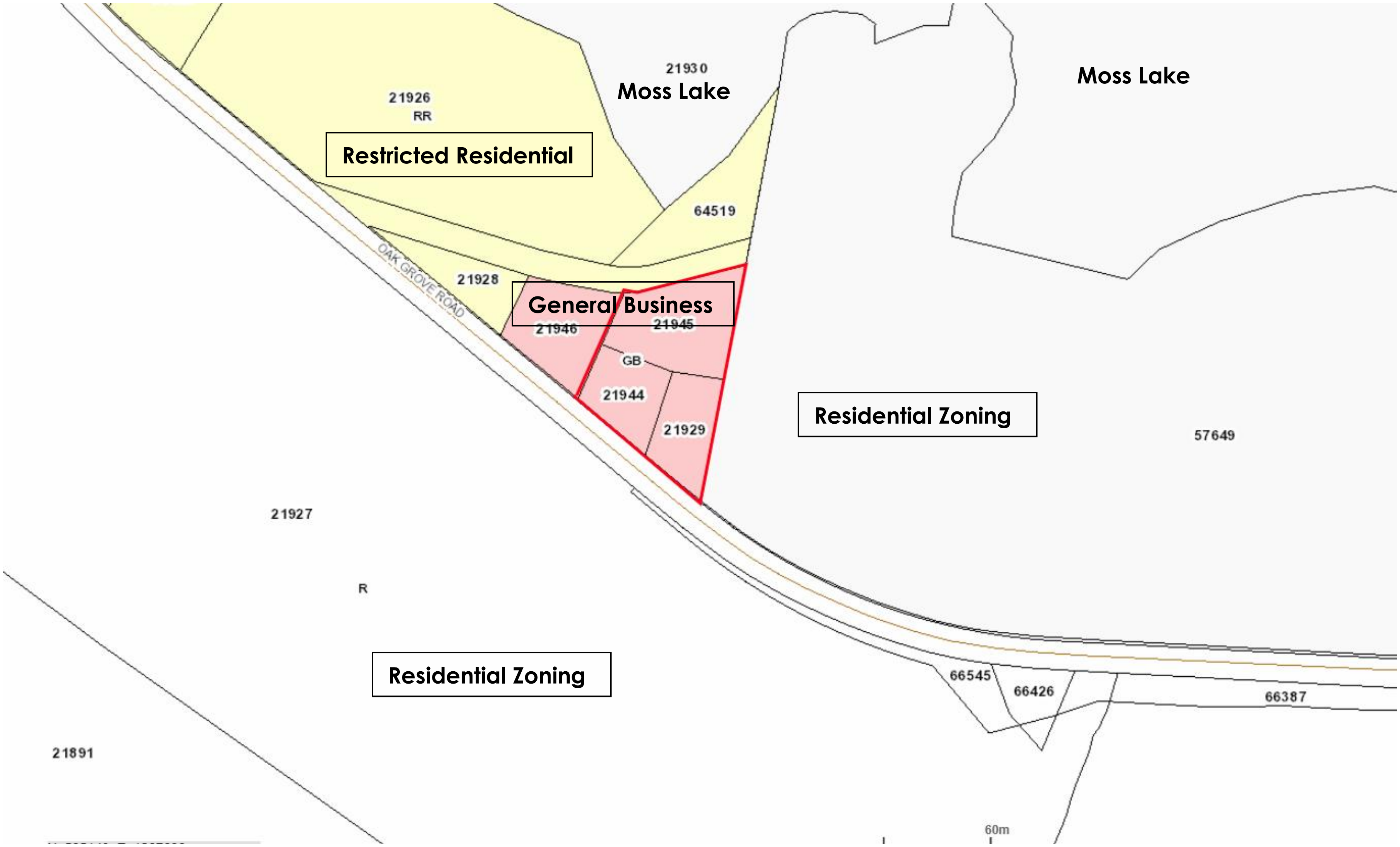
Parcels 21944, 21929, & 21945

2615 Oak Grove Rd.

Rezoning Case 26-15: Zoning Map

Parcels 21944, 21929, & 21945

2615 Oak Grove Rd.



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department: Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-16; Request to Rezone Parcel 57492 from Heavy Industrial (HI) to Light Industrial (LI)

Department:	Planning Department
Agenda Title:	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-16; Request to Rezone Parcel 57492 from Heavy Industrial (HI) to Light Industrial (LI)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
1._26-16_Staff_Report_BOC_Set_Hearing.pdf	26-16 Staff Report
2._26-16_Petition.pdf	26-16 Petition
3._26-16_Map_Aerial.pdf	26-16 Aerial Map
4._26-16_Map_Zoning.pdf	26-16 Zoning Map

STAFF REPORT

To: Board of Commissioners

From: Chris Martin, Planning Director

Date: July 14th, 2026

Subject: Case 26-16 Rezoning Heavy Industrial to Light Industrial

Location: 1036 Long Branch Rd.

Parcel(s): 57492

<u>Summary Statement</u>: Wesley Lail, is requesting to rezone parcel 57492, owned by L&L Auto Sales Inc., containing 10 acres, from Heavy Industrial (HI) to Light Industrial (LI).

<u>Review</u>: The property lies on the west side of Long Branch Rd., approximately 2 miles north of Grover. The surrounding uses are auto parts sales across the road from the subject property with the remainder of uses mostly consisting of residential and rural agricultural uses.

The surrounding zoning districts are HI and R. The 2021 Land Use Plan designates this area as Secondary Growth, promoting new development at lower densities. Commercial uses and residential subdivisions should be strategically placed to help preserve the rural character.

Utilities: Public water provided by Cleveland County Water
Fire District: Bethlehem
School: Grover Elementary

<u>Planning Board:</u> The planning board can review the request at their July 28th, 2026 regular meeting.

<u>Requested Board Action</u>: Consider setting a public hearing for your regular meeting on **Tuesday August 4th, 2026 at 6pm.**

Cleveland County
NORTH CAROLINA

PETITION FOR AMENDMENT OF THE ZONING MAP

NOW COMES Wesley M. Lail, Applicant, whose present mailing address is PO Box 339 Grover, NC 28073, who respectfully petitions and shows as follows:

1. That the applicant is the ☒ **owner,** ☐ **legal representative,** ☐ **or other concerned parties**, of a certain tract or parcel of land located in Cleveland County, North Carolina, being more particularly described as:

Physical Address: 1036 Longbranch Rd Grover NC 28073

Parcel(s): 57492 containing 10 acres.

(if a portion of property attach survey)

2. That said property above described is presently zoned Heavy Industrial and the undersigned applicant desires and does hereby request that said property be rezoned to: Light Industrial.

3. The proposed zoning change would require a change in the Zoning Map? **YES** ✓ **NO** ____

If the answer is yes: An application for rezoning shall be accompanied by a survey, legal description, or map sufficient to provide public notice of the area requested for rezoning.

4. Owners of adjoining property hereby support this petition by signing below: Adjoining property shall be construed to mean and include property on the opposite side of any street, road, or highway from the property sought to be rezoned (attach an additional sheet if necessary).

PROPERTY OWNER (SIGNATURE)	PROPERTY OWNER (PRINT NAME	PROPERTY ADDRESS
	Richard Hopper	1032 Longbranch Rd
unable to contact	Albert Anderson	1037 Longbranch Rd
[signature]	Wesley Lail	1027, 1031, 1033, 1035 Longbranch

Respectfully submitted this 28 day of May, 2024.

SIGNED: [signature]

E-MAIL: landlautowes@gmail.com landlautosam@Gmail.com **PHONE NUMBER:** 704-937-7722

For office use:

Payment Code:** ZP 11 Map Amendment* ***Fee: $300

Paid on: 5-29-26 ZP: 187230 Case #: 26-16

Rezoning Case 26-16

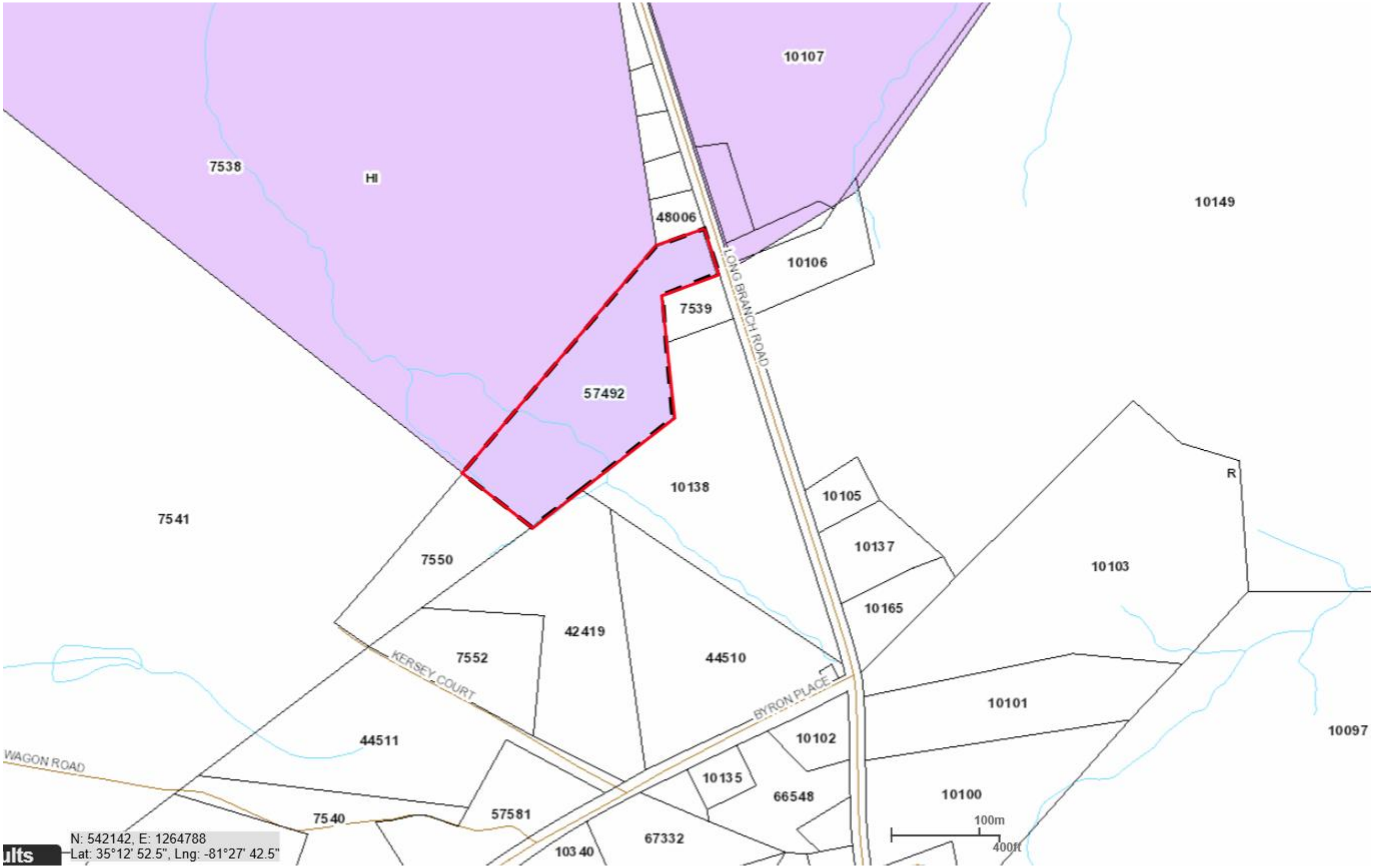
Parcel 57492

1036 Long Branch Rd.

Rezoning Case 26-16: Zoning Map

Parcel 57492

1036 Long Branch Rd.



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Deparment: Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-18; Request to Rezone Parcels 31548, 31976, and 63209 from Residential (R) to Light Industrial (LI)

Department:	Planning Department
Agenda Title:	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-18; Request to Rezone Parcels 31548, 31976, and 63209 from Residential (R) to Light Industrial (LI)
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
1._26-18_Staff_Report_BOC_Set_Hearing.pdf	26-18 Staff Report
2._26-18_Petition___Survey.pdf	26-18 Petition and Survey
3._26-18_Map_Aerial.pdf	26-18 Aerial Map
4._26-18_Map_Zoning.pdf	26-18 Zoning Map

STAFF REPORT

To:	Board of Commissioners
From:	Chris Martin, Planning Director
Date:	July 14th, 2026
Subject:	Case 26-18 Rezoning Residential to Light Industrial
Location:	18 & 20 Glass Way
Parcel(s):	31548, 31976, & 63209

Summary Statement: Brent Beason, is requesting to rezone parcels 31548, 31976, and 63209 containing a combined 47.57 acres, Residential (R) to Light Industrial (LI).

Review: The property lies on the north side of Glass Way, just east of Mooresboro. The surrounding uses are auto parts sales across the road from the subject property with the remainder of uses mostly consisting of residential and rural agricultural uses.

The surrounding zoning districts are HI and R. The 2021 Land Use Plan designates this area as Secondary Growth, promoting new development at lower densities. Commercial uses and residential subdivisions should be strategically placed to help preserve the rural character.

Utilities:	Public water provided by Cleveland County Water
Fire District:	Bethlehem
School:	Grover Elementary

Planning Board: The planning board can review the request at their July 28th, 2026 regular meeting.

Requested Board Action: Consider setting a public hearing for your regular meeting on **Tuesday August 4th, 2026 at 6pm.**

Cleveland County
NORTH CAROLINA

PETITION FOR AMENDMENT OF THE ZONING MAP

NOW COMES M. Brent Beason / BPB Realty LLC / B&W Fiber Glass Inc, Applicant, whose present mailing address is 100 Glass Way Shelby, NC 28152,

who respectfully petitions and shows as follows:

1. That the applicant is the ☐ **owner**, ☐ **legal representative**, ☒ **or other concerned parties**, of a certain tract or parcel of land located in Cleveland County, North Carolina, being more particularly described as:

Physical Address: 18 & 20 Glass Way Shelby, NC 28152

Parcel(s): 31458, 31976 and 63209 containing 16.816 acres.

(if a portion of property attach survey)

2. That said property above described is presently zoned Residential
and the undersigned applicant desires and does hereby request that said property be rezoned to:
Light Industrial.

3. The proposed zoning change would require a change in the Zoning Map? **YES** ______ **NO** x

If the answer is yes: An application for rezoning shall be accompanied by a survey, legal description, or map sufficient to provide public notice of the area requested for rezoning.

4. Owners of adjoining property hereby support this petition by signing below: Adjoining property shall be construed to mean and include property on the opposite side of any street, road, or highway from the property sought to be rezoned (attach an additional sheet if necessary).

PROPERTY OWNER (SIGNATURE)	PROPERTY OWNER (PRINT NAME	PROPERTY ADDRESS
	BPB Realty LLC	100 Glass Way Shelby, NC
William Kohler Exec. of the Estate of Judy Hunt	Judy Hunt Heirs	20 Glass Way Shelby, NC
William James Corn	Penny Corn William James Corn	18 Glass Way Shelby, NC
Patty S Gold	Gary Gold - Patty Gold	306 Redbird Ln Shelby NC

Respectfully submitted this 28 day of May, 20 26.

SIGNED:

E-MAIL: brentb@bwfiberglass.com **PHONE NUMBER:** 704 860 1393

For office use:

Payment Code:* *ZP 11 Map Amendment ***Fee:* $300**

Paid on: 6-18-26 ZP: 187426 Case #: 26-18

STATE OF NORTH CAROLINA
COUNTY OF CLEVELAND

______________________, REVIEW OFFICER OF CLEVELAND COUNTY CERTIFY THAT THIS MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

DATE REVIEW OFFICER

CERTIFICATE OF APPROVAL

I HEREBY CERTIFY THAT THE MINOR SUBDIVISION SHOWN ON THIS PLAT IS IN ALL RESPECTS IN COMPLIANCE WITH THE CLEVELAND COUNTY CODE, AND THAT THIS PLAT HAS BEEN APPROVED BY THE ADMINISTRATOR, SUBJECT TO BEING RECORDED WITH THE CLEVELAND COUNTY REGISTER OF DEEDS

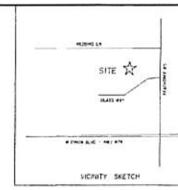
ADMINISTRATOR DATE

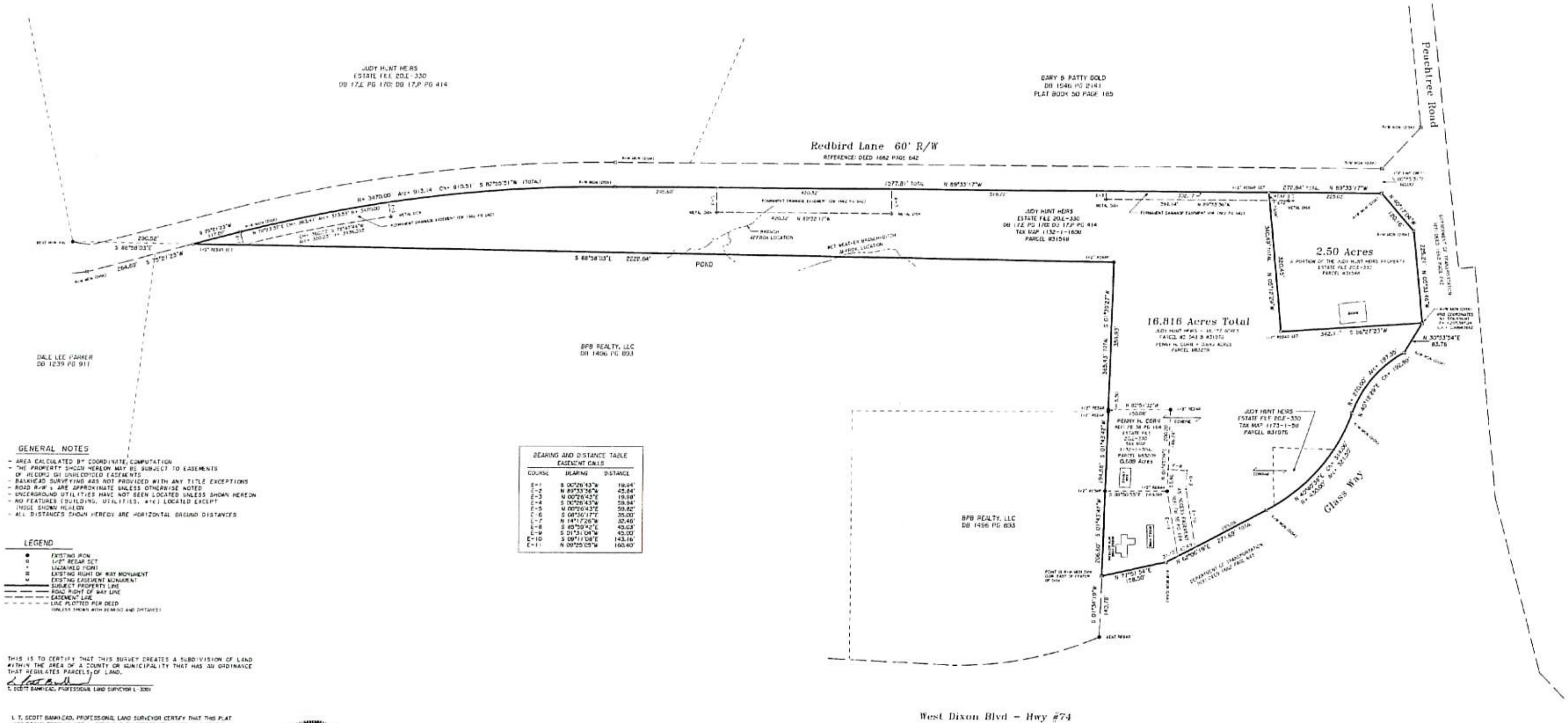
OWNER(s)
JUDY HUNT HEIRS
ESTATE FILE 20,E - 330
DEED REFERENCE: DEED 17,E PAGE 170; DEED 17,P PAGE 414
AND
PENNY H. CORN
ESTATE FILE 20,E - 330
DEED REFERENCE: DEED 17,E PAGE 170; DEED 17,P PAGE 414
PLAT REFERENCE: PLAT BOOK 30 PAGE 104

BOUNDARY SURVEY FOR
BPB Realty, LLC

CLEVELAND COUNTY, NORTH CAROLINA
TAX MAP REF: 1132-1-160U & 304L
1173-1-5U
PARCEL NUMBER: 31548; 31976; 63209
SCALE 1" = 125' DATE 05/18/26

125 0 125 250 375
GRAPHIC SCALE - FEET





GENERAL NOTES

- AREA CALCULATED BY COORDINATE COMPUTATION
- THE PROPERTY SHOWN HEREON MAY BE SUBJECT TO EASEMENTS OF RECORD OR UNRECORDED EASEMENTS
- BANKHEAD SURVEYING WAS NOT PROVIDED WITH ANY TITLE EXCEPTIONS
- ROAD R/W's ARE APPROXIMATE UNLESS OTHERWISE NOTED
- UNDERGROUND UTILITIES HAVE NOT BEEN LOCATED UNLESS SHOWN HEREON
- NO FEATURES (BUILDINGS, UTILITIES, etc) LOCATED EXCEPT THOSE SHOWN HEREON
- ALL DISTANCES SHOWN HEREON ARE HORIZONTAL GROUND DISTANCES

LEGEND

- EXISTING IRON
- 1/2" REBAR SET
- UNMARKED POINT
- EXISTING RIGHT OF WAY MONUMENT
- EXISTING EASEMENT MONUMENT
- SUBJECT PROPERTY LINE
- ROAD RIGHT OF WAY LINE
- EASEMENT LINE
- LINE PLOTTED PER DEED (UNLESS SHOWN WITH BEARING AND DISTANCE)

BEARING AND DISTANCE TABLE
EASEMENT CALLS

COURSE	BEARING	DISTANCE
E-1	S 00°26'43"W	19.94'
E-2	N 89°33'36"W	45.84'
E-3	N 00°26'43"E	19.98'
E-4	S 00°26'43"W	59.94'
E-5	N 00°26'43"E	59.82'
E-6	S 08°36'17"E	35.00'
E-7	N 14°17'26"W	32.46'
E-8	S 85°59'42"E	45.03'
E-9	S 01°31'04"W	45.00'
E-10	S 09°11'08"E	143.16'
E-11	N 09°25'05"W	160.40'

THIS IS TO CERTIFY THAT THIS SURVEY CREATES A SUBDIVISION OF LAND WITHIN THE AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.

T. SCOTT BANKHEAD, PROFESSIONAL LAND SURVEYOR L-3001

I, T. SCOTT BANKHEAD, PROFESSIONAL LAND SURVEYOR CERTIFY THAT THIS PLAT WAS DRAWN FROM AN ACTUAL FIELD SURVEY PERFORMED UNDER MY DIRECTION AND SUPERVISION (DEED REFERENCE: DEED 17,E PAGE 170); THAT THE BOUNDARIES NOT SURVEYED ARE INDICATED BY DASHED LINES DRAWN FROM THE THE DEED INFORMATION SHOWN HEREON; THAT THE RATIO OF PRECISION IS 1:10,000; AND THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH GS 47-30 AS AMENDED. WITNESS MY ORIGINAL SIGNATURE, LICENSE NUMBER AND SEAL THIS

18th Day of May 2026

Professional Land Surveyor - License No. L-3001

NORTH CAROLINA PROFESSIONAL SEAL L-3001 LAND SURVEYOR T. SCOTT BANKHEAD

SURVEY BY
BANKHEAD SURVEYING, PA
407 EAST MARION STREET
SHELBY, N.C. 28150
(704) 481-1040
FIRM LICENSE NUMBER- C-0972

Rezoning Case 26-18

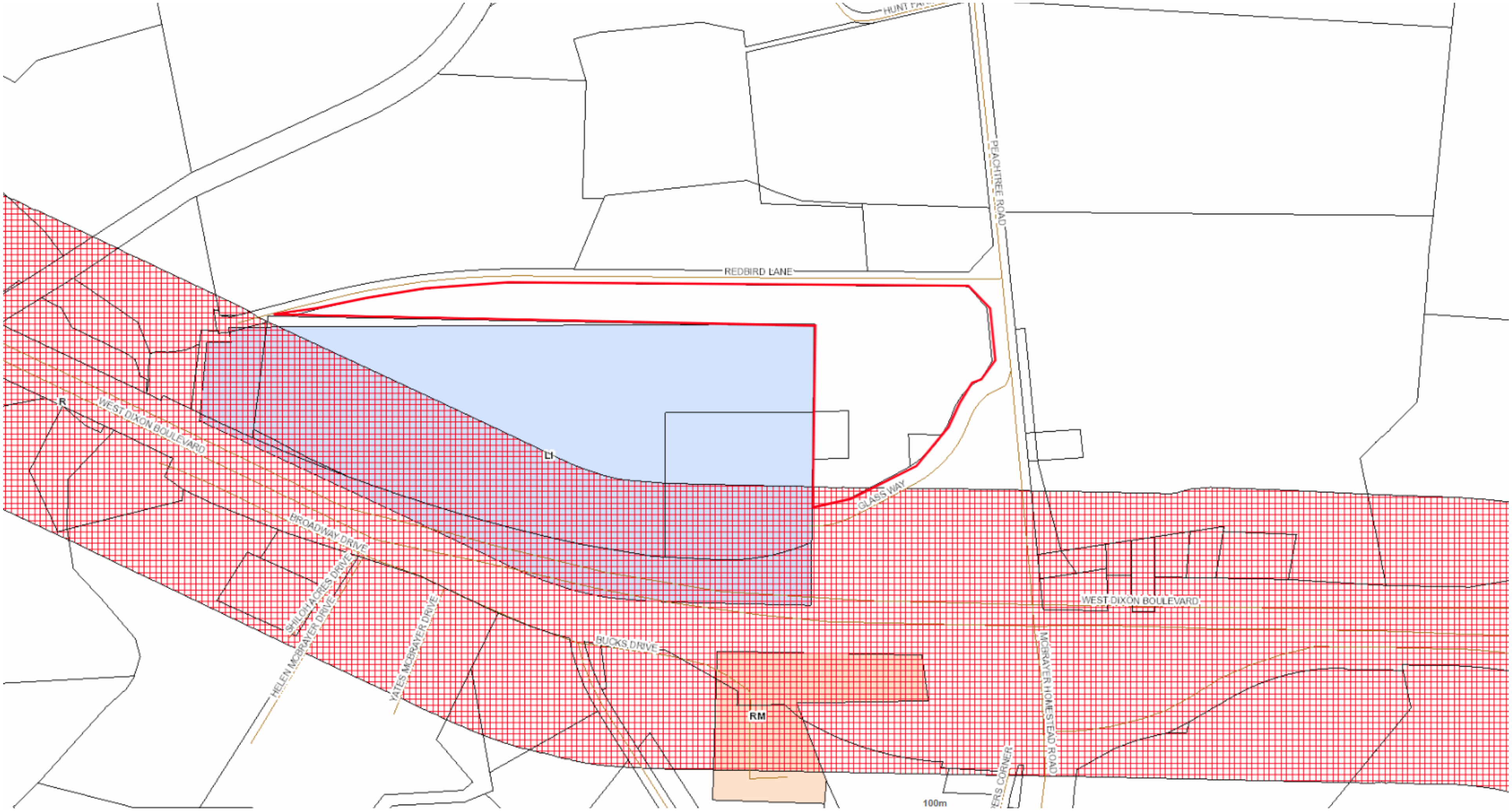
Parcels 31548, 31976, & 63209

18 & 20 Glass Way

Rezoning Case 26-18 Zoning Map

Parcels 31548, 31976, & 63209

18 & 20 Glass Way



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department: Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-19; Town of Fallston Future Land Use Plan Adoption

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Department:	Planning Department
Agenda Title:	Request to Set a Public Hearing on Tuesday, August 4, 2026, for Planning Department Case 26-19; Town of Fallston Future Land Use Plan Adoption
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description
25-19_Staff_Report_Board_of_Commissioners_Set_Hearing.pdf	Staff Report
Fallston_Future_Land_Use_Plan_2026.pdf	Fallston LUP

STAFF REPORT

To: Board of Commissioners Date: July 14, 2026

From: Chris Martin, Planning Director

Subject: Town of Fallston Land Use Plan

Summary Statement: The Town of Fallston is requesting the Board of Commissioners consider amending the County's Land Use Plan to include the town's adopted Land Use Plan.

Review: The Town of Fallston engaged the services of Benchmark Planning to develop the town wide Land Use Plan. It was shared at two public input meetings and with the County's Planning Board. The Town adopted the plan June 2, 2026 after holding a public hearing.

The Town Council of Fallston wishes for the town's newly adopted Land Use Plan to be included with the County's plan. This partnership is supported by the County's land use plan which encourages county support for planning services to our municipalities. Five of our municipalities have adopted land use plans under the County's umbrella, including; Belwood, Earl, Grover, Lawndale, and Mooresboro. The County provides full planning services to these towns.

Land Use Plan: Fallston recognizes the potential for increased development activity throughout the area and desires to guide future growth in an organized manner so that the town's resources and character may be preserved. The land use plan will serve as a guiding document when making future policy and land use decisions.

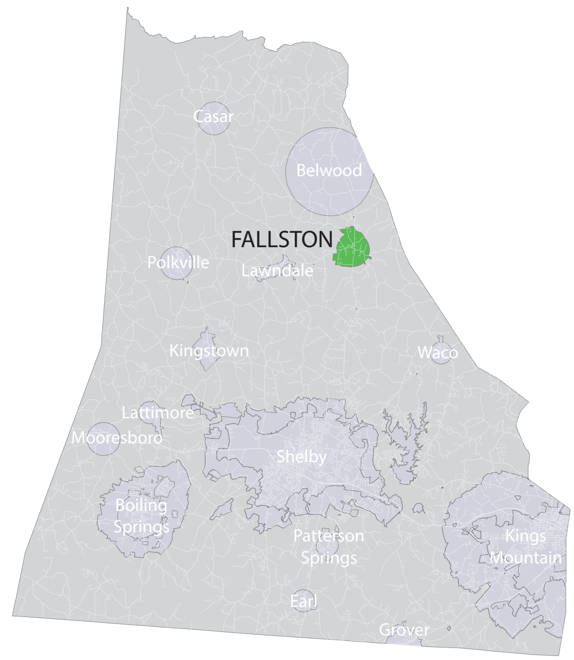
The adopted land use map included with this report shows land use designations similar to the other towns in the County, including residential, commercial, and industrial. The map generally recognizes maintaining the status quo of existing uses within the town, while also accommodating potential moderate growth.

Requested Action: Set public hearing for August 4, 2026 to consider amending the County's Land Use Plan to include the Town of Fallston's Land Use Plan.

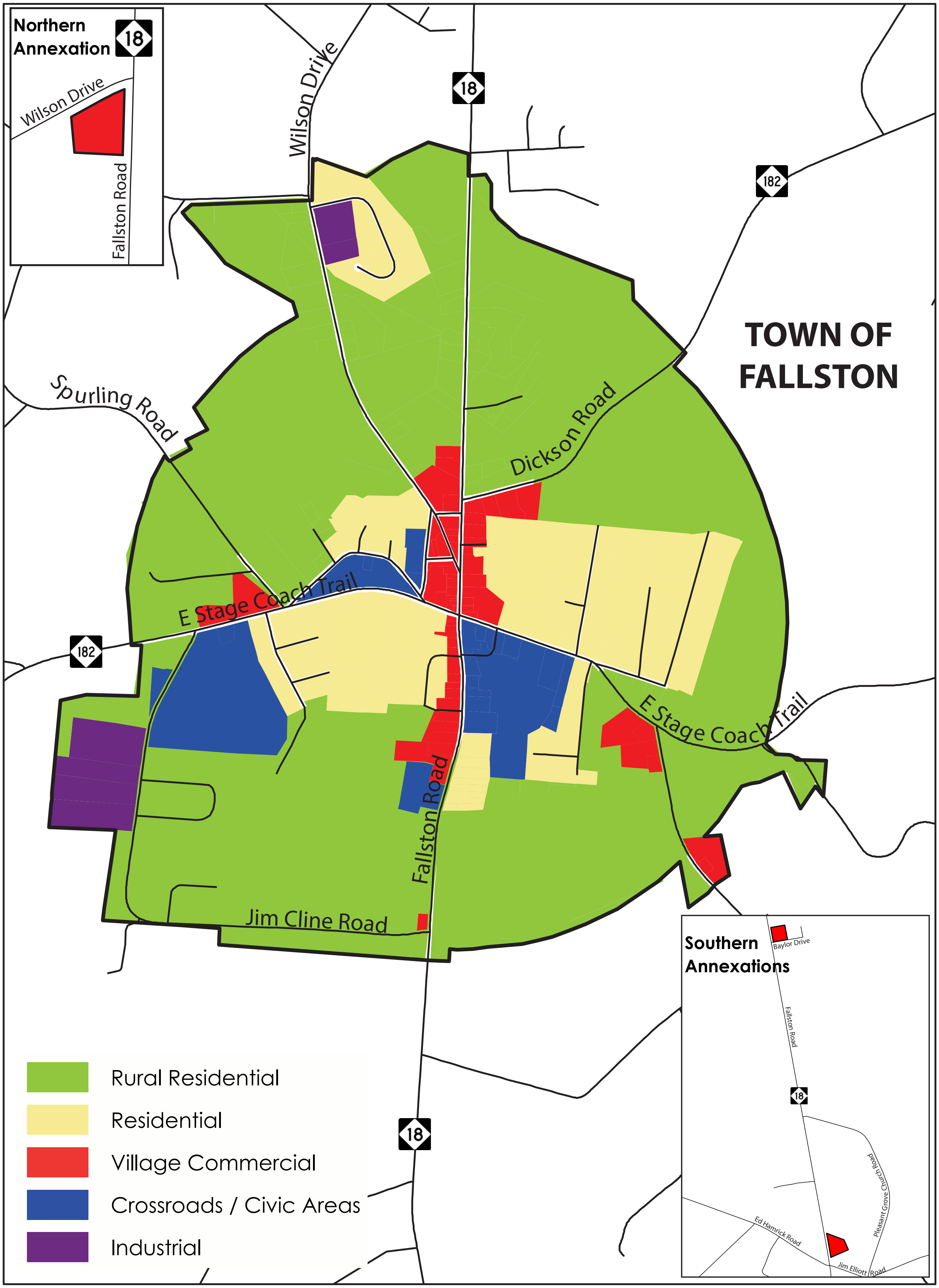
FALLSTON

The Town of Fallston is in northeastern Cleveland County and began as the "Kitchen Corners" stagecoach stop before being named and incorporated in the 1890s. With just over two square mile of area, the Town is a community of over 600 residents that has seen modest growth over the past 40 years. Core commercial and civic uses are concentrated around the intersection of NC-18 / Fallston Road and NC-182 / Stage Coach Trail in the center of Town. This area houses a number of commercial uses and restaurants, as well as Fallston Elementary School, the Fallston Fire Department, and churches. Smaller lot residential development is also generally concentrated along these areas, with the periphery of the Town consisting mainly of large lot residential homes and agricultural uses. A manufacturing use is also located in the most southwestern portion of Fallston. Recently, the Town's population has grown at a modest rate and housing inventory remains low. However, there is some potential for future growth if demand from surrounding regions should increase. The Future Land Use Map generally recognizes maintaining the status quo of existing uses within the Town, while also accommodating moderate growth over time.

▼ FIGURE 38 FALLSTON'S LOCATION



▼ FIGURE 39 FALLSTON'S HISTORIC POPULATION


TOWN OF FALLSTON
Northern Annexation
18
Wilson Drive
Fallston Road
Wilson Drive
18
182
Spurling Road
Dickson Road
E Stage Coach Trail
182
E Stage Coach Trail
Fallston Road
Jim Cline Road
18
Southern Annexations
Baylor Drive
Fallston Road
18
Pleasant Grove Church Road
Ed Hamrick Road
Jim Elliott Road
Rural Residential
Residential
Village Commercial
Crossroads / Civic Areas
Industrial

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department Case 26-14: Request to Rezone Parcels 3250, 5011, and 5013 from Residential (R) to Manufactured Homes and Parks (RM)

Department:	
Agenda Title:	Planning Department Case 26-14: Request to Rezone Parcels 3250, 5011, and 5013 from Residential (R) to Manufactured Homes and Parks (RM)
Agenda Summary:	Chris Martin, Planning Director
Proposed Action:	

ATTACHMENTS:

File Name	Description
1._26-14_Staff_Report_PH.pdf	26-14 Staff Report
4._26-14_Map_Zoning_Map.pdf	26-14 Zoning Map
5._26-14_Map_LUP_Map.pdf	26-14 LUP Map
3._26-14_Map_Aerial_Map.pdf	26-14 Aerial Map

STAFF REPORT

To: Board of Commissioners

Date: July 14th, 2026

From: Chris Martin, Planning Director

Subject: Case 26-14 Rezoning R to RM

Location: S. Post Road Parcel(s): 3250, 5011, 5013

Summary Statement: Dwayne Blanton, property owner, is requesting to rezone three adjoining parcels, containing 5.58 acres, from Residential (R) to Residential Manufactured Homes and Parks.

Review: The property lies along Highway 180, S. Post Rd., just south of Patterson Springs. The surrounding uses are mixed and higher density, consisting of a manufactured home park, single family residential, and commercial. Currently the property is vacant. The surrounding zoning districts are mixed as well including R, RR, NB, and CP. The 2021 Land Use Plan designates this area as Secondary Growth, promoting new development at lower densities. Commercial uses and residential subdivisions should be strategically placed to help preserve the rural character.

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

Requested Zoning District: RM—Residential Manufactured Homes and Parks
Accommodates the widest variety of residential uses including low-density single family detached dwellings, modular homes, manufactured homes and manufactured home parks.

Consistency Statement:
NCGS 160D-605 requires that local government boards adopt a consistency statement showing that the decision it makes fits in with the land use plan or if not, is reasonable and has a public interest.

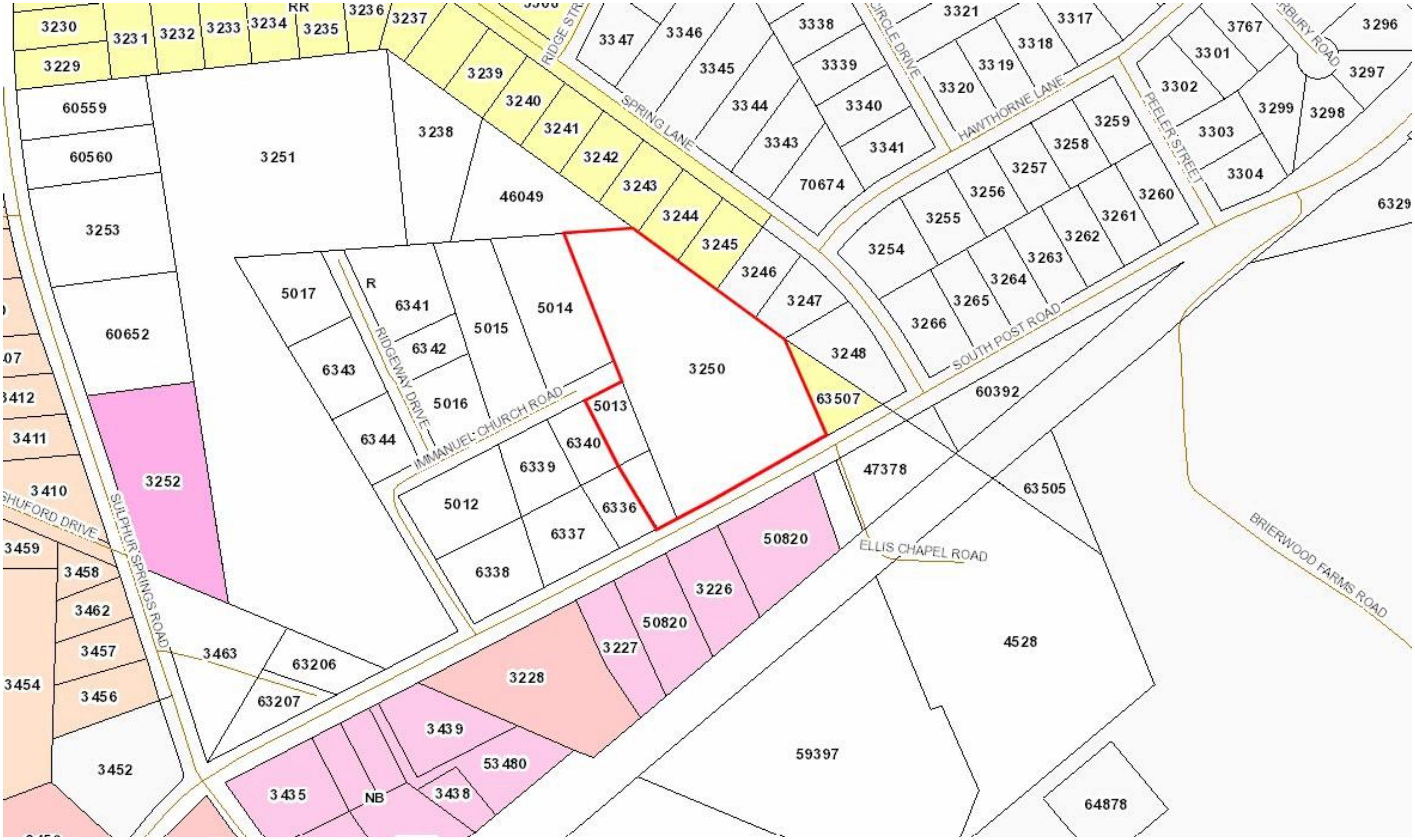
Planning Board: The planning board heard this request at their June 30th meeting and recommended approval stating that the requested RM district is reasonable and consistent with the surrounding area.

Requested Board Action: Approve or Deny the request.

Rezoning Case 26-14

Parcels 3250, 5011, and 5013

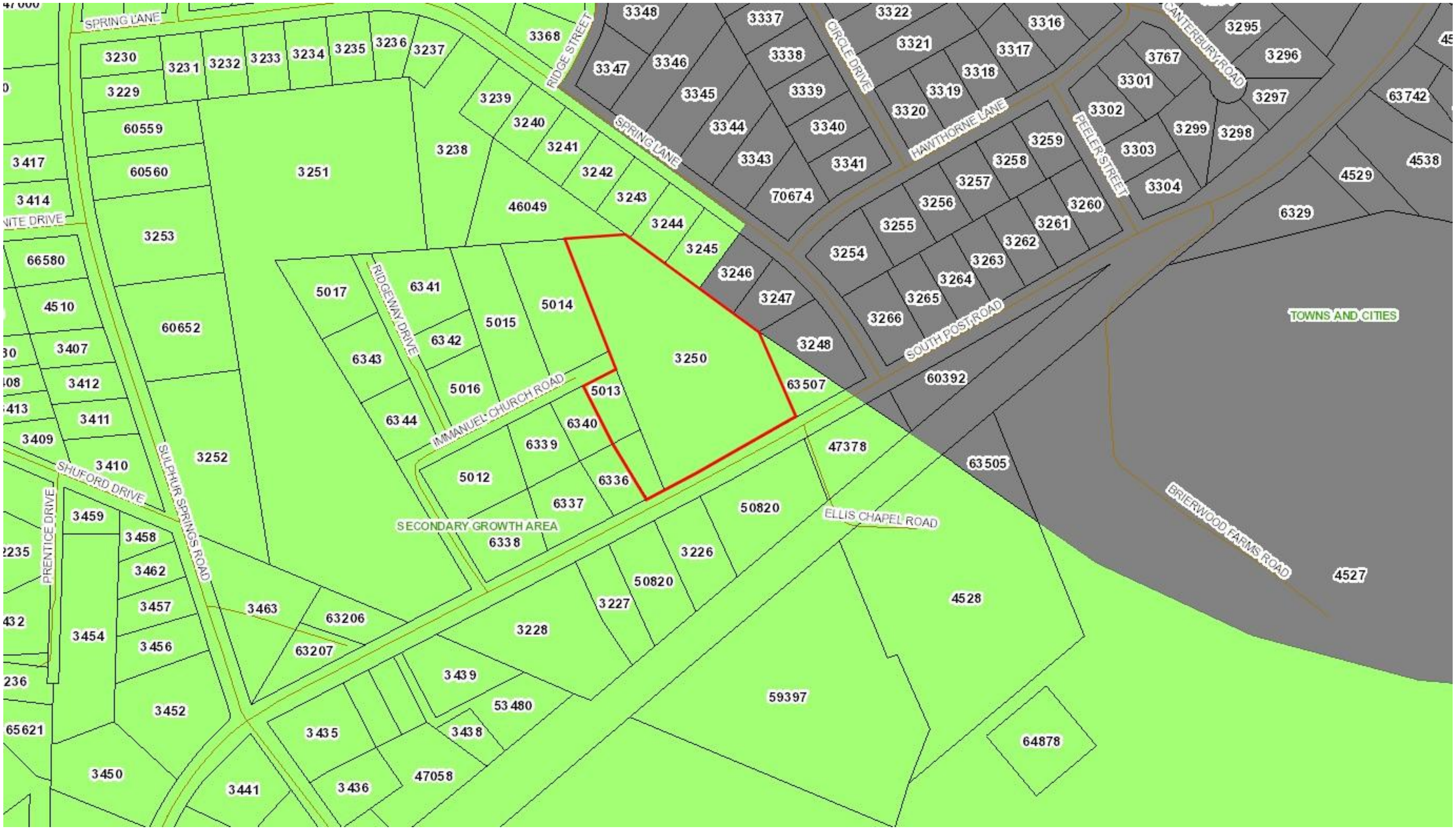
S. Post Road



Rezoning Case 26-14

Parcels 3250, 5011, and 5013

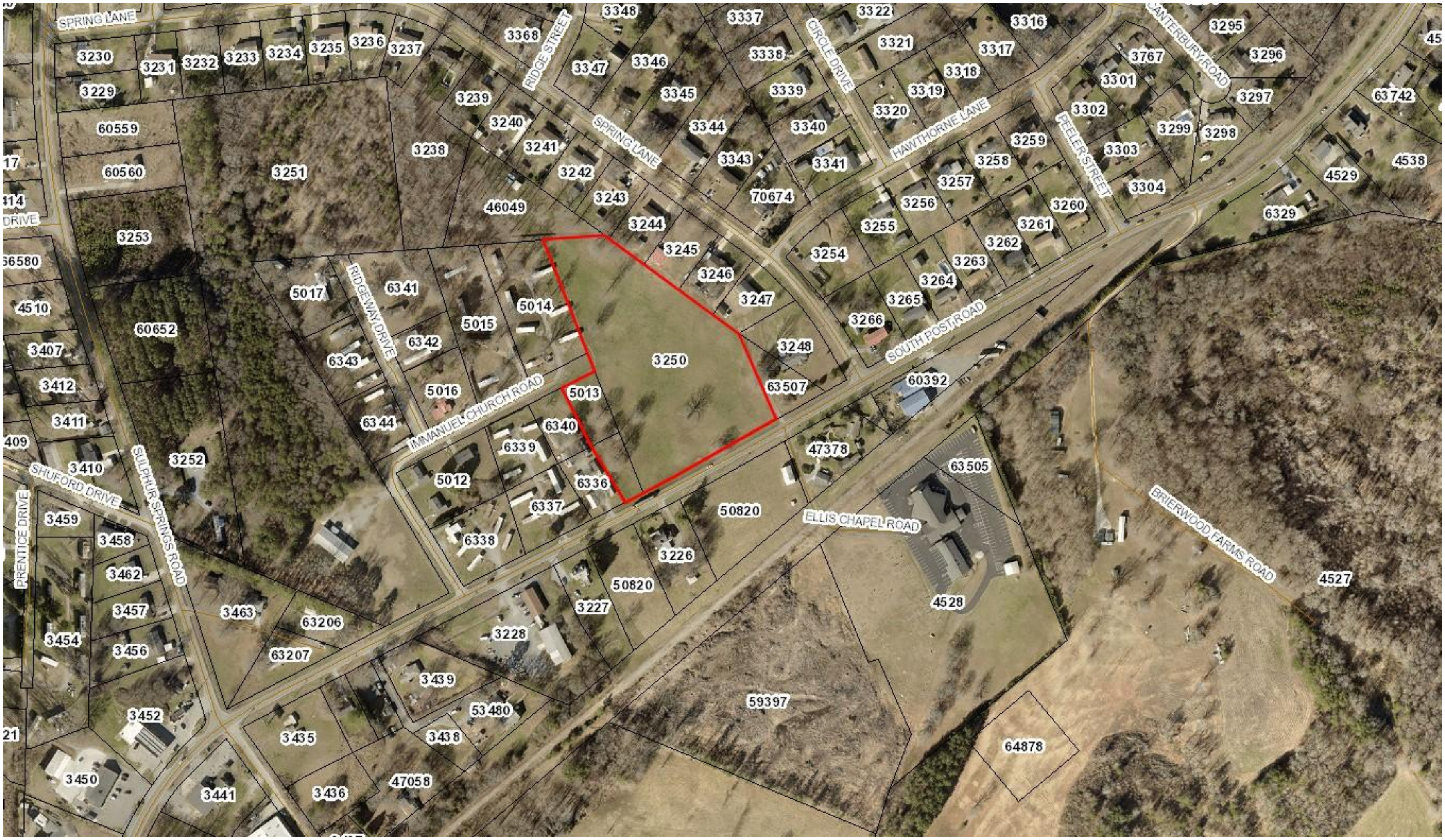
S. Post Road



Rezoning Case 26-14

Parcels 3250, 5011, and 5013

S. Post Road



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Closed Session per North Carolina General Statute §143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee

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Department:	
Agenda Title:	Closed Session per North Carolina General Statute §143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee
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, August 4, 2026, at 6:00 p.m. in the Commissioners' Chambers

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Department:	
Agenda Title:	The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, August 4, 2026, at 6:00 p.m. in the Commissioners' Chambers
Agenda Summary:	
Proposed Action:	

ATTACHMENTS:

File Name	Description

No Attachments Available