

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina on Monday, June 17, 2013, at 6:30 p.m.

Present - Chairman: Elizabeth F. Poole
Vice Chairman: H. Jay White, Sr.
Commissioners: Larry M. Burrage
Christopher A. Measmer
Stephen M. Morris

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Jonathan Marshall, Deputy County Manager; Pam Dubois, Deputy County Manager; and Megan Smit, Clerk to the Board.

Chairman Poole called the meeting to order at 6:32 p.m.

Chairman Poole led the Pledge of Allegiance.

Reverend Dan Warnes from St. James Lutheran Church in Concord delivered the invocation.

A moment of silence was held for Charles E. Rimer, former principal of Concord High School.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the minutes of April 1, 2013 (Work Session) and April 15, 2013 (Regular Meeting) as written.

(B) APPROVAL OF THE AGENDA

Chairman Poole reviewed the following changes to the Agenda:

Additions:

Recognitions and Presentations

C-2 County Manager - Recognition of Tony Harris as Nationally Acclaimed 2013 Risk Manager of the Year

C-4 County Manager - NCACC Legislative Video Report

G-6 Human Services - Foster Care Budget Revision
• Budget Amendment

Supplemental Information:

Approval or Correction of Minutes

A-1 Approval or Correction of Meeting Minutes
• April 1, 2013 (Work Session)
• April 15, 2013 (Regular Meeting)

Removed:

Recognitions and Presentations

BOC - Recognition of Boy Scout Troop Members for Achieving the Eagle Scout Rank
• Removed to a future date.

UPON MOTION of Commissioner Burrage, seconded by Vice Chairman White and unanimously carried, the Board approved the Agenda as amended.

John Cox, Cabarrus Regional Chamber of Commerce, introduced Margie Bukowski, the new vice president of economic development, to the Board.

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) Planning and Development - Soil and Water Conservation District - Recognition of Conservation Contest Winner

Dennis Testerman, Senior Resource Conservation Specialist, recognized the achievements of Madeline Barfield, sixth-grade student of Harris Road Middle School. Miss Barfield won first place in the statewide 2nd Annual Computer Designed Slide Show Contest. The contest was sponsored by the North Carolina Association of Soil and Water Conservation Districts. The 2013 theme is "Water...The Cycle of Life". An award certificate was presented to Miss Barfield in recognition of her achievement.

Miss Barfield accepted the award and also recognized her mother, Lisa Barfield and teacher, Jodie Hott, who were also in attendance.

(C-2) County Manager - Recognition of Tony Harris as Nationally Acclaimed 2013 Public Risk Manager of the Year

Pam Dubois, Deputy County Manager, recognized Tony Harris, Safety and Risk Director, for receiving the national designation of 2013 Public Risk Manager of the Year, awarded by the Public Risk Management Association (PRIMA). This prestigious award is given to the nominee who demonstrated mastery in their field for five years leading up to the award, while meeting the following criteria:

- Developed and implemented a successful traditional or enterprise risk management program for a public entity of a public entity pool.
- Used various mechanisms for effective risk financing.
- Developed, implemented and administered loss prevention and loss control programs to mitigate the risk exposures of the entity.
- Coordinated support systems that best served the entity's risk management goals and needs.
- Served as a mentor and leader to help others develop quality risk management programs.

A video, created by PRIMA for presentation at the PRIMA 2013 Annual Conference in Tampa, Florida, was viewed.

On behalf of the Board, Vice Chairman White presented the PRIMA 2013 Public Risk Manager of the Year award to Mr. Harris and commended him for this national achievement. Mr. Harris accepted the award and also recognized his family in attendance.

(C-3) Human Resources - Recognition of Linda C. Grist on Her Retirement from Cabarrus County Board of Elections

Pam Dubois, Deputy County Manager, recognized Linda C. Grist, Elections Director, on her retirement from the Cabarrus County Board of Elections, effective July 1, 2013. Ms. Dubois highlighted a number of Ms. Grist's accomplishments during her 21-year tenure.

Ms. Grist expressed appreciation for the support she received through the years and commended her staff.

On behalf of the Board, Vice Chairman White presented a service award in appreciation of her service and dedication to the county.

(C-4) County Manager - NCACC Legislative Video Report

At the request of the North Carolina Association of County Commissioners (NCACC), the Board viewed a legislative video update.

(D) INFORMAL PUBLIC COMMENTS

Chairman Poole opened the meeting for Informal Public Comments at 7:01 p.m. She stated each speaker would be limited to three minutes.

Price Crutchfield, resident of 592 Love Street in Concord, spoke regarding concerns with public safety, unsolved murders in Concord and dissatisfaction with members of the Concord Police Department.

Dr. Adam Auerbach, Wolf Meadow Elementary School Principal, spoke in regards to funding for the public school system. He urged the Board to increase funding to the school system.

With there being no one else to address the Board, Chairman Poole closed that portion of the meeting.

(E) OLD BUSINESS

None.

(F) CONSENT AGENDA

(F-1) County Manager - Resolution Supporting Turn Lanes at US 601 and Flowes Store Road East

The Board of Commissioners adopted a Resolution in October of 2011 supporting NCDOT's (North Carolina Department of Transportation) participation in the construction of turn lanes on US 601 at Flowes Store Road East. These turn lanes would help with additional traffic associated with the expansion of the Baucom's Nursery facility.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board adopted the following resolution:

Resolution No. 2013-10

RESOLUTION SUPPORTING TURN LANES AT US 601 AND FLOWES STORE ROAD EAST

WHEREAS, the Cabarrus County Board of Commissioners desires to encourage the expansion of quality industry and the creation of new jobs in the County; and

WHEREAS, Baucom's Nursery, a North Carolina corporation with its principal place of business in Mecklenburg County, is considering expanding its operations by building a new location in Cabarrus County and investing some \$5 million in the project and creating 40 new jobs; and

WHEREAS, the expansion requires that a turn lane is added to Highway 601, at the intersection of Flowes Store Road East, near the location of the Baucom's Nursery project, and that the Department of Transportation (DOT) is proposing the use of contingency funds to pay for this turn lane at a cost of approximately \$375,000.00; and

WHEREAS, the Board of Commissioners deem this project by Baucom's Nursery to be very important to the economic development of Cabarrus County and supports asking the North Carolina Senate and House to work with the North Carolina Department of Transportation to approve funds to pay the cost of the turn lane on Highway 601 at the intersection of Flowes Store Road.

NOW THEREFORE BE IT RESOLVED that the Cabarrus County Board of Commissioners by this resolution, hereby asks the North Carolina Senate and House to work with the North Carolina Department of Transportation to approve funds to pay the cost for the addition of the turn lane on Highway 601 and Flowes Store Road.

Adopted this the 17th day of June, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman
Board of Commissioners

Attest:

/s/ Megan I.E. Smit
Megan I.E. Smit, Clerk to the Board

(F-2) Emergency Management - Proposed Firefighters' Prayer to be Displayed at Emergency Services Memorial Site

The Cabarrus County Fireman's Association has proposed to County Management the construction of an Emergency Services Memorial next to the Law Enforcement Memorial site on County property. It is proposed that the "Firefighters' Prayer" be displayed on the Emergency Services Memorial.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the Firefighters' Prayer to be displayed at the Emergency Services Memorial Site.

(F-3) Finance - Adequate Public Facilities Fund Reduction - Budget Amendment

On January 22, 2013 the Board of Commissioners voted to remove Section 17, Adequate Public Facilities Standards from the Cabarrus County Subdivision Ordinance. Through the recommendation of the County Attorney, the last Adequate Public Facility fee was collected on August 31, 2012. A budget amendment is being presented to reduce the Adequate Facilities Fee budget to the actual amount collected through August 31, 2012. The amount of the Adequate Public Facilities Fund reduction is \$355,869.90. Approval is also requested for the updated Project Ordinance, which will reduce the overall project amount and update the Project Ordinance wording to match other Cabarrus County Project Ordinances.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the budget amendment reduction and updated Adequate Public Facilities Capital Projects Ordinance.

Date: 5/22/2013 Amount: \$355,869.90
 Susan Fearrington, Asst. Finance Finance - Adequate Public Facilities
 Dept. Head: Director Department: Fund
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: On January 22, 2013 the Board of Commissioners deleted Section 17, Adequate Public Facilities Standards from the Cabarrus County Subdivision Ordinance. Through the recommendation of the County Attorney, the last Adequate Public Facility fee was collected on August 31, 2012. This budget amendment reduces the Adequate Facilities Fee budget to the actual amount collected through August 31, 2012. Interest income is also being increased with this budget amendment to align the budget with the actual anticipated interest income. A corresponding Building and Renovation expenditure budget has been reduced for the net of the decreased facility fee and the increased interest income.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
46267220-6518	Adequate Facilities	\$7,499,999.90		\$360,569.90	\$7,139,430.00
46267220-6701	Interest on Invest	\$245,986.00	\$4,700.00		\$250,686.00
46297220-9821	Building & Renovation	\$2,170,098.00		\$355,869.90	\$1,814,228.10

Ordinance No. 2013-11

CABARRUS COUNTY ADEQUATE PUBLIC FACILITIES
 CAPITAL PROJECT BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the purpose of collecting and appropriating Adequate Facility Fees for school facilities, land, architect, improvements or furniture and fixtures at the discretion of the Cabarrus County Board of Commissioners.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed.

Adequate Facilities Fees	\$8,419,775
Interest on Investments	\$245,986
Contribution from General Fund	\$97,750
Contribution from Capital Projects Fund	\$700,764
Contribution from Capital Reserve Fund	\$445,915
TOTAL REVENUES	\$9,910,190

- D. The following appropriations are made as listed::

Facility Projects	\$2,570,098
Construction & Renovation of Schools	\$7,340,092
TOTAL EXPENDITURES	\$9,910,190
GRAND TOTAL - REVENUES	\$ 9,910,190
GRAND TOTAL - EXPENDITURES	\$ 9,910,190

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 17th day of June, 2013.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Elizabeth F. Poole

Elizabeth F. Poole, Chairman

ATTEST:

/s/ Megan Smit
Clerk to the Board

(F-4) Finance - Capital Reserve Fund - Project Funding Adjustments and Write-off of Completed Project Funding

The Capital Reserve Fund is a multi-year fund maintained to accumulate funds for County and School Capital Projects. For accounting purposes, as projects are approved or completed, the budgets are adjusted and the Project Ordinance is updated to reflect the changes. A budget amendment is attached to reduce the Capital Reserve Fund for projects that have been adjusted and/or completed in the net amount of \$22,907,598.27. An updated Project Ordinance is also presented for approval, reducing the overall funding and making adjustments to the wording of the ordinance to match other Cabarrus County Project Ordinances.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the budget amendment and updated Capital Reserve Project Ordinance.

Date: 5/24/2013

Amount: \$22,907,598.27

Susan Fearrington, Asst. Finance
Dept. Head: Director

Department: Finance - Capital Reserve Fund

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This budget amendment writes off several transfers to the General and other Capital Projects Funds for closed projects while maintaining only the history of active projects. This budget amendment is being done for accounting purposes only by following Section III d. of the Capital Reserve Capital Project Ordinance.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
45097220-9704	Cont to General Fund	\$3,291,830.04		\$2,867,005.04	\$424,825.00
45097220-9708	Cont to Cap Proj Fd	\$27,265,378.79		\$20,040,593.23	\$7,224,785.56
45067220-6902	Cont from Gen Fd	\$33,460,841.18		\$22,907,598.27	\$10,553,242.91

Ordinance No. 2013-12

CABARRUS COUNTY CAPITAL RESERVE
CAPITAL PROJECT BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the purpose of accumulating and appropriating funds specifically for future County and School capital projects.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed.

Contributions from General Fund	\$10,553,243
Contributions from CVB	\$398,000
Interest on Investments	\$286,142

TOTAL REVENUES \$11,237,385

- D. The following appropriations are made as listed::

County Facility Projects	\$6,331,633
Park Projects	\$3,243,573
Park Projects/CVB	\$398,000
Other County Capital Projects	\$984,136
Community College Renovations	\$280,043

TOTAL EXPENDITURES \$11,237,385

GRAND TOTAL - REVENUES	\$11,237,385
GRAND TOTAL - EXPENDITURES	\$11,237,385

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
 2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
 6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
 7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
 10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
 11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to

the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.

- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 17th day of June, 2013.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

ATTEST:
/s/ Megan Smit
Clerk to the Board

(F-5) Finance - Health Insurance Fund - Budget Amendment

The Finance Department annually reviews the revenues and expenditures of the Health Insurance Fund based on the actual activity that occurred in the fund. The Fund received a few one-time revenues that were not budgeted (WSACC fees for use of the clinic, insurance refunds and contributions from the general fund) and a few expenditures that were under budgeted due to changes in the insurance plan such as HSA (Health Savings Account) fees and medical supplies for the biometric screenings for insurance plan participants. The budget amendment reflects these adjustments as well as the use of appropriated fund balance for case claim expenditures that exceeded current year estimates.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the following budget amendment:

Date: 5/1/2013 Amount: \$926,476.00
Dept. Head: Pam Dubois, Deputy County Manager Department: Fund 610 Self Insured hospital Insurance
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This budget amendment is to appropriate Fund Balance within the Health Insurance Internal Service Fund and the FY 2013 General Fund Contribution and new revenues received from the WSACC contract. This contract allows for WSACC employees to visit the Employee Health Clinic. In addition, this amendment is to adjust line items originally budgeted to reflect the estimated revenues to be received and expenses to be incurred by year end.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
61061917-6901	FB Appropriated	\$0.00	\$201,156.00		\$201,156.00
61061917-6701	Interest on Investment	\$7,500.00		\$2,000.00	\$5,500.00
61061917-6661	Insurance Premiums	\$7,711,602.00	\$239,464.00		\$7,951,066.00
61061917-6606	WSACC Program fees	\$0.00	\$22,895.00		\$22,895.00
61061917-6902	Contrib from Gen Fund	\$0.00	\$357,000.00		\$357,000.00
61061917-6804	Insurance Refunds	\$0.00	\$107,961.00		\$107,961.00
61091917-9301	Office Supplies	\$300.00	\$100.00		\$400.00
61091917-9360	Medical Supplies	\$45,000.00	\$36,000.00		\$81,000.00
61091917-9485	Admin Fees	\$1,163,400.00	\$20,143.00		\$1,183,543.00
61091917-948501	H S A Origination Fees	\$100,000.00	\$196,058.00		\$296,058.00
61091917-9605	Consultants	\$5,500.00	\$550.00		\$6,050.00
61091917-9570	Service Contracts	\$334,000.00		\$32,000.00	\$302,000.00
61091917-9645	Hospital Claims	\$6,035,512.00	\$705,625.00		\$6,741,137.00

(F-6) Finance - Request to Waive Fund Balance Transfer to Capital Reserve Fund

Per the Board's policy, upon completion of the County's annual financial audit, any unassigned fund balance above 15 percent is transferred to the Capital Reserve Fund. A waiver of the policy is requested for FY 2013 (the policy was also waived in FY 2011 and FY 2012 due to the economy). In the near future, staff plans to discuss fund balance policies with the Board and may suggest policy revisions at that time.

The Board may choose to move funds into the Capital Reserve Fund at any time; however, once funds are placed in the Reserve, they cannot be returned to the General Fund should the need arise. Staff recommends maintaining more control over the funds during times of uncertainty or change.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved a waiver of the Board's Fund Balance Policy for FY 2013.

(F-7) General Services - Solid Waste Division - Scrap Tire Disposal Contract with US Tire Recycling

Pursuant to NCGS 130-A-309.58, Cabarrus County is required to dispose of used/scrap tires at a state-approved disposal facility. US Tire Recycling, located in Cabarrus County, meets the requirements as set out by state regulations. The Solid Waste Department requests that US Tire Recycling continue to be designated as the county disposal facility for used/scrap tires and that the Board of Commissioners approve the renewal of the three (3) year contract in the amount up to \$615,000.00. This service is funded through a revenue distribution from the State Scrap Tire Tax Program and is included in the FY 2013-2014 budget.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the designation of US Tire Recycling as the county disposal facility for used/scrap tires; including the renewal of the 3-year contract between Cabarrus County and US Tire Recycling for an amount up to \$615,000.00, subject to budget approval for FY 2014, 2015 and 2016; and authorized the County Manager to execute the contract on behalf of the County, subject to review and/or revision by the County Attorney.

(F-8) Human Services - Home and Community Care Block Grant (HCCBG) Funding Plan

The FY14 Home and Community Care Block Grant Funding Plan is being submitted for approval. The funding for the FY14 HCCBG Funding Plan has been reviewed and approved by the HCCBG committee and it requires approval by the Board of Commissioners. The Home and Community Care Block Grant funds a variety of services to the aging population within Cabarrus County, including home based, nutritional, educational and recreational activities.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the Home and Community Care Block Grant (HCCBG) Funding Plan as recommended by the HCCBG Committee.

(F-9) Tax Administration - Refund and Release Report - May 2013

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the May 2013 Refund-Release report as submitted and granted authority to the Tax Collector to process the refunds and releases.

RELEASES FOR THE MONTH OF: May 2013 \$34,966.88

BREAKDOWN OF RELEASES:

COUNTY	\$25,001.01
CITY OF CONCORD	\$4,717.67
CITY OF KANNAPOLIS	\$1,913.15
CITY OF LOCUST	\$3.80
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$938.76
TOWN OF MIDLAND	\$9.75
TOWN OF MT. PLEASANT	\$409.15
ALLEN F/D	\$26.49
COLD WATER F/D	\$32.70
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$2.41
GEORGEVILLE F/D	\$421.63
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$749.68
JACKSON PARK F/D	\$14.70
MIDLAND F/D	\$8.28
MT MITCHELL F/D	\$12.22
MT PLEASANT F/D	\$9.73
NORTHEAST F/D	\$0.00
ODELL F/D	\$626.54
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$47.51
KANNAPOLIS RURAL	\$7.53
CONCORD RURAL F/D	\$14.17

REFUNDS FOR THE MONTH OF: May 2013 \$1,073.61

BREAKDOWN OF REFUNDS:

COUNTY	\$369.60
--------	----------

CITY OF CONCORD	\$377.26
CITY OF KANNAPOLIS	\$28.12
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$76.02
TOWN OF MIDLAND	\$6.34
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$169.90
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$46.37
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
WINECOFF F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

May 2013 Release Refund Detail

Name	Bill#	Reason	District	Amount
A & A TRENCHING SERVICES INC	2012-655035	VALUE ADJUSTMENT PER PICTURE	C ADVLTAX	342.30
A & A TRENCHING SERVICES INC	2012-655035	VALUE ADJUSTMENT PER PICTURE	CI01ADVLTX	77.51
A & A TRENCHING SERVICES INC	2012-655035	VALUE ADJUSTMENT PER PICTURE	FR19ADVLTX	54.52
ABREGO-NATAREN MIGUEL ANGEL	2012-510647	PRORATION	C ADVLTAX	9.42
ABREGO-NATAREN MIGUEL ANGEL	2012-510647	PRORATION	CI02ADVLTX	6.28
ADKINS REX SHERIDAN	2012-668285	REMOVED C2 AND ADDED C4	CI04ADVLTX	54.26
ADKINS REX SHERIDAN	2012-668285	REMOVED C2 AND ADDED C4	KTAGFFEEFEE	15.00
ADUA SAMUEL	2012-667994	PRORATION	C ADVLTAX	22.84
ADUA SAMUEL	2012-667994	PRORATION	CI02ADVLTX	15.67
AGUILAR MISTY AUTUMN	2012-663306	PRORATION	C ADVLTAX	13.03
AGUILAR MISTY AUTUMN	2012-663306	PRORATION	CI02ADVLTX	8.93
AGUILAR MISTY AUTUMN	2012-662439	VALUE ADJ PER TOTALLOSS TITLE	C ADVLTAX	13.58
AGUILAR MISTY AUTUMN	2012-662439	VALUE ADJ PER TOTALLOSS TITLE	CI02ADVLTX	9.31
ALVARADO MARIA MICAELA	2012-513468	VALUE ADJ PER PICTURE	C ADVLTAX	299.25
ALVARADO MARIA MICAELA	2012-513468	VALUE ADJ PER PICTURE	CI04ADVLTX	232.75
AMBURN JAMES DAVID	2012-660496	PRORATION	C ADVLTAX	10.50
AMBURN JAMES DAVID	2012-660496	PRORATION	CI04ADVLTX	8.40
ANCRUM EDWRINA WILFORD	2010-610386	REL GR FEE- NO PYMNTS SINCE	C GARNFEE	60.00
ANTINUCCI JOSEPH DOMENIC JR	2012-670691	SITUS ERROR-REMOVE K TOWN CITY	CI04ADVLTX	155.68
ANTINUCCI JOSEPH DOMENIC JR	2012-670691	SITUS ERROR-REMOVE K TOWN CITY	KTAGFFEEFEE	15.00
APOLINAR RICHARD MATTHEW	2012-664260	PRORATION	C ADVLTAX	122.33
APOLINAR RICHARD MATTHEW	2012-664260	PRORATION	CI02ADVLTX	83.88
APPLIED DIVISION SEVEN INC	2012-652482	PER BILL OF SALE	C ADVLTAX	346.64
APPLIED DIVISION SEVEN INC	2012-652482	PER BILL OF SALE	CI02ADVLTX	237.70
APPLIED DIVISION SEVEN INC	2012-647650	PER BILL OF SALE	C ADVLTAX	347.20
APPLIED DIVISION SEVEN INC	2012-647650	PER BILL OF SALE	CI02ADVLTX	238.08
APPLIED DIVISION SEVEN INC	2012-654184	PER BILL OF SALE	C ADVLTAX	345.80
APPLIED DIVISION SEVEN INC	2012-654184	PER BILL OF SALE	CI02ADVLTX	237.12
APPLIED DIVISION SEVEN INC	2012-652013	PER BILL OF SALE	C ADVLTAX	346.33
APPLIED DIVISION SEVEN INC	2012-652013	PER BILL OF SALE	CI02ADVLTX	237.48
APPLIED DIVISION SEVEN INC	2012-653810	PER BILL OF SALE	C ADVLTAX	346.33
APPLIED DIVISION SEVEN INC	2012-653810	PER BILL OF SALE	CI02ADVLTX	237.48
APPLIED DIVISION SEVEN INC	2012-646438	PER BILL OF SALE	C ADVLTAX	346.85
APPLIED DIVISION SEVEN INC	2012-646438	PER BILL OF SALE	CI02ADVLTX	237.84
APPLIED DIVISION SEVEN INC	2012-652094	PER BILL OF SALE	C ADVLTAX	345.45
APPLIED DIVISION SEVEN INC	2012-652094	PER BILL OF SALE	CI02ADVLTX	236.88
ARORA NARESH CHANDRA	2012-657220	ON-SITE INSPECTION, ADJUST	C ADVLTAX	3.54
ARORA NARESH CHANDRA	2012-657220	ON-SITE INSPECTION, ADJUST	CI04ADVLTX	2.83
ASHTYN GRACE LLC	2012-12998	BUSINESS SOLD PRIOR TO	C ADVLTAX	152.68
ASHTYN GRACE LLC	2012-12998	BUSINESS SOLD PRIOR TO	C PEN FEE	15.27
BAILEY JANE MULLIS	2011-541347	DUPLICATE GR FEE	C GARNFEE	60.00
BAILEY JANE MULLIS	2011-541347	GR RELEASE- NO LONGER EMPLOYED	C GARNFEE	60.00
BAILEY KATHRYN MARGARET	2012-615217	PRORATION	C ADVLTAX	68.65
BAILEY KATHRYN MARGARET	2012-615217	PRORATION	CI04ADVLTX	54.92
BAILEY PHILLIP DALE	2012-658458	ADJUSTED VALUE TO \$3,900 PER	C ADVLTAX	80.38
BAILEY PHILLIP DALE	2012-658458	ADJUSTED VALUE TO \$3,900 PER	FR07ADVLTX	12.80
BAKER WAYNE EDWARD	2012-628492	PRORATION	FR16ADVLTX	1.40
BAKER WAYNE EDWARD	2012-628492	PRORATION	C ADVLTAX	15.58
BARNETT RICHARD DAWAYNE	2012-666482	PRORATION	C ADVLTAX	39.38
BARNETT RICHARD DAWAYNE	2012-666482	PRORATION	CI02ADVLTX	27.00
BARRIER CHARLES EDWARD	2012-647578	PRORATION	C ADVLTAX	20.42
BARRIER CHARLES EDWARD	2012-647578	PRORATION	CI02ADVLTX	14.00
BARRIER GARY WAYNE	2012-636412	PRORATION	C ADVLTAX	52.61
BARRIER GARY WAYNE	2012-636412	PRORATION	FR16ADVLTX	4.73
BASS EMERSON SR	2012-545623	RELEASE	C ADVLTAX	107.07
BASS EMERSON SR	2012-545623	RELEASE	CI01ADVLTX	22.94
BASS EMERSON SR	2012-545623	RELEASE	FR19ADVLTX	16.15
BAYLOR BRIAN RICHARD	2012-655922	PRORATION	C ADVLTAX	44.73
BAYLOR BRIAN RICHARD	2012-655922	PRORATION	CI02ADVLTX	30.68
BELL RUFUS DEON JR	2011-642973	PRORATION	C ADVLTAX	1.73
BELL RUFUS DEON JR	2011-642973	PRORATION	CI04ADVLTX	1.35
BELTON JENNIFER G	2012-16560	RELEASE ADV FEE-PMT ERROR ON	C ADVTFEE	1.25
BENJAMIN ANTHONY ONEAL	2012-669677	PRORATION	C ADVLTAX	56.58
BENJAMIN ANTHONY ONEAL	2012-669677	PRORATION	CI02ADVLTX	38.80
BESSENT INSURANCE AGENCY INC	2012-17076	CLOSED 06/2010. RELEASE IN	C ADVLTAX	38.09
BESSENT INSURANCE AGENCY INC	2012-17076	CLOSED 06/2010. RELEASE IN	C PEN FEE	3.81
BESSENT INSURANCE AGENCY INC	2012-17076	CLOSED 06/2010. RELEASE IN	CI04ADVLTX	30.47
BESSENT INSURANCE AGENCY INC	2012-17076	CLOSED 06/2010. RELEASE IN	CI04PEN FEE	3.05
BESSENT INSURANCE AGENCY INC	2011-17007	CLOSED 06/2010. RELEASE IN	C ADVLTAX	36.30
BESSENT INSURANCE AGENCY INC	2011-17007	CLOSED 06/2010. RELEASE IN	C PEN FEE	3.63
BESSENT INSURANCE AGENCY INC	2011-17007	CLOSED 06/2010. RELEASE IN	CI04ADVLTX	28.23
BESSENT INSURANCE AGENCY INC	2011-17007	CLOSED 06/2010. RELEASE IN	CI04PEN FEE	2.82
BESTGEN KIMBERLY DAWN	2012-658628	VALUE ADJ \$1110, PER TOTALLOSS	C ADVLTAX	2.59

BESTGEN KIMBERLY DAWN	2012-658628	VALUE ADJ \$1110, PER TOTALLOSS	CIO2ADVLTX	1.78
BIXLER STEPHEN LEROY	2012-671015	VALUE ADJ PER REBUILT TITLE	C ADVLTX	24.85
BIXLER STEPHEN LEROY	2012-671015	VALUE ADJ PER REBUILT TITLE	CIO4ADVLTX	19.88
BLACK WESLEY SCOTT	2012-630155	PRORATION	C ADVLTX	10.56
BLACK WESLEY SCOTT	2012-630155	PRORATION	FR07ADVLTX	1.26
BLANEY DONALD GEORGE	2012-671802	ADJUSTED VALUE TO \$4,250 PER	C ADVLTX	320.25
BLANEY DONALD GEORGE	2012-671802	ADJUSTED VALUE TO \$4,250 PER	CIO1ADVLTX	72.51
BLANEY DONALD GEORGE	2012-671802	ADJUSTED VALUE TO \$4,250 PER	FR19ADVLTX	51.01
BLANTON JAMES WAYNE	2012-649081	PRORATION	C ADVLTX	42.67
BLANTON JAMES WAYNE	2012-649081	PRORATION	CIO6ADVLTX	9.75
BLOOMSCAPE LANDSCAPING &	2012-647592	PRORATION	C ADVLTX	4.67
BLOOMSCAPE LANDSCAPING &	2012-647592	PRORATION	CIO2ADVLTX	3.20
BLUE DUSTIN CLAY	2012-662540	PRORATION	C ADVLTX	12.29
BLUE DUSTIN CLAY	2012-662540	PRORATION	FR14ADVLTX	0.81
BLUE KIMBERLY CRAWFORD	2012-663201	PRORATION	C ADVLTX	5.62
BLUE KIMBERLY CRAWFORD	2012-663201	PRORATION	FR14ADVLTX	0.37
BOTTOMS JAMES FREDERICK	2012-636984	PRORATION	FR13ADVLTX	0.92
BOTTOMS JAMES FREDERICK	2012-636984	PRORATION	C ADVLTX	6.99
BOTTOMS JAMES FREDERICK	2012-636984	PRORATED BILL IS LESS THAN A	C ADVLTX	0.64
BOTTOMS JAMES FREDERICK	2012-636984	PRORATED BILL IS LESS THAN A	FR13ADVLTX	0.08
BRANTLEY JON MICHAEL	2012-633871	PRORATION	C ADVLTX	18.25
BRANTLEY JON MICHAEL	2012-633871	PRORATION	FR11ADVLTX	1.51
BRENTLEY SHARNESHA LASHEA	2012-657590	MECKLENBURG COUNTY	C ADVLTX	34.37
BRENTLEY SHARNESHA LASHEA	2012-657590	MECKLENBURG COUNTY	CIO2ADVLTX	23.57
BRENTLEY SHARNESHA LASHEA	2012-657590	MECKLENBURG COUNTY	CTAGFFEEFEE	15.00
BROWN KATHY FARROW	2012-627304	PRORATION	C ADVLTX	14.53
BROWN KATHY FARROW	2012-627304	PRORATION	CIO4ADVLTX	11.62
BURGESS JASON PATRICK	2010-587403	gr 3/23/11 NEVER PAID/ REL GR	C GARNFEE	30.00
BURRIS MICHAEL ALEXANDER	2012-605597	PRORATION	FR16ADVLTX	3.00
BURRIS MICHAEL ALEXANDER	2012-605597	PRORATION	C ADVLTX	33.25
CABARRUS COOPERATIVE	2012-649337	RELIGIOUS EXEMPTION	C ADVLTX	30.10
CABARRUS COOPERATIVE	2012-649337	RELIGIOUS EXEMPTION	CIO2ADVLTX	20.64
CABARRUS COOPERATIVE	2012-649337	RELIGIOUS EXEMPTION	CTAGFFEEFEE	15.00
CAROLINA TREE EQUIPMENT INC	2012-659403	REMOVED FR02 AND ADDED C2	FR02ADVLTX	0.92
CARR ISAIAH JR	2012-522600	PRORATION	C ADVLTX	8.07
CARR ISAIAH JR	2012-522600	PRORATION	CIO4ADVLTX	6.27
CHAVEZ LUZ ANGELICA	2012-629606	RELEASED 9 MONTHS	C ADVLTX	64.16
CHAVEZ LUZ ANGELICA	2012-629606	RELEASED 9 MONTHS	CIO2ADVLTX	44.00
CHUILLI STEPHEN JOEL	2012-625911	PRORATION	C ADVLTX	162.34
CHUILLI STEPHEN JOEL	2012-625911	PRORATION	CIO2ADVLTX	111.32
CLAY ANTHONY NEAL	2012-648904	PRORATION	C ADVLTX	36.19
CLAY ANTHONY NEAL	2012-648904	PRORATION	CIO2ADVLTX	24.81
COLE LATOSHA CETTINA	2012-570308	DUPLICATE FEE RELEASED	C GARNFEE	60.00
COMBS RANDALL R & WIFE DONNA	2012-27955	PAID @ ZLS- REMOVE ATT	C TITLFEE	775.00
COMBS RANDALL R & WIFE DONNA	2012-27955	PAID @ ZLS- REMOVE ATT	C LEGLFEE	369.39
COORE ANDREW CHARLES	2012-655232	PRORATION	C ADVLTX	62.02
COORE ANDREW CHARLES	2012-655232	PRORATION	CIO2ADVLTX	42.53
COTE DAVID EDWARD JR	2012-670470	ADJUSTED VALUE TO \$3,000 PER	C ADVLTX	329.00
COTE DAVID EDWARD JR	2012-670470	ADJUSTED VALUE TO \$3,000 PER	FR03ADVLTX	23.50
COTHRAN CHRISTOPHER ADAM	2012-645754	VALUE ADJ PER PICTURES	C ADVLTX	66.24
COTHRAN CHRISTOPHER ADAM	2012-645754	VALUE ADJ PER PICTURES	CIO3ADVLTX	47.79
CRISP SAMUEL REID	2012-549849	PRORATION	C ADVLTX	35.28
CRISP SAMUEL REID	2012-549849	PRORATION	CIO4ADVLTX	27.44
CRUZ MARIA ALFARO	2012-526427	PRORATION	C ADVLTX	19.66
CRUZ MARIA ALFARO	2012-526427	PRORATION	CIO4ADVLTX	15.29
CULLER CHRISTY GRAHAM	2012-651615	REVALUE PER HIGH MILEAGE	C ADVLTX	13.48
CULLER CHRISTY GRAHAM	2012-651615	REVALUE PER HIGH MILEAGE	CIO2ADVLTX	9.24
CULP DIANNE HARRIS	2012-633847	PRORATION	C ADVLTX	15.17
CULP DIANNE HARRIS	2012-633847	PRORATION	CIO2ADVLTX	10.40
CURTIS GINA MARIE	2012-571995	TWO FEES ADDED RELEASED ONE	C GARNFEE	60.00
DEATON PATTI BURRIS	2012-665489	VEHICLE IN NEW OWNERS NAME AND	C ADVLTX	8.40
DEATON PATTI BURRIS	2012-665489	VEHICLE IN NEW OWNERS NAME AND	FR14ADVLTX	0.55
DEVENPORT ALISA RUTH	2009-639904	GR in 2009- never	C GARNFEE	30.00
DONALDSON MONTY LEE	2012-664029	PRORATION	C ADVLTX	70.46
DONALDSON MONTY LEE	2012-664029	PRORATION	CIO2ADVLTX	48.32
DUARTE VALDES MARIELLA	2012-657462	PRORATION	C ADVLTX	142.28
DUARTE VALDES MARIELLA	2012-657462	PRORATION	FR11ADVLTX	11.79
DUFRANE RICHARD ALAN	2012-586123	PRORATION	C ADVLTX	8.33
DUFRANE RICHARD ALAN	2012-586123	PRORATION	CIO2ADVLTX	5.71
EDGAR SANDRA P	2012-35058	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	39.95
EDGAR SANDRA P	2012-35058	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	4.00
EDGAR SANDRA P	2012-35058	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	3.31
EDGAR SANDRA P	2012-35058	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.33
EDGAR SANDRA P	2011-34966	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	39.09
EDGAR SANDRA P	2011-34966	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	3.91
EDGAR SANDRA P	2011-34966	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	3.10
EDGAR SANDRA P	2011-34966	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.31
EDGAR SANDRA P	2010-98082	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	41.74
EDGAR SANDRA P	2010-98082	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	4.17
EDGAR SANDRA P	2010-98082	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	1.99
EDGAR SANDRA P	2010-98082	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.20
EDGAR SANDRA P	2009-34755	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	41.01
EDGAR SANDRA P	2009-34755	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	4.10
EDGAR SANDRA P	2009-34755	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	1.95
EDGAR SANDRA P	2009-34755	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.20
EDGAR SANDRA P	2006-33043	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	46.84
EDGAR SANDRA P	2006-33043	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	4.68
EDGAR SANDRA P	2006-33043	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	2.23
EDGAR SANDRA P	2006-33043	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.22
EDGAR SANDRA P	2008-34531	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	43.39
EDGAR SANDRA P	2008-34531	MS EDGAR DECEASED 2002 AND MH	C PEN FEE	4.34
EDGAR SANDRA P	2008-34531	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	2.07
EDGAR SANDRA P	2008-34531	MS EDGAR DECEASED 2002 AND MH	FR11PEN FEE	0.21
EDGAR SANDRA P	2005-32219	MS EDGAR DECEASED 2002 AND MH	C ADVLTX	51.19
EDGAR SANDRA P	2005-32219	MS EDGAR DECEASED 2002 AND MH	FR11ADVLTX	2.44
EDWARDS BRAXTON WATTS	2012-646108	PRORATION	C ADVLTX	3.38
EDWARDS BRAXTON WATTS	2012-646108	PRORATION	CIO3ADVLTX	2.44
ELLS HELENA BRENDA	2012-651115	VALUE ADJ PER HIGH MILEAGE	C ADVLTX	24.07
ELLS HELENA BRENDA	2012-651115	VALUE ADJ PER HIGH MILEAGE	FR02ADVLTX	1.99
EZ LOADER ADJUSTABLE BOAT	2012-666385	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	31.03
EZ LOADER ADJUSTABLE BOAT	2012-666385	VEHICLE SOLD. TAG TURNED IN	CIO2ADVLTX	21.28
FAGGART ALAN ISREAL	2012-505157	PRORATION	C ADVLTX	6.70
FAGGART ALAN ISREAL	2012-505157	PRORATION	CIO2ADVLTX	4.47
FIRST ASSEMBLY OF GOD	2012-668229	BILL RELEASED IN FULL DUE TO	C ADVLTX	12.40
FIRST ASSEMBLY OF GOD	2012-668229	BILL RELEASED IN FULL DUE TO	CIO2ADVLTX	8.50
FIRST ASSEMBLY OF GOD	2012-668229	BILL RELEASED IN FULL DUE TO	CTAGFFEEFEE	15.00
FORD TONY LORENZO	2012-601758	RELEASE GR FEE-FILED CH13	C GARNFEE	60.00
FRAZIER LARRY LLEWELLYN	2012-646752	PRORATION	C ADVLTX	2.45
FRAZIER LARRY LLEWELLYN	2012-646752	PRORATION	CIO2ADVLTX	1.68
FRIES JOSEPH NELSON	2012-669538	PRORATION	C ADVLTX	63.00
FRIES JOSEPH NELSON	2012-669538	PRORATION	CIO2ADVLTX	43.20
FULLER LISA ROMEEN	2012-597138	MECKLENBURG COUNTY	C ADVLTX	125.79
FULLER LISA ROMEEN	2012-597138	MECKLENBURG COUNTY	CIO2ADVLTX	86.26
FULLER LISA ROMEEN	2012-597138	MECKLENBURG COUNTY	CTAGFFEEFEE	15.00
FURR LARRY WAYNE	2012-645481	VALUE ADJ TP \$500 PER PICTURES	C ADVLTX	70.27
FURR LARRY WAYNE	2012-645481	VALUE ADJ TP \$500 PER PICTURES	FR08ADVLTX	6.83
FURR RODNEY DAVID	2012-668450	REMOVED C2 AND ADDED FR07	CIO2ADVLTX	2.64
FURR RODNEY DAVID	2012-668450	REMOVED C2 AND ADDED FR07	CTAGFFEEFEE	15.00
FURR RODNEY DAVID	2012-668450	RELEASED IN FULL, LESS THAN \$5	C ADVLTX	3.85
FURR RODNEY DAVID	2012-668450	RELEASED IN FULL, LESS THAN \$5	FR07ADVLTX	0.61

GAJUS TIMOTHY MICHAEL	2012-637562	SITUS ERROR-RIMER TO CITY OF	FR08ADVLTX	1.19
GARCIA AHURELIANO SAMORA	2012-658118	PRORATION	C ADVLTX	18.35
GARCIA AHURELIANO SAMORA	2012-658118	PRORATION	CI02ADVLTX	12.59
GARCIA ESPERANZA SALAZAR	2012-615952	PRORATION	C ADVLTX	20.62
GARCIA ESPERANZA SALAZAR	2012-615952	PRORATION	CI02ADVLTX	14.14
GORDON TIMOTHY WAYNE	2012-540632	PRORATION	C ADVLTX	86.10
GORDON TIMOTHY WAYNE	2012-540632	PRORATION	CI04ADVLTX	66.97
GRAY GINA MARIE	2012-607058	PRORATION	C ADVLTX	6.35
GRAY GINA MARIE	2012-607058	PRORATION	CI02ADVLTX	4.35
GRAY TARISA CRYSTAL	2012-571676	PRORATION	C ADVLTX	176.68
GRAY TARISA CRYSTAL	2012-571676	PRORATION	FR11ADVLTX	14.64
GREG ANDERSON RACING INC	2012-627563	IREDELL COUNTY	C ADVLTX	164.71
GREG ANDERSON RACING INC	2012-627563	IREDELL COUNTY	FR11ADVLTX	13.65
GRIFFIN WESLEY ALEXANDER	2012-656616	MILITARY EXEMPTION	C ADVLTX	112.14
GRIFFIN WESLEY ALEXANDER	2012-656616	MILITARY EXEMPTION	CI02ADVLTX	76.90
GRIFFIN WESLEY ALEXANDER	2012-656616	MILITARY EXEMPTION	CTAGFFEEFEE	15.00
GURLEY DONALD RAY	2012-662060	PRORATION	C ADVLTX	33.13
GURLEY DONALD RAY	2012-662060	PRORATION	FR11ADVLTX	2.75
GUZA PAUL FRANCIS	2012-659718	VALUE ADJ PER PICTURE	C ADVLTX	339.50
GUZA PAUL FRANCIS	2012-659718	VALUE ADJ PER PICTURE	CI02ADVLTX	232.80
HAMMONDS ROBERT EUGENE JR	2012-548607	PRORATION	C ADVLTX	2.51
HAMMONDS ROBERT EUGENE JR	2012-548607	PRORATION	CI04ADVLTX	1.95
HARRINGTON FRED ERNEST JR	2012-660597	PRORATION	C ADVLTX	58.91
HARRINGTON FRED ERNEST JR	2012-660597	PRORATION	FR07ADVLTX	9.39
HARRIS MAUREEN BIGELOW	2012-650919	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	67.67
HARRIS MAUREEN BIGELOW	2012-650919	VEHICLE SOLD. TAG TURNED IN	FR07ADVLTX	10.78
HARRIS TARI DABENA	2012-614574	PRORATION	CI04ADVLTX	5.42
HARRIS TARI DABENA	2012-614574	PRORATION	C ADVLTX	6.77
HARRIS TARI DABENA	2012-614574	PRORATION	C ADVLTX	-6.77
HARRIS TARI DABENA	2012-614574	PRORATION	CI04ADVLTX	-5.42
HARRISBURG UNITED METHODIST	2012-623357	RELIGIOUS EXEMPTION	C ADVLTX	25.55
HARRISBURG UNITED METHODIST	2012-623357	RELIGIOUS EXEMPTION	CI01ADVLTX	5.79
HARRISBURG UNITED METHODIST	2012-623357	RELIGIOUS EXEMPTION	FR19ADVLTX	4.07
HARRISON JOHN AURTHUR	2012-649532	PRORATION	C ADVLTX	25.49
HARRISON JOHN AURTHUR	2012-649532	PRORATION	CI02ADVLTX	17.48
HARTLE LYNN ANTHONY	2012-660539	PRORATION	C ADVLTX	4.32
HARTLE LYNN ANTHONY	2012-660539	PRORATION	CI02ADVLTX	2.96
HAYES ROGER ALLEN	2012-653660	ADJUSTED VALUE TO \$24,100 PER	C ADVLTX	100.10
HAYES ROGER ALLEN	2012-653660	ADJUSTED VALUE TO \$24,100 PER	FR11ADVLTX	8.29
HERBERT ANITA GAYLE	2012-658670	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	26.18
HERBERT ANITA GAYLE	2012-658670	VEHICLE SOLD. TAG TURNED IN	FR01ADVLTX	1.31
HOLLAND CHERYL ANN	2012-625922	PRORATION	C ADVLTX	84.70
HOLLAND CHERYL ANN	2012-625922	PRORATION	CI04ADVLTX	67.76
HOLLAND LARRY MAX	2012-644892	PRORATION	C ADVLTX	2.94
HOLLAND LARRY MAX	2012-644892	PRORATION	CI02ADVLTX	2.02
HOLLIS JOSHUA CRAIG	2012-538393	PRORATION	C ADVLTX	12.18
HOLLIS JOSHUA CRAIG	2012-538393	PRORATION	CI04ADVLTX	9.48
HOBARTER HOBART DAVID	2012-569241	PRORATION	C ADVLTX	3.77
HOBARTER HOBART DAVID	2012-569241	PRORATION	CI02ADVLTX	2.58
HYDE TED JAMES II	2012-664471	SITUS ERROR-C2 TO FR16	CI02ADVLTX	34.56
HYDE TED JAMES II	2012-664471	SITUS ERROR-C2 TO FR16	CTAGFFEEFEE	15.00
HYDE TED JAMES II	2012-649693	SITUS ERROR-C2 TO FR16	CTAGFFEEFEE	15.00
HYDE TED JAMES II	2012-649693	SITUS ERROR-C2 TO FR16	CI02ADVLTX	2.11
JOHNSON DENNIS PAUL	2012-661780	PRORATION	C ADVLTX	20.07
JOHNSON DENNIS PAUL	2012-661780	PRORATION	CI04ADVLTX	16.05
JOHNSON SHERRY LEWIS	2012-665932	PRORATION	C ADVLTX	17.01
JOHNSON SHERRY LEWIS	2012-665932	PRORATION	CI02ADVLTX	11.66
JORGENSEN ERIK	2012-656512	MILITARY EXEMPTION-1/2	C ADVLTX	100.42
JORGENSEN ERIK	2012-656512	MILITARY EXEMPTION-1/2	CI01ADVLTX	22.74
JORGENSEN ERIK	2012-656512	MILITARY EXEMPTION-1/2	FR19ADVLTX	15.99
JORGENSEN ERIK	2012-656661	MILITARY EXEMPTION-RELEASING	C ADVLTX	144.94
JORGENSEN ERIK	2012-656661	MILITARY EXEMPTION-RELEASING	CI01ADVLTX	32.82
JORGENSEN ERIK	2012-656661	MILITARY EXEMPTION-RELEASING	FR19ADVLTX	23.09
KELLY DAVID LYNN	2012-654577	PRORATION	C ADVLTX	77.29
KELLY DAVID LYNN	2012-654577	PRORATION	CI01ADVLTX	17.50
KELLY DAVID LYNN	2012-654577	PRORATION	FR19ADVLTX	12.32
KENNEDY JULIE ELAINE	2012-657217	RELEASED-TAG TURNED IN	C ADVLTX	107.24
KENNEDY JULIE ELAINE	2012-657217	RELEASED-TAG TURNED IN	CI02ADVLTX	73.54
KENNEDY JULIE ELAINE	2012-657217	RELEASED-TAG TURNED IN	CTAGFFEEFEE	15.00
KING KATHLEEN CLEARY	2012-652487	ADJUSTED VALUE TO \$1,550 PER	C ADVLTX	3.50
KING KATHLEEN CLEARY	2012-652487	ADJUSTED VALUE TO \$1,550 PER	CI02ADVLTX	2.40
KOPP KYLIE MARIE	2012-664756	OWNED LESS THAN ONE (1) MONTH	C ADVLTX	51.73
KOPP KYLIE MARIE	2012-664756	OWNED LESS THAN ONE (1) MONTH	CI02ADVLTX	35.47
KOPP KYLIE MARIE	2012-664756	OWNED LESS THAN ONE (1) MONTH	CTAGFFEEFEE	15.00
KROPF TODD JOSEPH	2012-669942	DMV CLERICAL ERROR	C ADVLTX	18.08
KROPF TODD JOSEPH	2012-669942	DMV CLERICAL ERROR	FR11ADVLTX	1.50
LACZ GARY LEE	2012-663126	PRORATION	C ADVLTX	15.14
LACZ GARY LEE	2012-663126	PRORATION	CI02ADVLTX	10.39
LAMBERT GEORGE DEWEY	2012-669260	PRORATION	C ADVLTX	13.65
LAMBERT GEORGE DEWEY	2012-669260	PRORATION	CI02ADVLTX	9.36
LAMBERT MICHELLE BROOKE	2012-632709	PRORATION	C ADVLTX	6.10
LAMBERT MICHELLE BROOKE	2012-632709	PRORATION	FR16ADVLTX	0.55
LAMBERT MICHELLE BROOKE	2012-632709	RELEASED BILL IN FULL, BILL IS	FR16ADVLTX	0.05
LAMBERT MICHELLE BROOKE	2012-632709	RELEASED BILL IN FULL, BILL IS	C ADVLTX	0.55
LANE ST CHURCH OF GOD	2012-539509	RELIGIOUS EXEMPTION	C ADVLTX	55.76
LANE ST CHURCH OF GOD	2012-539509	RELIGIOUS EXEMPTION	FR09ADVLTX	4.43
LIEFERT ERIC CHARLES	2012-668029	REMOVED C2 AND ADDED FR03	CI02ADVLTX	21.70
LIEFERT ERIC CHARLES	2012-668029	REMOVED C2 AND ADDED FR03	CTAGFFEEFEE	15.00
LOMAS BRIAN ANTHONY	2012-632385	PRORATION	C ADVLTX	327.37
LOMAS BRIAN ANTHONY	2012-632385	PRORATION	CI02ADVLTX	224.48
LONG LOUIS FRANK III	2012-620838	PRORATION	C ADVLTX	15.12
LONG LOUIS FRANK III	2012-620838	PRORATION	CI02ADVLTX	10.37
LOTT FREDERICK SANDERS	2012-630973	PRORATION	C ADVLTX	49.23
LOTT FREDERICK SANDERS	2012-630973	PRORATION	CI02ADVLTX	33.76
LUCKIE DALE THEIS	2012-564591	PRORATION	C ADVLTX	35.26
LUCKIE DALE THEIS	2012-564591	PRORATION	FR04ADVLTX	2.27
MARLOWE CHARLES ALAN	2012-658187	EVIDENCE PRESENTED BY TAXPAYER	C ADVLTX	5.25
MARLOWE CHARLES ALAN	2012-658187	EVIDENCE PRESENTED BY TAXPAYER	FR11ADVLTX	0.44
MARRERO ISMAEL	2012-572089	GR fee released- TERMINATED	C GARNFEE	60.00
MARTIN HUGH NICHOLAS	2012-653121	SITUS ERROR-RESIDENCE IS IN	C ADVLTX	121.38
MARTIN HUGH NICHOLAS	2012-653121	SITUS ERROR-RESIDENCE IS IN	CI02ADVLTX	83.23
MARTIN HUGH NICHOLAS	2012-653121	SITUS ERROR-RESIDENCE IS IN	CTAGFFEEFEE	15.00
MASON CALVIN EUGENE	2012-649956	PRORATION	C ADVLTX	5.83
MASON CALVIN EUGENE	2012-649956	PRORATION	CI02ADVLTX	4.00
MASSEY FREDERICK LAMONT	2012-650025	PRORATION	C ADVLTX	31.78
MASSEY FREDERICK LAMONT	2012-650025	PRORATION	CI04ADVLTX	25.43
MATIN MOHAMMED ABDUL	2012-652901	ADJUSTED VALUE TO \$12,070 PER	C ADVLTX	17.50
MATIN MOHAMMED ABDUL	2012-652901	ADJUSTED VALUE TO \$12,070 PER	CI01ADVLTX	3.96
MATIN MOHAMMED ABDUL	2012-652901	ADJUSTED VALUE TO \$12,070 PER	FR19ADVLTX	2.79
MCCARVER JAMES WESLEY JR	2012-625066	PRORATION	C ADVLTX	7.39
MCCARVER JAMES WESLEY JR	2012-625066	PRORATION	FR13ADVLTX	0.97
MCCARVER JAMES WESLEY JR	2012-625066	PRORATION	CI05ADVLTX	3.80
MCCLURE AMANDA REGINA	2012-627258	PRORATION	C ADVLTX	41.35
MCCLURE AMANDA REGINA	2012-627258	PRORATION	CI02ADVLTX	28.35
MCCRARY JAMES FRANKLIN	2012-625396	RELEASED C2 AND ADDED COLD	CI02ADVLTX	9.70
MCCRARY JAMES FRANKLIN	2012-625396	RELEASED C2 AND ADDED COLD	CTAGFFEEFEE	15.00
MCCRARY JAMES FRANKLIN	2012-625396	RELEASED C2 AND ADDED COLD	C ADVLTX	307.26
MCCRAREN DAVID WAYNE	2012-546021	ADJUSTED VALUE TO \$1228 PER	FR11ADVLTX	24.39
MCCRAREN DAVID WAYNE	2012-546021	ADJUSTED VALUE TO \$1228 PER	C ADVLTX	8.58
MCDONALD STEVEN ERIC	2012-637408	PRORATION	C ADVLTX	8.58
MCDONALD STEVEN ERIC	2012-637408	PRORATION	FR04ADVLTX	0.55

MCEADDY DEANDRE LEPARIS	2012-657228	50% MILITARY EXEMPTION. HOR	C	ADVLTX	48.30
MCEADDY DEANDRE LEPARIS	2012-657228	50% MILITARY EXEMPTION. HOR	C	ADVLTX	38.64
MCGOVERN JACQUELINE	2012-652729	ADJUSTED VALUE PER HIGH	C	ADVLTX	16.96
MCGOVERN JACQUELINE	2012-652729	ADJUSTED VALUE PER HIGH	C	ADVLTX	3.84
MCGOVERN JACQUELINE	2012-652729	ADJUSTED VALUE PER HIGH	C	ADVLTX	2.70
MCGOVERN JEFFREY JAMES	2012-652694	ADJUSTED VALUE TO \$4,236 PER	C	ADVLTX	13.96
MCGOVERN JEFFREY JAMES	2012-652694	ADJUSTED VALUE TO \$4,236 PER	C	ADVLTX	3.16
MCGOVERN JEFFREY JAMES	2012-652694	ADJUSTED VALUE TO \$4,236 PER	C	ADVLTX	2.22
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	4.28
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	73.00
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	-73.00
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	-4.28
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	14.17
MCNEELY RHONDA MORRIS	2012-657541	PER BILL OF SALE & PHOTOS	C	ADVLTX	242.00
MEASIMER ELIZABETH GRIGGS	2012-657803	VALUE ADJ PER REBUILT TITLE	C	ADVLTX	10.23
MEASIMER ELIZABETH GRIGGS	2012-657803	VALUE ADJ PER REBUILT TITLE	C	ADVLTX	7.38
MEASIMER ELIZABETH GRIGGS	2012-661411	VALUE ADJ PER TOTALLOSS	C	ADVLTX	14.25
MEASIMER ELIZABETH GRIGGS	2012-661411	VALUE ADJ PER TOTALLOSS	C	ADVLTX	10.28
MENDOZA ARTURO CHAVEZ	2012-647527	RELEASED BILL, TAG TURNED IN	C	ADVLTX	34.02
MENDOZA ARTURO CHAVEZ	2012-647527	RELEASED BILL, TAG TURNED IN	C	ADVLTX	27.22
MENDOZA ARTURO CHAVEZ	2012-647527	RELEASED BILL, TAG TURNED IN	C	ADVLTX	15.00
MICKENS SHARON LAGUNDIA	2012-632079	PRORATION	C	ADVLTX	74.43
MICKENS SHARON LAGUNDIA	2012-632079	PRORATION	C	ADVLTX	59.55
MITCHELL ENETIA DARNETTE	2011-519963	PRORATION	C	ADVLTX	19.19
MITCHELL ENETIA DARNETTE	2011-519963	PRORATION	C	ADVLTX	14.92
MONTALVO HENRY AUGUSTIN	2012-622865	PRORATION	C	ADVLTX	7.93
MONTALVO HENRY AUGUSTIN	2012-622865	PRORATION	C	ADVLTX	5.44
MOON WASHINGTON JOHANNA LEE	2011-641546	PRORATION	C	ADVLTX	1.19
MOON WASHINGTON JOHANNA LEE	2011-641546	PRORATION	C	ADVLTX	0.79
MORGAN SHIRLEY GRAY	2012-661122	PRORATION	C	ADVLTX	12.23
MORGAN SHIRLEY GRAY	2012-661122	PRORATION	C	ADVLTX	0.79
MORRIS JANAE LATRESE	2012-660194	PRORATION	C	ADVLTX	30.85
MORRIS JANAE LATRESE	2012-660194	PRORATION	C	ADVLTX	21.15
MORRISON LAUREN ELYSE	2012-630342	PRORATION	C	ADVLTX	71.63
MORRISON LAUREN ELYSE	2012-630342	PRORATION	C	ADVLTX	57.31
MOSS STEVEN DOUGLAS	2012-613378	PRORATION	C	ADVLTX	90.54
MOSS STEVEN DOUGLAS	2012-613378	PRORATION	C	ADVLTX	8.28
MOTLEY S J & ANNIE LEE	2013-141	TIMELY PUV CONTINUED USE	C	ADVLTX	408.10
MOTLEY S J & ANNIE LEE	2013-141	TIMELY PUV CONTINUED USE	C	ADVLTX	53.64
MOTLEY S J & ANNIE LEE	2013-142	TIMELY PUV CONTINUED USE	C	ADVLTX	480.27
MOTLEY S J & ANNIE LEE	2013-142	TIMELY PUV CONTINUED USE	C	ADVLTX	45.74
MOTLEY S J & ANNIE LEE	2013-145	TIMELY PUV CONTINUED USE	C	ADVLTX	903.55
MOTLEY S J & ANNIE LEE	2013-145	TIMELY PUV CONTINUED USE	C	ADVLTX	86.05
MOTLEY S J & ANNIE LEE	2013-146	TIMELY PUV CONTINUED USE	C	ADVLTX	903.55
MOTLEY S J & ANNIE LEE	2013-146	TIMELY PUV CONTINUED USE	C	ADVLTX	86.05
MOTLEY S J & ANNIE LEE	2013-143	TIMELY PUV CONTINUED USE	C	ADVLTX	480.27
MOTLEY S J & ANNIE LEE	2013-143	TIMELY PUV CONTINUED USE	C	ADVLTX	45.74
MOTLEY S J & ANNIE LEE	2013-144	TIMELY PUV CONTINUED USE	C	ADVLTX	779.43
MOTLEY S J & ANNIE LEE	2013-144	TIMELY PUV CONTINUED USE	C	ADVLTX	102.44
NANCE CATHERINE WHITE	2012-661994	PRORATION	C	ADVLTX	15.58
NANCE CATHERINE WHITE	2012-661994	PRORATION	C	ADVLTX	10.68
NANCE MICHAEL VANN	2012-667614	VALUE ADJ PER TOTALLOSS TITLE	C	ADVLTX	12.99
NANCE MICHAEL VANN	2012-667614	VALUE ADJ PER TOTALLOSS TITLE	C	ADVLTX	0.93
NEALEY CHERYL LYNN	2012-661667	PRORATION	C	ADVLTX	9.03
NEALEY CHERYL LYNN	2012-661667	PRORATION	C	ADVLTX	7.22
NEW LIFE BAPTIST CHURCH	2012-648736	RELEASED BILL IN FULL DUE TO	C	ADVLTX	10.50
NEW LIFE BAPTIST CHURCH	2012-648736	RELEASED BILL IN FULL DUE TO	C	ADVLTX	8.40
NEW LIFE BAPTIST CHURCH	2012-648736	RELEASED BILL IN FULL DUE TO	C	ADVLTX	15.00
NEW LIFE BAPTIST CHURCH	2012-647705	RELEASED BILL IN FULL DUE TO	C	ADVLTX	10.50
NEW LIFE BAPTIST CHURCH	2012-647705	RELEASED BILL IN FULL DUE TO	C	ADVLTX	8.40
NEW LIFE BAPTIST CHURCH	2012-647705	RELEASED BILL IN FULL DUE TO	C	ADVLTX	15.00
NIEMANN DANIEL JOHN JR	2012-652498	PRORATION	C	ADVLTX	50.73
NIEMANN DANIEL JOHN JR	2012-652498	PRORATION	C	ADVLTX	34.79
NIKOLIN PYOTR	2012-584499	PRORATION	C	ADVLTX	57.28
NIKOLIN PYOTR	2012-584499	PRORATION	C	ADVLTX	45.83
NORRIS ELLEN LOWDER	2012-664086	PRORATION	C	ADVLTX	59.27
NORRIS ELLEN LOWDER	2012-664086	PRORATION	C	ADVLTX	47.42
NUNN MARK ANTHONY	2012-659553	PRORATION	C	ADVLTX	9.50
NUNN MARK ANTHONY	2012-659553	PRORATION	C	ADVLTX	6.52
OSUAGWU VENEVIA SPRINGS	2012-670336	PRORATION	C	ADVLTX	71.10
OSUAGWU VENEVIA SPRINGS	2012-670336	PRORATION	C	ADVLTX	48.75
OVERCASH CHRISTOPHER MATTHEW	2012-643523	PRORATION	C	ADVLTX	66.56
OVERCASH CHRISTOPHER MATTHEW	2012-643523	PRORATION	C	ADVLTX	53.25
PALCO JOHN JAMES	2012-666750	PRORATION	C	ADVLTX	50.75
PALCO JOHN JAMES	2012-666750	PRORATION	C	ADVLTX	36.62
PARKER GLENDA BROWN	2012-555549	PRORATION	C	ADVLTX	41.53
PARKER GLENDA BROWN	2012-555549	PRORATION	C	ADVLTX	27.69
PATEL DINESH HIMATLAL	2012-664687	VALUE ADJ PER TOTALLOSS TITLE	C	ADVLTX	25.00
PATEL DINESH HIMATLAL	2012-664687	VALUE ADJ PER TOTALLOSS TITLE	C	ADVLTX	5.66
PATEL DINESH HIMATLAL	2012-664687	VALUE ADJ PER TOTALLOSS TITLE	C	ADVLTX	3.98
PERRY CORALEAN WILKERSON	2012-649004	PRORATION	C	ADVLTX	13.65
PERRY CORALEAN WILKERSON	2012-649004	PRORATION	C	ADVLTX	10.92
PETHEL TRINA JELENE	2012-546461	Acct Closed-	C	GARNFEE	60.00
PHOENIX RACING INC	2012-588003	PRORATION	C	ADVLTX	6047.06
PHOENIX RACING INC	2012-588003	PRORATION	C	ADVLTX	501.04
PICKARD JASON ANDREW	2012-657971	VALUE ADJ TO \$900, PER PICTURE	C	ADVLTX	36.40
PICKARD JASON ANDREW	2012-657971	VALUE ADJ TO \$900, PER PICTURE	C	ADVLTX	24.96
POPAL GHOLAM SARWAR	2012-652216	PRORATION	C	ADVLTX	15.69
POPAL GHOLAM SARWAR	2012-652216	PRORATION	C	ADVLTX	10.76
PRYOR SALVATORE	2012-629743	PRORATION	C	ADVLTX	13.48
PRYOR SALVATORE	2012-629743	PRORATION	C	ADVLTX	10.78
R D FRANKLIN ELECTRIC INC	2012-661549	RELEASED TO ROWAN COUNTY	C	ADVLTX	35.14
R D FRANKLIN ELECTRIC INC	2012-661549	RELEASED TO ROWAN COUNTY	C	ADVLTX	28.11
R D FRANKLIN ELECTRIC INC	2012-661549	RELEASED TO ROWAN COUNTY	C	ADVLTX	15.00
RAPAY LAUREN CHRISTINE	2009-636463	GR REL- NO PYMNT	C	GARNFEE	30.00
RASMUSSEN DONALD MICHAEL	2012-654715	REVALUATION PER HIGH MILEAGE	C	ADVLTX	36.84
RASMUSSEN DONALD MICHAEL	2012-654715	REVALUATION PER HIGH MILEAGE	C	ADVLTX	25.26
REGUERO MARY REGINA	2012-614638	PRORATION	C	ADVLTX	22.14
REGUERO MARY REGINA	2012-614638	PRORATION	C	ADVLTX	17.71
REITER STEWART EDMUND	2012-658509	PRORATION	C	ADVLTX	18.55
REITER STEWART EDMUND	2012-658509	PRORATION	C	ADVLTX	12.72
RICHARDSON EDWARD	2012-640309	PRORATION	C	ADVLTX	92.72
RICHARDSON EDWARD	2012-640309	PRORATION	C	ADVLTX	63.58
RICHARDSON JOE III	2012-522098	per Allied Barton- Terminated	C	GARNFEE	60.00
ROJAS ROXANNE ROSE	2010-630712	RELEASE GR FEE-CHAPTER 7 BN	C	GARNFEE	60.00
ROTH DOUGLAS DUANE	2012-664702	PRORATION	C	ADVLTX	52.50
ROTH DOUGLAS DUANE	2012-664702	PRORATION	C	ADVLTX	2.63
ROWLAND KEVIN MARTIN	2012-671862	REVALUATION PER REBUILT TITLE	C	ADVLTX	26.43
ROWLAND KEVIN MARTIN	2012-671862	REVALUATION PER REBUILT TITLE	C	ADVLTX	18.12
RUCKER KRISHNA JAMAL	2010-508634	GR 10/13/2010 NEVER PAID- REL	C	GARNFEE	30.00
SANDERS ELMER DORSON	2012-622471	PRORATION	C	ADVLTX	10.29
SANDERS ELMER DORSON	2012-622471	PRORATION	C	ADVLTX	0.68
SAPP MICHAEL DANIEL	2012-658533	RELEASED BILL IN FULL AS IT	C	ADVLTX	70.47
SAPP MICHAEL DANIEL	2012-658533	RELEASED BILL IN FULL AS IT	C	ADVLTX	6.85
SARTAIN ROGER DALE	2012-669540	VALUE ADJ	C	ADVLTX	336.00
SARTAIN ROGER DALE	2012-669540	VALUE ADJ	C	ADVLTX	32.64
SCHMITTLE BRADLEY	2011-84597	REL GR FEE	C	GARNFEE	60.00
SEAFORD DAVID CURTIS II	2012-636043	PER BILL OF SALE	C	ADVLTX	273.00
SEAFORD DAVID CURTIS II	2012-636043	PER BILL OF SALE	C	ADVLTX	22.62
SECHLER RALPH AUGUSTUS JR	2012-661069	PRORATION	C	ADVLTX	4.61

SECHLER RALPH AUGUSTUS JR	2012-661069	PRORATION	CI04ADVLTX	3.68
SECURITY ASSOCIATES INC	2012-646390	PRORATION	C ADVLTX	32.50
SECURITY ASSOCIATES INC	2012-646390	PRORATION	CI02ADVLTX	22.28
SERGEANT MATTHEW DAVID	2012-656930	PRORATION	C ADVLTX	118.60
SERGEANT MATTHEW DAVID	2012-656930	PRORATION	FR07ADVLTX	18.89
SEXTON MARTIN RICHARD	2012-671620	SITUS ERROR-ADDRESS IS ROWAN	C ADVLTX	159.53
SEXTON MARTIN RICHARD	2012-671620	SITUS ERROR-ADDRESS IS ROWAN	CI02ADVLTX	109.39
SEXTON MARTIN RICHARD	2012-671620	SITUS ERROR-ADDRESS IS ROWAN	CTAGFFEEFEE	15.00
SHAO WEN	2012-656296	PRORATION	C ADVLTX	78.91
SHAO WEN	2012-656296	PRORATION	CI01ADVLTX	17.87
SHAO WEN	2012-656296	PRORATION	FR19ADVLTX	12.57
SHARP MADELINE GONZALES	2012-667677	PRORATION	C ADVLTX	34.46
SHARP MADELINE GONZALES	2012-667677	PRORATION	CI02ADVLTX	23.63
SHEETS DAVID TAFT	2012-659006	ADJUSTED VALUE TO \$1,500 PER	C ADVLTX	95.64
SHEETS DAVID TAFT	2012-659006	ADJUSTED VALUE TO \$1,500 PER	FR09ADVLTX	7.79
SIHLER HERBERT ERNEST	2012-648554	PRORATION	C ADVLTX	20.58
SIHLER HERBERT ERNEST	2012-648554	PRORATION	FR04ADVLTX	1.32
SMITH CHERYL REGINA	2011-651863	PRORATION	C ADVLTX	14.85
SMITH CHERYL REGINA	2011-651863	PRORATION	CI04ADVLTX	11.55
SMITH GERALD L JR	2012-88050	PRORATION	C GARNFEE	-60.00
SMITH PATRICIA VALADEZ	2012-650306	VALUE ADJ PER HIGH MILEAGE	C ADVLTX	3.79
SMITH PATRICIA VALADEZ	2012-650306	VALUE ADJ PER HIGH MILEAGE	CI04ADVLTX	3.04
SMITH RALPH WILEY JR	2012-668012	SITUS ERROR-REMOVE CONCORD	CI02ADVLTX	41.90
SMITH RALPH WILEY JR	2012-668012	SITUS ERROR-REMOVE CONCORD	CTAGFFEEFEE	15.00
SMITH SABRINA MARIE	2012-670547	VALUE ADJ TO \$11,298, PER	C ADVLTX	270.91
SMITH SABRINA MARIE	2012-670547	VALUE ADJ TO \$11,298, PER	CI04ADVLTX	216.73
SOWELL ERNEST EUGENE	2003-78401	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	8.65
SOWELL ERNEST EUGENE	2003-78401	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.86
SOWELL ERNEST EUGENE	2006-84030	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	8.33
SOWELL ERNEST EUGENE	2006-84030	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.83
SOWELL ERNEST EUGENE	2005-82028	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	8.78
SOWELL ERNEST EUGENE	2005-82028	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.88
SOWELL ERNEST EUGENE	2004-79091	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	7.78
SOWELL ERNEST EUGENE	2004-79091	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.78
SOWELL ERNEST EUGENE	2012-89404	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	6.81
SOWELL ERNEST EUGENE	2012-89404	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.68
SOWELL ERNEST EUGENE	2011-89580	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	6.45
SOWELL ERNEST EUGENE	2011-89580	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.65
SOWELL ERNEST EUGENE	2009-89505	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	7.15
SOWELL ERNEST EUGENE	2009-89505	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.72
SOWELL ERNEST EUGENE	2008-88952	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	7.53
SOWELL ERNEST EUGENE	2008-88952	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.75
SOWELL ERNEST EUGENE	2007-86212	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	7.93
SOWELL ERNEST EUGENE	2007-86212	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.79
SOWELL ERNEST EUGENE	2010-17077	MR SOWELL MOVED FROM CABARRUS	C ADVLTX	6.79
SOWELL ERNEST EUGENE	2010-17077	MR SOWELL MOVED FROM CABARRUS	C PEN FEE	0.68
SPRATTLING RYAN SCOTT	2012-611830	VALUE ADJ \$2800, PER PICTURE	C ADVLTX	330.40
SPRATTLING RYAN SCOTT	2012-611830	VALUE ADJ \$2800, PER PICTURE	CI03ADVLTX	238.36
STAFFORD JENNIFER DAVIS	2012-610696	PRORATION	C ADVLTX	29.14
STAFFORD JENNIFER DAVIS	2012-610696	PRORATION	FR02ADVLTX	2.41
STAFFORD SCOTT RANDALL	2012-608582	PRORATION	C ADVLTX	68.21
STAFFORD SCOTT RANDALL	2012-608582	PRORATION	FR02ADVLTX	5.66
STANBACK JESSIE DAVID	2012-663856	PRORATION	C ADVLTX	49.67
STANBACK JESSIE DAVID	2012-663856	PRORATION	CI04ADVLTX	39.74
STEPHEN EDWARD ANTONY	2012-614306	PRORATION	C ADVLTX	27.81
STEPHEN EDWARD ANTONY	2012-614306	PRORATION	CI02ADVLTX	19.07
STONE AMANDA HOWELL	2012-647908	REMOVING C4 AND ADDING C2	CI04ADVLTX	28.84
STONE AMANDA HOWELL	2012-647908	REMOVING C4 AND ADDING C2	KTAGFFEEFEE	15.00
STONE AMANDA HOWELL	2012-660182	REMOVED C4 AND ADDED C2	CI04ADVLTX	9.35
STONE AMANDA HOWELL	2012-660182	REMOVED C4 AND ADDED C2	KTAGFFEEFEE	15.00
STREET JUNE DELORES	2012-612023	IREDELL COUNTY	C ADVLTX	28.42
STREET JUNE DELORES	2012-612023	IREDELL COUNTY	CI02ADVLTX	19.49
STREET JUNE DELORES	2012-612023	IREDELL COUNTY	CTAGFFEEFEE	15.00
STROMAN BETTY PHILLIPS	2011-662623	RELEASE GR FEE-TAXPAYER	C GARNFEE	60.00
TALLENT ROBERT DALE	2012-636872	PRORATION	C ADVLTX	335.30
TALLENT ROBERT DALE	2012-636872	PRORATION	FR04ADVLTX	21.56
TAYLOR JACK ROBERT	2010-633285	GR 7/5/11 NEVER PAID- REL GR	C GARNFEE	30.00
TEAGLE JOSEPH LAMONT	2012-668288	MILITARY EXEMPTION	C ADVLTX	108.57
TEAGLE JOSEPH LAMONT	2012-668288	MILITARY EXEMPTION	CI01ADVLTX	24.58
TEAGLE JOSEPH LAMONT	2012-668288	MILITARY EXEMPTION	FR19ADVLTX	17.29
TEAL LARRY DWAYNE	2012-646924	ADJUSTED VALUE TO \$7,750 PER	C ADVLTX	54.95
TEAL LARRY DWAYNE	2012-646924	ADJUSTED VALUE TO \$7,750 PER	CI04ADVLTX	43.96
THOMAS RODNEY DEAN	2012-624663	PRORATION	C ADVLTX	18.90
THOMAS RODNEY DEAN	2012-624663	PRORATION	CI02ADVLTX	12.96
TRAYLOR BRYANT	2012-800252	REPOSSESSED AND TAG TURNED IN	C ADVLTX	21.80
TRAYLOR BRYANT	2012-800252	REPOSSESSED AND TAG TURNED IN	CI02ADVLTX	14.53
TUSCARORA YARNS INC	2012-664062	PRORATION	C ADVLTX	91.88
TUSCARORA YARNS INC	2012-664062	PRORATION	CI03ADVLTX	66.28
VALAM YASEEN MOHAMMAD	2012-671215	PRORATION	C ADVLTX	151.67
VALAM YASEEN MOHAMMAD	2012-671215	PRORATION	FR07ADVLTX	24.16
VALENTINE RICHARD CLIFTON	2012-668314	PRORATION	C ADVLTX	115.69
VALENTINE RICHARD CLIFTON	2012-668314	PRORATION	FR03ADVLTX	8.27
VANG MEE	2012-638490	PRORATION	C ADVLTX	71.75
VANG MEE	2012-638490	PRORATION	FR01ADVLTX	3.59
VENTURESUM CORP	2012-652350	ADJUSTED VALUE PER HIGH	C ADVLTX	72.45
VENTURESUM CORP	2012-652350	ADJUSTED VALUE PER HIGH	CI02ADVLTX	49.68
WALL CLAIRE CHRISTINE	2012-652907	PRORATION	C ADVLTX	56.28
WALL CLAIRE CHRISTINE	2012-652907	PRORATION	CI02ADVLTX	38.59
WALTON APRIL CHARLENE	2012-622662	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	10.29
WALTON APRIL CHARLENE	2012-622662	VEHICLE SOLD. TAG TURNED IN	CI04ADVLTX	8.23
WARD RICHARD PAUL	2012-631009	PRORATION	C ADVLTX	12.23
WARD RICHARD PAUL	2012-631009	PRORATION	CI02ADVLTX	8.39
WEAVER GLENDA TURNER	2012-651390	EARLY TURN IN OF PLATE-RELEASE	C ADVLTX	67.27
WEAVER GLENDA TURNER	2012-651390	EARLY TURN IN OF PLATE-RELEASE	CI04ADVLTX	53.82
WEAVER GLENDA TURNER	2012-651390	EARLY TURN IN OF PLATE-RELEASE	KTAGFFEEFEE	15.00
WESTON EDWARD ADOLPH JR	2012-663223	SITUS CORRECTION, RELEASE	CI01ADVLTX	617.99
WESTON EDWARD ADOLPH JR	2012-663223	SITUS CORRECTION, RELEASE	FR19ADVLTX	434.74
WHICHEL BRENT ANDREW	2012-659334	PLATE TURNED IN EARLY-FULL	C ADVLTX	43.69
WHICHEL BRENT ANDREW	2012-659334	PLATE TURNED IN EARLY-FULL	CI01ADVLTX	9.89
WHICHEL BRENT ANDREW	2012-659334	PLATE TURNED IN EARLY-FULL	FR19ADVLTX	6.96
WHITE BRENDA JONES	2012-668534	ADJUSTED VALUE TO \$4,050 BASED	C ADVLTX	71.05
WHITE BRENDA JONES	2012-668534	ADJUSTED VALUE TO \$4,050 BASED	CI02ADVLTX	48.72
WHITESIDES GARY ALAN	2012-671148	VALUE ADJ PER REBUILT TITLE	C ADVLTX	42.33
WHITESIDES GARY ALAN	2012-671148	VALUE ADJ PER REBUILT TITLE	FR07ADVLTX	6.74
WIGHTMAN CUSTOM HOMES INC	2012-641687	PRORATION	C ADVLTX	75.31
WIGHTMAN CUSTOM HOMES INC	2012-641687	PRORATION	CI04ADVLTX	60.25
WILLIAMS GEARY JAMES	2012-666158	PRORATION	C ADVLTX	25.47
WILLIAMS GEARY JAMES	2012-666158	PRORATION	CI04ADVLTX	20.38
WONDRA ASHLEY ERIN	2012-618394	PRORATION	C ADVLTX	44.94
WONDRA ASHLEY ERIN	2012-618394	PRORATION	FR02ADVLTX	3.72
WOODS JAMES EDWARD	2012-626917	GA REGISTRATION AND TAG TURNED	C ADVLTX	64.65
WOODS JAMES EDWARD	2012-626917	GA REGISTRATION AND TAG TURNED	FR11ADVLTX	5.36
WRIGHT FREDERICK WAYNE	2012-666615	ADJUSTED VALUE TO \$10,721 PER	C ADVLTX	29.18
WRIGHT FREDERICK WAYNE	2012-666615	ADJUSTED VALUE TO \$10,721 PER	FR07ADVLTX	4.65
WRIGHT KEAGAN GIRARD	2012-653019	VALUE ADJ PER HIGH MILEAGE	C ADVLTX	25.05
WRIGHT KEAGAN GIRARD	2012-653019	VALUE ADJ PER HIGH MILEAGE	CI02ADVLTX	17.17
WRIGHT PAMELA KAY	2012-667982	PRORATION	C ADVLTX	12.96
WRIGHT PAMELA KAY	2012-667982	PRORATION	CI02ADVLTX	8.89
YANG NENG HUE	2012-800060	UNION COUNTY	C ADVLTX	123.86
YANG NENG HUE	2012-800060	UNION COUNTY	CI02ADVLTX	82.57

YANG NENG HUE	2012-800060	UNION COUNTY	CTAGFFEEFEE	15.00
YANG NENG HUE	2012-540443	UNION COUNTY	C ADVLTAX	59.60
YANG NENG HUE	2012-540443	UNION COUNTY	CI02ADVLTA	39.73
YANG NENG HUE	2012-540443	UNION COUNTY	CTAGFFEEFEE	15.00
YANG NENG HUE	2012-611198	UNION COUNTY	C ADVLTAX	61.11
YANG NENG HUE	2012-611198	UNION COUNTY	CI02ADVLTA	41.90
YANG NENG HUE	2012-611198	UNION COUNTY	CTAGFFEEFEE	15.00
YANG NENG HUE	2012-602104	UNION COUNTY	C ADVLTAX	115.43
YANG NENG HUE	2012-602104	UNION COUNTY	CI02ADVLTA	79.15
YANG NENG HUE	2012-602104	UNION COUNTY	CTAGFFEEFEE	15.00
YOUNG GERALDINE MARIE	2012-632520	PRORATION	C ADVLTAX	4.56
YOUNG GERALDINE MARIE	2012-632520	PRORATION	CI02ADVLTA	3.13
YOUNG TODD ALLEN	2012-669646	VALUE ADJ PER HIGH MILEAGE	C ADVLTAX	98.00
YOUNG TODD ALLEN	2012-669646	VALUE ADJ PER HIGH MILEAGE	CI02ADVLTA	67.20
YOUNG TODD ALLEN	2012-669646		CI02ADVLTA	-67.20
YOUNG TODD ALLEN	2012-669646		C ADVLTAX	-98.00
YOUNG TODD ALLEN	2012-669646	VALUE ADJ TO \$9255 PER HIGH	C ADVLTAX	64.79
YOUNG TODD ALLEN	2012-669646	VALUE ADJ TO \$9255 PER HIGH	CI02ADVLTA	44.42
ZALYS KURT	2012-103419	NO PMTS FROM EMPL	C GARNFEE	60.00
ZEPEDA MARIO FRANCISCO	2012-586286	RELEASE GR FEE-WRONG PERSON	C GARNFEE	60.00
ZHANG YILI	2012-662978	PRORATION	C ADVLTAX	13.55
ZHANG YILI	2012-662978	PRORATION	CI02ADVLTA	9.29

(G) NEW BUSINESS

(G-1) County Manager - On Behalf of Carolina International School Regarding the Issuance of Tax-Exempt Bonds - Public Hearing 6:30 P.M.

Chairman Poole opened the public hearing at 7:09 p.m. The Public Hearing Notice was published on May 29, 2013 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on June 4, 2013 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

There was no one present to address the Board; therefore, Chairman Poole closed the public hearing.

Vice Chairman White advised the County is not issuing the bonds or going into debt as it relates to Carolina International School.

Richard Koch, County Attorney, advised the Board does need to adopt the resolution as required by the Internal Revenue Code.

Vice Chairman White **MOVED** to adopt the resolution as presented. Commissioner Measmer seconded the motion.

Chairman Poole clarified, by stating the motion is to adopt the Resolution Approving the Issuance of Bonds Not to Exceed \$12,950,000.00 of the Public Finance Authority Education Revenue Bonds (Carolina International School), Series 2013A, following which, the **MOTION** unanimously carried.

Resolution No. 2013-11

RESOLUTION APPROVING THE ISSUANCE OF BONDS NOT TO EXCEED \$12,950,000 OF THE PUBLIC FINANCE AUTHORITY EDUCATION REVENUE BONDS (CAROLINA INTERNATIONAL SCHOOL), SERIES 2013A

WHEREAS, at 6:30 P.M., the Chairman announced that the Board of Commissioners (the "Board") would proceed to hold a public hearing and would hear anyone who wished to be heard on the proposed issuance by the Public Finance Authority (the "Authority"), a unit of government and a body corporate and politic of the State of Wisconsin, of not exceeding \$12,950,000 of its Education Revenue Bonds (Carolina International School), Series 2013A (the "Bonds");

WHEREAS, the Authority will loan the proceeds of the Bonds to Carolina International School, a North Carolina nonprofit corporation (the "Borrower") and the Borrower will use the proceeds of the loan from the Authority for the purpose of financing and refinancing the costs of acquiring, constructing, equipping, improving and operating, as applicable, land and buildings used or to be used by the Corporation as school facilities to be located at 9501 Poplar Tent Road, Concord, North Carolina (the "Project");

WHEREAS, pursuant to Section 66.0304(11)(a) of the Wisconsin Statutes, prior to their issuance, bonds issued by the Authority must be approved by the governing body or highest ranking executive or administrator of the political jurisdiction within whose boundaries the project is located (the "Project Jurisdiction");

WHEREAS, the Borrower has requested that the Board approve the financing of the Project and the issuance of the Bonds in order to satisfy the public approval requirement of Section 147(f) of the Code and the requirements of Section 4 of the Amended and Restated Joint Exercise of

Powers Agreement Relating to the Public Finance Authority, dated as of September 28, 2010 (the "Joint Exercise Agreement") and Section 66.0304(11) (a) of the Wisconsin Statutes;

WHEREAS, on May 29, 2013, a notice of public hearing was published in The Independent Tribune, setting forth a general, functional description of the type and use of the facilities to be financed and refinanced, the maximum principal amount of the Bonds, the initial owner, operator or manager of the facilities and the location of the facilities, among other things;

WHEREAS, the names, address and testimony of the persons who were present and who offered comments on the proposed issuance of the Bonds or who responded in writing to the notice of public hearing are as follows: None

WHEREAS, the Chairman of the Board inquired elsewhere in and around the meeting room to determine whether there were any other persons who wished to speak at the public hearing and the Chairman of the Board determined that no other persons who wished to speak at the public hearing were found; and

WHEREAS, the purpose of the above-described public hearing and this resolution is to satisfy the public approval requirement of Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code"), in order to qualify the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS FOR THE COUNTY OF CABARRUS, NORTH CAROLINA:

Section 1. For the sole purpose of qualifying the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code, the Board hereby approves the issuance of the Bonds by the Authority for the purpose of providing funds to finance and refinance the Project, provided that in no event shall Cabarrus County, the State of North Carolina or any political subdivision thereof be liable for such Bonds nor shall the Bonds constitute a debt of Cabarrus County, the State of North Carolina or any political subdivision thereof. It is the purpose and intent of the Board that this resolution constitute approval of the issuance of the Bonds by the applicable elected representative of the Project Jurisdiction, which is the governmental unit having jurisdiction over the area in which the Project is located, in accordance with Section 147(f) of the Code and Section 66.0304(11)(a) of the Wisconsin Statutes and Section 4 of the Joint Exercise Agreement.

Section 2. This resolution shall take effect immediately upon its passage.

Adopted this the 17th day of June, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman
Cabarrus County Board of Commissioners

Attest:
/s/ Megan I.E. Smit
Megan I.E. Smit, Clerk to the Board

(G-2) Emergency Management - Adoption of Ordinance Amending Chapter 34, Fire Prevention and Protection of the Cabarrus County Code of Ordinances - Public Hearing 6:30 P.M.

Steve Langer, Fire Marshal, requested the Board to hold a public hearing on the fire tax district boundary changes to the Cold Water, Concord Rural and Rimer fire districts. As requested by the Board, he reported letters were sent to affected property owners explaining the impact of the changes. He also stated maps have been on display for the public in the Clerk's office as well as the Fire Marshal's office.

Chairman Poole opened the public hearing at 7:12 p.m. The Public Hearing Notice was published on May 22 and June 2, 2013 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on May 22, 2013 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

There was no one present to address the Board; therefore, Chairman Poole closed the public hearing.

UPON MOTION of Commissioner Burrage, seconded by Vice Chairman White and unanimously carried, the Board adopted the following ordinance:

Ordinance No. 2013-13

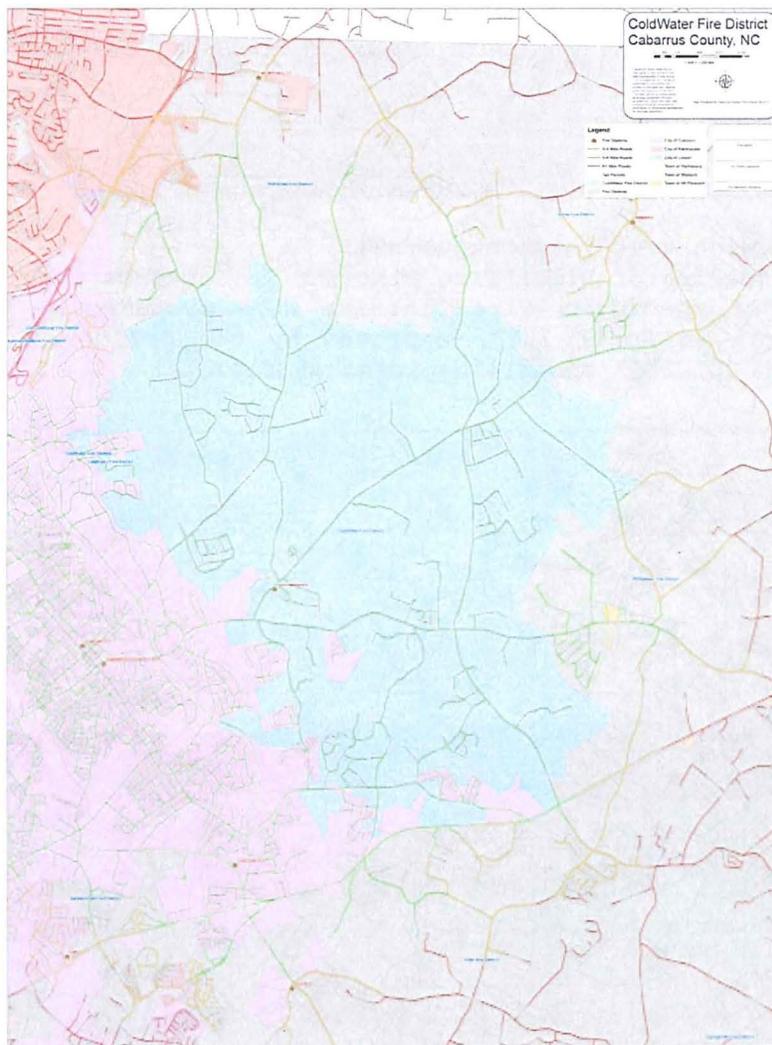
Ordinance Amending Chapter 34, Fire Prevention and Protection of the Code of Ordinances in Cabarrus County, North Carolina

Be it ordained by the Cabarrus County Board of Commissioners that Chapter 34, Article I, Fire Prevention and Protection of the Code of Ordinances in Cabarrus County, North Carolina is hereby amended to read as follows:

Article I. - In General

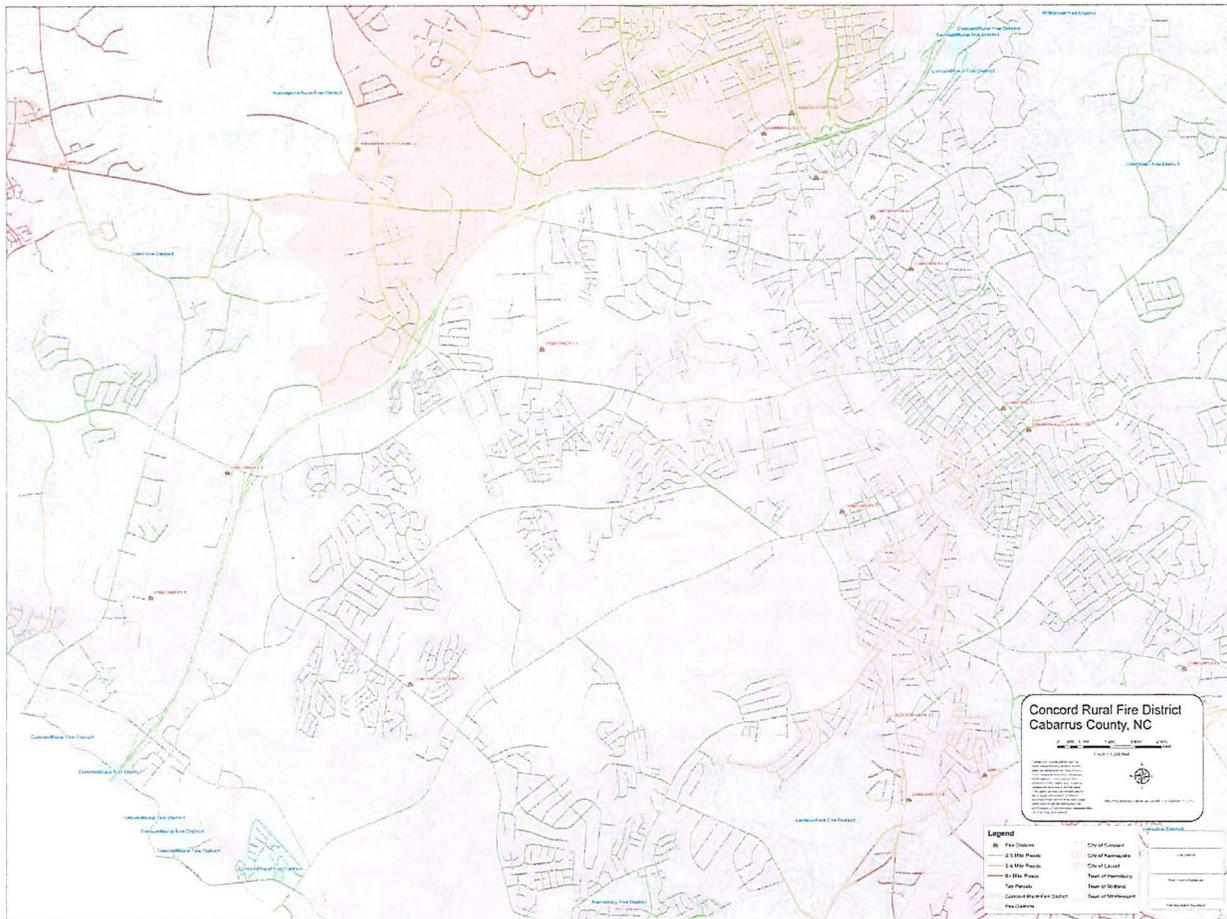
Insert the following text in Chapter 34:

Sec. 34-3. Boundaries of Coldwater Fire District in Cabarrus County
The boundaries of the Coldwater Fire District in Cabarrus County were prepared by Cabarrus County Planning Services in April 2013, approved by the Office of State Fire Marshal on March 28, 2013 and are depicted as follows:

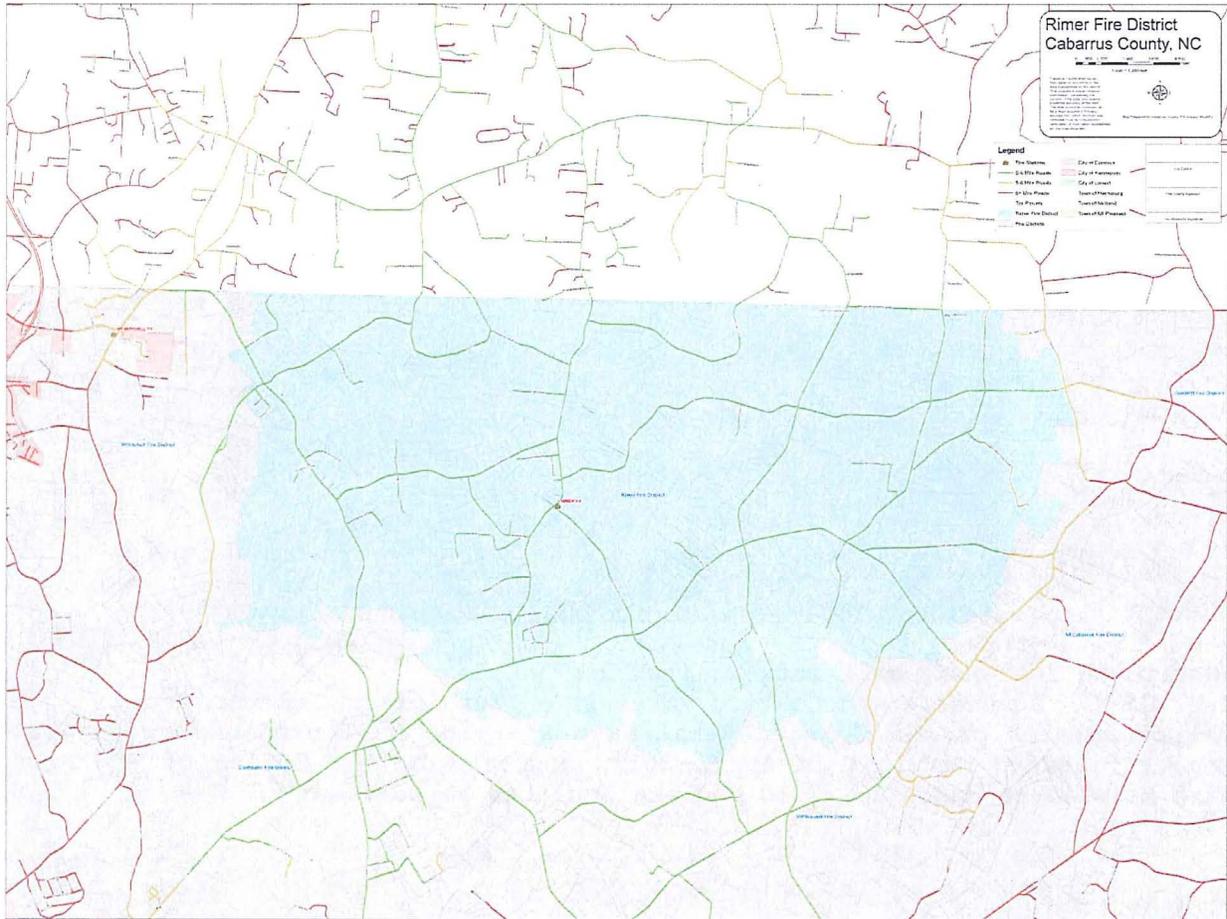


Insert the following text into Chapter 34:

Sec. 34-4. Boundaries of Concord Rural Fire District in Cabarrus County
The boundaries of the Concord Rural Fire District were prepared by Cabarrus County Planning Services in April 2013, approved by the Office of the State Fire Marshal on March 28, 2013 and are depicted as follows:



Insert the following text into Chapter 34:
Sec. 34-5. Boundaries of Rimer Fire District in Cabarrus County
The boundaries of the Rimer Fire District were prepared by Cabarrus County Planning Services in April 2013, approved by the Office of the State Fire Marshal on March 28, 2013 and are depicted as follows:



Adopted this the 17th day of June, 2013.
Effective: July 1, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman
Board of Commissioners

ATTEST:

/s/ Megan Smit

Megan Smit, Clerk to the Board

(G-3) County Manager - Creation of the Human Services Agency - Public Hearing 6:30 P.M.

Chairman Poole opened the public hearing at 7:13 p.m. The Public Hearing Notice was published on May 15, 2013 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on May 15, 2013 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

There was no one present to address the Board; therefore, Chairman Poole closed the public hearing.

Chairman Poole requested adoption of the Resolution of the Cabarrus County Board of Commissioners Creating a Consolidated Human Services Agency Which the Board of Commissioners will Govern and Related Actions.

UPON MOTION of Commissioner Measmer, seconded by Vice Chairman White and unanimously carried, the Board adopted the following resolution:

Resolution No. 2013-12

RESOLUTION OF THE CABARRUS COUNTY
BOARD OF COMMISSIONERS CREATING A CONSOLIDATED
HUMAN SERVICES AGENCY WHICH THE BOARD OF
COMMISSIONERS WILL GOVERN AND RELATED ACTIONS

WHEREAS, the Cabarrus County Board of Commissioners ("Board") and Cabarrus County staff have spent considerable time analyzing and evaluating the provision of services to the residents of Cabarrus County by the County's existing Department of Transportation, its Department of Aging and its Department of Social Services.

WHEREAS, this analysis and evaluation has led to the conclusion by the Board that the provision of County transportation services, aging services and social services can more effectively and economically be delivered if these County departments were consolidated.

WHEREAS, part of the reason for this conclusion is that the existing services presently provided by the Department of Transportation, the Department of Aging and the Department of Social Services are complementary and occasionally overlapping, so that having an integrated management and serviceability structure would eliminate any overlap and better allow the coordination of the services of these departments.

WHEREAS, the provision of N.C. Gen. Stat. §153A-77 set forth specific rules and procedures for creating a consolidated human services agency and providing for the governance of that agency.

WHEREAS, these provisions of N.C. Gen. Stat. §153A-77 require that a public hearing be held by the Board after 30 days prior published notice as required by law. This Board duly voted to call for a public hearing at its May 6, 2013 work session and set the public hearing for its June 17, 2013 regular meeting. The notice of the public hearing was duly published as required by law.

WHEREAS, based on the evaluation and analysis of the Board and County staff, at the time of calling for the public hearing, the Board contemplated taking the following sequential actions:

- a) abolishing the Cabarrus County Board of Social Services; and
- b) creating a consolidated human services agency, consisting of the existing County Departments of Transportation, Aging and Social Services; and
- c) appointing the Board to serve as the governing board for this consolidated human services agency.

WHEREAS, the Board combined input from the public at its June 17, 2013 regular meeting, reviewed the recommendations of County staff and deliberated in open session concerning the relative merits of consolidation of the Transportation, Aging and Social Services Departments.

Based on the foregoing statements and considerations, IT IS HEREBY RESOLVED BY THE CABARRUS COUNTY BOARD OF COMMISSIONERS by majority vote as follows:

1. The existing Cabarrus County Board of Social Services is abolished, effective July 1, 2013, with thanks to the existing members of that board for their services; and
2. A County (consolidated) Human Services Agency is hereby created, consisting of the employees of the existing Department of Social Services, the Department of Aging and the Department of Transportation, with consolidation of these three departments to be effective July 1, 2013; and
3. The governing body for this (consolidated) Human Services Agency will be the Board of Commissioners of Cabarrus County, to be effective July 1, 2013; and
4. The appointment of an advisory board to the new Human Services Agency will be considered at a later date.

DATED this 17th day of June, 2013.

CABARRUS COUNTY
BOARD OF COMMISSIONERS

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chair

ATTEST:

/s/ Megan I.E. Smit
Megan I. E. Smit, Clerk to the Board

Vice Chairman White advised although the Social Services Board was abolished, a new human services advisory board will be created to assist with routine affairs and will report to the Board of Commissioners.

(G-4) Finance - Cabarrus County Schools QSCB Reallocation Request - Budget Amendment

Len Witke, Cabarrus County Schools, presented a request for QSCB (Qualified School Construction Bonds) reallocations totaling \$67,979.00. He also responded to questions from the Board.

The requested reallocations are as follow:

Concord High School - Weight Room Addition	20,000
Northwest Cabarrus High School - Gym Renovation	17,939
J.N. Fries Magnet School- Roofing	30,040
J.N. Fries Magnet School- Remodel PLC Wing	(4,518)
Central Cabarrus High School - Electrical Vault/Switchboard Replacement	(37,939)
Central Cabarrus High School - Office Renovations	(1,649)
Concord High School - Chillers and Controls	(6,174)
Concord High School- Dining Room Expansion	(8,980)
Concord High School - Auditorium	(1,498)
Northwest Cabarrus High School - Chillers and Controls	(6,100)
Northwest Cabarrus High School - Technology	(891)
Mt. Pleasant Elementary School - A/C Replacement	(230)

UPON MOTION Of Commissioner Burrage, seconded by Vice Chairman White and unanimously carried, the Board approved the Cabarrus County School's QSCB reallocation of various project budgets totaling \$67,979.00 and the related budget amendment.

Date: 5/21/2013 Amount: \$45,227.00
 Dept. Head: Ann Wilson Department: Finance-QSCB Capital Project Fund
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: Cabarrus County Schools are requesting reallocation of QSCB funds, to help complete three projects. The three projects are Concord HS-Weight Room Addition, Northwest Cabarrus HS-Gym Renovation and J.N. Fries Magnet School-Roofing. Surplus funds are available to reallocate from various completed QSCB projects.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
36797306-9821-GEN	Bldg&Reno -Concord HS	\$1,922,947.00	\$3,348.00		\$1,926,295.00
36797308-9821-GEN	Bldg&Reno-NW Cab HS	\$3,649,087.00	\$11,839.00		\$3,660,926.00
36797339-9821-RR	Bldg&Reno RR-JN Fries	\$220,000.00	\$30,040.00		\$250,040.00
36797341-9821-RR	Bldg&Reno RR-PLC	\$201,912.00		\$4,518.00	\$197,394.00
36797307-9821-MEP	Bldg&Reno MEP-CCHS	\$1,016,816.00		\$37,939.00	\$978,877.00
36797308-9821-TECH	Bldg&Reno TECH- NW CAB	\$73,418.00		\$891.00	\$72,527.00
36797309-9821-MEP	Bldg&Reno MEP-MP Elem	\$701,568.00		\$230.00	\$701,338.00

36797307-9821-GEN	Bldg&Reno GEN-CCHS	\$779,942.00	\$1,649.00	\$778,293.00
-------------------	--------------------	--------------	------------	--------------

Chairman Poole advised Mr. Witke the parking area at the Northwest Cabarrus High School Gym has been damaged by equipment during construction and further advised the area would be an appropriate project for reallocated funds.

(G-5) County Manager - Adoption of the FY 2014 Cabarrus County Budget - Public Hearing 6:30 P.M.

Chairman Poole advised the process to adopt the budget began in January. She indicated the Board has received a handout with a list of changes Board members requested to the budget.

Vice Chairman White commended staff for their efforts with the budget. He then **MOVED** to withdraw the financial contribution of \$26,000.00 from the Arts Council. He clarified the reason behind his motion being the in-kind contributions the County already provides to the Cabarrus Arts Council, estimated at a total of \$241,819.00.

Commissioner Measmer seconded the motion. He also commended staff for their efforts with the budget and expressed support of the budget, with the exception of added staff for the Department of Social Services. He further acknowledged additional staff is needed, due to the increased demand for services in conjunction with federal and state mandates.

Commissioner Burrage expressed opposition to the proposed removal of \$26,000.00 from Arts Council funding. He further expressed opposition to the overall budget growth.

Commissioner Morris expressed opposition to the proposed removal of Arts Council funding, stating, that eliminating those funds will eliminate a position as well as programs. He stressed the importance of historic preservation and commended staff on the budget.

The **MOTION** carried with Chairman Poole, Vice Chairman White and Commissioner Measmer voting for and Commissioners Burrage and Morris voting against.

Chairman Poole opened the public hearing at 7:34 p.m. The Public Hearing Notice was published on May 8, 2013 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on May 8, 2013 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Del Eudy, Town of Mt. Pleasant Mayor, stated an increase of 4 cents in the rural area fire tax rate was requested at the work session. He advised the request was not favorably received and it was suggested to request a reduced 2-cent increase for the rural area fire tax rate. He advised the money would be used for additional staffing during peak hours as well as the purchase of a tanker.

Randy Holloway, Fire Consultant to the Town of Mt. Pleasant, stated a 2-cent increase in the rural area fire tax rate will generate nearly \$74,000.00, which would fund an additional staff person during peak hours (Monday - Friday), a critical time for volunteer response. It would also fund annual payments for a tanker as well as water points supplies to aid in the reduction of the ISO rating.

Fire Chief Robert Earnhardt, Mt. Mitchell Volunteer Fire Department (VFD), advised his department is seeking to increase their budget to pay for additional staffing and equipment. He also stated, he has been searching for and locating ponds to use as water points to aid in the reduction of the ISO rating.

With there being no one else to address the Board, Chairman Poole closed the public hearing.

Chairman Poole spoke in support of a fire tax rate increase of 2 cents for the Mt. Pleasant rural area fire tax district. She also expressed concern that adequate contributions are not being provided by the Town of Mt. Pleasant to the fire service for town residents. She expressed support for a fire tax rate increase of 2.5 cents for the Mt. Mitchell fire tax district. She also reviewed items of interest on the proposed budget.

Commissioner Burrage expressed concerns with increased spending and budget growth, stating it hurts the private sector. He also expressed his intent to vote against the budget.

Vice Chairman White addressed concerns regarding staffing increases in the Human Services Department, Code Enforcement and Register of Deeds Office; he advised the staffing needs are resulting from unfunded mandates passed down by the state as well as growth within the county, which has increased the demand for services. He also expressed support for the fire tax rate increases for Cold Water, Mt. Mitchell and Mt. Pleasant Volunteer Fire Districts.

Commissioner Measmer expressed support for the budget. He also expressed disappointment with the Affordable Care Act and mandates passed to the county from the federal and state governments.

Commissioner Morris expressed support for the budget. He also encouraged more citizen participation during the budget process.

In regards to Rowan-Cabarrus Community College (RCCC), Vice Chairman White advised the state legislature has reduced funding to community colleges, resulting in a loss of \$2 - \$2.1 million in state funding for RCCC. He also commended Dr. Carol Spalding, RCCC President, for her accomplishments with the RCCC budget.

UPON MOTION of Vice Chairman White, seconded by Commissioner Measmer and carried with Chairman Poole, Vice Chairman White and Commissioners Measmer and Morris voting for and Commissioner Burrage voting against, the Board adopted the FY 2014 Cabarrus County Budget Ordinance for the General Fund, Cabarrus Arena and Events Center Fund, Landfill Fund, 911 Emergency Telephone Fund and Health Insurance Fund for FY 13-14.

Ordinance No. 2013-14

CABARRUS COUNTY BUDGET ORDINANCE
FISCAL YEAR 2013-2014

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

The following amounts, listed by fund, are hereby appropriated as the estimated revenues and expenditure appropriations for the operation and maintenance of the County's various governmental activities, debt obligations and capital outlay purchases during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Ad Valorem Tax Levy	133,692,292
Other Taxes and Penalties	36,859,331
Intergovernmental Revenue	19,529,241
Permits and Fees	4,050,800
Sales and Services	11,243,606
Investment Earnings	142,000
Miscellaneous	132,454
Other Financing Sources	7,811,288
TOTAL REVENUES	*213,461,012

B. The following appropriations are made in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

General Government	23,568,538
Cultural and Recreational	4,319,940
Public Safety	33,004,828
Economic and Physical Development	3,919,961
Human Services	40,861,954

Environmental Protection	251,735
Debt Services	
Public Schools	
Principal	20,731,017
Interest	11,327,194
Rowan Cabarrus Community College	
Principal	142,084
Interest	88,486
<u>Cabarrus County Schools</u>	
Instructional Services	
Regular Instructional Services	14,148,175
Special Populations Services	2,450,250
Alternative Programs & Services	238,587
School Leadership Services	5,094,024
Co-Curricular Services	140,271
Student Services - Certified	995,031
System-Wide Support Services	
Support & Development Services	491,693
Special Population Support Services	130,802
Technology Support Services	3,737,113
Operational Support Services	10,711,546
Building Maintenance	5,969,705
Ground Maintenance	1,299,598
Financial & Human Resource Services	815,709
System-Wide Pupil Support Services	224,240
Policy, Leadership, & Public Relations Services	652,061
Ancillary Services	
Community Services	59,218
Payments to Other Governmental Units	1,334,635
Capital Outlay	2,520,000
<u>Kannapolis City Schools</u>	
Instructional Services	
Regular Instructional Services	1,977,736
Special Populations Services	401,064
Alternative Programs & Services	463,491
School Leadership Services	284,440
Co-Curricular Services	246,950
Student Services - Certified	288,748
System-Wide Support Services	
Support & Development Services	101,142
Special Population Support Services	8,572
Alternative Programs and Services	30,944
Technology Support Services	155,627
Operational Support Services	515,312
Building Maintenance	879,319
Ground Maintenance	238,864
Financial & Human Resource Services	327,818
Accountability Services	98,200
System-Wide Pupil Support Services	113,924
Policy, Leadership, & Public Relations Services	242,169
Community Service Programs	
Regular Community Services	30,150
Nutrition Services	5,905
Capital Outlay	100,000
Schools ITS	84,000
<u>Rowan-Cabarrus Community College</u>	
Current Expense	1,932,829
Capital Outlay	213,000
Other Programs	5,421,859
Other Debt Service	10,070,554
TOTAL EXPENDITURES	213,461,012

Cabarrus Arena and Events Center Fund

A. It is estimated the following revenues will be available in the

Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Sales and Service	616,500
Investment Earnings	1,000
Miscellaneous	10,500
Other Financing Sources	887,830
TOTAL REVENUES	1,515,830

B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	1,515,830
TOTAL EXPENDITURES	1,515,830

Landfill Fund

A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Sales and Service	866,000
Intergovernmental Revenue	35,000
Permits & Fees	25,000
TOTAL REVENUES	926,000

B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	926,000
TOTAL EXPENDITURES	926,000

911 Emergency Telephone Fund

A. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Intergovernmental Revenue	754,224
Investment Earnings	1,500
TOTAL REVENUES	755,724

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	755,724
TOTAL EXPENDITURES	755,724

Health Insurance Fund

A. It is estimated the following revenues will be available in the Health Insurance Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Sales and Service	9,268,729
Investments Earnings	6,500
Miscellaneous	110,000
TOTAL REVENUES	9,385,229

B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Operations	9,385,229
TOTAL EXPENDITURES	9,385,229

GRAND TOTAL - ALL FUNDS - REVENUES	\$ 226,043,795
GRAND TOTAL - ALL FUNDS - EXPENDITURES	\$ 226,043,795

Section II.

There is hereby levied a tax at the rate of 70 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2013,

for the purpose of raising the revenue listed as "CURRENT AD VALOREM TAX LEVY" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$18,928,458,292, at an estimated combined collection rate of 96.58 percent (97.05% for real and personal and 89.99% for vehicles). The estimated rate of collections is based on the fiscal year ending 2012. An estimated total valuation of Real, Personal and Public Service property is \$17,399,815,712 and vehicle of \$1,528,642,580

Section III.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections, as contained herein under the following conditions:
1. The Finance Director may transfer amounts between objects of expenditure within a function.
 2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
 3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
 4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
 7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
 8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
 9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.

12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

C. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by purpose and function. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment to their respective budgets which would increase or decrease the amount of County appropriations allocated by purpose or function by more than ten percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2013-2014 fiscal year. The County Manager and the Finance Director shall administer the budget. The Finance Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina. Funds appropriated in the FY 2012-2013 Budget and encumbered on June 30, 2013 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 17th day of June, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

/s/ Megan Smit
Megan Smit, Clerk to the Board

* General Fund total amount \$213,461,012.00 reflects the final version of the budget ordinance, after revisions; the motion was clarified by Pam Dubois, Deputy County Manager, stating \$26,000.00 needed to be subtracted from the budget ordinance included in the Agenda, in order to reflect the removal of Arts Council funding.

Chairman Poole requested a motion for the Special Fire Tax and Insurance Districts Fund with the rate increases for the Mt. Pleasant, Mt. Mitchell and Cold Water Volunteer Fire Districts as previously discussed.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board adopted the FY 2014 Cabarrus County Budget Ordinance for the Special Fire Tax and Insurance Fund for FY 13-14.

Ordinance No. 2013-15

CABARRUS COUNTY BUDGET ORDINANCE -
SPECIAL FIRE TAX AND INSURANCE DISTRICTS FUND
FISCAL YEAR 2013-2014

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire Tax and Insurance Districts Fund to provide necessary funds to local fire departments with district in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. The Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

Section II.

The following amounts are hereby appropriated in the Special Fire Tax and Insurance Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 216,339
Cold Water	180,769
Concord Rural	12,747
Flowe's Store	200,705
Georgeville	208,115
Gold Hill	25,212
Harrisburg Rural	650,316
Jackson Park (City of Concord)	80,114
Kannapolis Rural	63,089
Midland	291,545
Mt. Mitchell	82,325
Mt. Pleasant Rural	315,028
Northeast	76,501
Odell	537,939
Richfield-Misenheimer	7,537
Rimer	122,046
Total Estimated Expenditures From Tax Levy	\$ 3,070,327

Section III.

It is estimated that the following revenues will be available for the various fire districts for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 216,339
Cold Water	180,769
Concord Rural	12,747
Flowe's Store	200,705
Georgeville	208,115
Gold Hill	25,212
Harrisburg Rural	650,316
Jackson Park (City of Concord)	80,114
Kannapolis Rural	63,089
Midland	291,545
Mt. Mitchell	82,325
Mt. Pleasant Rural	315,028
Northeast	76,501
Odell	537,939
Richfield-Misenheimer	7,537
Rimer	122,046
Total Estimated Expenditures From Tax Levy	\$ 3,070,327

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2013 and ending June 30, 2014 for the purpose of providing fire services within the various fire and service districts in Cabarrus County. The tax rates are based on estimated total valuation of properties as of January 1, 2013. The estimated combined collection rate is 96.58 percent (97.05% for real and personal and 89.99% for vehicles) and is based on the fiscal year ending 2012. In accordance with previous action by the Board of County Commissioners, the County collection fee is set at 1.5%. The taxes will be collected by the Cabarrus County Tax Collector, as provided in G.S. 69-25.4:

<u>Fire Districts</u>			<u>Amount Produced</u>
	<u>Total</u>	<u>Rate</u>	<u>(96.58% collection rate)</u>
Allen	497,777,615	0.045	\$ 216,339
Cold Water	311,950,489	0.060	180,769
Concord Rural	32,190,391	0.041	12,747
Flowe's Store	451,766,445	0.046	200,705
Georgeville	234,222,251	0.092	208,115
Gold Hill	43,507,843	0.060	25,212
Harrisburg Rural	603,895,966	0.1115	650,316
Jackson Park	143,018,292	0.058	80,114
Kannapolis Rural	186,637,286	0.035	63,089
Midland	471,670,137	0.064	291,545
Mt. Mitchell	103,196,432	0.0826	82,325
Mt. Pleasant Rural	392,992,253	0.083	315,028
Northeast	118,224,597	0.067	76,501
Odell	960,324,109	0.058	537,939
Richfield-Misenheimer	11,148,397	0.070	7,537
Rimer	185,834,365	0.068	122,046

Section V.

The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in carrying out their duties and are available for public inspection.

Adopted this the 17th day of June, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

/s/ Megan Smit
Megan Smit, Clerk to the Board

UPON MOTION of Vice Chairman White, seconded by Commissioner Measmer and unanimously carried, the Board adopted the FY 2014 Cabarrus County Budget Ordinance for the Capital Improvements Projects Fund for FY 13-14.

Ordinance No. 2013-16

CABARRUS COUNTY CONSTRUCTION AND RENOVATION
CAPITAL PROJECTS BUDGET ORDINANCE
FISCAL YEAR 2013-2014

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

The following amounts are hereby appropriated as the estimated revenues and project appropriations for the capital projects listed below during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Capital Projects Fund

A. It is estimated that the following revenues will be available to complete capital projects as proposed in the 2014 Capital Improvement Plan for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Contribution - Capital Reserve Fund	\$1,225,420
TOTAL REVENUES	\$ 1,225,420

D. The following appropriations are made as proposed in the 2014 Capital Improvement Plan for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Camp T N Spencer Park	\$ 990,420
Frank Liske Park Tennis Courts Lights Replacement	135,000
Human Services Building HVAC	<u>100,000</u>
TOTAL EXPENDITURES	\$ 1,225,420

GRAND TOTAL - REVENUES	\$ 1,225,420
GRAND TOTAL - EXPENDITURES	\$ 1,225,420

Section II.

A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.

B. The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.

4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus for the 2013-2014 fiscal year. The County Manager and the Finance Director shall administer the budget. The Finance Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina. Funds appropriated in the FY 2012-2013 Budget and encumbered on June 30, 2013, shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 17th day of June, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

/s/ Megan Smit
Megan Smit, Clerk to the Board

Chairman Poole requested staff look into reinstating more Saturday service hours at the libraries next year.

For clarification purposes, Pam Dubois, Deputy County Manager, advised of the need to remove \$26,000.00 from the budget ordinance.

Mike Downs, County Manager, also clarified with the \$26,000.00 removed, the adjusted total for the General Fund is \$213,461,012.00 and the adjusted total for All Funds is \$226,043,795.00.

(G-6) Human Services - Foster Care Budget Revision

Chairman Poole presented the following information relating to a request for a foster care budget revision:

During FY 2012-2013, the Department requested \$1,300,000.00 in funds for the Foster Care line item 00195675-9462. These funds provide for foster care and payments on behalf of children in the care of the Department. Through the budgetary process, \$900,000.00 was allocated to this line item for these expenses as well as \$400,000.00 of the fund balance was assigned to cover any expenses above the budgeted amount for foster care, should it be needed. The Board approved an additional \$200,000.00 at the April regular meeting; however the Department estimates the need for an additional \$120,000.00-\$150,000.00 to finish out the year. Since this is the last Board of Commissioners' meeting in this fiscal year, the maximum amount is requested for approval.

In response to a question from the Board, Mike Downs, County Manager, clarified the funds are coming out of assigned fund balance.

UPON MOTION of Vice Chairman White, seconded by Commissioner Measmer and unanimously carried, the Board adopted the following budget amendment:

Date: 6/17/2013 Amount: \$150,000
 Dept. Head: Ben Rose Department: Human Services
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: The Foster Care budget line was reduced in the budget process based on prior usage of the account. In order to cover the possible overage, fund balance was also assigned in the amount of \$400,000. FY 2013 has seen a rise in foster care needs in Cabarrus County. The Board approved \$200,000 use of the assigned fund balance at its April meeting. The Department needs another \$150,000 to finish out the year.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
001617106901	Fund Balance Appropria	\$5,615,928.00	\$150,000.00		\$5,765,928.00
001956759462	AFDC Child Foster Care	\$1,100,000.00	\$150,000.00		\$1,250,000.00

(H) APPOINTMENTS

(H-1) Appointments - Board of Equalization and Review

Chairman Poole generally discussed appointments to Boards and Committees with regards to exceptions to the Appointment Policy.

The Board of Equalization and Review requests the reappointment of Audy Dover and Mary Elizabeth Stewart to three-year terms ending June 30, 2016, with exceptions to the "length of service" provision of the Appointment Policy. Both Mr. Dover and Ms. Stewart have served the Board of Equalization and Review since 2005 and their experience is valued.

Due to additional business responsibilities, Scott Dyer has resigned from his position on the Board of Equalization and Review.

Robert Carruth is recommended to replace Scott Dyer on the Board of Equalization and Review to fulfill an unexpired term ending June 30, 2014, with an exception to the "service on multiple boards" provision of the Appointment Policy.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board removed Scott Dyer from the Board of Equalization and Review roster and thanked him for his service.

A brief discussion ensued.

Commissioner Morris **MOVED** to reappoint Mary Elizabeth Stewart and designate her as Chairman and to reappoint Audy Dover and designate him as Vice Chairman to the Board of Equalization and Review for three-year terms ending June 30, 2016, with exceptions to the "length of service" provision of the Appointment Policy for Ms. Stewart and Mr. Dover; and to appoint Robert Carruth to the Board of Equalization and Review to fulfill an unexpired term ending June 30, 2014, including an exception to the "service on multiple boards" provision of the Appointment Policy for him. Commissioner Burrage seconded the motion.

Following a brief discussion, the **MOTION** unanimously carried.

(H-2) Appointments - Cabarrus County Tourism Authority

The Cabarrus County Tourism Authority Board of Directors has three seats that need to be appointed for the term commencing July 1, 2013 and expiring on June 30, 2016. The nominating group and their nominees are as follows:

Cabarrus Regional Chamber of Commerce - Seat No. 9: John Cox

Cabarrus County Tourism Authority - Seat No. 8: Phillip Cunningham

Cabarrus County Tourism Authority - Seat No. 12: Frank Lapsley

The term of appointment for Vinay Patel expires June 30, 2013. He is currently serving an unexpired term on the Cabarrus County Tourism Authority as the "hotelier" representative in Seat No. 7. Vinay Patel is willing to serve another term. An exception to the "residency" provision of the Appointment Policy will be needed for him.

Vice Chairman White, Tourism Authority Board member, presented an overview of the Tourism Authority, the diversity of the members and recommended the nominees be appointed as requested.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed John Cox to Seat No. 9 on the Cabarrus County Tourism Authority for a three-year term ending June 30, 2016; reappointed Phillip Cunningham to Seat No. 8 on the Cabarrus County Tourism Authority for a three-year term ending June 30, 2016, including an exception to the "residency" provision of the Appointment Policy; appointed Frank Lapsley to Seat No. 12 on the Cabarrus County Tourism Authority for a three-year term ending June 30, 2016; and reappointed Vinay Patel to Seat No. 7 on the Cabarrus County Tourism Authority for a three-year term ending June 30, 2016, including an exception to the "residency" provision of the Appointment Policy.

(H-3) Appointments - Cabarrus County Youth Council (CCYC)

Reappointments are needed for Cooper McAuley, John "Erik" Taylor and Michael Walker to the Cabarrus County Youth Council to continue their service for one-year terms ending June 30, 2014.

Commissioner Measmer stated there are vacancies on the Hickory Ridge and Northwest Cabarrus High School positions and urged students to apply to the council.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board reappointed Cooper McAuley (Central Cabarrus High School), John "Erik" Taylor (At-Large) and Michael Walker (Cox Mill High School) to the Cabarrus County Youth Council for one-year terms ending June 30, 2014.

(H-4) Appointments - Jury Commission

An appointment is needed for the Jury Commission. Ms. Phyllis Crump has served on the Jury Commission since 2001. She is willing to serve another term. An exception to the "length of service" provision of the Appointment Policy would be needed for her.

Commissioner Morris **MOVED** to reappoint Phyllis Crump to the Jury Commission for a two-year term ending June 30, 2015; including an exception to the "length of service" provision of the Appointment Policy. Commissioner Burrage seconded the motion.

Following a brief discussion, the **MOTION** unanimously carried.

(H-5) Appointments - Mt. Pleasant Planning Board and Board of Adjustment (ETJ)

The terms of appointment to the Mt. Pleasant Planning Board and Board of Adjustment for John Murdock, III; Whit Moose, Jr. and Margaret Strickland (alternate) end June 30, 2013. These seats are held by representatives of the Extra Territorial Jurisdiction (ETJ), and therefore, are appointed by the Cabarrus County Board of Commissioners. On May 6, 2013, Mt. Pleasant Town

Board of Commissioners voted to request that all be reappointed to serve another term.

Despite efforts by the Town of Mt. Pleasant and Cabarrus County, there are no other applications on file for consideration. An exception to the "length of service" provision of the Appointment Policy is needed for each member.

UPON MOTION of Vice Chairman White, seconded by Commissioner Morris and unanimously carried, the Board reappointed John Murdock, III; Whit Moose, Jr. and Margaret Strickland (alternate) to the Mt. Pleasant Planning Board and Board of Adjustment (ETJ) for three-year terms ending June 30, 2016; including an exception to the "length of service" provision of the Appointment Policy for each member.

Chairman Poole urged residents of the Mt. Pleasant ETJ area to apply for these positions for future appointments.

(H-6) Appointments - Public Health Authority of Cabarrus County

The terms of appointment for Phyllis Wingate-Jones and H. Jay White, Sr. expire on June 30, 2013. Both members have been recommended for reappointment and are willing to serve another term. An exception to the "residency" provision of the Appointment Policy will be needed for Ms. Wingate-Jones.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board reappointed Phyllis Wingate-Jones "Member or Designee Northeast Medical Center Board of Trustees" and H. Jay White, Sr. "Member or Designee of Board of Commissioners" to the Public Health Authority of Cabarrus County for three-year terms ending June 30, 2016; including an exception to the "residency" provision of the Appointment Policy for Ms. Wingate-Jones.

(H-7) Appointments - RCCC Board of Trustees

Rowan-Cabarrus Community College (RCCC) Board of Trustees Chairman, Carl Short, Jr. and Dr. Carol Spalding, RCCC President, request the reappointment of Ms. Cynthia Mynatt and Mr. Irvin Newberry to the RCCC Board of Trustees for four-year terms ending June 30, 2017. An exception to the "length of service" provision of the Appointment Policy will be needed.

A discussion ensued regarding the length of service and voting positions on this board. Commissioner Morris is the Board liaison for this board.

Commissioner Burrage **MOVED** to reappoint Ms. Cynthia Mynatt and Mr. Irvin Newberry to the Rowan-Cabarrus Community College Board of Trustees to complete four-year terms ending June 30, 2017; including an exception to the "length of service" provision of the Appointment Policy for Ms. Mynatt and Mr. Newberry. Commissioner Morris seconded the motion and the **MOTION** failed with Commissioners Burrage and Morris voting for and Chairman Poole, Vice Chairman White and Commissioner Measmer voting against.

UPON MOTION of Vice Chairman White, seconded by Chairman Poole and carried, with Chairman Poole, Vice Chairman White and Commissioner Measmer voting for and Commissioners Burrage and Morris voting against, the Board reappointed Ms. Cynthia Mynatt to the Rowan-Cabarrus Community College Board of Trustees for a four-year term ending June 30, 2017; including an exception to the "length of service" provision for Ms. Mynatt, and appointed Commissioner Morris to the Rowan-Cabarrus Community College Board of Trustees for a four-year term ending June 30, 2017.

A brief discussion ensued regarding appointment for a liaison to this board.

(H-8) Appointments - Region F Aging Advisory Committee

The term of appointment for Carol Vogt expires June 30, 2013. She is currently serving as a "delegate" and is eligible for reappointment for a two-year term.

The term of appointment for Jean Chandler expires June 30, 2013. She is currently serving as an "alternate" and is now eligible to be reappointed as a "delegate" for a two-year term. She also serves on the Senior Centers

Advisory Council. An exception to the "service on multiple boards" provision of the Appointment Policy will be needed.

According to the Committee's bylaws, Ted Drain is not eligible to serve another term as a "delegate" because he has served three consecutive terms in that role. Ted Drain is eligible to serve as an "alternate" for a one-year term. An exception to the "length of service" provision of the Appointment Policy will be needed for him.

UPON MOTION of Chairman Poole, seconded by Commissioner Burrage and unanimously carried, the Board reappointed Carol Vogt and Jean Chandler to the Region F Aging Advisory Committee as "delegates" for two-year terms ending June 30, 2015, including an exception to the "service on multiple boards" provision of the Appointment Policy for Ms. Chandler; and reappointed Ted Drain to the Region F Aging Advisory Committee as an "alternate" for a one-year term ending June 30, 2014, including an exception to the "length of service" provision of the Appointment Policy for him.

(H-9) Appointments and Removal - Adult Care Home Community Advisory Committee

An application has been received from Kay Strayer for the Adult Care Home Community Advisory Committee. She has been prequalified by the Regional Ombudsman.

Karen Pensgen's term ends June 30, 2013. According to the Regional Ombudsman, she does not intend to continue. She has been the team leader on the CAC for many years and will be sorely missed. Ms. Pensgen has been on the Committee since 2000.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed Kay Strayer to the Adult Care Home Community Advisory Committee for a one-year term ending June 30, 2014 and removed Karen Pensgen from the Adult Care Home Community Advisory Committee roster effective July 1, 2013 and thanked her for her many years of service.

Chairman Poole announced there are currently four (4) vacant positions on this committee and strongly urged citizens to apply for the Adult Care Home Community Advisory Committee.

(H-10) Appointments and Removals - Home and Community Care Block Grant (HCCBG) Advisory Committee

New rules of operation for the Cabarrus County Home and Community Care Block Grant (HCCBG) Advisory Committee were adopted by the Board on January 22, 2013, to take effect on July 1, 2013. According to the new rules of operation, membership will consist of six (6) designated Agency representatives, seven (7) At-Large members and two (2) Ex-Officio members. Appointments and reappointments to the HCCBG are needed to align with the new rules of operation.

The seven (7) At-Large positions will have staggered, three-year terms. The Agency representative positions shall be considered perpetual members of the Committee. The recommended Agency representatives are as follows:

<u>Member</u>	<u>Agency Represented</u>
Larry Belk	Human Services/Designee - Transportation
Anthony Hodges	Human Services/Designee - Older Adults
Kathy Mowrer	Human Services/Designee - Disabled Adults
Susan Donaldson	ALP Director/Designee
Kelly Sifford	P&Z Director/Designee
Kimberly Strong	Cabarrus Meals on Wheels Director/Designee

Kathy Mowrer also serves on the Transportation Advisory Board. An exception to the "service on multiple boards" provision of the Appointment Policy will be needed.

Beth Croom, (Meals on Wheels) representative, recently resigned from the HCCBG.

Mary Wittman was appointed as a Consumer representative in April. She will fill one of the At-Large positions with her term ending December 31, 2015.

Betty Babb, Consumer representative, will fill an At-Large position with a term ending December 31, 2015.

Gail Linker, Consumer representative, will fill an At-Large position with a term ending December 31, 2013.

It is recommended to appoint James Polk and L. Scott Barringer to At-Large positions for three-year terms ending December 31, 2016.

Vice Chairman White and Linda Miller will remain Ex-Officio representatives.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed designated Agency members as indicated in the aforementioned table; including an exception to the "service on multiple boards" provision of the Appointment Policy for Kathy Mowrer; transferred Mary Wittmann from a Consumer representative to an At-Large representative with her term ending December 31, 2015; transferred Betty Babb to an At-Large position and extended her term to end December 31, 2015; transferred Gail Linker to an At-Large position with term ending December 31, 2013; appointed James Polk and L. Scott Barringer to the HCCBG as At-Large representatives for 3-year terms ending December 31, 2016; and removed Cyndi Smart, (Department of Aging) representative, Beth Croom and Karin Allen, (Meals on Wheels) representatives, from the HCCBG roster and thanked them for their service.

(H-11) Appointments and Removals - Transportation Advisory Board

The terms of appointment for Julia Patterson (Cabarrus Health Alliance Healthy Cabarrus) and Tony Harris (County Safety and Risk Director) on the Transportation Advisory Board (TAB) ends June 30, 2013. Both would like to serve another term. An exception to the "residency" provision of the Appointment Policy will be needed for them.

It is requested to remove the following members from the TAB due to lack of attendance at the TAB meetings: Justin Brines (Cabarrus EMS), Sharon Corpening (Social Work [Blind]), and Ben Warren (City of Kannapolis).

An application has been received from Michael Smith. It is requested to appoint Mr. Smith to fill the Cabarrus EMS position being vacated by Justin Brines. An exception to the "residency" provision of the Appointment Policy will be needed for him.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board reappointed Julia Patterson (Cabarrus Health Alliance Healthy Cabarrus) and Tony Harris (County Safety and Risk Director) to the TAB for three-year terms ending June 30, 2016, including an exception to the "residency" provision of the Appointment Policy for Ms. Patterson and Mr. Harris; removed Justin Brines, Sharon Corpening and Ben Warren from the TAB roster; and appointed Michael Smith to the TAB as the Cabarrus EMS representative for a three-year term ending June 30, 2016; including an exception to the "residency" provision of the Appointment Policy.

Chairman Poole announced applications are needed for vacant positions on the Transportation Advisory Board for "Visually Impaired" and "Local Clergy" representatives.

(I) REPORTS

(I-1) County Manager - Monthly Reports on Building Activity

The Board received the Cabarrus County Construction Standards Dodge Report for May 2013 and the Cabarrus County Commercial Building Plan Review Summary for May 2013 for informational purposes as part of the Agenda. No action was required of the Board.

(I-2) Planning and Development - CDBG Monthly Report for April

The Board received the monthly report for CDBG activity for informational purposes as part of the Agenda. No action was required of the Board.

(I-3) Request for Applications for County Boards/Committees

Applications are being accepted for the following County Boards/Committees:

- Adult Care Home Community Advisory Committee - 4 Vacancies
- Animal Protection and Preservation Advisory Committee - 9 Expired Positions and 1 Vacant Position
- Board of Equalization and Review - 2 Positions with Expiring Terms
- Centralina Workforce Development Board - 2 Positions with Expiring Terms
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Council for a Sustainable Local Economy - 1 Vacant Position
- Food Policy Council - 4 Positions with Expired Terms
- Industrial Facilities and Pollution Control Financing Authority - 1 Expired Term and 2 Vacant Positions
- Juvenile Crime Prevention Council - 2 Positions with Expiring Terms and 2 Vacant Positions
- Library Board of Trustees - 1 Position with Expiring Term - Midland Area
- Nursing Home Community Advisory Committee - 7 Vacant Positions
- Transportation Advisory Board - 5 Positions with Expiring Terms and 5 Vacant Positions
- Youth Council - 9 Positions with Expiring Terms and 3 Vacant Positions with Expired/Expiring Terms

Chairman Poole reviewed the aforementioned list and urged citizens to consider participating on a Board or Committee.

(I-4) BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Board/Committees

None.

(J) GENERAL COMMENTS BY BOARD MEMBERS

Chairman Poole recognized Vice Chairman White's birthday.

(K) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

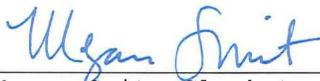
None.

(L) CLOSED SESSION

None.

(M) ADJOURN

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage, and unanimously carried, the meeting adjourned at 8:33 p.m.



 Megan Smit, Clerk to the Board