



CABARRUS COUNTY
America Thrives Here



CABARRUS COUNTY, NORTH CAROLINA
ANNUAL BUDGET
FISCAL YEAR 2020 - 2021

Cabarrus County

North Carolina

Adopted Budget

Fiscal Year 2020-2021



Prepared by
Cabarrus County Budget Team

Special Thanks to
Finance Department, County Managers Office and
Communications and Outreach

Mike Downs
County Manager



CABARRUS COUNTY

Board of County Commissioners



Left to Right: Shue, Honeycutt, Morris, Poole, Kiger

Stephen Morris (Chair)

Diane Honeycutt (Vice Chair)

Elizabeth (Liz) Poole

Blake Kiger

Lynn Shue



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cabarrus County, North Carolina for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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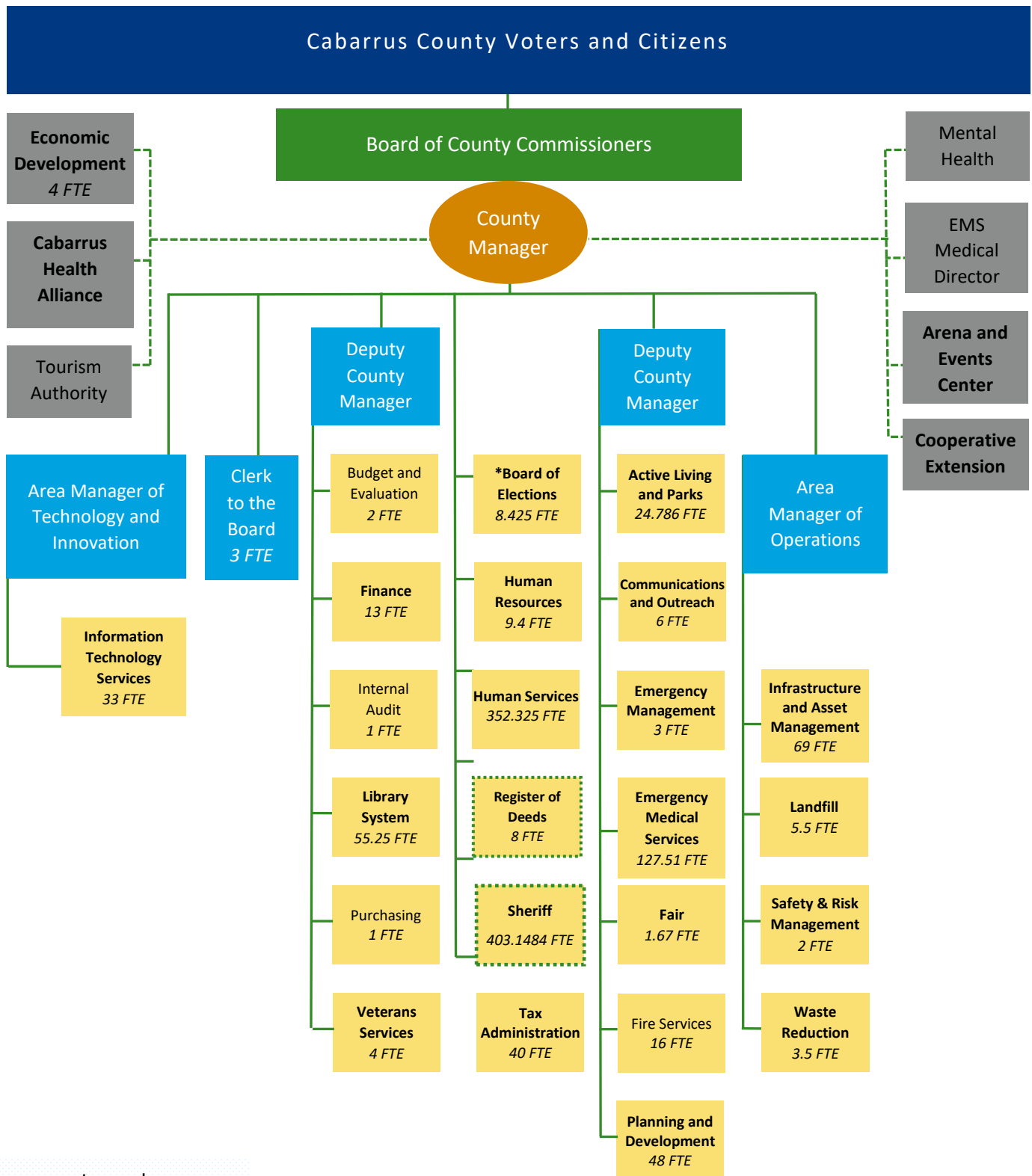
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INTRODUCTION

Introduction

CABARRUS COUNTY ORGANIZATION CHART



Legend

- Bold Font** Department Name
- Elected Official
- * Appointed in whole or in part by others
- - - Outside agencies or Entities

Introduction

READER'S GUIDE

The information contained in this document is intended to accomplish the following:

- Explain how tax dollars are used
- Enhance accountability
- Promote transparency
- Describe departments and programs
- Inform the Board of Commissioners

The FY21 Adopted Budget goes from July 1, 2020 to June 30, 2021. The following sections are included in the document:

Introduction

This section provides a Reader's Guide, County Profile and details of the strategic planning process.

Budget Message

This section provides the County Manager's overview of the FY21 Adopted Budget. The budget message explains funding priorities for the year focusing on new funding.

Financial Structure, Policy and Process

This section provides the fund structure, fund relationships, financial policies and budget process.

Budget Summary

This section provides a summary of revenues and expenditures.

Fund Summaries

This section provides a summary of the county's funds including:

- General Fund
- Cabarrus Arena and Events Fund
- Landfill Fund
- 911 Emergency Telephone Fund
- Health and Dental Insurance Fund
- Workers Compensation and Liability Fund
- Fire Districts Fund

Position Summary

This section provides position information by department. In addition, this section includes new positions funded.

Five Year Financial Plan

Introduction

This section provides a forecast of revenues and expenditures over a five-year period for the general fund.

Capital Improvement Plan

This section provides the Capital Improvement Plan (CIP) for a five-year period. The CIP funds large construction and repair projects for the county. Projects for Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College (RCCC) are also included.

Education

This section provides information on funding for Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College.

Debt Service

This section provides the county's current and future debt obligations. It also includes the county's legal debt margin.

Supplemental Information

This section provides the Budget Ordinance and other supplemental information such as a glossary and index.

Introduction

PROFILE OF CABARRUS COUNTY

Profile of Cabarrus County

The County, incorporated in 1792, is in the Piedmont section of the State of North Carolina and is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland and Locust are smaller municipalities in the County. The US Census estimates the County had an estimated population of 216,608 as of July 2020. The County is empowered to levy a property tax on both real and personal property located within its boundaries.



The County has operated under the Board of Commissioners-County Manager form of government since 1976. Policy-making and legislative authority are vested in a governing board consisting of five commissioners. The governing board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the county manager, clerk to the board, tax administrator and county attorney. The County Manager serves as the chief executive and is responsible for carrying out the policies and ordinances of the governing board, for overseeing the day-to-day operations of the government and for appointing the heads of the various departments. Board members are elected on a partisan basis serving four-year staggered terms, with new members (two or three) elected every two years.

The annual budget is the foundation for the County's financial planning and control. All agencies of the County are required to submit requests for appropriation to the County Manager on or before the end of March each year. The County Manager uses these requests as the starting point for developing a recommended budget. The Board of Commissioners must adopt a final budget no later than June 30, the close of the County's fiscal year.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy

The County is one of 10 counties located in the Charlotte-Gastonia-Concord, NCSC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union counties in North Carolina and Chester, Lancaster and York counties in South Carolina. The Charlotte MSA, anchored by the City of Charlotte, was the 23rd largest metropolitan statistical area in the United States as of July 1, 2018.

The County's rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, has continued during this period of economic prosperity. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate current and anticipated growth and the County cooperates with its municipalities in economic recruiting and development efforts.

Introduction



The Cabarrus Economic Development Corporation (the “CEDC”), which operates with a full-time staff, serves as the County’s primary recruiting and marketing entity. The CEDC concentrates its efforts on business retention and expansion, entrepreneurship and new business recruitment. This includes keeping an inventory of available sites within commercial and industrial parks with all municipal services available located near

major highways and interstates. All of these efforts position the County for continued strong economic development.

Historically, the County’s economy was primarily dependent on agriculture and the textile industry, but the County’s proximity to Charlotte and access to major interstate highways have helped diversify the County’s economy through investments in biotechnology, healthcare, manufacturing, industrial and business parks, warehousing and distribution, entertainment and hospitality, retail and aviation.

Healthcare



The County economy is emerging as a significant provider of healthcare services; the largest single employer in the County is Atrium Health Cabarrus. The hospital is located in Concord and has 457 active licensed beds. Atrium Health Cabarrus is the second largest hospital facility in the Atrium Health (formerly Carolinas Healthcare System) network of healthcare facilities, which is the largest healthcare system in North Carolina and South Carolina and is the second largest public, multi-hospital system in the United States. Atrium Health Cabarrus provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children’s Hospital, The Mariam Cannon Hayes Women’s Center, The Batte Cancer Center and a few other specialized services and facilities. In August 2018, the hospital opened a new state-of-the-art heart and vascular tower costing \$115 million to house The Sanger Heart & Vascular Institute. Atrium Health Cabarrus has also built satellite facilities in Kannapolis and Harrisburg. The Cabarrus Health Alliance, which is a public health authority and the only one of its kind in the State, also serves the county.

Introduction

Biotechnology and Downtown Kannapolis Revitalization

The North Carolina Research Campus Situated on 350-acres in downtown Kannapolis, the Research Campus houses eight major North Carolina universities focusing on biotechnology and nutrition research. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which houses the David H. Murdock Research Institute, Dole Food Company and Endev Laboratories. Other facilities include the Cabarrus Health Alliance, Rowan-Cabarrus Community College Biotechnology Training Center, Greenhouse Facility and the Kannapolis City Hall and Police Headquarters.

Kannapolis has started a Downtown Revitalization project. The Master Plan envisions a downtown with 1,500 residential development units, 300,000 square feet of retail, 400,000 square feet of offices and a hotel. The overall project includes public and private improvements. Among these are redevelopment of the main streetscape into a transportation facility that also functions as a linear park; a private demonstration project with parking deck, residential units, office, hotel and retail. The total investment is over \$46 million. The Sports and Entertainment Venue (SEV) that will house a minor league baseball team and accommodate a few other entertainment events is a centerpiece of the development and will open for the 2020 season.



Manufacturing

The principal products manufactured in the County include optical fiber, plastic extrusion, food processing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, corrugated packaging, automobile parts and racing electronics. The largest of these manufacturers is Corning. Corning, Inc.'s fiber optics facility is in the southeastern part of the County and is the world's largest producer of fiber optic wire. Corning is continuing to increase its manufacturing numbers.



One of the largest industrial/manufacturing parcels in the state, which encompasses over 2,100 acres, lies in the City of Concord. Victory Industrial Park LLC purchased the property in April 2014. The manufacturing site and land on both sides of U.S. 29 is available for development and is being marketed as The Grounds at Concord (<http://www.thegroundsatconcord.com/>). The property is adjacent to George Liles Parkway, which has been extended/improved and provides a four-lane connector to U.S. 29, I-85, N.C. 73 and N.C. 3. In the future, the four-lane thoroughfare will extend to NC 49.

Industry and Distribution

The County has strong industrial and distribution sectors. This strength is due, in large part, to geographic location within the larger MSA and the combination of road and rail service. In addition, the aviation sector is strong and growing (this is discussed in a separate section). The best way to summarize Industry and Distribution is by area including potential areas for growth in those sectors. The primary areas that are occupied and growing lie along the interstate corridor but there are also concentrations near Harrisburg and in the southern part of the County. In addition, there are areas with infrastructure in place, or being improved, that are available for continued growth.

Introduction



The International Business Park (IBP) is located near an interchange on I-85. The owners of the IBP actively pursue private investment from around the world. IBP includes a mix of over 30 companies the majority of which are global corporations. IBP has had constant activity over the last 25 plus years including recent lease up of speculative buildings, construction and occupancy of major distributions centers, the addition of manufacturing uses and, most recently, the announcement of additional speculative buildings that will be constructed in the next year.

There are two additional concentrations of industry and distribution along the interstate corridor at Afton Ridge and the Derita Road area. Afton Ridge includes retail, residential and distributions center for S.P. Richards (200,000 square feet) and Gordon Foods (300,000 square feet). An additional 360,000 square foot facility in Afton Ridge Business Park recently sold and is available for occupancy.

The Silverman Group owns two buildings, a 400,000 square foot facility and a smaller building of 150,000 square feet, at the Concord Airport Business Park (Phase I) on Derita Road. Silverman Group has completed additional buildings on Derita Road that total a million square feet of distribution space. Industrial development continues in the Concord Regional Airport area of Derita Road including the development of the 140+ acre RiverOaks Corporate Center Park. Over two million new square feet of industrial space will be constructed in the coming years between Silverman and RiverOaks. There are three additional buildings planned in RiverOaks, which are currently owned by Exeter Property Group.

Industrial

The West Winds Industrial Park is located on Derita Road directly across from the airport entrance. Tenants in West Winds Industrial Park include S & D Coffee and Tea and NASCAR Research & Development. S & D Coffee and Tea is a Cabarrus County legacy company and its expansion to this area of the county included the addition of 200 jobs at an average wage of \$36,311. West Winds is also home to 26 Acres Brewery.

The Midland Business Park and Intermodal Facility is a future business park to be built near NC Highway 24/27 and Highway 601. Aberdeen Carolina and Western Railway is working to develop the 70-acre business park to permit the relocation of an intermodal facility, as well as, additional distribution facilities. The Intertape Polymer Group's construction of a new manufacturing plant in Midland is an example of additional growth in the southern part of the County. That plant has a value of approximately \$40 million and they employ more than 50 people in the first phase. They have already announced and begun an expansion for additional production lines.



The Kannapolis Gateway Business Park is an 85-acre park located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12-acre retail center. A million square feet of distribution was recently constructed which houses an Amazon distribution center. The facility is a combined

Introduction

investment in real and personal property of over \$85 million and has a total of 600 plus full-time employees now that it is in full operation.

Retail

The retail mix in Cabarrus County includes sites that serve the region/state and the local economy. The regional magnet is Concord Mills, which is the state's largest tourism draw with over 17 million visitors each year and continues to spur retail and non-retail development.

Additional retail centers have been constructed throughout the County because of the population increase that has occurred. Larger retail centers are concentrated along Interstate 85 and in Harrisburg. Smaller, grocery anchored centers have been developed and are developing in several locations within Kannapolis, Concord and Harrisburg.

Aviation

Since opening in 1994, the City of Concord has developed and operated Concord Regional Airport on approximately 750 acres surrounded by I-85, Concord Mills Boulevard, Derita Road and Poplar Tent Road. The City's Aviation Department manages the public use commercial service airport as a self-sustaining enterprise fund. The airport has 7,400-foot of fully instrumented and strengthened runway that can accommodate aircraft up to the size of a Boeing 737 or Airbus 320. Concord Regional Airport was the fourth-busiest towered airport in North Carolina in 2018 with 77,015 takeoff and landings.



Concord Regional Airport's public facilities include a general aviation terminal, 32,000 square-foot commercial service terminal and 700-space two-level parking facility. The airport also includes a variety of support facilities, hangars and over twenty-five acres of ramp space (for aircraft parking).

The airport is home to many private sector businesses providing aircraft maintenance and detailing, flight schools, aircraft charter services, air ambulance providers and more. The airport is also home to many NASCAR corporate aviation flight departments, including Hendrick Motorsports, Stewart-Haas Racing and Joe Gibbs Racing.

Since 1991, the City has received over \$85 million in grant funding for airport development. Allegiant Air began scheduled commercial service in December 2013, which has grown to 18 weekly non-stop flights to six destinations totaling 234,000 passengers in 2018. Many NASCAR teams and college sports teams regularly use this airport.

According to a 2019 NCDOT Division of Aviation economic impact analysis, Concord Regional Airport contributes over \$821 million annually into the local economy and supports 4,505 jobs in the Cabarrus County region. There are currently 183 aircrafts based at the airport with a combined taxable value of over \$138 million. Bringing

Introduction

additional revenues, based aircraft and new services for the community ensures the airport's role as a critical regional economic generator and community asset.

Tourism and Hospitality

Cabarrus County has transformed itself from a textile and tobacco-based economy to one of the most thriving tourism economies in the state of North Carolina. Total economic impact related to tourism in Cabarrus County has nearly doubled over the last decade. The economic impact from tourism in 2006 was \$245 million dollars. In 2018, the economic impact from tourism was \$469 million. This impact ranks Cabarrus County 12th out of North Carolina's 100 counties. Overall hotel Occupancy was 71% for the year and Average Daily Rate was \$101.35. Visitor segmentation is spread evenly amongst leisure, corporate and group travelers creating solid visitation during the entire year.



The County promotes itself through its definable motorsports brand. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway (CMS), as well as NASCAR based teams such as Hendrick Motorsports, Roush Fenway Racing, Chip Gannasi and Stewart-Haas Racing. Each team has race shop facility open year-round to provide race fans and visitors the opportunity to watch the top racing teams in action. CMS is a major sports and recreation facility that regularly hosts activities that draw over 1,000,000 visitors per year. Each year, CMS hosts major motorsports events, including three major NASCAR racing events – the most in

the sport. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway, also located on CMS property, hosts several events including two NHRA-sanctioned events on the only 4 lane drag strip in the world. The Dirt Track at Charlotte Motor Speedway hosts annual dirt racing events including the World of Outlaws World Finals and motocross races. The Speedway has continually diversified its events portfolio by hosting major car shows and concerts.

The Cabarrus County Tourism Authority (CCTA) markets Cabarrus County utilizing the 6% Occupancy Tax levied on Hotels. The CCTA mission is to “drive visitation to Cabarrus County to generate the maximum impact through hotel stays and visitor spending.” In FY2021, the CCTA will continue to expand its reach for potential visitors through targeted marketing efforts as well as create more opportunities for conventions and meetings. Recently completed website development and wayfinding signage will help connect visitors to attractions around the county.

Introduction

KEY COMPONENTS OF STRATEGIC PLANNING AND VISIONING



Management, Commissioners and staff began the newest strategic planning process in November 2018. The process included both public and staff input on what community priorities should be. County staff presented the information collected to the Board of Commissioners for their input and priorities. The board adopted the strategic plan in December 2019.

Mission

The mission defines the County's purpose and explains its roles in terms of achieving our vision, intended outcomes and serving our citizens. Cabarrus County's mission states:

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine County needs and provide services that continually enhance quality of life.

Vision

The vision for the County summarizes its desired future state and special character of the community. Cabarrus County's vision:

Our vision for Cabarrus is a county in which our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

Core Values

The County's core values are the essential beliefs and principles that determine how the County carries out its mission and provides guidance and inspiration for the people who work for the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals.

Board members identified four core values to guide how county government should carry out its mission:

Introduction

Integrity	We understand and accept our duty to do the public's business in an open, honest and transparent manner.
Collaboration	As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the County's citizens through opportunities to participate with input, education and feedback.
Accountable & Responsible	Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.
Respect	Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.



CABARRUS COUNTY
America Thrives Here

STRATEGIC PLAN 2020

Future Focused



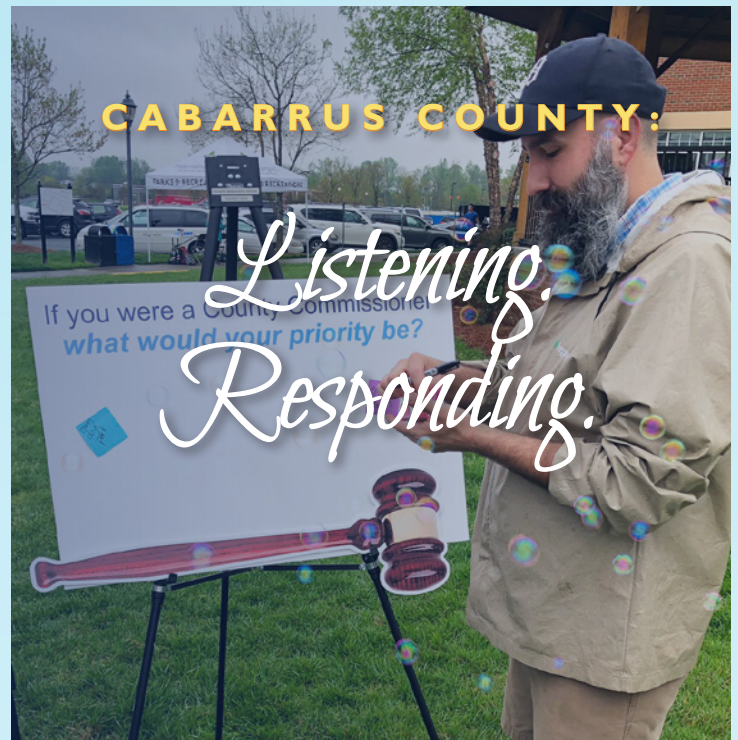
Cabarrus County Government 2020 Strategic Plan

VISION:

Our vision for Cabarrus is a county where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

MISSION:

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine county needs and provide services that continually enhance quality of life.



Management, Commissioners and staff launched the strategic planning process in November 2018. Multiple forums were held to engage members of the public and help them prioritize the goals most important to them. The County also created a staff-themed assessment to engage employees. After several months of data collection, County staff presented the findings to the Board of Commissioners. The Board adopted the full strategic plan in December 2019.

NOTE: Some images used within this document were taken prior to the COVID-19 pandemic.



STRATEGIC PRIORITY:

Healthy and Safe Community



GOAL

1

*SUSTAIN A CULTURE WHERE SAFETY IS A
SHARED PRIORITY FOR RESIDENTS,
BUSINESSES, EMPLOYEES AND VISITORS*

Objective 1: Promote public safety and emergency preparedness by educating stakeholders on the capabilities and functions of governmental services.

Objective 2: Develop resiliency in our community to withstand and recover from events detrimental to public health and safety.

Objective 3: Work with public safety, governmental and non-governmental agencies to provide quality service and improve efficiency.

Objective 4: Build community relationships that encourage collaboration, communication, trust and understanding with public safety officers.



GOAL

2

IMPROVE THE PHYSICAL AND MENTAL CIRCUMSTANCES OF RESIDENTS BY CONNECTING THEM TO COMMUNITY RESOURCES THAT ENHANCE QUALITY OF LIFE

Objective 1: Partner with community organizations and municipalities to provide affordable housing in emergencies, as well as address housing and food insecurity.

Objective 2: Promote and educate accessibility and availability of environmental services.

Objective 3: Connect veterans with necessary resources and services.

Objective 4: Enhance accessibility of services and programs for people with disabilities.



GOAL

3

PROMOTE AND ENGAGE QUALITY OF LIFE INITIATIVES TO FOSTER A HEALTHY AND SAFE COMMUNITY

Objective 1: Collaborate with community members to assess and evaluate mental and physical wellness.

Objective 2: Provide opportunities and access for physical activity and nutrition education.

Objective 3: Actively recruit behavioral health services and resources specific to our community.

Objective 4: Strengthen outreach, communication and education to residents about access to health benefits and services.

Objective 5: Ensure early education of youth and parents about mental health, substance abuse and risky behaviors to guide better wellness choices and a healthy life balance.

STRATEGIC PRIORITY:

Culture and Recreation



GOAL

1

*CREATE A COMMUNITY THAT RECOGNIZES
THE BASIC HUMAN NEED FOR PHYSICAL AND
INTELLECTUAL DEVELOPMENT*

Objective 1: Support and initiate positive methods of expression across diverse communities.

Objective 2: Foster collaboration and partnerships to increase personal growth opportunities that support lifelong learning.

Objective 3: Support and initiate arts opportunities that reach diverse communities.

Objective 4: Ensure programming is inclusive of all people, all abilities and all skill levels.



GOAL

2

*ENHANCE POLICIES, FACILITIES AND LAND
TO FOSTER DIVERSE CULTURAL AND
RECREATIONAL OPPORTUNITIES*

Objective 1: Develop a land acquisition plan and determine priorities within that plan.

Objective 2: Create a master plan for amenities and facilities that incorporates community partner assets.

Objective 3: Facilitate strategic partnerships that maximize community resources to accommodate programming demands.

Objective 4: Establish a reliable, sustainable funding plan for maintenance and expansion of facilities.

STRATEGIC PRIORITY:

Sustainable Growth and Development



GOAL

1

*PROMOTE RESPONSIBLE
AND STRATEGIC
COUNTYWIDE GROWTH*

Objective 1: Provide community education on zoning and ordinance differences between the County and municipalities.

Objective 2: Collaborate with municipalities on long-term plans for infrastructure and growth.

Objective 3: Encourage growth in or near municipal limits, where utilities are available, and follow the Cabarrus County Schools construction design guidelines.

Objective 4: Facilitate collaboration between jurisdictions on land use planning and development.

Objective 5: Provide economical solid waste disposal solutions for the future.



GOAL

2

*PROMOTE, SUPPORT AND ADDRESS
SUSTAINABLE OPEN SPACE, FORESTRY
PRACTICES AND FARMING*

Objective 1: Advocate for agriculture through public awareness.

Objective 2: Encourage participation of landowners in Present-Use Value taxation, open space and viable agricultural uses of land.

Objective 3: Become a role model for sustainability by landscaping with native plants, maintaining open spaces and using natural resources.



STRATEGIC PRIORITY:

A Thriving Economy



GOAL

1

PROMOTE, GROW AND SUSTAIN A DIVERSE ECONOMIC BASE THROUGH COLLABORATIVE COMMUNITY PARTNERSHIPS

Objective 1: Recruit competitively through governmental, educational and community-based incentives.

Objective 2: Recruit businesses that offer sustainable jobs with competitive wages.

Objective 3: Create public awareness and understanding of economic development.



GOAL

2

INVEST IN OPPORTUNITIES THAT PROMOTE SELF-SUFFICIENCY AND EMPOWERMENT TO OUR CURRENT AND FUTURE WORKFORCE

Objective 1: Ensure and improve access to apprenticeships and training programs.

Objective 2: Provide transportation to career technical education for high school students.

Objective 3: Attract businesses / employers that support skilled labor; on-the-job training and post-secondary education.

Objective 4: Prioritize and improve socio-economic supports and quality-of-life measures through community partnerships.

Objective 5: Support and advocate for quality care and education for children ages 0-5.

STRATEGIC PRIORITY:

Transparent and Accountable Government



GOAL

1

*ENSURE AN ENGAGED AND
ACCOUNTABLE WORKFORCE TO
PROVIDE EXCEPTIONAL SERVICE*

Objective 1: Recruit and retain service-minded, innovative and technically skilled employees.

Objective 2: Ensure our workforce is diverse, inclusive and reflective of the community.

Objective 3: Offer competitive compensation and benefits to allow employees to thrive.

Objective 4: Provide development opportunities to enhance current skill sets, leadership development and succession planning.

Objective 5: Increase opportunities for employee engagement and community involvement.



GOAL

2

*PERFORM ANALYSIS, FORECASTING AND
REPORTING TO ENSURE EFFECTIVE
STEWARDSHIP OF FUNDS AND LONGEVITY OF
CURRENT AND FUTURE COUNTY ASSETS*

Objective 1: Establish, evaluate and follow policies and procedures to safeguard County assets.

Objective 2: Utilize fair and equitable methods to assess property values.

Objective 3: Improve forecasting of large total cost of ownership expenditures for County-owned facilities and equipment.

Objective 4: Evaluate current per-square-foot operating expense strategies.

Objective 5: Employ new techniques and strategies to increase efficiency of facility operations.

Objective 6: Promote collaboration with stakeholders and management to better understand vision, direction and priorities.

Objective 7: Strengthen relationships with partners and customers to better understand needs and expectations.



GOAL

3

*CREATE OPPORTUNITIES FOR
PEOPLE TO SEE VALUE IN THE WORK
OF COUNTY GOVERNMENT*

Objective 1: Facilitate interactions with respect and professionalism.

Objective 2: Educate the community on ways to participate in services, programs and events.

Objective 3: Motivate the community to participate in the governmental process.

Objective 4: Distribute information that is clear, relevant and timely.

Objective 5: Communicate, inform and educate internal and external stakeholders on the allocation of County resources.



GOAL

4

*DEVELOP CREATIVE TECHNOLOGICAL
SOLUTIONS TO SUPPORT
COUNTY SERVICES*

Objective 1: Facilitate data-driven decision making by employing dashboards and targeted measurements.

Objective 2: Utilize collaborative technology and shared services.



CABARRUS COUNTY
America Thrives Here

65 Church Street South
Concord NC 28026

704.920.2100

CABARRUSCOUNTY.US



BUDGET MESSAGE

Budget Message



June 1, 2020

Honorable Chairman and Members of the Cabarrus County Board of Commissioners:

It is my honor and privilege to submit the Fiscal Year 2020-2021 (FY21) Recommended Budget. Staff prepared this budget in accordance with the laws of North Carolina, guided by the Board Commissioners' renewed mission, vision and goals.

We propose this budget amid the COVID-19 pandemic—an event unlike any of the last 100 years.

COVID-19 has hurt the County's major revenues – property and sales tax.

We project sales tax to drop 17% from FY20 to FY21. The January 2020 revaluation showed a 17% increase in commercial and residential real property value; however, lower collection rates and fewer new car purchases mean property tax will fall short of predictions.

At the same time, there is growing demand for County services, particularly human services and public health.

Our response to COVID-19 illustrates the value of investment in preparation, training and technology.

Public safety employees provided life-saving care while keeping themselves safe. Partnerships led to expedited response to public health, safety and supply chain needs. Business processes continued without interruption, keeping industry moving. Employees found new ways to serve our most vulnerable populations at a critical time of need. Quality-of-life services kept our community engaged in activities that support mental and physical health.

We are a resilient community.

As we have done many times in the past, Cabarrus will move forward through strategic planning and investment.

The FY21 budget will keep the property tax rate at 74 cents and focus new funding on:

- Schools and educators
- Quality-of-life services
- Support for the County's 1,300 team members
- Essential building projects

The proposed General Operating budget totals **\$276 million**, including the following new investments:

Budget Message

Schools and educators

- **Increased educator pay supplements** – Includes funds for a 0.5% increase in County-paid supplements to educators employed by the Cabarrus County and Kannapolis City school districts. With this year's increase to the County-paid portion, the proposed FY21 pay supplement for Cabarrus County Schools will be 10% (includes a 0.5% increase from the Cabarrus County Schools District) and Kannapolis City Schools will be 7%. Because the state pays teachers consistently across the state, the local supplement helps attract and retain teachers.
- **Open/operate new schools** – Includes funds to open and operate Hickory Ridge Elementary and West Cabarrus High beginning in August 2020. The County will also fund a School Resource Officer (SRO) at Hickory Ridge Elementary and nurse at each school.
- **Maintain school operations** – Includes funds to maintain operations (i.e., local positions, teacher supplements and building upkeep) for Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College. This is a 2% increase from last year.

Quality-of-life services

- **New courthouse** – Includes funds and positions to operate a new courthouse starting in January 2023. To maintain security and safety in the larger facility, the new courthouse will require additional positions, including:
 - 22 deputies and three sergeants to secure the building
 - Seven custodians to clean the building
 - Two maintenance mechanics to keep building systems operating efficiently
 - A technical specialist to support technology

The County will fill these positions as needed and apply the balance of funds to one-time capital projects in FY21 and FY22.

- **Cabarrus Health Alliance** – Includes funds to increase school nurse benefits and hours, provide an additional 1% match for employee retirement, change two school nurse positions from part-time to full-time, and fund school nurses for Hickory Ridge Elementary and West Cabarrus High
- **Extending hours at the Midland Branch of the library** – Includes funds for a new full-time library assistant. This allows the branch to remain open an hour later in the evening and an additional operational day (Wednesday) each week.
- **Salvation Army Center of Hope** – Includes a one-time payment to help build a new homeless shelter that serves families and children.

Support Cabarrus County team members

- **Appropriate pay** – Includes funds to pay staff at levels that match similar positions across the state. Also funds a 1% cost-of-living adjustment and performance pay scale of up to 4% for employees.
- **New support** – Includes funds for 42 positions to meet service demand. These positions will remain vacant until the County reviews first quarter revenues and confirms the positions are sustainable.

Budget Message

Positions include:

County Manager's Office – 4 positions

- Chief internal auditor to oversee policies and procedures
- Deputy county attorney to provide legal support and guidance
- Early childhood education coordinator to develop and lead the County's early childhood education initiative
- Risk and safety manager to conduct safety trainings and oversee federal programs related to employees

Department of Human Services – 10 positions

- One part-time and two full-time case manager positions to provide treatment and recovery services to jail inmates. The County currently offers these services through a contract with Daymark Recovery Services. The County will reassign contract funds to the in-house positions.
- Community social services technician to transport children and supervise visits. In the last year, the number of children in foster care increased from 100 to over 150.
- Foreign language interpreter to help the County meet legal requirements and facilitate the needs of a growing Hispanic population.
- Income maintenance caseworker II to process applications and make updates for Adult Medicaid. Through audits, the County has learned about client eligibility issues that could have led to overpayments.
- Program specialist to support payment requests for the Work First/Crisis Unit
- Social work program manager to oversee and encourage collaboration between Adult Protective Services/Guardianship, and the In-Home and Community Support units
- Social work supervisor to help address the high turnover rate in child welfare through intense training and oversight the first 18 months employees are assigned to the division
- Social worker III to ease current Adult Protective Services/Guardianship caseloads. In 2012, the Adult Services Caseload Work Group recommended a guardianship caseload of 22 or lower. Current caseloads exceed the recommended standard.

Emergency Medical Services – 12 positions

- Four master paramedics and four paramedics to staff an ambulance at the new joint fire/EMS station built in partnership with the City of Concord. The ambulance will help maintain a response time of under eight minutes.
- Four relief supervisors to provide additional support and supervision. Industry standard is three to seven ambulances per supervisor. Currently, the County has 13 per supervisor on the day shift and 10 per supervisor during night shift.

Finance – 1 position

- Accounting supervisor to oversee staff and assigned duties

Human Resources – 1 position

- HR generalist to assist with human resource processes

Budget Message

Information Technology – 3 positions

- Analyst/programmer to provide GIS support
- Business systems analyst to support the County's financial and HR systems
- Senior analyst/programmer to address a backlog of projects that improve the efficiency of County operations

Infrastructure and Asset Management – 1 position

- Grounds maintenance crew chief to assist with supervision of staff and suppliers for projects across County facilities

Library – 2 positions

- Senior library assistant to float between five library branches. In the past year, the library system has needed additional coverage at every branch due to staff absences, vacancies and large crowds.
- Library assistant to support extended hours at the Midland Branch.

Planning and Development – 2 positions

- Two code enforcement officers to perform state-mandated inspections

Sheriff's Office – 6 positions

- Two deputies funded by the Town of Harrisburg to provide the town with law enforcement services
- Business manager to coordinate human resource and business operation processes between the Sheriff's Office and the County
- Two night shift lieutenants to provide greater supervision and reduce span of control issues
- AV technician to manage the body worn camera program

Essential Building Projects

Community Investment Fund (CIF) – Includes a **\$40 million** payment from the General Fund to the CIF for current and future debt and other one-time capital projects.

Capital projects include:

- **EMS headquarters** – Includes **\$2.5 million** in FY21 for design and **\$14 million** in FY22 for construction
- **Frank Liske Park updates** – Includes **\$1.64 million** in FY21 to replace water and sewer lines, playground equipment, miniature golf course, restrooms, snack bar and offices. Another **\$4 million** in FY22 will replace the boathouse and build a new boardwalk, bridge and splash pad.
- **Future library expansion** – Includes **\$10 million** in FY22 to address capacity and service delivery at our libraries. The project requires additional funds for operations and staffing.
- **New high school** – Includes **\$4.58 million** in FY22 to design a new high school for Cabarrus County Schools and **\$70 million** in FY24 for construction
- **R. Brown McAllister Elementary replacement** – Includes **\$450,000** in FY21 for site development and **\$30 million** in FY22 for construction of the new school

Budget Message

- **West Cabarrus Library and Senior Center** – Includes **\$2.5 million** in FY21 to design a shared building and **\$25 million** in FY24 to build or purchase a building. The project requires additional funds for operations and staffing.

I want to thank the Board for your steady leadership during this unprecedented time. Your support allowed us to provide uninterrupted service during the pandemic. Our visionary staff went the extra mile to implement new technologies, revise service models and modify our facilities. These actions kept our employees, their families and the community safe.

I'd like to recognize Rodney Harris, Lauren Tayara, Jonathan Marshall, Susan Fearington, Yesenia Pineda, and many other department leaders for their work to develop a budget that responds to the needs of our community.

I also offer thanks to our entire workforce for your commitment to our programs and your service to Cabarrus County residents.

Respectfully submitted,



Michael K. Downs

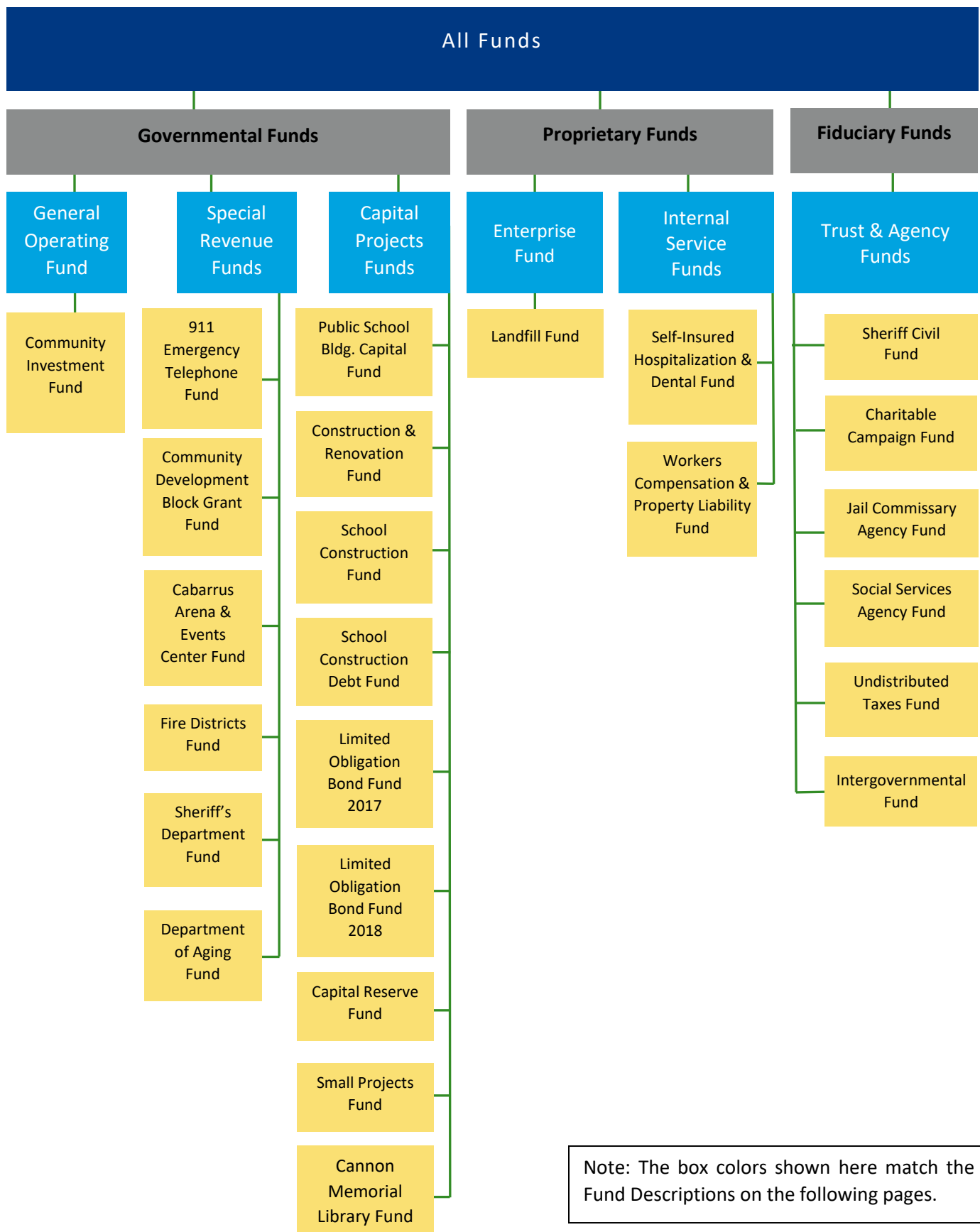
County Manager



FINANCIAL STRUCTURE POLICY AND PROCESS

Financial Structure, Policy and Process

FUND STRUCTURE



Financial Structure, Policy and Process

FUND RELATIONSHIPS

Cabarrus County organizes and operates accounts by fund. A fund is an independent set of accounts where the county records financial transactions. The county maintains the minimum number of funds required by law. In addition, the County maintains additional sub-funds for specific management needs. The County has the following funds and sub-funds:

Use the color coordination on the Fund Structure diagram on the previous page.

001 GENERAL OPERATING FUND

100 Community Investment Fund

SPECIAL REVENUE FUNDS

401 911 Emergency Telephone System Fund

410 Community Development Block Grant Fund

420 Cabarrus Arena & Events Center Fund

430 Fire Districts Fund

461 Sheriff's Department Fund

532 Department of Aging Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund

343 Construction & Renovation Fund

364 School Construction Fund

368 School Construction Debt Fund

450 Capital Reserve Fund

534 Cannon Memorial Library Fund

369 Limited Obligation Bond Fund 2017

370 Limited Obligation Bond Fund 2018

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

600 Workers Compensation & Property Liability Fund

610 Self-Insured Hospitalization & Dental Fund

TRUST AND AGENCY FUNDS

515 Sheriff Civil Fund

520 Charitable Campaign Fund

540 Jail Commissary Agency Fund

560 Social Services Agency Fund

570 Undistributed Taxes Fund

571 Intergovernmental Fund

Financial Structure, Policy and Process

FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

General Operating Fund – This fund is the primary operating fund for the County.

- **Community Investment Fund** – sub-fund to account for sales tax/lottery revenue dedicated to school capital and property tax revenues for debt/capital projects. This sub-fund accounts for debt service expenditures and transfers to Capital Projects Funds.

Special Revenue Fund – This fund accounts for revenues legally restricted to specific expenditures.

- **Emergency Telephone System Fund** – sub-fund to account for revenues received from subscriber fees specifically restricted for the operation and maintenance of a countywide Emergency 911 network.
- **Community Development Block Grant (CDBG) Fund** – sub-fund to account for revenues received under the Community Development Block Grant Program specifically restricted to the revitalization of select areas of the County.
- **Cabarrus Arena and Events Center Fund** – sub-fund to account for revenues received from rental, user fees and general fund support specifically restricted to the operation of the facility.
- **Fire Districts Fund** – sub-fund to account for property taxes collected and disbursed on behalf of the Fire Departments that protect the unincorporated areas of the County.
- **Sheriff's Department Fund** – sub-fund to account for the collection and appropriation of federal and state funds received for the Cabarrus County Sheriff's Office.
- **Department of Aging Fund** – sub-fund to account for the activities associated with contributions for senior citizen activities and projects.

Capital Projects Fund – This fund accounts for the financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

- **Public School Building Capital Fund** – sub-fund to account for the acquisition, construction, renovation and repair of various school facilities financed with revenue from the State of North Carolina under the School Facilities Finance Act of 1987 and revenue from North Carolina Lottery proceeds. The county can also use funds to pay school related debt service.
- **Construction and Renovation Fund** – sub-fund to account for the planning, design, construction and/or renovation of public facilities.
- **School Construction Fund** – sub-fund to account for the planning, design, construction and/or renovation of schools funded through cash (non-debt).
- **School Construction Debt Fund** – sub-fund to account for the planning, design, construction and/or renovation of schools through the issuance of Limited Obligation Bonds (LOBs).

Financial Structure, Policy and Process

- **Limited Obligation Bond (LOBS) Fund 2017** – sub-fund to account for the planning, design, construction and/or renovation of schools financed through the issuance of Limited Obligation Bonds (LOBs).
- **Limited Obligation Bond (LOBS) Fund 2018** – sub-fund to account for the planning, design, construction and/or renovation of schools financed through the issuance of Limited Obligation Bonds (LOBs).
- **Capital Reserve Fund** – sub-fund to account for the accumulation of resources specifically for capital projects designated by the Board of Commissioners.
- **Small Projects Fund** – sub-fund to account for the collection and appropriation of general fund revenues and federal and state grant funds received specifically for use by the appropriate County departments who have received the funds.
- **Cannon Memorial Library Fund** – sub-fund to account for the activities associated with the Cabarrus County Library System.

PROPRIETARY FUNDS

Enterprise Fund – This fund accounts for operations financed and operated in a manner similar to private business enterprise. The intent of the county is to recover the cost of the service(s) through fees charged to users.

- **Landfill Fund** – sub-fund to account for the operations of the solid waste landfill. Cabarrus County accepts demolition and recycled materials at the landfill. Most funds reserved in this fund are for post-closure expenditures related to future closure of the landfill.

Internal Service Fund – This fund accounts for the financing of goods or services provided by one department or agency to another or to other government units on a cost reimbursement basis.

- **Self-Insured Hospitalization and Dental Fund** – sub-fund to account for the administration and operation of the County's healthcare and dental insurance.
- **Workers Compensation and Property Liability Fund** – sub-fund to account for the administration and operation of the County's self-funded workers compensation and property liability transactions.

FIDUCIARY FUNDS

Trust and Agency Funds – This fund is used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, private-purpose trust funds and agency funds.

- **Sheriff Civil Fund** – sub-fund to account for collections of civil writs from citizens prior to distribution to plaintiffs.
- **Charitable Campaign Fund** – sub-fund to account for the collection of employee charitable giving and the disbursement to various agencies selected annually.
- **Jail Commissary Fund** – sub-fund to account for the collection and disbursement of jail inmate's personal money.

Financial Structure, Policy and Process

- **Department of Social Services Agency Fund** – sub-fund to account for moneys held by the Department of Human Services as agent for various individuals who are incapable of managing their own financial affairs.
 - **Undistributed Taxes Fund** – sub-fund to account for the collection of property taxes and the disbursement of the taxes to the county and to the municipalities located in the county.
 - **Intergovernmental Fund** – sub-fund to account for the accumulation of fines and forfeitures before they are distributed to the local School Boards.
-

BASIS OF BUDGETING AND ACCOUNTING

In accordance with North Carolina General Statutes, all funds (governmental, proprietary and fiduciary) of the County are budgeted and accounted for on a modified accrual basis. Under this basis,

- The county recognizes **Revenues** in the accounting period they become measurable and available.
 - Property tax revenue recognized in the fiscal year when taxes levied.
 - Grant, entitlement and donation revenue recognized in the fiscal year when eligibility requirements were satisfied.
- The county recognizes **Expenditures** in the period incurred.
 - One exception is principal and interest on general long-term debt, claims and judgments and compensated absences, which are expenditures in the year payments are due.
- The county financial statements for **Governmental funds** use the current financial resources measurement focus.
- The county financial statements for **Proprietary and fiduciary funds** use the economic resources measurement focus and the accrual basis of accounting, except for the Agency Funds which have no measurement focus.

The county uses formal budgetary accounting as a management control for all funds. Each fiscal year, the Board of Commissioners adopts an annual budget ordinance. In addition, the Board of Commissioners adopts project budgets that cover more than one fiscal year for specific revenue and capital project funds. Examples include the Community Development Block Grant (CDBG) and school construction.

Each department exercises budgetary control, at the line item level, with the adoption of the budget by the Board of Commissioners. The county's fiscal year covers July 1 through June 30 of the budget year. Throughout the year, the Finance Department and the County Manager's office monitor expenditures and revenues. The Board of Commissioners, County Manager and Budget Director have authority to amend the budget during the fiscal year consistent with the adopted budget ordinance.

The County Manager's Office and Finance Department ensure compliance with all purchasing and payment policies and procedures. The Finance Department also pre-audits all transactions to ensure compliance with the law.

Financial Structure, Policy and Process

FINANCIAL AND BUDGETARY POLICIES

Objectives

1. To link long-term financial planning with daily operations.
2. To maintain the County's stable financial position.
3. To ensure implementation of adopted policies in an efficient and effective manner.
4. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making.
5. To comply with all legal requirements.

Operating Budget Summary

The County's Annual Budget Ordinance is balanced in accordance with the Local Government Budget and Fiscal Control Act (N.C.G.S. 159-8 (a)). A balanced budget means that revenues or appropriated fund balance is equal to expenditures. The County's Annual Budget Ordinance is adopted by July 1 (N.C.G.S. 159-13 (a)).

The County reviews financial policies annually in the following areas:

Revenue Policy

The County seeks to have diverse revenues to provide stability for consistent service levels and to protect against economic downturns. Revenue management is an ongoing process for reviewing and analyzing revenues to ensure proceeds are at an optimum level. The county estimates revenues conservatively based on trends and the economy. To meet these objectives the County observes the following guidelines:

Ad Valorem (Property) Tax

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy is budgeted as follows:

- a. The county estimates assessed valuation conservatively based on historical trends and growth patterns.
- b. In accordance with state law, the estimated tax collection rate will not exceed the rate from the preceding fiscal year.

The tax rate will be set each year based on the cost of providing general governmental services and paying debt service.

User Fees

When the county can individually identify a service and its costs, the County maximizes user fees rather than property taxes. This objective is in keeping with the Commissioners' goal that growth should pay for itself and not place a burden on residents who do not use the service. Emphasis on user fees over property taxes results in the following benefits:

- a. All users, even those that do not pay property taxes, pay user fees.
- b. User fees prevent the county from subsidizing services not provided to the public.

Financial Structure, Policy and Process

- c. User fees are a means to ration the provision of certain services.
- d. User fees are equitable and efficient.
- e. User fees connect an amount paid to a service received.

Grant Funding

The county will pursue opportunities for grant funding when aligned to Board of Commissioner priorities.

Other Revenue

The county appropriates all other revenue through the annual budget process to meet County Commissioner priorities.

Expenditure Policy

The county proactively monitors expenditures to maintain compliance with all requirements. Staff monitor expenditures throughout the year to ensure expenditures do not exceed revenues. The annual budget ordinance defines staff authorized to make budget adjustments during the fiscal year.

The county may only use debt proceeds for the issued purpose or payment of debt principal and interest. Similarly, the county can only spend donations for the stated purpose.

For continuing contracts, the county appropriates funds in the annual budget ordinance to meet current year obligations, in accordance with G.S. 160A-17.

Payroll is in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments are made in accordance with the County's Personnel Ordinance.

Fund Balance Policy

The County will maintain sufficient fund balance to address unanticipated revenue declines, avoid short-term borrowing and cover unbudgeted expenditures resulting from emergencies, natural disasters or unexpected opportunities. The County will not appropriate fund balance for ongoing operating expenditures except in extreme emergencies. Notwithstanding any other provisions of this policy, the County may appropriate fund balance for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

The Local Government Commission (LGC) requires the county to maintain a minimum unassigned fund balance of 8% of general fund expenditures; however, it is the policy of the County to maintain unassigned fund balance equal to 15% of general fund expenditures.

A replenishment period commences if unassigned fund balance falls below 15%. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

Following the completion of the annual financial audit, any unassigned fund balance above 15% transfers to the Community Investment Fund (CIF) or Capital Reserve Fund to reduce reliance on debt; and/or to the Self-Funded Hospitalization and Dental Fund, Workers Compensation and/or Liability Fund to maintain fund integrity.

Financial Structure, Policy and Process

Community Investment Fund Policy

The County maintains the Community Investment Fund (CIF) within the general fund to account separately for capital projects and debt. As a means to manage fund balance during both strong economic conditions and downturns, the county will maintain a minimum fund balance within the CIF of 25-35 percent. A replenishment period will commence if CIF fund balance falls below 25 percent. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

Funding within the CIF will go toward the county's five-year capital improvement plan (CIP) which projects capital needs and expenditures and details the estimated cost, description and anticipated funding sources for capital projects. The first year of the CIP will be the basis of formal appropriations during the annual budget process. If new project needs arise during the year, a budget amendment will identify the funding sources and project appropriations to provide formal budgetary authority for the project. The CIP generally addresses capital projects with a value of more than \$100,000 and a useful life of over five (5) years.

The County will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. The County maximizes the use pay-as-you-go (PAYGO) funding for capital projects to reduce the need for debt financing.

Debt Management

Debt for capital projects will not exceed the expected useful life of the project.

The County will maximize the use of pay-as-you-go (PAYGO) funding for capital projects to reduce the need for debt. The general obligation debt of the County will not exceed eight percent of the assessed valuation of taxable property. General fund debt service will not exceed limits imposed and recommended by the Local Government Commission (LGC). The county closely monitors the formulas established by the LGC and rating agencies to make sure they are appropriately applied.

The County seeks the best financing type based on the following considerations: flexibility to meet the project needs, timing, payer equity and lowest interest cost.

The County strives for the highest possible bond rating to minimize the County's interest expenditures.

The County's debt policy is comprehensive and the County will not knowingly enter into any contracts creating significant unfunded liabilities.

Accounting/Financial Reporting Policy

The County will maintain an accounting system to monitor revenues and expenditures as required by the North Carolina Local Budget and Fiscal Control Act.

All records and reporting will be in accordance with Generally Accepted Accounting Principles. The basis of accounting within governmental funds is modified accrual. Under this method of accounting, the county records revenue when measurable and available. Enterprise Funds follow the accrual basis of accounting. Under this method of accounting, the county recognizes revenue when earned and expenditures when incurred.

The County will maintain an accounting system that provides strong internal controls designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss and the reliability of financial records for preparing financial statements and reports. These reports will be the basis for the budget and the Comprehensive Annual Financial Report (CAFR).

Financial Structure, Policy and Process

An independent public accounting firm will perform an annual audit. Each year the firm will issue an opinion on the county's annual financial statements, with a management letter detailing areas needing improvement, if required. The county provides full disclosure in all regulatory reports, financial statements and bond representations.

The County maintains an inventory of capital assets. The county maintains reports on inventories and depreciation in accordance with governmental accounting standards.

The CAFR is prepared according to the standards necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). The county submits the CAFR to the GFOA annually with the goal of receiving the designation.

Cash Management Policy

The purpose of the County's Cash Management Policy is to provide guidelines to maximize the use of public funds in the best interest of the public.

Receipts

The county collects cash as quickly as possible to provide secure handling of incoming cash and to move funds into interest earning accounts and investments. Staff deposits funds as required by law and does so in a manner to receive credit for that day's interest. The county maintains cash flow projections to allow investment of funds for longer periods at higher rates of return.

Cash Disbursements

The county seeks to retain money for investment for the longest appropriate period. Staff process disbursements in advance of or on the agreed-upon contractual date of payment, unless earlier payment provides an economic benefit to the County.

The county maintains inventories and supplies at the minimum appropriate level for operations to increase cash availability for investment.

For County checks, dual signatures are required. Facsimile signatures are safely stored and used as appropriate.

Investment Policy

It is the policy of the County to preserve capital and invest public funds to provide the highest investment return with maximum security, while meeting the daily cash flow demands of the County. All county investments conform to all state and local statutes governing the investment of public funds. This investment policy applies to all financial assets in the County's investment portfolio except debt proceeds. The county accounts for and invests debt proceeds separately from other funds. The County's Comprehensive Annual Financial Report (CAFR) accounts for these funds.

Staff use the "prudent person" rule for investments. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary importance to the generation of income and capital gains. Authorized staff, if acting in accordance with written procedures and state statutes and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported immediately and action is taken to control adverse developments.

Financial Structure, Policy and Process

The primary investment objectives, in priority order, are safety, liquidity and yield.

First, safety of principal is the foremost objective of the investment program. Investments seek to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required so potential individual losses cannot exceed income generated from remaining investments. Second, the County's investment portfolio will maintain sufficient liquidity to enable the County to meet all operating requirements by using structured maturities and marketable securities. Finally, the County's investment portfolio will attain a market rate of return.

North Carolina General Statute 159-25(a) 6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain written procedures for the operation of the investment program consistent with this policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinates.

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the County Manager any material financial interests in financial institutions that conduct business within this jurisdiction and they will further disclose any large personal financial/investment positions related to the performance of the County's portfolio. Employees and officers will subordinate their personal investment transactions to those of the County, particularly with regard to the time of purchase and sales.

The Finance Director will maintain a list of financial institutions authorized to provide investment services. The county selects authorized financial institutions based on credit worthiness. Financial institutions must also maintain a physical office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). The county deposits funds to a qualified public depository as required by state law.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements, proof of National Associations of Security Dealers Certifications, proof of state registrations and certification of having read the County's investment policy. Staff will conduct a review of the financial condition and registrations of qualified bidders. The Finance Director may remove from the list financial institutions, brokers and/or dealers that fail to supply requested information.

The County is empowered by North Carolina G.S. 159-30(c) to invest in the following types of securities:

- Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- Obligations of the State of North Carolina

Financial Structure, Policy and Process

- Bonds and notes of any North Carolina local government or public authority.
- Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligation.
- Bankers acceptances of a commercial bank or its holding company provided that the bank or its holding company is either:
 - Incorporated in the State of North Carolina; or
 - Has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligations.
- Participating shares in a mutual fund for local government investment provided the investments of the fund are limited to those qualifying for investment under this subsection and the Local Government Commission certifies the fund.
- Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- Repurchase agreements with respect to either obligations of the United States or obligations the principal of and the interest on are guaranteed by the United States. This applies if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

The county conducts all transactions, including collateral for repurchase agreements, on a delivery-versus-payment basis. A contracted third party custodian designated by the Finance Director holds securities as evidenced by safekeeping receipts.

The County will diversify its investments by institution. With the exception of U.S. Treasury securities and agencies and authorized pools, no more than 35% of the County's total investment portfolio will be invested with a single security type or with a single financial institution.

It is desirable to diversify by security type; however, if the yield is higher, more than 35% of the County's total investment portfolio may be invested in the same security type.

To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered to avoid undue concentration of assets in a single maturity range, however, the County will not directly invest in securities maturing more than five (5) years from the date of purchase. The County may collateralize its repurchase agreements using longer-dated investments not to exceed ten (10) years to maturity.

Financial Structure, Policy and Process

It is the County's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, economic or market conditions may change, making it in the County's best interest to sell or trade a security prior to maturity.

All moneys earned and collected from investments other than bond proceed earnings will be allocated quarterly to various fund amounts based on the quarter's average cash balance in each fund as a percentage of the entire pooled portfolio. Earnings on bond proceeds will be directly allocated to the same proceeds.

The Finance Director is responsible for preparing a monthly investment inventory report, which includes investment types, cost, market value, maturity date and yield.

Contract Administration Policy

It is the policy of the county to maintain an efficient and uniform process for the administration of contracts. The contract process aligns with the county's Procurement Policy. It is also the intent of the County to consolidate contracts where appropriate to reduce paper flow and administrative costs.

There are several general rules for contract administration:

- The Department Head, County Manager or Chairman of the Board of Commissioners must sign contracts according to the authority prescribed in the Procurement Policy.
- If a contract is in writing, staff must keep an original in the contract file (in the Contract Administrator's Office).
- The Finance Director (or designee) must pre-audit and encumber all contracts requiring spending. G.S. 159-28 (a) states that if an obligation is evidenced by a contract or agreement requiring payment of money, the contract or agreement shall include on its face a certificate stating that the instrument has been pre-audited. The certificate, which shall be signed by the finance officer or any deputy finance officer approved for this purpose by the governing board, shall take substantially the following form:

"This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act."

G.S. 159-28 (a) also states that an obligation incurred in violation of this subsection is invalid and may not be enforced and the finance officer shall establish procedures to assure compliance with this subsection.

Although not all contracts obligate the County to make a payment of money, it is nevertheless important to have a system that organizes and catalogs all contracts involving the County. The administrative procedures and guidelines of this policy are not herein included, due to space limitations.

Personnel Management Policy

In 1994, the County Commissioners adopted Personnel Management programs to stabilize the compensation package for employees and to provide a more consistent process for budgeting. These programs included:

Cost of Living Allowance: Effective at the first full pay period of each fiscal year, a cost of living allowance will be applied to salaries based upon the Consumer Price Index increase for the past calendar year, with the adjustment rounded down to the nearest ½ percent. The maximum increase shall be 1%.

Financial Structure, Policy and Process

Market Comparison of Salaries: Market compensation and/or classification studies shall be conducted annually with each department on a three-year review cycle. The annual study will be performed by an outside consultant to maintain a pay scale consistent with like jobs in the local market including similar governmental entities. Recommendations will be presented to the Board of Commissioners prior to the budget and if approved will be effective with the new fiscal year. Additionally, the County Manager shall, when necessary, direct comparative studies of all factors affecting the level of salary.

401K Plan: A five percent 401K contribution for non-law enforcement employees will be granted, thus providing them the same benefit as mandated by the State for law enforcement employees.

Longevity: The County grandfathered existing dollar amounts for employees who were receiving longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from March 21, 1994 forward.

Merit Pay: The County funds merit pay for employees based on performance (per merit pay scale and performance scores).

Employee Development Plan: Individualized plans of career development are prepared jointly by the supervisor and employee in conjunction with the employee's performance evaluation each year.

BUDGET PROCESS

The County's annual budget process seeks to align Board and community priorities with the funding needed to achieve them. The budget process typically occurs during the seven-month period from December to June. The North Carolina Local Government Budget and Fiscal Control Act (G.S. 159, Article 3) requires local governments to adopt an annual budget by June 30, based on the state mandated fiscal year that runs from July 1 to June 30.

Staff start the budget season with a retreat for the Board of Commissioners to discuss community needs for the following year. The retreat also provides an opportunity for department leadership and outside entities to present current needs and concerns.

All agencies of the County submit funding requests to the County Manager by the end of February each year. The County Manager uses these requests as the starting point for developing a recommended budget.

Budget staff manage the process using the following levels:

Level 1 - Department Continuation: This level started with the FY20 Adopted Budget. Departments could add continuation funding needed to provide the same level of service in the coming year. Examples include annualized salary, benefit increases and contractual increases. Departments also updated revenues based on estimates for the fiscal year.

Level 2 - Manager Recommendation Continuation: This level consisted of adjustment to continuation requests by the County Manager's Office. Departments were not responsible for doing anything at this level.

Level 3 - Department Expansion: This level consisted of requests for new funding or revenue. Expenditure examples include new personnel, new programs, or new vehicles. Revenue examples include new grants or fees. Expansion requests required justification and alignment with the strategic plan.

Financial Structure, Policy and Process

Level 4 - Manager Recommendation Expansion: This level consisted of adjustment by the County Manager's Office to expansion requests. Departments were not responsible for doing anything at this level. This level represents the Manager's Recommended Budget.

Level 5 - Board: This level consists of adjustments by the Board of Commissioners. This level represents the Adopted Budget for the fiscal year.

Any changes made after the Board approves the budget go through the Budget Amendment process (see section on Amendments to the Budget Ordinance).

BUDGET ADOPTION

The annual budget serves as the foundation for the County's financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration and fiscal control.

Not later than July 1, the Board of Commissioners is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the Board may consider sufficient and proper, whether greater or less than the sums recommended in the adopted budget. The budget ordinance authorizes all financial transactions of the County except:

1. Those authorized by a project ordinance;
2. Those accounted for in an intra-governmental service fund for which a financial plan is prepared and approved; and
3. Those accounted for in a trust or agency fund established to account for moneys held by the local government or public authority as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system. Therefore, budgets are adopted for the General Fund, Landfill Fund, Arena and Events Center Fund, 911 Emergency Telephone Fund and Health Insurance Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

AMENDMENTS TO THE BUDGET ORDINANCE

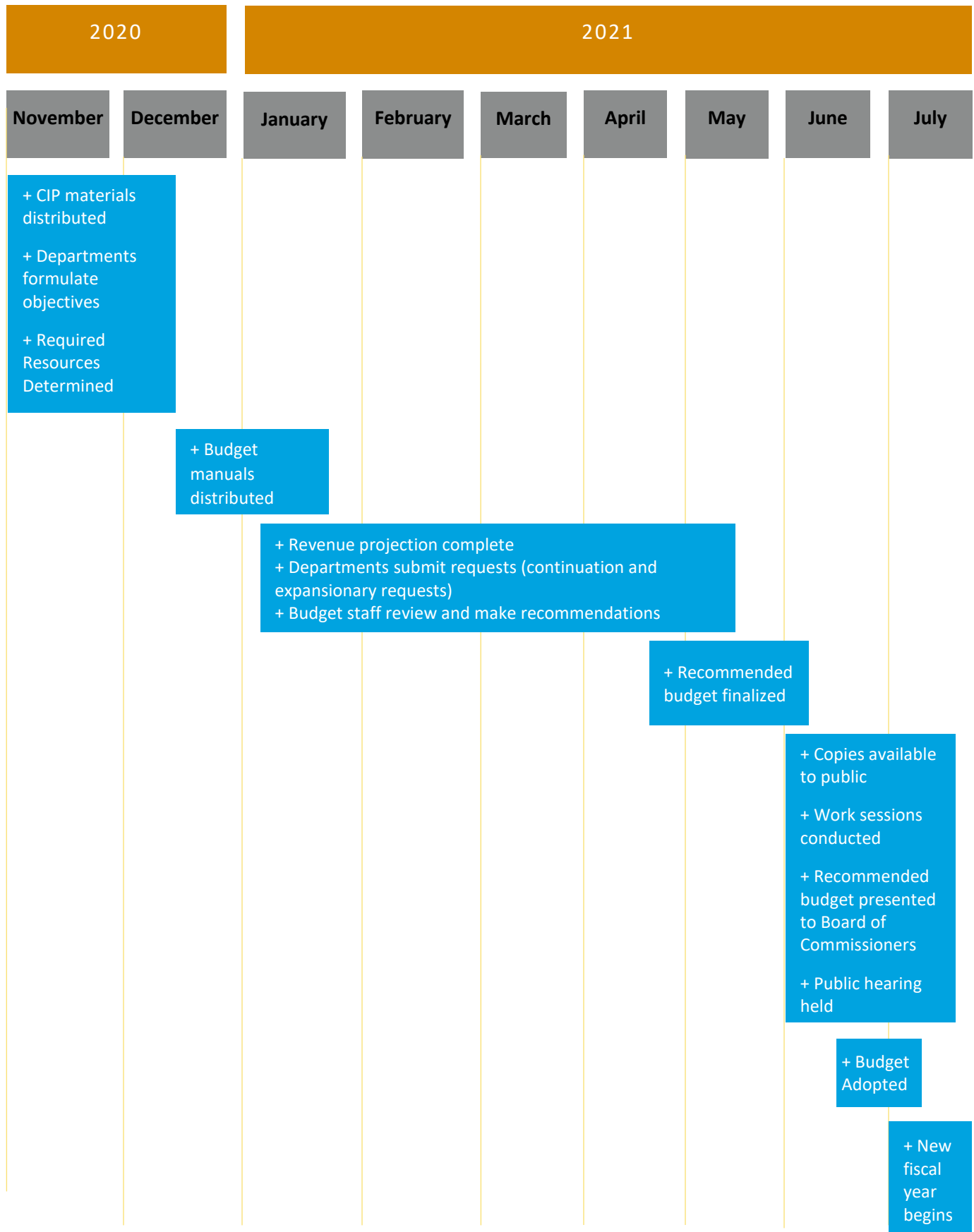
Except as otherwise restricted by law, the Board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the statutory requirements. However, except as otherwise provided in this section, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability, unless a court of competent jurisdiction or State agency having the power to compel the levy of taxes orders the board to do so.

If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues.

As allowed by statute, the Board has authorized the County Manager and/or Budget Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. The budget ordinance includes these limitations and procedures.

Financial Structure, Policy and Process

FY21 BUDGET CALENDAR





BUDGET SUMMARY

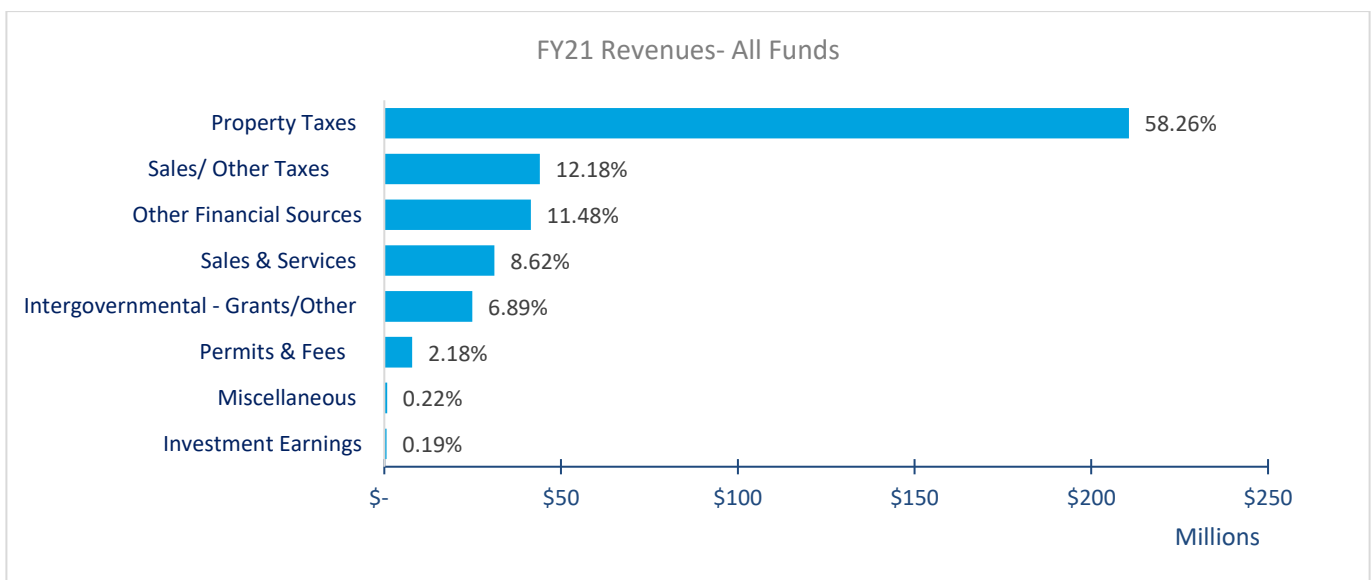


SUMMARY

The County is committed to a strategic, conservative approach to budgeting revenues and expenditures. To estimate revenue for the coming year, the County Manager's Office and Finance Department consulted with the Tax Administrator, department heads, state agencies and economists. Staff reviewed revenue collection trends, anticipated growth and any known external factors prior to finalizing revenue projections.

The County receives revenue from many sources. The budget consists of the following revenue categories:

- Property Tax
- Sales/ Other Taxes
- Intergovernmental
- Permits and Fees
- Sales and Service
- Investment Earnings
- Miscellaneous
- Other Financial Sources



For FY21, total revenues are \$361,591,566, a \$62,931,948 (21.07%) increase from FY20.

**FY21 ADOPTED REVENUES BY SOURCE
ALL FUNDS**

REVENUE SOURCE	REVENUE DESCRIPTION	FY21 ADOPTED
Ad Valorem Taxes	Revenue derived from property tax	\$ 210,652,236
Other Taxes	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	44,026,620
Sales & Services	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	31,163,893
Intergovernmental - Grants/Other	State and federal grant moneys received in support of County programs and revenues collected from other governmental units that are not grant related	24,911,637
Permits & Fees	Fees collected for various services or privileges performed or approved by the governmental unit	7,887,427
Investment Earnings	Revenue earned on idle monies held by the County for investment	673,969
Other Financial Sources	Includes interfund transfers and fund balance appropriations	41,495,204
Miscellaneous	Revenues collected for various activities of the County that are not specific in nature	780,580
TOTAL		\$ 361,591,566

**REVENUES AND EXPENDITURES
BY SOURCE AND CATEGORY**

	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
Ad Valorem Taxes	\$ 172,669,579	\$ 182,087,329	\$ 182,250,829	\$ 210,652,236	\$ 28,564,907	15.69%
Other Taxes	52,653,957	52,785,613	52,785,613	44,026,620	(8,758,993)	-16.59%
Intergovernmental - Grants/Other	22,635,533	22,119,995	22,948,172	24,911,637	2,791,642	12.62%
Permits & Fees	6,974,665	7,341,427	7,396,427	7,887,427	546,000	7.44%
Sales & Services	28,583,726	29,214,351	29,390,852	31,163,893	1,949,542	6.67%
Investment Earnings	2,894,887	1,089,125	1,120,025	673,969	(415,156)	-38.12%
Miscellaneous	1,115,215	696,165	1,317,974	780,580	84,415	12.13%
Other Financial Sources	3,977,825	3,325,613	13,408,691	41,495,204	38,169,591	1,147.75%
TOTAL	\$ 291,505,387	\$ 298,659,618	\$ 310,618,582	\$ 361,591,566	\$ 62,931,948	21.07%
EXPENDITURES						
Personnel Services	\$ 76,178,567	\$ 85,047,048	\$ 84,660,897	\$ 93,009,613	\$ 7,962,565	9.36%
Operations	206,257,456	211,439,749	221,819,073	259,816,005	48,376,256	22.88%
Capital Outlay	2,441,597	2,172,821	2,916,822	8,765,948	6,593,127	303.44%
TOTAL	\$ 284,877,620	\$ 298,659,618	\$ 309,396,792	\$ 361,591,566	\$ 62,931,948	21.07%

Property Tax

The County's largest source of operating revenue is property tax. Real property, automobiles, boats, trailers and income-producing personal property are subject to property tax unless specifically exempted by law. The County establishes real property values every four years. The total assessed valuation for FY21 is \$28,109,783,700, a

\$5,756,394,660 (22.48%) increase from FY20. This includes an estimated total valuation of Real, Personal and Public Service property of \$26,152,326,700 and vehicle of \$1,957,457,000.

The county uses the total assessed valuation and collection rate to determine the amount of revenue generated. The tax rate for FY21 is \$0.74 per \$100 of assessed valuation – the same as FY20. The collection rate used for the budget cannot exceed the prior year collection rate per state law. Given the economic uncertainty caused by COVID-19, the county budgeted property tax revenue based on a conservative real property collection rate of 97 percent. The collection rate for vehicles remains at 100 percent for a combined collection rate of 98.5 percent.

Based on a 98.5 percent collection rate and a recommended tax rate of 74 cents, the property tax is projected to generate approximately \$210,652,236 in revenue, an increase of \$28,564,907 (15.69%) from FY20.

Sales/ Other Taxes

The State collects sales taxes, deducts a collection fee, refunds to non-profits and returns the remaining amount to the County. Sales tax is the County's second largest source of operating revenue. Sales tax revenue for FY21 is \$42,215,940. That is a decrease of \$8,543,085 (16.83%) from FY20. The economic impacts of COVID-19 are responsible for the projected decline. Other revenue in this category includes Cable Franchise (\$528,000), Gross Receipts (\$305,000) and Fire District Sales Tax (\$977,680).

Intergovernmental

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues for FY21 are \$24,156,525 in the General Fund, \$52,000 in the Landfill Fund and \$703,112 in the 911 Emergency Telephone Fund.

Permits and Fees

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees for FY21 are \$7,887,427 a \$546,000 (7.44%) increase from FY20.

Register of Deeds fees for FY21 are \$3,189,000, a \$215,000 (7.23%) increase from FY20. Register of Deeds fees largely related to the recording of documents, like the sale of property or the refinancing of a mortgage.

Building Inspection fees for FY21 are \$4,295,000, a \$315,000 (7.91%) increase from FY20. In a growing community, building permits generally increase each year.

Sales and Service

Charging users for specific services is a method of providing services without resorting to general tax dollars, which allows customers who receive the benefits to pay for the service. Examples include ambulance transport, landfill use and program participation fees (including the County Fair). Total revenue for FY21 is \$31,163,893, a \$1,949,542 (6.67%) from FY20.

Investment Earnings

Investment Earnings are revenues earned on funds invested by the county. Total earnings for FY21 are \$673,969, a \$415,156 (38.12%) decrease from FY20. The economic impacts of COVID-19 are responsible for the projected decline.

Miscellaneous

Miscellaneous revenues are those collected for activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, proceeds from the sale of fixed assets and the disposal tax on white goods. Total revenue for FY21 is \$780,580, a \$84,415 (12.13%) increase from FY20. The increase results from the creation of the Community Investment Fund (CIF), which includes a \$40 million transfer from the General Fund that is reflected here.

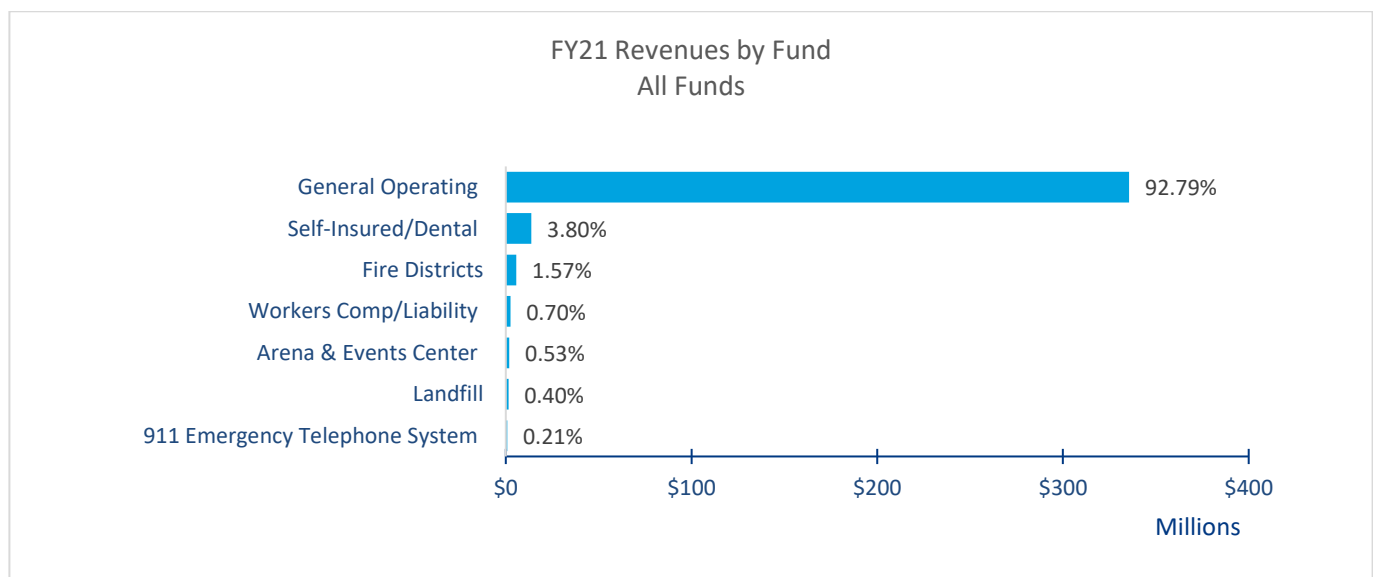
Other Financing sources

Other Financing Sources revenues include inter-fund transfers, debt and fund balance appropriations. Other examples include lottery proceeds to fund the retirement of school debt service and occupancy taxes from the Tourism Authority. Other Financing Sources for FY21 is \$41,495,204, a \$38,169,591 (1,147.75%) increase from FY20. The increase results from the creation of the Community Investment Fund (CIF) which includes a \$40 million transfer from the General Fund that is reflected here.

The County allocates revenues to the following funds:

- General Operating
- Landfill
- 911 Emergency Telephone System
- Arena and Events Center
- Self-Insured/ Dental
- Workers' Compensation and Liability
- Fire District

REVENUES BY FUND



FY21 REVENUES BY FUND ALL FUNDS								
REVENUE SOURCE	GENERAL OPERATING FUND	LANDFILL FUND	911 EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	SELF INSURED/ DENTAL FUND	FIRE DISTRICT FUND	WORKERS COMP/ LIABILITY FUND	ALL FUNDS TOTAL
Ad Valorem Taxes	\$ 204,959,679	\$ -	\$ -	\$ -	\$ -	\$ 5,692,557	\$ -	\$210,652,236
Other Taxes	44,026,620	-	-	-	-	-	-	44,026,620
Intergovernmental - Grants/Other	24,156,525	52,000	703,112	-	-	-	-	24,911,637
Permits & Fees	7,747,427	140,000	-	-	-	-	-	7,887,427
Sales & Services	13,485,653	1,226,000	-	677,739	13,297,958	-	2,476,543	31,163,893
Investment Earnings	582,961	28,508	2,500	15,000	25,000	-	20,000	673,969
Miscellaneous	355,580	-	-	5,000	400,000	-	20,000	780,580
Other Financing Sources	40,220,000	-	63,880	1,211,324	-	-	-	41,495,204
TOTAL	\$ 335,534,445	\$1,446,508	\$769,492	\$1,909,063	\$13,722,958	\$5,692,557	\$2,516,543	\$361,591,566

General Fund revenues are \$335,534,445 an increase of \$59,743,911 (21.66%) from FY20.

Landfill Fund revenues \$1,446,508 an increase of \$43,000 (3.06%) from FY20.

911 Emergency Telephone Fund revenues are \$769,492 an increase of \$9,252 (1.22%) from FY20.

Arena and Events Center Fund revenues are \$1,909,063 an increase of \$177,183 (10.23%) from FY20. This fund includes the County Fair and Arena.

Self-Insured/ Dental Fund revenues are \$13,722,958 an increase of \$2,209,443 (19.19%) from FY20. The County is self-insured for health insurance and offers an employee paid option for dental insurance.

Workers Compensation and Liability Fund revenues are \$2,516,543 an increase of \$178,041 (7.61%) from FY20.

Fire District Fund revenues are \$5,692,557 an increase of \$571,118 (11.15%) from FY20.

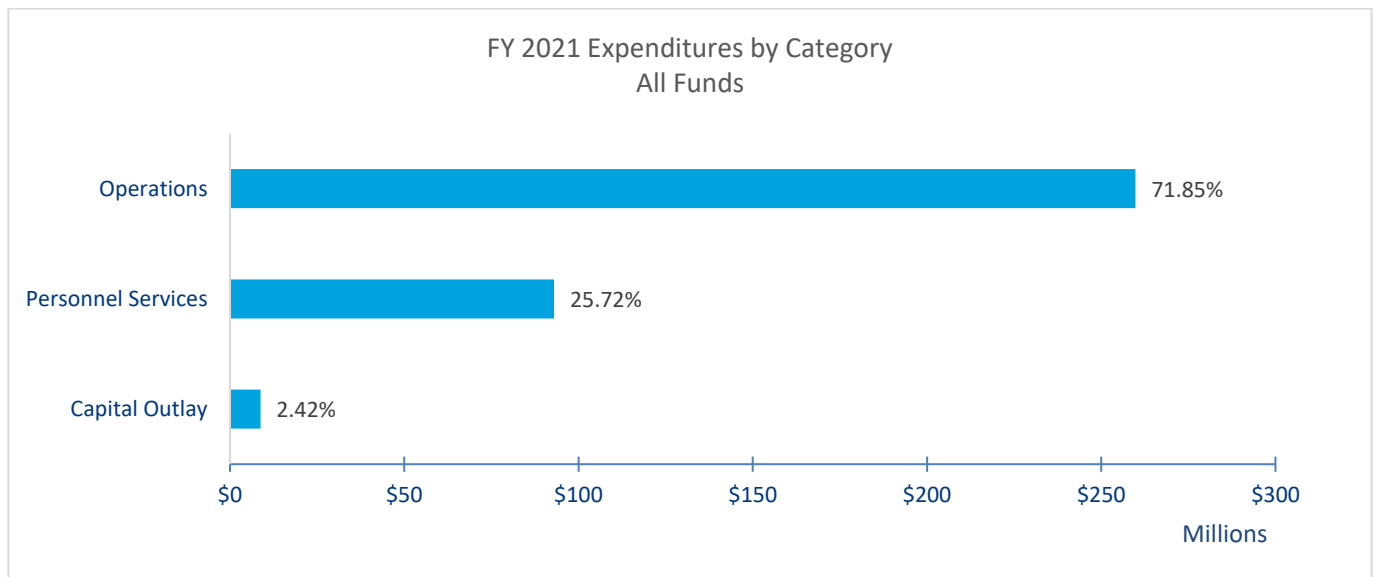
See the Fund Descriptions section behind the Financial Structure, Policy and Process tab for further explanation of these funds.



SUMMARY

Expenditures for FY21 total \$361,591,566, a \$62,931,948 (21.07%) increase from FY20. The following three sections present expenditures for FY21 by category, fund and function.

EXPENDITURES BY CATEGORY



EXPENDITURES BY CATEGORY ALL FUNDS													
		FY19 ACTUAL		FY20 ADOPTED		FY20 AMENDED		FY21 ADOPTED		ADOPTED CHANGE		PERCENT CHANGE	
EXPENDITURE SOURCE													
Personnel Services		\$	76,178,567	\$	85,047,048	\$	84,660,897	\$	93,009,613	\$	7,962,565		9.36%
Operations			206,257,456		211,439,749		221,819,073		259,816,005		48,376,256		22.88%
Capital Outlay			2,441,597		2,172,821		2,907,636		8,765,948		6,593,127		303.44%
TOTAL		\$	284,877,620	\$	298,659,618	\$	309,387,606	\$	361,591,566	\$	62,931,948		21.07%

Operations

Operations include all expenses, outside of personnel, required to provide service. Examples include office supplies, technology, equipment and uniforms. Operations expenditures for FY21 are \$259,816,005, a \$48,376,256 (22.88%) increase from FY20. Increases include:

- **Cabarrus County Schools** – the budget includes an additional **\$4,318,923, a 6% increase** from FY20. Additional funding increases the local supplement by 0.5%, funds operations for two new schools and covers increased costs of ongoing operations. The budget also provides **\$136,924** to the Cabarrus Health Alliance for a school nurse at each new school and **\$126,197** to the Sheriff's Office for a School Resource Officer at the new elementary school. Charter school funding is also included.
- **Kannapolis City Schools** – the budget includes an additional **\$339,891 a 4.2% increase** from FY20. Additional funding increases the teacher supplement by 0.5%, adds a Multi-Tier Support Interventionist position and covers the increased costs of ongoing operations. Charter school funding is also included.
- **Cabarrus Health Alliance** – the budget includes an additional **\$766,653, an 10.2% increase** from FY20. Additional funding increases school nurse benefits and hours from 37.5 to 40 hours per week, provides an additional one percent 401K match for staff and reclassifies three positions from part-time to full-time.
- **Salvation Army Center of Hope (Capital Contribution)** – the budget includes a one-time contribution of \$250,000 to help the Salvation Army construct a new Center of Hope shelter to serve families and children experiencing homelessness.
- **New Courthouse** – in addition to the 35 new positions, the budget also includes **\$1,956,736** to operate an expanded courthouse beginning in January 2023. The new courthouse will be larger and require more operating expenditures. The county will utilize funding for one-time capital projects in FY21 and FY22.

Personnel Services

Personnel Services include all expenditures associated with employment including salaries and benefits. The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The FY21 budget provides a one percent COLA and merit pay raises of up to four percent.

Personnel Services expenditures for FY21 are \$93,009,613, a \$7,962,565 (9.36%) increase from FY20. Increases include:

- **New Positions** – the budget includes \$4,048,413 for 77 positions or 76.5 full time equivalent (FTE) positions and 1.4 FTE hour changes to current positions to meet increased demand for service. Positions include:
 - **New Courthouse** – the budget includes funds for 35 positions to operate an expanded courthouse beginning in January 2023. The new courthouse will be larger and require more staffing. The budget includes twenty-two Deputy Sheriff and three Sergeants to provide a safe environment for judges, employees and visitors; seven Custodians to maintain cleanliness; two Building Maintenance Mechanics to keep the facility operating efficiently; and a Technical Specialist to support building technology. The sheriff will fill seven positions in January 2021. The balance of funding will be used for one-time capital projects in FY21.

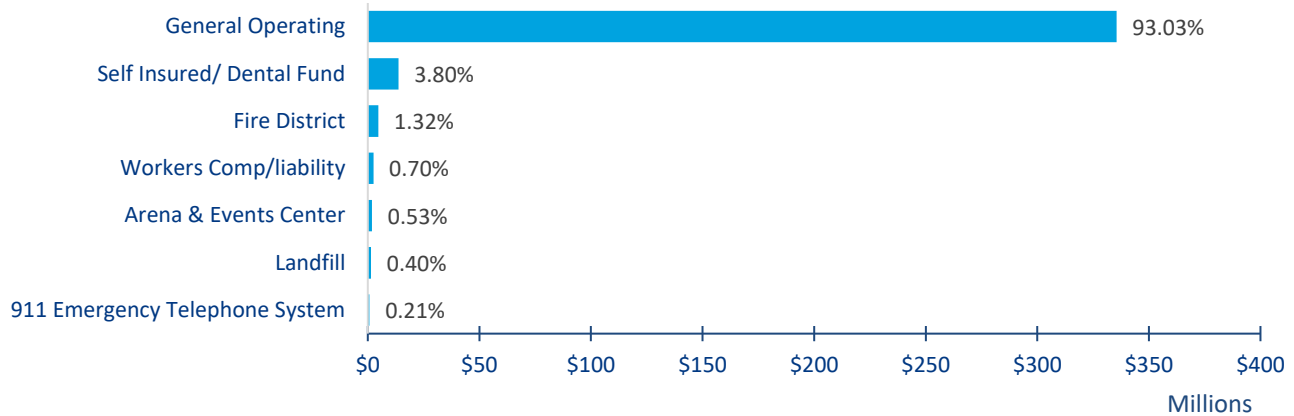
- **County Manager's Office** – the budget includes funds for four positions including an Early Childhood Education Coordinator to lead efforts to improve early childhood education; a Risk & Safety Manager to oversee federal employee programs such as OSHA; a Chief Internal Auditor to provide oversight of county policies and procedures; and a Deputy County Attorney to provide legal support and guidance.
- **Emergency Medical Services (EMS)** – the budget includes funds for 12 positions including four Master Paramedics and four Paramedics to staff an ambulance at a new fire station. The budget also includes four Relief Supervisors to provide additional support and supervision. Industry standard is three to seven ambulances per supervisor. Currently, the county has 13 per supervisor on the day shift. The night shift has 10 per supervisor.
- **Human Services** – the budget includes funds for 10 positions including a Community Social Services Technician to transport children and supervise visits; Social Work Program Manager to oversee Adult Protective Services/Guardianship; a Social Work Supervisor to oversee child welfare staff; and a Foreign Language Interpreter to assist non-English speaking clients.
- **Public Library** – the budget includes funds for a Library Assistant to allow the expansion of operating hours at the Midland branch. Beginning in January 2021, the branch would begin closing at 7:00PM rather than 6:00PM on Tuesday, Thursday and Saturday. In addition, the branch would add an additional day of service on Wednesday with operating hours from 10:00 AM to 6:00 PM. The budget also includes funding for a Senior Library Assistant to float between the five library branches and conduct community outreach. In the last year, the Library system has needed additional coverage at every branch due to staff absences, vacancies and large crowds.
- **Sheriff's Office** – the budget includes an additional six positions including two to provide enhanced law enforcement services for the Town of Harrisburg; a Business Manager to help with financial and human resources issues; an AV Technician to manage body worn cameras; and two lieutenants for the night shift to provide enhanced supervision at the jail.
- **Other** – the budget also includes funds for eight positions and other hour changes in other county departments. This includes three new positions for Information Technology, two for Planning & Development and one each for Finance, Human Resources, Nutrition Services and Infrastructure & Asset Management.
- **Healthcare** – the budget includes an additional **\$1,865,140, a 19.2% increase** from FY20. The county has experienced a significant increase in medical and pharmacy claims for employees. As a self-insured entity, the county pays the cost of employee claims. As of May 2020, the county insures about 1,200 employees and 100 retirees under the health insurance plans.
- **Retirement** – the budget includes an additional **\$996,710, a 19% increase** from FY20. The county is required to make a contribution based on a percentage of each employee's salary to the North Carolina Local Government Employees' Retirement System. For FY21, the annual contribution for law enforcement officers is 10.90% and the rate for general employees is 10.15%.

Capital Outlay

Capital Outlay includes capital purchases between \$5,000 and \$99,999. Examples include equipment, vehicles and furniture. Capital Outlay expenditures for FY21 are \$8,765,948, a \$6,593,127 (303.44%) increase from FY20.

EXPENDITURES BY FUND

FY21 Expenditures by Fund and Category
All Funds

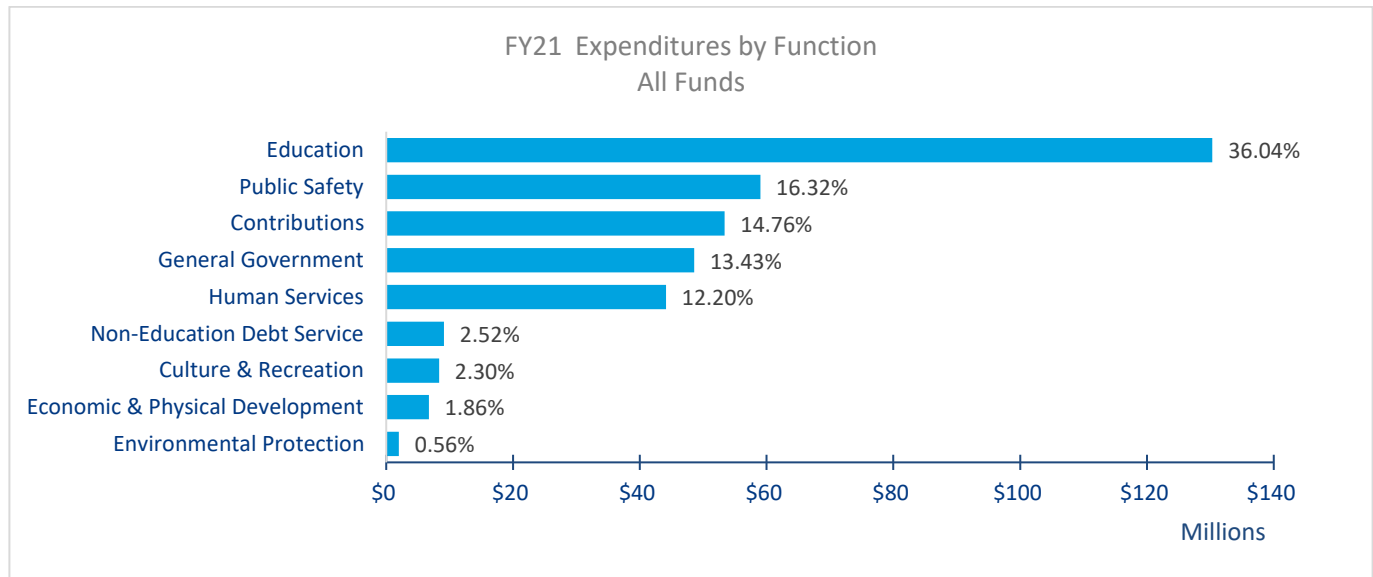


EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
GENERAL OPERATING FUND						
Personnel Services	\$ 75,638,664	\$ 84,486,097	\$ 84,096,446	\$ 92,431,831	\$ 7,945,734	9.40%
Operations	185,946,560	189,200,500	198,936,778	234,336,666	45,136,166	23.86%
Capital Outlay	2,291,467	2,103,937	2,907,636	8,765,948	6,662,011	316.64%
TOTAL	\$ 263,876,690	\$ 275,790,534	\$ 285,940,860	\$ 335,534,445	\$ 59,743,911	21.66%
LANDFILL FUND						
Personnel Services	\$ 362,501	\$ 358,753	\$ 362,253	\$ 367,422	\$ 8,669	2.42%
Operations	677,984	1,044,755	1,032,069	1,079,086	34,331	3.29%
TOTAL	\$ 1,040,485	\$ 1,403,508	\$ 1,394,322	\$ 1,446,508	\$ 43,000	3.06%
911 EMERGENCY TELEPHONE SYSTEM FUND						
Personnel Services	\$ 56,385	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
Operations	501,757	700,240	700,240	709,492	9,252	1.32%
Capital Outlay	150,130	-	-	-	(20,142)	0.00%
TOTAL	\$ 708,272	\$ 760,240	\$ 760,240	\$ 769,492	\$ 9,252	1.22%
ARENA & EVENTS CENTER FUND						
Personnel Services	\$ 121,017	\$ 142,198	\$ 142,198	\$ 150,360	\$ 8,162	5.74%
Operations	1,088,797	1,520,798	1,730,655	1,758,703	237,905	15.64%
Capital Outlay	-	68,884	-	-	(68,884)	0.00%
TOTAL	\$ 1,209,814	\$ 1,731,880	\$ 1,872,853	\$ 1,909,063	\$ 177,183	10.23%
WORKERS COMP/LIABILITY FUND						
Operations	\$ 1,657,199	\$ 2,338,502	\$ 2,132,780	\$ 2,516,543	\$ 178,041	7.61%
TOTAL	\$ 1,657,199	\$ 2,338,502	\$ 2,132,780	\$ 2,516,543	\$ 178,041	7.61%
SELF INSURED/ DENTAL FUND						
Operations	\$ 11,651,093	\$ 11,513,515	\$ 12,001,612	\$ 13,722,958	\$ 2,209,443	19.19%
TOTAL	\$ 11,651,093	\$ 11,513,515	\$ 12,001,612	\$ 13,722,958	\$ 2,209,443	19.19%
FIRE DISTRICTS FUND						
Operations	\$ 4,734,067	\$ 5,121,439	\$ 5,284,939	\$ 5,692,557	\$ 571,118	11.15%
TOTAL	\$ 4,734,067	\$ 5,121,439	\$ 5,284,939	\$ 5,692,557	\$ 571,118	11.15%
ALL FUNDS						
GRAND TOTAL	\$ 284,877,620	\$ 298,659,618	\$ 309,387,606	\$ 361,591,566	\$ 62,931,948	21.07%

The FY21 budget across all funds totals \$361,591,566, a \$62,931,948 (21.07%) increase from FY20. For further explanation of these funds, see the “Fund Descriptions” section behind the Financial Structure, Policy and Process tab.

EXPENDITURE BY FUNCTION



FY 2021 EXPENDITURES BY FUNCTION ALL FUNDS		
EXPENDITURE FUNCTION	EXPENDITURE DESCRIPTION	FY21 ADOPTED
Education	Local public education institutions, including debt	\$130,306,133
Non-Education Debt Service	Debt services excluding education	9,120,443
Public Safety	Provide safety and security of the public	59,013,754
General Government	Administrative, legal, financial, and other support for County departments	48,563,934
Human Services	Access to healthcare, employment training and other social services	44,126,769
Contributions	Transfers and external agencies	53,377,084
Culture & Recreation	Community recreation and education	8,331,641
Economic & Physical Development	Orderly growth and enhancement of economic and physical environments	6,739,867
Environmental Protection	Environmental protection of the County	2,011,941
TOTAL		\$ 361,591,566

Expenditures are budgeted across nine functions:

1. General Government

The budget for General Government is \$ 48,563,934, a \$4,108,495 (9.24%) increase from FY20. The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health and Dental Insurance and Non-departmental, which includes programs that relate to the General Fund and not a particular department.

2. Culture and Recreation

The budget for Culture and Recreation is \$8,331,641, a \$464,830 (2.30%) increase from FY20. Culture and Recreation expenditures provide residents with opportunities and facilities for cultural, recreational and educational programs. These opportunities include programming at the senior center, county parks, Cabarrus Arena and Events Center, Fair and Public Libraries.

3. Public Safety

The budget for Public Safety is \$59,013,754, a \$5,894,225 (16.32%) increase from FY20. Public Safety expenditures provide safety and security for the public. This section includes the Sheriff's Department, which includes the Jail, Animal Control and Animal Shelter. Other departments included in this category are Courts, Construction Standards, Emergency Management, Emergency Medical Services and the 911 Emergency Telephone System Fund.

4. Economic and Physical Development

The budget for Economic and Physical Development is \$6,739,867, a \$919,191 (1.86%) increase from FY20. The Economic and Physical Development service area provides for the orderly planning of growth and development, along with incentives to drive economic growth in the County. This area includes Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Economic Development Incentives and Economic Development Corporation.

5. Human Services

The budget for Human Services is \$44,126,769, a \$3,037,044 (12.20%) increase from FY20. Human Services expenditures are those that promote general health and well-being of the individuals within the community. This area includes Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging services and the Cabarrus Health Alliance.

6. Environmental Protection

The budget for Environmental Protection is \$2,011,941, a \$250,045 (0.56%) decrease from FY20. Environmental Protection services provides environmental safety and quality. These services include the Landfill and Waste Reduction Departments.

7. Education / School Debt

The budget for Education/ School Debt is \$130,306,133, a \$2,139,891 (1.67%) increase from FY20. Education/School Debt funds Cabarrus County Schools, Kannapolis City Schools, multiple charter schools, Rowan-Cabarrus Community College (RCCC) and debt associated with the acquisition and construction of capital assets for the school systems and community college.

8. Contributions

The budget for Environmental Protection is \$53,377,084, a \$46,793,080 (710.71%) increase from FY20. Contributions include expenditures to other funds such as the Capital Reserve and Arena funds.

9. Non-Education Debt Service

The budget for Non- Education Debt Services is \$9,120,443, a 174,763 (1.88%) decrease from FY20. Other debt service accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets such as the Arena, Jail, Jail Annex and Sheriff Administrative Building.



FUND SUMMARIES

Fund Summaries

GENERAL FUND SUMMARY

GENERAL FUND REVENUES AND EXPENSES						
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
Ad Valorem Taxes	\$ 167,935,513	\$ 176,965,890	\$ 176,965,890	\$ 204,959,679	\$ 27,993,789	15.82%
Other Taxes	52,653,957	52,785,613	52,785,613	44,026,620	(8,758,993)	-16.59%
Intergovernmental- Grants/Other	21,876,199	21,315,255	22,143,432	24,156,525	2,841,270	13.33%
Permits & Fees	6,840,659	7,207,427	7,262,427	7,747,427	540,000	7.49%
Sales & Services	13,400,945	13,730,184	13,906,140	13,485,653	(244,531)	-1.78%
Investment Earnings	2,430,003	1,000,000	1,000,000	582,961	(417,039)	-41.70%
Miscellaneous	561,622	486,165	651,322	355,580	(130,585)	-26.86%
Other Financial Sources	2,859,238	2,300,000	12,207,458	40,220,000	37,920,000	1,648.70%
TOTAL	\$ 268,558,135	\$ 275,790,534	\$ 286,922,281	\$ 335,534,445	\$ 59,743,911	21.66%
EXPENSES						
Personnel Services	\$ 75,638,664	\$ 84,486,097	\$ 84,096,446	\$ 92,431,831	\$ 7,945,734	9.40%
Operations	185,946,560	189,200,500	198,936,778	234,336,666	45,136,166	23.86%
Capital Outlay	2,291,467	2,103,937	2,907,636	8,765,948	6,662,011	316.64%
TOTAL	\$ 263,876,690	\$ 275,790,534	\$ 285,940,860	\$ 335,534,445	\$ 59,743,911	21.66%

The General Fund budget totals \$335,534,445, an increase of \$59,743,911 (21.66%) from FY20. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management and Non-departmental, which includes programs that relate to the General Fund and not a particular department.

Contained within the General Fund is the Community Investment Fund (CIF) that maintains separate restricted revenues, expenses and fund balance. The CIF provides dedicated and sustainable funding for capital projects for the county, school systems and community college. For FY21, CIF revenues are \$59,248,919 and expenses (including debt service) are \$59,248,919.

Fund Summaries

LANDFILL FUND SUMMARY

LANDFILL FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUES							
Intergovernmental	\$ 50,170	\$ 46,000	\$ 46,000	\$ 52,000	\$ 6,000	13.04%	
Permits & Fees	134,006	134,000	134,000	140,000	6,000	4.48%	
Sales & Services	1,228,096	1,195,000	1,195,000	1,226,000	31,000	2.59%	
Investment Earnings	140,327	28,508	28,508	28,508	-	0.00%	
Miscellaneous	2	-	-	-	-	0.00%	
Other Financing Sources	-	-	34,647	-	-	0.00%	
TOTAL	\$ 1,552,600	\$ 1,403,508	\$ 1,438,155	\$ 1,446,508	\$ 43,000	3.06%	
EXPENDITURES							
Personnel Services	\$ 362,501	\$ 358,753	\$ 362,253	\$ 367,422	\$ 8,669	2.42%	
Operations	677,984	1,044,755	1,032,069	1,079,086	34,331	3.29%	
TOTAL	\$ 1,040,485	\$ 1,403,508	\$ 1,394,322	\$ 1,446,508	\$ 43,000	3.06%	

The Landfill Fund budget totals \$1,446,508, a \$43,000 (3.06%) increase from FY20. For FY21, tipping fees are \$819,000, based on a charge of \$39 per ton multiplied by 21,000 tons of incoming commercial and demolition waste. Republic Services as part of the franchise agreement collects curbside residential waste and recyclables from unincorporated Cabarrus residents.

Fund Summaries

ARENA & EVENTS CENTER FUND SUMMARY

ARENA & EVENTS CENTER FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUES							
Sales & Services	\$ 350,287	\$ 677,150	\$ 677,150	\$ 677,739	\$ 589	0.09%	
Investment Earnings	41,881	14,117	14,117	15,000	883	6.25%	
Miscellaneous	12,306	15,000	15,000	5,000	(10,000)	-66.67%	
Other Financing Sources	1,118,587	1,025,613	1,166,586	1,211,324	185,711	18.11%	
TOTAL	\$ 1,523,061	\$ 1,731,880	\$ 1,872,853	\$ 1,909,063	\$ 177,183	10.23%	
EXPENDITURES							
Personnel Services	\$ 121,017	\$ 142,198	\$ 142,198	\$ 150,360	\$ 8,162	5.74%	
Operations	1,088,797	1,520,798	1,730,655	1,758,703	237,905	15.64%	
Capital Outlay	-	68,884	-	-	(68,884)	100.00%	
TOTAL	\$ 1,209,814	\$ 1,662,996	\$ 1,872,853	\$ 1,909,063	\$ 177,183	14.80%	

The Arena and Events Center Fund budget totals \$1,909,063, a \$177,183 (10.23%) increase from FY20. This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. Fund revenue includes gate passes, carnival rides and sponsor sales. In addition, the fund receives \$251,950 from the Tourism Authority from occupancy taxes.

The County contracts with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair).

Fund Summaries

911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

911 EMERGENCY TELEPHONE SYSTEM FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUES							
Intergovernmental	\$ 709,164	\$ 758,740	\$ 758,740	\$ 703,112	\$ (55,628)	-7.33%	
Investment Earnings	13,680	1,500	1,500	2,500	1,000	66.67%	
Other Financing Sources	-	-	-	63,880	63,880	-	
TOTAL	\$ 722,844	\$ 760,240	\$ 760,240	\$ 769,492	\$ 9,252	1.22%	
EXPENDITURES							
Personnel Services	\$ 56,385	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%	
Operations	501,757	700,240	700,240	709,492	9,252	1.32%	
Capital Outlay	150,130	-	-	-	-	0.00%	
TOTAL	\$ 708,272	\$ 760,240	\$ 760,240	\$ 769,492	\$ 9,252	1.22%	

The 911 Fund budget totals \$769,492, a \$9,252 (1.22%) increase from FY20. The primary source of revenue is the 911 surcharge on telephones—both wireless and landlines. The State 911 Board collects and remits fund to the county. Expenditures in this fund are for authorized 911 uses only including equipment, computer hardware and software.

Fund Summaries

SELF-INSURED FUND SUMMARY

SELF-INSURED FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
Sales & Services	\$ 11,183,703	\$ 11,313,515	\$ 11,314,060	\$ 13,297,958	\$ 1,984,443	17.54%
Investment Earnings	127,695	25,000	55,900	25,000	-	0.00%
Miscellaneous	390,665	175,000	631,652	400,000	225,000	128.57%
TOTAL	\$ 11,702,063	\$ 11,513,515	\$ 12,001,612	\$ 13,722,958	\$ 2,209,443	19.19%
EXPENDITURES						
Operations	\$ 11,651,093	\$ 11,513,515	\$ 12,001,612	\$ 13,722,958	\$ 2,209,443	19.19%
TOTAL	\$ 11,651,093	\$ 11,513,515	\$ 12,001,612	\$ 13,722,958	\$ 2,209,443	19.19%

The Self-Insured Fund budget totals \$13,722,958, a \$2,209,443 (19.19%) increase from FY20. Expenditures in the Self-Insured Fund are associated with the operation of the Employee Health Center and payment of claims and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$200,000 per member per year.

The Employee Health Center (EHC) has proven to be a major factor in managing health care costs and an asset to employee retention and recruitment. The EHC offers basic health care services, including a focus on prevention and healthy lifestyles, to all full-time Cabarrus County employees, retirees, spouses and dependents enrolled in the County's health care plan. The County offers EHC services to employees of the Water and Sewer Authority of Cabarrus County and the Town of Mt. Pleasant.

The County also offers a self-insured, employee-paid dental coverage plan. The primary source of revenue for this fund is insurance premiums paid by the County on behalf of eligible full time employees and retirees, dental premiums paid by employees who select the coverage and dependents of employees via payroll deduction who participate in the plan.

Fund Summaries

WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

WORKERS' COMPENSATION AND LIABILITY FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUES							
Sales & Services	\$ 2,420,695	\$ 2,298,502	\$ 2,298,502	\$ 2,476,543	\$ 178,041	7.75%	
Investment Earnings	141,302	20,000	20,000	20,000	-	0.00%	
Miscellaneous	150,624	20,000	20,000	20,000	-	100.00%	
TOTAL	\$ 2,712,620	\$ 2,338,502	\$ 2,338,502	\$ 2,516,543	\$ 178,041	7.61%	
EXPENDITURES							
Operations	\$ 1,657,199	\$ 2,338,502	\$ 2,132,780	\$ 2,516,543	\$ 178,041	7.61%	
TOTAL	\$ 1,657,199	\$ 2,338,502	\$ 2,132,780	\$ 2,516,543	\$ 178,041	7.61%	

The Workers' Compensation and Liability Fund totals \$2,516,543, a \$178,041 (7.61%) increase from FY20. The county funds both the workers' compensation and liability insurance plans from premiums generated by a percentage of the salaries of each county employee covered by the plans. Expenditures from the fund are payment of excess coverage, claims and administrative support.

Fund Summaries

FIRE DISTRICT FUND SUMMARY

FIRE DISTRICT FUND REVENUES AND EXPENDITURES BY DISTRICT AND SOURCE						
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
Property Tax	\$ 4,773,745	\$ 5,121,439	\$ 5,284,939	\$ 5,692,557	\$ 571,118	10.71%
TOTAL	\$4,773,745	\$5,121,439	\$5,284,939	\$5,692,557	\$571,118	13.25%
EXPENDITURES						
Allen	\$ 387,203	\$ 393,999	\$ 398,999	\$ 445,827	\$ 51,828	1.93%
Cold Water	202,195	204,169	214,169	230,919	26,750	3.28%
Concord Rural	41,969	41,471	43,471	50,227	8,756	-1.87%
Flowe's Store	341,943	385,723	392,723	424,589	38,866	26.12%
Georgeville	235,837	242,679	249,679	266,791	24,112	6.54%
Gold Hill VFD	38,162	37,828	39,828	39,555	1,727	5.69%
Harrisburg	984,428	991,774	1,021,774	1,124,899	133,125	3.54%
Jackson Park	186,233	192,882	202,882	231,467	38,585	2.51%
Kannapolis Rural	184,855	189,158	194,158	216,319	27,161	2.29%
Midland	572,896	794,943	834,943	820,779	25,836	69.99%
Mt. Mitchell	89,081	89,031	90,031	99,345	10,314	2.46%
Mt. Pleasant Rural	428,452	498,800	513,800	541,988	43,188	18.66%
Northeast-Cabarrus	160,040	159,438	169,438	181,060	21,622	3.26%
Odell	692,983	710,947	725,947	804,537	93,590	3.58%
Richfield-Misenheimer	10,639	9,940	10,940	11,073	1,133	8.53%
Rimer	177,151	178,657	182,157	203,182	24,525	4.63%
TOTAL	\$4,734,067	\$5,121,439	\$5,284,939	\$5,692,557	\$571,118	13.25%

NCGS 153A-233 authorizes counties to organize and maintain fire departments, enter contracts with municipal or volunteer fire departments and appropriate funds to engage in these activities. Fire protection services are provided to county citizens through contracts with multiple non-profit incorporated volunteer fire departments and municipal departments within Cabarrus County. Departments are funded through established fire tax districts at various tax rates, grants and a portion of sales tax.

Funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district.



POSITION SUMMARY

Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY19 ADOPTED		FY20 ADOPTED		FY20 REVISED		FY21 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	8	4.0000	8	4.0000	8	4.0000	8	4.0000	-	-
County Manager	9	9.0000	12	12.0000	11	11.0000	15	15.0000	4	4.0000
Communications & Outreach	5	5.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Human Resources	9	7.9000	9	7.9000	9	8.1000	10	9.4000	1	1.30
Tax Administration										
Assessor & Land Records	30	30.0000	30	30.0000	30	30.0000	30	30.0000	-	-
Tax Collections	10	10.0000	10	10.0000	10	10.0000	10	10.0000	-	-
Board of Elections	13	8.4250	13	8.4250	13	8.4250	13	8.4250	-	-
Register of Deeds	8	8.0000	8	8.0000	8	8.0000	8	8.0000	-	-
Finance	13	12.9000	12	12.0000	12	12.0000	13	13.0000	1	1.00
Information Technology Services	28	28.0000	28	28.0000	29	29.0000	33	33.0000	4	4.00
Infrastructure & Asset Management										
Administration	5	5.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Grounds Maintenance	11	11.0000	11	11.0000	11	11.0000	12	12.0000	1	1.00
Sign Maintenance	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
Building Maintenance	12	12.0000	12	12.0000	12	12.0000	14	14.0000	2	2.00
Facility Services	29	29.0000	29	29.0000	29	29.0000	29	29.0000	-	-
Fleet Maintenance	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
TOTAL	198	188.2250	202.0000	192.3250	202.0000	192.5250	215.0000	205.8250	13	13.30
PUBLIC SAFETY										
Sheriff										
Operations	176	175.7500	196	195.75	200	199.75	230	229.75	30	30.00
Jail	167	163.6184	151	147.6184	151	147.6184	153	149.6184	2	2.00
Animal Control	9	9.0000	9	9.0000	9	9.0000	9	9.0000	-	-
Animal Shelter	6	6.0000	7.0	6.5000	7.0	7.0000	7	7.0000	-	-
Courts Maintenance	2	0.7800	2	0.7800	2	0.7800	9	7.7800	7	7.00
Construction Standards	31	31.0000	31	31.0000	31	31.0000	33	33.0000	2	2.00
Emergency Management	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Fire Department	10	10.0000	16	16.0000	16	16.0000	16	16.0000	-	-
Emergency Medical Services	148	115.3100	148	115.3100	148	115.5100	160	127.5100	12	12.00
TOTAL	552	514.4584	563.0000	524.9584	567.0000	529.6584	620.0000	582.6584	53	53.0000
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Development	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Soil & Water Conservation	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Zoning Administration	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Economic Development Corporation	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
TOTAL	19	19.0000	19.0000	19.0000	19.0000	19.0000	19.0000	19.0000	-	-

Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY19 ADOPTED		FY20 ADOPTED		FY20 REVISED		FY21 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	5	5.5000	5.5	5.5000	5.5	5.5000	5.5	5.5000	-	-
Waste Reduction	3.5	3.5000	3.5	3.5000	3.5	3.5000	3.5	3.5000	-	-
TOTAL	9	9.0000	9.0000	9.0000	9.0000	9.0000	9.0000	9.0000	-	-
HUMAN SERVICES										
Veterans Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
Human Services										
Administration	21	21.0000	23	23.0000	33	33.0000	34	34.0000	1	1.00
Transportation	32	31.8750	32	31.8750	33	32.0000	33	32.0000	-	-
Child Welfare	89	88.6250	88	87.6250	87	86.6250	92	91.1250	5	4.50
Child Support										
Enforcement	23	23.0000	23	23.0000	23	23.0000	23	23.0000	-	-
Economic Services	126	126.0000	126	126.0000	116	116.0000	117	117.0000	1	1.00
Support Services	15	15.0000	18	18.0000	18	18.0000	19	19.0000	1	1.00
Adult & Family										
Services	24	23.1000	24	23.1000	24	23.1000	26	25.1000	2	2.00
Nutrition	9	6.4000	9	6.6000	9	6.8000	9	7.1000	-	0.30
Senior Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
TOTAL	347	343.0000	351.0000	347.2000	351.0000	346.5250	361.0000	356.3250	10	9.8000
CULTURE & RECREATION										
Active Living & Parks										
Parks	21	16.4360	23	17.1360	23	17.1360	23	17.1360	-	-
Senior Centers	9	6.6500	10	7.6500	10	7.6500	10	7.6500	-	-
Library System	64	51.6000	64	52.4500	64	52.4500	66	55.2500	2.0	2.8000
Fair	2	1.6700	2	1.6700	2	1.6700	2	1.6700	-	-
TOTAL	96	76.3560	99.0000	78.9060	99.0000	78.9060	101.0000	81.7060	2	2.8000
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	1,221	1,150.04	1,243	1,171.39	1,247	1,175.61	1,325.00	1,254.51	78	78.90

Position Summary

NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	RECOMMENDED FTE'S
COUNTY MANAGER				
	Risk and Safety Manager	23	1	1
	Chief Internal Auditor	31	1	1
	Deputy County Attorney	15	1	1
	Early Childhood Education Coordinator	23	1	1
	SUBTOTAL		4	4
FINANCE				
	Accounting Supervisor	23	1	1
	SUBTOTAL		1	1
HUMAN RESOURCES				
	Human Resources Generalist	21	1	1
	SUBTOTAL		1	1
INFRASTRUCTURE AND ASSET MANAGEMENT				
	Building Maintenance Mechanic	13	2	2
	Custodian	6	7	7
	Grounds Maintenance Crew Chief	16	1	1
	SUBTOTAL		10	10
INFORMATION TECHNOLOGY SERVICES				
	Analyst/Programmer	21	1	1
	Business Systems Analyst	24	1	1
	Senior Analyst/Programmer	27	1	1
	Technical Specialist	20	1	1
	SUBTOTAL		4	4
SHERIFF'S OFFICE				
	AV Technician	15	1	1
	Business Manager	24	1	1
	Deputy Sheriff	14	25	25
	Lieutenant	21	2	2
	Sergeant	19	3	3
	SUBTOTAL		32	32
EMERGENCY MEDICAL SERVICES				
	Master Paramedic (12 hour shift)	16	4	4
	Paramedic (12 hour shift)	14	4	4
	Relief Supervisor (12 hour shift)	17	4	4
	SUBTOTAL		12	12

Position Summary

NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	RECOMMENDED FTE'S
HUMAN SERVICES				
	Social Worker III (Adult/Aging)	17	1	1
	SW Program Manager (Adult/Aging)	22	1	1
	Foreign Language Interpreter (Administration)	12	1	1
	SW Supervisor (Child Welfare)	21	1	1
	Social Service Technician (Child Welfare)	8	1	1
	Program Specialist (Economic Family Support Services)	13	1	1
	Income Maint Caseworker II (Economic Services)	13	1	1
	Community Services Coordinator (Stepping Up)	15	3	2.5
	SUBTOTAL		10	9.5
PLANNING AND DEVELOPMENT				
	Code Enforcement Officer	17	2	2
	SUBTOTAL		2	2
LIBRARY SERVICES				
	Senior Library Assistant	13	1	1
	Library Assistant (Midland)	10	1	1
	SUBTOTAL		2	2
ALL DEPARTMENTS				
	GRAND TOTAL		78	77.5

FTE: Full Time Equivalent

Position Summary

PERSONNEL REQUESTS BY DEPARTMENT		
Department / Position	Positions Requested by Departments	Positions Approved by County Management
COUNTY MANAGER'S OFFICE		
Risk and Safety Manager	1	1
Chief Internal Auditor	1	1
Deputy County Attorney	1	1
Early Childhood Education Coordinator	1	1
SUBTOTAL	4	4
FINANCE		
Accounting Supervisor	1	1
SUBTOTAL	1	1
HUMAN RESOURCES		
Human Resources Generalist	1	1
SUBTOTAL	1	1
INFORMATION TECHNOLOGY SERVICES		
Technical Specialist	1	1
Business Systems Analyst	1	1
Analyst/Programmer	1	1
Senior Analyst/Programmer	1	1
SUBTOTAL	4	4
INFRASTRUCTURE AND ASSET MANAGEMENT		
Grounds Maintenance Crew Chief	1	1
Building Maintenance Mechanic	2	2
Custodian	7	7
SUBTOTAL	10	10
PLANNING AND DEVELOPMENT		
Code Enforcement Officer	2	2
SUBTOTAL	2	2
SHERIFF'S DEPARTMENT		
Sergeant (RCCC)	1	-
Deputy Sheriff (RCCC)	4	-
Sergeant (Harrisburg Night)	1	-
Deputy Sheriff (Harrisburg - Investigator)	1	-
Deputy Sheriff (Harrisburg)	2	-
Deputy Sheriff (SRO HRHS)	1	-
Program Specialist (training)	1	-
Record Specialist	1	-
Business Manager	1	1
Lieutenant (12 hr shift for Jail)	2	2
AV Technician	1	1
Deputy Sheriff	25	25
Sergeant	3	3
SUBTOTAL	44	32
EMERGENCY MEDICAL SERVICES		
EMT Master Paramedic (12 hour shift)	4	4
EMT Paramedic (12 hour shift)	4	4
EMS Relief Supervisor (12 hour shift)	4	4
SUBTOTAL	12	12

Position Summary

PERSONNEL REQUESTS BY DEPARTMENT		
Department / Position	Positions Requested by Departments	Positions Approved by County Management
Library		
Senior Library Assistant	1	1
Library Assistant	1	1
SUBTOTAL	2	2
VETERANS SERVICES		
Technician	1	-
SUBTOTAL	1	-
HUMAN SERVICES		
Administration: Foreign Language Interpreter	1	1
Economic Support: Program Specialist	1	1
Transportation: Transportation Clerk	1	-
Child Welfare: Kinship Navigator	1	-
Child Welfare: Social Worker Supervisor III	1	1
Child Welfare: Social Worker III	1	-
Child Welfare: Social Service Technician	1	1
Child Welfare: Licensed Clinician	1	-
Child Welfare: Social Worker II (Intake)	1	-
Child Welfare: HUBB Receptionist	1	-
Child Welfare: Community Services Coordinator (Stepping Up)	3	3
Economic Services: F&C Maintenance Supervisor	1	-
Economic Services: Income Maintenance Caseworker II (Adult Med)	1	1
Adult and Aging: Social Work Program Manager	1	1
Adult and Aging: Social Worker III	1	1
Adult and Aging: Social Worker II	1	-
Nutrition Services: Income Maintenance Supervisor	1	-
Nutrition Services: Income Maintenance Caseworker II	1	-
SUBTOTAL	20	10
ALL DEPARTMENTS		
GRAND TOTAL	101	78

Note: This list compares original departmental position requests with County Manager recommended positions for Board approval.

Position Summary

OTHER POSITION CHANGES			
DEPARTMENT	FROM CURRENT	TO NEW	ADOPTED FTE
RECLASSIFICATIONS			
County Manager's Office	Budget Analyst	Management Analyst	0.0000
Board of Commissioners	Administrative Associate	Program Specialist or Senior Program Specialist	0.0000
Finance	Senior Accountant	Financial Reporting Analyst	0.0000
Facility Services	Senior Custodian	Facility Services Crew Chief (2nd Shift)	0.0000
Animal Shelter	Program Specialist	Administrative Associate	0.0000
Waste Reduction	Sustainability Manager	Environmental Management Director	0.0000
Economic Services - DHS	Income Maintenance Investigator II	Income Maintenance Investigator	0.0000
Economic Support Services - DHS	Income Maintenance Caseworker II	Family Support Specialist	0.0000
Economic Support Services - DHS	Income Maintenance Caseworker III	Lead Family Support Specialist	0.0000
Economic Support Services - DHS	Income Maintenance Supervisor	Social Work Supervisor II	0.0000
Adult and Aging - DHS	Nutrition Program Assistant	Nutrition Site Supervisor	0.0000
CHANGE IN HOURS			
Human Resources	.4 FTE hours	.5 FTE hours	0.1000
	.5 FTE hours	.7 FTE hours	0.2000
Library Services	Two Positions - .4 FTE hours	.5 FTE hours	0.2000
	.4 FTE hours	1 FTE hours	0.6000
Nutrition - DHS	0.7 FTE hours	1 FTE hours	0.3000
Total Change			1.4000



FIVE YEAR FINANCIAL PLAN

Five-Year Financial Plan

INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY21) and continuing for four additional years. Using a five-year planning window helps ensure the county can meet commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan includes both operating and capital budgets for the General Fund. The plan assumes the Board of Commissioners will maintain current service levels. Staff also factor economic trends and conditions into assumptions used in developing projected revenues and expenditures.

FUND BALANCE

Policy

The County will maintain sufficient fund balance to address unanticipated revenue declines, avoid short-term borrowing and cover unbudgeted expenditures resulting from emergencies, natural disasters or unexpected opportunities. The County will not appropriate fund balance for ongoing operating expenditures except in extreme emergencies. Notwithstanding any other provisions of this policy, the County may appropriate fund balance for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

The Local Government Commission (LGC) requires the county to maintain a minimum unassigned fund balance of 8% of general fund expenditures; however, it is the policy of the County to maintain unassigned fund balance equal to 15% of general fund expenditures.

A replenishment period commences if unassigned fund balance falls below 15%. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

Following the completion of the annual financial audit, any unassigned fund balance above 15% transfers to the Community Investment Fund (CIF) or Capital Reserve Fund to reduce reliance on debt; and/or to the Self-Funded Hospitalization and Dental Fund, Workers Compensation and/or Liability Fund to maintain fund integrity.

The final General Fund balance as of June 30, 2020 was not available at the time of publication. However, the General Fund balance is estimated to be 38% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows estimated fund balance information for all annual funds as of June 30, 2020:

Five-Year Financial Plan

ESTIMATED FUND BALANCE BY FUND						
Fund	Fund Balance 6/30/2019	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2020
General	87,885,641	282,140,643	2,512,879	14,558,032	260,441,904	97,539,227
Landfill	4,443,197	1,584,105	-	-	917,664	5,109,638
Arena & Events Center	1,859,358	831,318	803,245	-	1,720,541	1,773,380
911 Emergency Telephone System	513,691	704,606	-	-	628,550	589,747
Workers Comp	5,621,219	2,766,319	-	205,722	1,597,966	6,583,850
Health/Dental Insurance	4,381,278	12,303,251	-	-	13,200,201	3,484,328

REVENUE ASSUMPTIONS

Property Tax

Property tax is the largest revenue source for the General Fund. Assumptions include:

- Property valuation increase of 2.5 percent from FY22-FY24 and 10 percent due to revaluation in FY25. Lower valuation growth reflects the economic uncertainty caused by COVID-19.
- Tax collection rate of 97% in FY21, 97.25% in FY22, 97.5% in FY23, 97.75% in FY24 and 98% in FY25. Lower collection rates reflect the economic uncertainty caused by COVID-19.
- Maintain the current tax rate of \$0.74 per \$100 of assessed value.
- No sustained recession.

Sales Tax

Sales tax is the second largest revenue source for the General Fund. Assumptions include:

- Seventeen percent decline in FY21 due to COVID-19.
- Ten percent increase in FY22 due to improved economic conditions as COVID-19 dissipates.
- Two percent growth from FY23-FY25.
- No contraction or expansion of the tax base.
- No change to sales tax distribution.
- No sustained recession.

Five-Year Financial Plan

Other Revenues

Assumptions include:

- Intergovernmental Revenue/Grants – zero growth annually.
- Permits & Fees – two percent growth annually.
- Sales & Services – two percent growth annually.
- Investment earnings – zero growth annually.
- Miscellaneous – zero growth annually.

EXPENDITURE ASSUMPTIONS

Major expenditure assumptions include:

- Three percent increase to salaries and wages annually.
- Eight percent increase to healthcare costs annually.
- Retirement increases based on actuarial estimates provided by the State of North Carolina.
- Three percent increase for expenditures not noted above.

CONCLUSION

Spending specified in the Five-Year Financial Plan is growing, as is the county. The plan provides for the opening of three new/replacement schools and strives to meet the growing needs of the County, the school systems and the community college, while maintaining adequate reserves and a stable tax rate.

As a final note, it is important to note revenue projections assume an improving economy. In the absence of such improvement, adjustments will be required to meet community needs.

Five Year Financial Plan

FIVE YEAR FINANCIAL PLAN						
GENERAL FUND						
Tax Rate = 74¢						
	FY 2020 Adopted	FY 2021 Adopted	FY2022	FY2023	FY2024	FY2025
REVENUES						
Property Tax	176,965,890	204,959,679	208,381,336	213,395,676	218,542,807	242,681,736
Sales Tax	52,125,033	27,184,701	29,741,646	30,336,479	30,943,208	31,562,073
Intergovernmental Revenue/Grants	21,315,255	21,136,525	21,152,025	21,152,025	21,152,025	21,152,025
Permits & Fees	7,207,427	7,747,427	7,902,376	8,060,423	8,221,632	8,386,064
Sales & Services	13,730,184	13,485,653	13,755,366	14,030,473	14,311,083	14,597,305
Investment Earnings	1,000,000	582,961	582,961	582,961	582,961	582,961
Miscellaaneous	1,146,745	1,188,580	355,580	355,580	355,580	355,580
Other Financial Sources	2,300,000	-	-	7,300,000	-	-
Grand Total Revenue	275,790,534	276,285,526	281,871,289	295,213,617	294,109,296	319,317,743
EXPENDITURES						
General Government						
Personnel						
Salaries & Wages	56,507,335	59,665,046	61,454,997	67,021,513	69,032,159	71,103,123
Merit	500,000	1,500,000	-	-	-	-
Salary Adjustments (Payouts/Market/ETC)	718,213	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Retirement (Employer Contribution)	5,206,711	6,196,015	6,975,142	8,639,073	9,188,180	9,648,694
Social Security	3,597,721	3,730,845	3,810,210	4,155,334	4,279,994	4,408,394
Retirement (Employer Match)	2,861,856	2,999,178	3,089,153	3,181,828	3,277,283	3,375,601
Workers Compensation	1,365,439	1,368,379	1,409,430	1,451,713	1,495,265	1,540,123
Overtime	1,339,089	1,727,671	1,735,671	1,735,671	1,735,671	1,735,671
Medicare	837,820	874,948	901,196	928,232	956,079	984,762
Separation Allowance Payments	405,300	448,808	471,248	494,811	519,551	545,529
Healthcare	9,696,320	11,559,420	12,484,174	13,482,907	14,561,540	15,726,463
Life Insurance	37,042	37,163	38,278	39,426	40,609	41,827
Vision	23,572	23,446	24,149	24,874	25,620	26,389
Other Benefits	20,000	20,000	20,000	20,000	20,000	20,000
Contracted Personnel	1,369,679	1,281,468	1,281,468	1,281,468	1,281,468	1,281,468
Operating	33,883,147	35,390,414	36,452,126	37,545,690	38,672,061	39,832,223
Outside Agencies						
Boys & Girls Club	50,000	50,000	50,000	-	-	-
Cabarrus Arena & Events Center	723,710	949,374	949,374	949,374	949,374	949,374
Cabarrus Arts Council	26,000	26,000	26,000	26,000	26,000	26,000
Cabarrus Health Alliance	7,526,368	8,293,021	8,541,812	8,798,066	9,062,008	9,333,868
City of Concord	-	100,000	100,000	100,000	100,000	100,000
City of Kannapolis	1,533,437	1,347,792	1,331,402	1,328,433	1,326,113	1,325,926

Five Year Financial Plan

FIVE YEAR FINANCIAL PLAN GENERAL FUND Tax Rate = 74¢						
	FY 2020 Adopted	FY 2021 Adopted	FY2022	FY2023	FY2024	FY2025
Concord Downtown Development	25,000	25,000	25,000	25,000	25,000	25,000
Economic Development Corporation	400,000	400,000	412,000	424,360	437,091	450,204
Economic Development Incentives	1,730,000	2,497,000	2,967,050	2,450,895	1,890,535	1,546,135
Fire Districts	1,113,588	977,680	977,680	977,680	977,680	977,680
JCPC	295,111	445,327	445,327	445,327	445,327	445,327
Mental Health (Cardinal/Daymark)	586,716	435,511	435,511	435,511	435,511	435,511
Salvation Army		250,000				
YMCA	250,000	250,000	250,000	250,000	250,000	250,000
Education						
<i>Cabarrus County Schools</i>						
Regular Instructional	50,466,724	52,846,371	54,431,762	56,064,715	57,746,656	59,479,056
Building Maintenance	10,082,822	11,369,963	11,711,062	12,062,394	12,424,266	12,796,994
Technology Support Services	5,612,297	5,768,222	5,941,269	6,119,507	6,303,092	6,492,185
Contribution to CIF from General Fund	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Special Olympics	72,644	84,405	86,937	89,545	92,232	94,999
<i>Kannapolis City Schools</i>						
Regular Instructional	6,334,387	6,653,802	6,853,416	7,059,019	7,270,789	7,488,913
Building Maintenance	1,042,348	1,042,348	1,073,618	1,105,827	1,139,002	1,173,172
Grounds Maintenance	270,364	270,364	278,475	286,829	295,434	304,297
Technology Support Services	528,078	528,078	543,920	560,238	577,045	594,356
Contribution to CIF from General Fund	100,000	100,000	100,000	100,000	100,000	100,000
<i>Charter School Funding</i>						
(Cabarrus County Schools)	4,230,645	4,665,094	4,805,047	4,949,198	5,097,674	5,250,604
Charter School Funds (Kannapolis City Schools)	623,547	644,023	663,344	683,244	703,741	724,854
<i>Rowan Cabarrus Community College</i>						
Operating	3,402,215	3,652,200	3,761,766	3,874,619	3,990,858	4,110,583
Contribution to CIF from General Fund	100,000	100,000	100,000	100,000	100,000	100,000

Five Year Financial Plan

FIVE YEAR FINANCIAL PLAN GENERAL FUND Tax Rate = 74¢						
	FY 2020 Adopted	FY 2021 Adopted	FY2022	FY2023	FY2024	FY2025
Debt Service/Capital						
General Fund Debt Service	59,275,289	-	-	7,300,000	-	-
Contribution to CIF from General Fund	-	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000
One-time Contribution to CIF from General Fund	-	3,000,000	3,000,000	-	-	-
One-time Contribution to Capital Projects from General Fund	-	4,671,150	722,866	-	-	-
Total expenditure	275,790,534	276,285,526	278,751,882	294,588,322	294,870,907	302,865,303
Estimated Surplus/(Deficit)		-	3,119,408	625,296	(761,612)	16,452,440

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

CAPITAL PROJECTS

Departments use the Capital Improvement Plan (CIP) process to request capital projects. A capital project generally has the following characteristics:

1. Has a value of \$100,000 or more,
2. Has a useful life of five years or more, and
3. Covers more than one fiscal year from project planning to completed construction or acquisition.

Since CIP projects include expenses for the construction, purchase or major renovation of buildings, other physical structures and major landscaping, it is common that a project contains multiple phases. The county may consider projects with multiple phases separately or as a single request.

Evaluating Projects

Generally, successful projects result from a needs assessment, align to strategic priorities, and have sufficient funding. A team of county staff review projects based on the following criteria:

1. **Mandate** – is the project required to meet Federal, State, contractual; or compliance mandates/requirements; or safety risks?
2. **Quality of Life Impact** – does the project improve community quality of life (QOL)?
3. **Urgency** – does the project require funding in the next year?
4. **Operating Budget Impact** – does the project increase/decrease the operating budget?
5. **Service Delivery Impact** – does the project improve or increase service delivery?
6. **Strategic Alignment** – does the project align to one or more of the Board's strategic priorities?

CAPITAL IMPROVEMENT PLAN (CIP)

The Capital Improvement Plan (CIP) is a long-range plan of proposed capital projects. The Board of Commissioners adopts the CIP annually based on needs identified during the budget process. The annual operating budget must provide funding to meet any staffing and operating costs related to capital projects.

Funding Capital Projects

In FY20, the county established the Community Investment Fund (CIF) as a sub-fund of the county's General Fund. The Board of Commissioners approved the creation of the CIF to provide a dedicated and sustainable source of funding for capital projects. The CIF contains restricted revenues, expenses, and fund balance. Through the CIF, the County will continue to emphasize funding projects from pay-as-you-go (PAYGO) sources. The CIF will also pay for existing and future debt service related to capital projects.

The remainder of this section gives an overview of the CIP by project and a summary of each project expected to receive funding.

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT												
	FY 20 Adopted		FY21 Adopted		FY22 Planning		FY23 Planning		FY24 Planning		FY25 Planning	
GENERAL GOVERNMENT												
Deferred Maintenance		-		2,100,000		-		-		-	-	
Elma C. Lomax Incubator Farm	\$	80,000	\$	80,000	\$	-	\$	-	\$	-	-	
Express Accessible Voting Machines		-		-		198,000		-		-	-	
Fiber Infrastructure Improvements		-		300,000		300,000		-		-	-	
Governmental Center ADA/Wellness Renovations		-		-		854,050		-		-	-	
Governmental Center G Level Parking Deck Sealing		-		350,000		-		-		-	-	
Governmental Center Generator Replacement		-		-		470,000		-		-	-	
Jail Housing Boiler Replacement		-		-		250,000		-		-	-	
SUBTOTAL	\$	80,000	\$	2,830,000	\$	2,072,050	\$	-	\$	-	-	
PUBLIC SAFETY												
Sheriff Animal Shelter Expansion	\$	-	\$	-	\$	-	\$	90,000	\$	1,600,000	\$	-
EMS Headquarters		170,000		2,500,000		14,000,000		-		-	-	
Jail Annex HVAC Replacement		-		240,000		-		-		-	-	
Northeast Cabarrus Radio Tower		-		160,000		2,275,000		-		-	-	
Operations Center Renovations		1,665,000		150,000		3,060,000		-		-	-	
Sheriff Administration Building Chiller Addition		-		-		-		-		850,000	-	
Sheriff Training and Firing Range Renovations		1,750,000		120,000		1,250,000		-		-	-	
SUBTOTAL	\$	3,585,000	\$	3,170,000	\$	20,585,000	\$	90,000	\$	2,450,000	\$	-
ENVIRONMENTAL PROTECTION												
Roll off Truck Replacement	\$	180,000	\$	-	\$	-	\$	180,000	\$	-	\$	-
SUBTOTAL	\$	180,000	\$	-	\$	-	\$	180,000	\$	-	\$	-
HUMAN SERVICES												
Human Services Building HVAC	\$	-	\$	180,000	\$	-	\$	-	\$	-	\$	-
SUBTOTAL	\$	-	\$	180,000	\$	-	\$	-	\$	-	\$	-
CULTURE AND RECREATION												
Arena Midway Repairs	\$	-	\$	-	\$	-	\$	275,000	\$	-	\$	-
Arena Midway Stage and Dining Deck		-		-		-		-		540,000	-	
Arena Pave Front Overflow Lot		-		-		-		270,000		560,000	-	
Arena RV Lot		-		-		-		80,000		620,000	-	
Camp Spencer Vending & Archery Building		-		200,000		-		-		-	-	
Concord Senior Center Overflow Parking Lot		-		-		75,000		210,000		-	-	
Frank Liske Park ADA Renovations		-		1,100,000		-		-		-	-	
Frank Liske Park Multiple Projects		-		-		4,020,000		-		-	-	
Frank Liske Park Playground Replacements		-		120,000		-		-		-	-	
Frank Liske Park Softball Complex		-		-		60,000		350,000		-	-	
Frank Liske Park Water Line		-		420,000		-		-		-	-	
Kannapolis Library Roof Replacement		-		-		250,000		-		-	-	

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT											
	FY 20 Adopted		FY21 Adopted		FY22 Planning		FY23 Planning		FY24 Planning		FY25 Planning
Library Replacement/Expansion	-		-		10,000,000		-		-		-
Northeast Area Park	-		-		4,075,000		-		-		-
West Cabarrus Library Branch and Senior Center	-		2,400,000		-		-		25,000,000		
SUBTOTAL	\$ -	\$	4,240,000	\$	18,480,000	\$	1,185,000	\$	26,720,000	\$	-
GOVERNMENTAL GRAND TOTAL	\$ 3,845,000	\$	10,420,000	\$	41,137,050	\$	1,455,000	\$	29,170,000	\$	-
EDUCATION											
Cabarrus County Schools											
Mobile Units	\$ -	\$	500,000	\$	500,000	\$	-	\$	-	\$	-
New High School	5,181,920		-		4,580,000		-		70,000,400		-
R. Brown McAllister Elementary School	-		450,000		29,970,000		-		-		-
Replace Fire Alarm System - Northwest Cabarrus HS	-		89,314		-		-		-		-
Replace Fire Alarm System - Concord HS	-		89,314		-		-		-		-
Mobile Renovations - Jay M. Robinson HS	-		81,195		-		-		-		-
SUBTOTAL	\$ 5,181,920	\$	1,209,823	\$	35,050,000	\$	-	\$	70,000,400	\$	-
Kannapolis City Schools											
Camera Replacement (A.L. Brown)	\$ -	\$	-	\$	171,000	\$	-	\$	-	\$	-
Football Stadium ADA/Drainage (A.L. Brown)	-		228,000		-		-		-		-
Roof Replacement (A.L. Brown)	-		190,000		-		-		-		-
Tennis Court Renovations (A.L. Brown)	-		-		266,000		-		-		-
Track Renovations (A.L. Brown)	-		-		266,000		-		-		-
Covered Walkway (Kannapolis Middle)	-		-		380,000		-		-		-
SUBTOTAL	\$ -	\$	418,000	\$	1,083,000	\$	-	\$	-	\$	-
Rowan Cabarrus Community College											
Building 2000 Re-roof	\$ -	\$	335,000	\$	-	\$	-	\$	-	\$	-
CBTC HVAC Replacement - Phase III & IV	125,000		265,000		-		-		-		-
Early College Mobile Unit	-		-		3,000,000		-		-		-
South Campus Building 1000 Boiler Replacement	-		105,000		-		-		-		-
SUBTOTAL	\$ 125,000	\$	705,000	\$	3,000,000	\$	-	\$	-	\$	-
EDUCATION TOTAL	\$ 5,306,920	\$	2,332,823	\$	39,133,000	\$	-	\$	70,000,400	\$	-
ALL PROJECTS											
GRAND TOTAL	\$ 9,151,920	\$	12,752,823	\$	80,270,050	\$	1,455,000	\$	99,170,400	\$	-

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Northeast Area Park

Type: New

Status: Future

Total Cost: \$ 5,075,000



Project Description

This project is the development of 3 baseball, softball and 1 soccer field.

Background & Justification/Status

With the sale of Mt. Pleasant Middle School, parking was lost for the youth athletic fields. This project will provide fields for the youth of Mt. Pleasant. The Northeast area was identified in the 2015 Masterplan as needing ball fields. The town of Mt. Pleasant will operate the facility and youth league.

This project is in response to a deficiency in a growing part of the county. It would positively impact the quality of life of those in this area as well as the rest of the county residents and provide increased access to services. Goal #1, enhancing the quality of life.

Impact If Not Funded and Maximum Time it Can be Delayed

The youth leagues of Mt. Pleasant will not have a home field for play or practice and could result in the youth league disbanding.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			75,000				
Land/Acquisition	1,000,000		1,000,000				
Construction			3,000,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ 1,000,000	\$ -	\$ 4,075,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds	1,000,000						
Debt			4,075,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 1,000,000	\$ -	\$ 4,075,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: New High School

Type: New

Status: Future

Total Cost: \$ 79,762,320



Project Description

CCS continues to grow in student population. Based on population growth, the next need for the school system is a high school located off of Kannapolis Parkway.

Background & Justification/Status

A new high school will provide seats for the growing student population. Due to overpopulation concerns with existing high schools and to keep pace with growth, an additional high school is required.

Impact If Not Funded and Maximum Time it Can be Delayed

By delaying this funding request, more mobile units will be needed to house students. Core facilities will not handle the additional students. Therefore, alternative schedules will need to be considered for use of the cafeterias, libraries, and gyms.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			4,580,000				
Land/Acquisition	5,181,920						
Construction					70,000,400		
Building Improvements							
Equipment							
Other							
TOTAL	\$ 5,181,920	\$ -	\$ 4,580,000	\$ -	\$ 70,000,400	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds	2,929,821						
Debt	2,252,099		4,580,000		70,000,400		
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 5,181,920	\$ -	\$ 4,580,000	\$ -	\$ 70,000,400	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Mobile Units

Type: New

Status: Future

Total Cost: \$ 1,000,000



Project Description

Move, install and furnish mobile units for additional classroom space.

Background & Justification/Status

While it is extremely early in our planning process for the 2020-2021 school year, our preliminary estimate for Cabarrus County Schools (CCS) is that we will not need to purchase additional mobile units. We will require funding to move, set up and repair current inventory based on needs at specific sites. Staff will evaluate the additional costs associated with existing mobile units. Examples of this are additional electrical, plumbing, telephone lines, servers, restroom facilities, etc. Staff has been charged with exploring alternate solutions for additional classroom space inside all buildings. Alternative solutions will be evaluated and decisions made based on what is best for the students and overall efficiency. Our intent is to avoid purchasing new mobile units by using existing space and resources.

Impact If Not Funded and Maximum Time it Can be Delayed

CCS will be unable to provide adequate classroom capacity for students, nor meet the letter of the law in regards to class size requirements.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		500,000	500,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		500,000					
Community Investment Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-To Be Funded			500,000				
TOTAL	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Mobile Renovations - Jay M. Robinson
Type: HS
Status: New
Future

Total Cost: \$ 81,195



Project Description

Move, install and furnish mobile units for additional classroom space.

Background & Justification/Status

While it is extremely early in our planning process for the 2020-2021 school year, our preliminary estimate for Cabarrus County Schools (CCS) is that we will not need to purchase additional mobile units. We will require funding to move, set up and repair current inventory based on needs at specific sites. Staff will evaluate the additional costs associated with existing mobiles units. Examples of this are additional electrical, plumbing, telephone lines, servers, restroom facilities, etc. Staff has been charged with exploring alternate solutions for additional classroom space inside all buildings. Alternative solutions will be evaluated and decisions made based on what is best for the students and overall efficiency. Our intent is to avoid purchasing new mobile units by using existing space and resources.

Impact if Not Funded and Maximum Time it Can be Delayed

CCS will be unable to provide adequate classroom capacity for students, nor meet the letter of the law in regards to class size requirements.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		81,195					
Equipment							
Other							
TOTAL	\$ -	\$ 81,195	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund		81,195					
Community Investment Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-To Be Funded							
TOTAL	\$ -	\$ 81,195	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Library System
Function: Literacy and educational services.

Project Title: Library Replacement/Expansion

Type: New
Status: Future

Total Cost: \$ 10,000,000



Project Description

To meet the demands of a growing population, the County will need to replace or expand an existing library branch to continue a quality level of service and account for increased library traffic.

Background & Justification/Status

Multiple library branches have enjoyed growth and popularity in recent years with expanding populations. To account for continued growth, and in consideration of current strains on facilities, the continued success of the library system will likely depend on the identification of land and/or acceptable buildings on/in which to build a larger, more accessible library.

Impact If Not Funded and Maximum Time it Can be Delayed

The library will have to turn away participants due to fire code and occupancy limits at existing facilities.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			10,000,000				
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt			10,000,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Kannapolis Library Roof Replacement

Type: Replacement

Status: Future

Total Cost: \$ 250,000



Project Description

The current roof at the Kannapolis Library has reached it's 20 year life span and needs replacement. The current shingled roof system will be replaced with a standing seam metal panel system to increase the roof performance and longevity.

Background & Justification/Status

Roof replacement protects the operations that reside in the Kannapolis as well as the structural components of the building. This project aligned with BOC goal 3 as it protects county assets as well as protecting the substantial investments in terms of renovations and equipment that have been made or added to the building.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe roof failure probability increases substantially and asset loss will most likely be realized.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			250,000				
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			250,000				
TOTAL	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Jail Housing Boiler Replacement

Type: Replacement

Status: Future

Total Cost: \$ 250,000



Project Description

Replacement of current domestic hot water system utilized for inmates with a tankless system.

Background & Justification/Status

Current hot water generation system is ten (10) plus years old and has significant degradation due to corrosion. The current system utilizes a tank and boiler setup whereas the replacement would utilize an instantaneous redundant tankless system that is common in large hospitality and healthcare complexes. This allows us to avoid the corrosion issues realized in the current system while providing the state required water temperatures. This system is just a replacement for the cell blocks, the kitchen and laundry hot water system has been replaced.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the major risk is a system failure and the inability to provide the state required temperature for the water the inmates use to shower.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			50,000				
Land/Acquisition							
Construction							
Building Improvements							
Equipment			200,000				
Other							
TOTAL	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			250,000				
TOTAL	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Jail Annex HVAC

Type: Replacement

Status: Future

Total Cost: \$ 240,000



Project Description

Replacement of aged HVAC Roof Top Units at the Jail Annex. Units currently utilize refrigerant that is no longer manufactured making them obsolete.

Background & Justification/Status

The Jail Annex was built in 2007 and the units are original to the building. The units utilize R-22 as a refrigerant and that refrigerant is being phased out now. It will no longer be manufactured as of 2020.

Impact If Not Funded and Maximum Time it Can be Delayed

Age of units and refrigerant will make repair costly.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		10,000					
Land/Acquisition							
Construction							
Building Improvements		230,000					
Equipment							
Other							
TOTAL	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		240,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Human Services

Project Title: Human Services Building HVAC

Type: Replacement

Status: Future

Total Cost: \$ 180,000



Project Description

There are currently 40 HVAC units on the roof of the Human Services Building in Kannapolis. The CIP allows for approximately 6 -9 units to be replaced at a time depending on the size of the unit and the area of space it serves.

Background & Justification/Status

Six to nine (6-9) units have been replaced each year for the past five years. This request keeps consistent with the replacement plan, which keeps the heating and cooling of the building consistent. After FY15, replacement from the CIP will slow down since there will not be a need for as many as 6 replacements. Therefore, cost will shift to the operating budget because it will likely fall below the \$100,000 CIP threshold.

The project aligns with BOC goal 3. It uses resources wisely and responsibly by protecting the heating and cooling of the building, thereby, maximizing the value of the County's investments in that building.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, there will be inadequate heating and cooling of the building. Since the HVAC's are on a replacement plan, it cannot be delayed any further.

Since there is a mix of old and new HVAC's the efficiency gained by the new ones is neutralized by the inefficiency of old ones.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		180,000					
Other							
TOTAL	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		180,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Governmental Center
 Generator Replacements

Type: Replacement
Status: Future

Total Cost: \$ 470,000



Project Description

The Governmental Center utilizes two (2) generators (350 KW and 500 KW) to provide emergency power to the entire building which includes the main ITS server room for Cabarrus County operations. The 350 KW generator is original to the building with a manufacture date of 1989 and the 500 KW is a 2000 model. The priority is to replace the 350 KW generator first as the unit is nearing the lifespan. The 500 KW will need to be replaced in future years.

Background & Justification/Status

These generators provide emergency power to the entire Governmental Center allowing all primary county operations to run during times of power outages including inclement weather and disaster situations. The Governmental Center also serves as the back up service location for other departments that are housed at physical locations without emergency power as part of Cabarrus County Continuity of Operations Plan.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded emergency power at the Governmental Center can't be guaranteed and a disruption of services will be realized.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			20,000				
Land/Acquisition							
Construction							
Building Improvements							
Equipment			450,000				
Other							
TOTAL	\$ -	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			470,000				
TOTAL	\$ -	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Governmental Center G Level Parking Deck Sealing
Type: Replacement
Status: Future

Total Cost: \$ 350,000



Project Description

Application of epoxy sealant to Governmental Center G level parking deck.

Background & Justification/Status

The Governmental Center G level parking deck requires a protective coating due to the facilities housed underneath that area. The last application of epoxy coating was in 2009. The current coating is showing signs of wear including several spots that are separating and breaking away from the concrete. This project aligned with BOC goal 3 as it protects county assets as well as protecting the substantial investments in terms of renovations and equipment that have made to the building.

Impact If Not Funded and Maximum Time it Can be Delayed

Degradation of the concrete due to moisture intrusion. Water intrusion from the deck could negatively impact the office space housed underneath the deck as well as ITS server rooms.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		350,000					
Equipment							
Other							
TOTAL	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		350,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Governmental Center
 ADA/Wellness Renovations

Type: Expansion
Status: Future

Total Cost: \$ 854,050



Project Description

Renovation of the space located near the Governmental Center fitness room to install one shower and two changing rooms. Additionally, multi-person restrooms would be added to the basement level of the Governmental Center for fixture code compliance.

Background & Justification/Status

Currently there are no shower facilities at the Governmental Center Fitness Room. There is currently only one changing room at the fitness room. This renovation would renovate the current changing room to an ADA shower facility and renovate a current storage area to two changing rooms. Additionally, multi-person restrooms would be constructed in place of the single user restrooms on the basement level for occupancy fixture code compliance.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued use of the fitness room as it is used now without availability of shower. Without the additional restrooms in the basement the fixture count of this building is below code requirements.

Project Costs	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			75,000				
Land/Acquisition							
Construction							
Building Improvements			779,050				
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 854,050	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			854,050				
TOTAL	\$ -	\$ -	\$ 854,050	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Frank Liske Park Water Line

Type: Replacement

Status: In Progress

Total Cost: \$ 420,000



Project Description

Replacement of existing water and sewer lines through Frank Liske Park.

Background & Justification/Status

Currently Frank Liske Park utilizes aging slip joint piping for water delivery to the various amenity locations in the park. The age and design of this system have resulted in several major leaks and required repairs throughout the past five years. Over the past 2 years the breaks have been occurring more frequently and with capital budgets in place for the near future for amenity upgrades and additions the water infrastructure needs to be addressed at this time. Additionally if code is going to require more fire hydrants in the park water pressure will become an issue with the current water lines. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued major water repairs which require significant impact to the park operations up to and including closure of the park and its amenities with durations up to several days. Impact to future planned amenities will also be realized.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		20,000					
Land/Acquisition							
Construction							
Building Improvements		400,000					
Equipment							
Other							
TOTAL	\$ -	\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		420,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Frank Liske Park Softball Complex

Type: Replacement

Status: Future

Total Cost: \$ 410,000



Project Description

Replacement of all underground of utility lines existing at the Frank Liske Park Softball Complex "wagon wheel". The existing utility lines include irrigation, water, sewer, electrical (both for buildings and field lighting) scoreboard, and telephone.

Background & Justification/Status

All of the underground lines at the Frank Liske Park Softball Complex "wagon wheel" were placed "direct bury" without tracer capabilities. Many of the electric lines are direct buried and not protected by conduit or tray. The County has to repair and or replace several lines a year due to broken lines and these repairs are extremely costly as they require contractor repairs, concrete cutting, and pose a significant safety risk due to the electrical lines in the ground. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe the County cannot guarantee reliable and continuous operations at the complex in terms of amenities like scoreboard, lighting, and irrigation.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			60,000				
Land/Acquisition							
Construction							
Building Improvements				350,000			
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 60,000	\$ 350,000	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			60,000	350,000			
TOTAL	\$ -	\$ -	\$ 60,000	\$ 350,000	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreation

Project Title: Frank Liske Park Playground Replacements

Type: Replacement
Status: Future

Total Cost: \$ 120,000



Project Description

Replacement of various portions and equipment on the five (5) playgrounds located at Frank Liske Park (FLP)

Background & Justification/Status

Playground equipment is aging out in terms of replacement parts and UV caused deterioration. Recommend equipment replacement for several of the main sections of the various playgrounds. ☐

Impact If Not Funded and Maximum Time it Can be Delayed

There is a potential public safety concern if not funded.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		120,000					
Other							
TOTAL	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		120,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Frank Liske Park Multiple Projects

Type: Expansion
Status: Future

Total Cost: \$ 7,220,000



Project Description

Future development consists of a water spray ground, additional parking and lighting, water reclamation will be included as well as a concession/restroom facility (2021) and replacing existing boathouse for better service and storage.

Background & Justification/Status

The water spray ground will provide a face lift for the park and enhance quality of life of the citizens by providing a service that was considered the #1 desired amenity from the 2015 Master Plan. Additionally, this would be a revenue producing facility to help offset the operating costs. A study on the facility was performed in 2000 for potential revenue-producing amenities and a spray ground was the number one item identified. The new projects will enhance the quality of life of residents and increase accessibility of services by adding a new amenity. Lighted soccer fields, bridge on lake, additional shelters with ADA accessibility and walkway are future projects.

Impact If Not Funded and Maximum Time it Can be Delayed

These amenities would provide potential to produce substantial revenue and provide more reasons to utilize the park. Use of the park could drop if no new amenities are added. Many years have gone by without new amenities that can support resident needs. Therefore, the project should not be delayed any further.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			420,000				200,000
Land/Acquisition							
Construction			3,600,000				3,000,000
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 4,020,000	\$ -	\$ -	\$ -	\$ 3,200,000

Funding Sources

General Fund							
Community Investment Fund							3,200,000
Multi Year Fund/Other Funds							
Debt			4,020,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ -	\$ 4,020,000	\$ -	\$ -	\$ -	\$ 3,200,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Frank Liske Park ADA Renovations

Type: Expansion
Status: Future

Total Cost: \$ 1,100,000



Project Description

Design and construct an ADA compliant office, restroom, and concessions building adjacent to a newly designed and constructed ADA compliant mini-golf course. Storage area to be included in the building.

Background & Justification/Status

To provide ADA compliant mini-golf course and concessions structure that would be combined with office and restrooms as it is now. Enhances the quality of life for residents by offering a course accessible by all, regardless of ability. Furthermore, it minimizes risk within existing facilities by addressing their safety issues as well.

Impact If Not Funded and Maximum Time it Can be Delayed

There is potential for legal liability if replacement of the structure and course is not planned. The liability may result in course closure. The loss of revenue would be approximately \$15,000 annually.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		110,000					
Land/Acquisition							
Construction		950,000					
Building Improvements							
Equipment		20,000					
Other		20,000					
TOTAL	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		1,100,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Football Stadium ADA/ Drainage (A.L. Brown)
Type: Replacement
Status: Future
Total Cost: \$ 228,000



Project Description

Expand ADA seating and address drainage issues

Background & Justification/Status

We are in desperate need of expanded ADA seating and to fix drainage issues

Impact If Not Funded and Maximum Time it Can be Delayed

Needs to be addressed soon

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		228,000					
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ 228,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		228,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 228,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Board of Elections
Function: General Government

Project Title: Express Accessible Voting Machines
Type: Replacement
Status: Future

Total Cost: \$ 198,000



Project Description

This is a replacement for our current accessible voting equipment. It can also be used at curbside.

Background & Justification/Status

This equipment is much smaller and more portable than our current accessible equipment, and because of this, it can be carried outside to be used at curbside. We have had our current accessible equipment (Automarks) since 2006. There is a concern about continued support by the company that makes our current accessible equipment.

Impact If Not Funded and Maximum Time it Can be Delayed

We are still able to use our current equipment so this project could be delayed, however, if we start to have problems with our current equipment we may not be able to replace unusable equipment with like equipment. Additionally, our precinct officials have trouble setting up and breaking down this piece of equipment due to its size and bulky nature.

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other			198,000				
TOTAL	\$ -	\$ -	\$ 198,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			198,000				
TOTAL	\$ -	\$ -	\$ 198,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services		22,000	22,000	22,000	22,000	22,000	22,000
Capital Outlay							
Other							
TOTAL	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000

Capital Improvement Plan

Department: Emergency Medical Services
Function: Public Safety

Project Title: EMS Headquarters

Type: New

Status: Future

Total Cost: \$ 16,670,000



Project Description

Creation of an Emergency Medical Services Headquarters Base. This will result in a centralized location for primary EMS resources, EMS disaster equipment, EMS training, and community education at the old Fair Grounds.

Background & Justification/Status

The current primary location at 31 Willowbrook Drive in Concord has served a dual role as a station and headquarters since 1978. Currently, three ambulances, one supervisor, two administrative staff, one community paramedic, and two senior managers share this space along with storage of medical supplies. Training is currently conducted at the Cabarrus Sheriff Department center or other available locations. Gaps have been identified in the storage of bulk medical supplies, disaster resources, specialty resources, and spare ambulances. This EMS organization lacks administrative and identity functionality as a result of its current headquarters arrangement. EMS services and staffing will look different in the future as a result of the dynamic nature of healthcare.

Impact If Not Funded and Maximum Time it Can be Delayed

EMS has been extremely effective in the delivery of service and use of space within the current parameters. We have reached our maximum efficiency and creativity with the current headquarters arrangement.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		2,500,000	3,500,000				
Land/Acquisition							
Construction			10,500,000				
Building Improvements							
Equipment							
Other	170,000						
TOTAL	\$ 170,000	\$ 2,500,000	\$ 14,000,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		2,500,000					
Community Investment Fund	170,000						
Multi Year Fund/Other Funds							
Debt			14,000,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 170,000	\$ 2,500,000	\$ 14,000,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Elma C. Lomax Incubator
 Farm Utility

Type: Expansion

Status: Future

Total Cost: \$ 160,000



Project Description

Planning and construction of major utilities including power, fiber, sewer, and possibly water.

Background & Justification/Status

Currently the Elma C. Lomax Incubator Farm is undersized in terms of major utilities which prevent amenity growth and therefore, participation and curriculum growth.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued operations of the farm the way it currently runs without the ability to grow individually or partner with other entities for curriculum and participation growth.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design	80,000	80,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
TOTAL	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds	80,000	80,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure and Asset Management
Function: General Government

Project Title: Deferred Maintenance

Type: Replacement

Status: In Progress

Total Cost: \$ 2,100,000



Project Description

The Deferred Maintenance program systematically addresses many needs at County properties (leased and owned). This program provides repair and improvements to mechanical, electrical and plumbing (MEP) systems, building envelopes, building finishes, life safety systems as well as addressing exterior asset management of asphalt, concrete, and landscaping.

Background & Justification/Status

As facilities grow older, maintenance requirements increase. Even as some facility systems are replaced through Capital Improvement Plan projects, maintenance requirements continue to increase because 50% of County structures are 20 years old or older. These funds are used not just for maintaining our building and property assets but also for enhancing those assets to better meet the needs of a growing and changing population. Additionally the County has increased both square footage and acreage maintained in the past several years so the maintenance needs have grown.

Impact If Not Funded and Maximum Time it Can be Delayed

Decreasing deferred maintenance funds can have serious negative effects on the services the building houses as well as causing large repair/replacement costs that are not forecasted. Additionally a lot of the projects that are funded are regulatory based in terms of building code, ADA code, and Life Safety/Fire code and legally they can't be avoided.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		2,100,000					
Equipment							
Other							
TOTAL	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		2,100,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Covered Walkway (Kannapolis Middle)
Type: Expansion
Status: Future
Total Cost: \$ 380,000



Project Description

We would continue the covered walkway from the new building to the existing building

Background & Justification/Status

We need to extend the walkway so that students and staff can travel between the two buildings under cover

Impact If Not Funded and Maximum Time it Can be Delayed

The staff and students would have to travel between the buildings exposed to rain, etc.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			380,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			380,000				
TOTAL	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

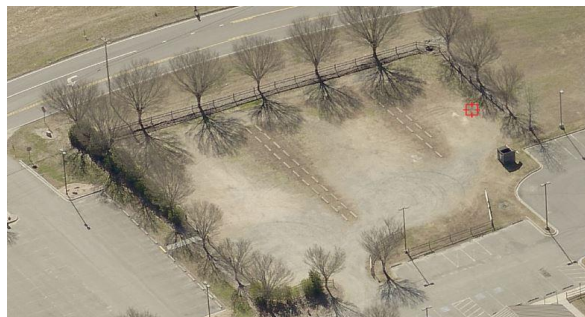
Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Concord Senior Center
 Overflow Parking Lot

Type: Replacement
Status: Future

Total Cost: \$ 455,000



Project Description

Adding a sub grade storm water conveyance system, base, and asphalt cover to the current gravel and earth overflow lot at the Concord Senior Center overflow lot which is approximately 0.40 acres.

Background & Justification/Status

To provide adequate parking amenities to the patrons of the Concord Senior Center while providing a safe, stable, and accessible surface. Additionally ALP staff could program certain outdoor events in sections of the paved lot such as pickle ball, corn hole, etc. Future additions would be lighting for the lot for night safety.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe there will be no substantial negative impacts recognized but with increased usage of the Senior Center and with the citizens that visit that building level parking and paving surface would be beneficial from a safety and accessibility standpoint.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			75,000				20,000
Land/Acquisition							
Construction							
Building Improvements				210,000			
Equipment							150,000
Other							
TOTAL	\$ -	\$ -	\$ 75,000	\$ 210,000	\$ -	\$ -	\$ 170,000

Funding Sources

General Fund							
Community Investment Fund							170,000
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			75,000	210,000			
TOTAL	\$ -	\$ -	\$ 75,000	\$ 210,000	\$ -	\$ -	\$ 170,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan-Cabarrus Community College
Function: Education

Project Title: CBTC A/C Units

Type: Replacement

Status: Future

Total Cost: \$ 595,000



Project Description

Phase III and IV: Replace 14 of 31 rooftop air conditioning and heating units on the Cabarrus Business and Technology Center.

Background & Justification/Status

The Cabarrus Business and Technology Center which was converted from Cabarrus County Schools to its current use in 2001, has 31 rooftop air conditioning units which were installed during the remodel. Those units are now beyond their anticipated useful life, and are failing with increasing regularity. The Phase I and II of this project, which were funded in 2016 and 2017, have been completed, and this request will allow the next 14 units to be replaced before they fail.

Impact If Not Funded and Maximum Time it Can be Delayed

Failure of the units is predicted if they are not replaced. In 2017, two units failed and had to be replaced out of the planned sequence. In 2018 another unit failed unexpectedly in addition to the units replaced during the Phase I and II of this project.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		53,000					
Land/Acquisition							
Construction							
Building Improvements	125,000	212,000					
Equipment							
Other							
TOTAL	\$ 125,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund	125,000						
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded		265,000					
TOTAL	\$ 125,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreations
Project Title: Camp Spencer Vending & Archery Building
Type: New
Status: In Progress
Total Cost: \$ 200,000



Project Description

Construction of a standalone vending machine building near the bath house and construction of an overlook boardwalk near the creek on the backside of the pool area at the park. Additionally the construction of an archery lane open roof building.

Background & Justification/Status

Currently the park has no areas for vending machines to be used by patrons and campers. This standalone building has already been designed and approved by County staff. The building would be constructed near the existing bath house that is used by campers. The overlook is a useful tool in the nature education component of the park. The overlook has already been designed and approved by County staff. The overlook would be constructed off existing trails at the park. Additionally the ALP's department has requested an archery lane open roof building which will need to be designed, permitted, and constructed in addition to a safety berm around the building. Cost breakdown by amenity is, boardwalk/overlook (\$150,000), Open Archery Lane Building (\$85,000), and Vending Machine Building (\$120,000)

Impact If Not Funded and Maximum Time it Can be Delayed

Minor loss of revenue from the vending machines.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		200,000					
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		200,000					
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education

Project Title: Camera Replacement (A.L. Brown)
Type: Replacement
Status: Future

Total Cost: \$ 171,000



Project Description

Replace all security cameras on the campus

Background & Justification/Status

The existing cameras are analog and many are no longer working

Impact If Not Funded and Maximum Time it Can be Delayed

Needs to be replaced for safety reasons

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			171,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 171,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			171,000				
TOTAL	\$ -	\$ -	\$ 171,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan-Cabarrus Community College
Function: Education

Project Title: Building 2000 Re-roof

Type: Replacement

Status: Future

Total Cost: \$ 335,000



Project Description

Re-roof Building 2000. This includes rip off of the 20 year old TPO roof and flashings, spot repair insulation, install roof fall protection system and replace with white PVC roof membrane and new flashings.

Background & Justification/Status

Existing roof was installed when the building was originally constructed. Roof inspections, annual maintenance, and spot repairs have allowed that roof to last several years beyond its anticipated useful life. Condition of the membrane and flashings have aged to the point that it now makes sense to replace it rather than continue with repairs. Project will also include installation of a permanent system of roof fall protection tie offs to allow work on the roof to be performed without special accommodations for safety.

Impact If Not Funded and Maximum Time it Can be Delayed

The roof is now 6 years beyond its anticipated useful life, and replacement should not be delayed further.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		63,000					
Land/Acquisition							
Construction							
Building Improvements		272,000					
Equipment							
Other							
TOTAL	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		335,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Arena - RV Lot & Utility Improvements

Type: Replacement

Status: Future

Total Cost: \$ 700,000



Project Description

Arena RV Lot & Utility repairs and addition including fire line that feeds the entire complex.

Background & Justification/Status

Utilities and vaults in the Arena RV lot are original to the 2001 construction of the facility. Repairs have been made over the years but there is significant issue with water, sewer, electric, and fire lines through the RV lot and feeding the remainder of the facility. Engineering needs to be done to determine how to approach the replacements and additional services. Resurfacing will be needed due to the extensive excavation.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the major risk is a major blowout of the fire line which continues to leak. That blowout would cause sink holes as well as require major expense to repair due to the code required fire protection it provides.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design				80,000	20,000		
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other					600,000		
TOTAL	\$ -	\$ -	\$ -	\$ 80,000	\$ 620,000	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund				80,000	620,000		
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ -	\$ -	\$ 80,000	\$ 620,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation
Project Title: Arena Pave Front Overflow Parking Lot
Type: Replacement
Status: Future
Total Cost: \$ 830,000



Project Description

Pave and stripe the gravel overflow parking lot near Hwy. 49 to reduce staffing costs, maintenance expenses associated with gravel, and provide a better appearance to traffic along Highway 49. Additionally SMG staff recommend building a vehicular connector to the parcel that will house the newly announced hotel to enhance connectivity from the hotel to the Arena meeting spaces and avoid having to access NC HWY 49.

Background & Justification/Status

The gravel overflow lot near Highway 49 is being used by more than 20 events per year as guest parking. Event staff is often required to assist guests in finding their way to the parking lot and finding parking places. This project aligns with BOC Goal 3. The lot would maximize the use of the overflow lot in a financially and aesthetically responsible manner.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued maintenance and staffing expenses associated with using gravel parking lot as primary parking for many events. However, it could be deferred to future years if absolutely necessary.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design				20,000	60,000		
Land/Acquisition							
Construction							
Building Improvements				250,000	500,000		
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ 270,000	\$ 560,000	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded				270,000	560,000		
TOTAL	\$ -	\$ -	\$ -	\$ 270,000	\$ 560,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreation

Project Title: Arena Midway Stage and Dining Deck

Type: New
Status: Future

Total Cost: \$ 540,000



Project Description

A new concrete area between the retention pond and the end of the midway where a stage can be set up and/or where people can eat food purchased from the food vendors at the fair.

Background & Justification/Status

This area is currently a grass slope down to the retention pond. It is desired to create a larger space for a stage during concerts and festivals and a space where people can sit and eat during the fair and other events. The food vendors currently set up adjacent to this area during the fair, and when the fair patrons buy food, there is nowhere for them to sit and eat. This area would also be utilized during special events such as concerts and festivals put on by SMG or the County.

Impact If Not Funded and Maximum Time it Can be Delayed

Fair patrons will continue to eat their food standing or at the few randomly placed picnic tables. Inability to offer outdoor festivals and concerts. If the project is delayed or not funded we will simply not be able to offer these conveniences/services to the public.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design					40,000		
Land/Acquisition							
Construction					500,000		
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 540,000	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded					540,000		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 540,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

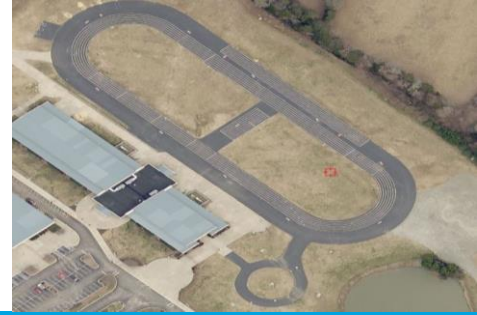
Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Arena - Midway Repairs

Type: Replacement

Status: Future

Total Cost: \$ 275,000



Project Description

Complete crack seal and minor subgrade repairs of the Arena Midway

Background & Justification/Status

Minor crack seal repairs have been made over the past few years to the midway asphalt at the Arena. However the entire surface needs a full sealing as well as some minor subgrade repairs. Additionally there will some minor utility line and utility vault modifications and repairs due to age degradation.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, safety during Midway events will become an issue. Financially speaking if the sealing is not done the risk of water intrusion to the substrate is increased substantially which would require actual replacement of the midway.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other				275,000			
TOTAL	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded				275,000			
TOTAL	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Library/Active Living & Parks
Function: Culture & Recreation
Project Title: West Cabarrus Library Branch & Senior Center
Type: New
Status: Future
Total Cost: \$ 27,400,000



Project Description

A larger full-service library will need to be built in the western part of Cabarrus County due to increasing population. There could be efficiencies and a benefit to service provision by building the library and senior center together with some shared space.

Background & Justification/Status

Since the Concord Library was built in 1977, the population of Concord has grown over 300%. Specifically, residents in western Cabarrus County are currently underserved by a library within reasonable driving distance. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures and equipment. However, the budget below reflects the full cost. Due to the termination of the Senior Center facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, the demand cannot be met by the existing senior center facilities. There are 10,000 folks per day turning 65 and will for 5 more years. There is demand for a Senior Center on the west side of Cabarrus County, the most heavily populated area.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the other libraries in the County will continue to be crowded and over utilized. This request should be delayed no later than 8 years (2023). Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future. Senior Centers provide programs that promote wellness saving resources in the long run for the County especially as it relates to healthcare. If not funded, seniors may choose other locations to live and nursing homes and assisted living facilities will see an increase along with more health care needs.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		2,400,000					
Land/Acquisition							
Construction					25,000,000		
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 25,000,000	\$ -	\$ -

Funding Sources

General Fund		2,400,000					
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt					25,000,000		
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 25,000,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Track Renovations (A.L. Brown)
Type: Replacement
Status: Future
Total Cost: \$ 266,000



Project Description

Resurface track with urethane

Background & Justification/Status

Track currently has big chunks of surface missing

Impact If Not Funded and Maximum Time it Can be Delayed

Needs to be addressed immediately as it is a trip hazard

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			266,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			266,000				
TOTAL	\$ -	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education

Project Title: Tennis Court Renovations
 (A.L. Brown)
Type: Replacement
Status: Future

Total Cost: \$ 266,000



Project Description

Replace tennis court in a different location

Background & Justification/Status

Court currently has large cracks in the surface and the current location is unsuitable to construct a tennis court as we have tried twice with bad results

Impact If Not Funded and Maximum Time it Can be Delayed

Needs to be addressed immediately as it is a trip hazard and is essentially unplayable

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			266,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded			266,000				
TOTAL	\$ -	\$ -	\$ 266,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan-Cabarrus Community College
Function: Education

Project Title: South Campus Building 1000
Type: Boiler Replacement
Status: Replacement
 Future

Total Cost: \$ 105,000



Project Description

This project involves the replacement of the aging boiler in Building 1000 at South Campus which is currently leaking.

Background & Justification/Status

The existing 29 year old boiler in Building 1000, which is at the end of its anticipated useful life, has begun leaking and repair efforts have only been marginally successful (it still leaks). A replacement boiler should have increased efficiency and an anticipated useful life of 20 years.

Impact If Not Funded and Maximum Time it Can be Delayed

It appears full failure of the unit is imminent.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		5,000					
Land/Acquisition							
Construction							
Building Improvements		100,000					
Equipment							
Other							
TOTAL	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		105,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance
Project Title: Sheriff's Administration Building Chiller Addition
Type: New
Status: Future
Total Cost: \$ 850,000



Project Description

Addition of one (1) Chiller in the mechanical room at the Sherriff's Administration building that provides HVAC cooling for both the Sherriff's Administration building and the Jail Housing.

Background & Justification/Status

Currently the Sheriff's Administration Building and Jail Housing building utilize two (2) chillers for HVAC cooling of the facilities. Both chillers have a manufacturer date of 2007. There is one large chiller (the primary chiller) and a secondary smaller chiller (the swing chiller). The original design of the mechanical room floor plan allows space for a third chiller to be added to decrease the load on both of the existing chillers while decreasing the dependency on the primary chiller for cooling during period of equipment downtime which has been steadily increasing. The swing chiller is not large enough to carry the load for the cooling of the complex therefore as the unit's age a third chiller is necessary.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded HVAC cooling capabilities for the SD Admin and Jail Housing building could be compromised.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design					100,000		
Land/Acquisition							
Construction							
Building Improvements							
Equipment					750,000		
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded					850,000		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Sheriff's Department
Function: Public Safety

Project Title: Sheriff Training & Firing Range Renovations
Type: Replacement
Status: Future

Total Cost: \$ 3,120,000



Project Description

Future renovations to existing training and firing range specifically regarding capacity, utilities, barrier walls, and environmental concerns.

Background & Justification/Status

Based on the amount of ammunition fired at the range, there is a lot of lead in the barrier walls that could leave the facility via storm water runoff. The range is booked nearly 300 days a year. The mobile classroom on site will only accommodate approximately 20 students, and the utilities are grossly worn and barely adequate. Finally, the septic system is undersized for the capacity and the lighting structures and various small storage buildings are inadequate. Parking is currently 30 to 40 spaces less than what is needed for training class sizes.

To comply with NC State law, Cabarrus Sheriff, Concord Police, and Kannapolis Police Departments use the range to qualify with their firearms annually. Additionally, the size of the agencies have doubled in size since opening.

Impact If Not Funded and Maximum Time it Can be Delayed

Operational implications for scheduling and possible long term environmental implications. 2017 is the maximum time the project can be delayed. There are no operating budget impacts.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design		120,000					
Land/Acquisition							
Construction							
Building Improvements			1,250,000				
Equipment							
Other	1,750,000						
TOTAL	\$ 1,750,000	\$ 120,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds	1,750,000	120,000					
Debt			1,250,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 1,750,000	\$ 120,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Sheriff Animal Shelter
Expansion

Type: Expansion

Status: Future

Total Cost: \$ 1,690,000



Project Description

Expansion of only the office space portion of the current Animal Shelter.

Background & Justification/Status

Currently the office space of the Animal Shelter building is at capacity. No more additional staff can be added to office space without violation of egress requirements. At some point in the future the entire Animal Shelter in terms of veterinary work areas and kennel area will need to be expanded but the first phase is to just increase the office space to accommodate the increase in staff as a shift in animal welfare and higher adoption rates has been recognized.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe current staff will continue to struggle with office space constraints and there will be no office space to house additional staff if they are added.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design				90,000			
Land/Acquisition							
Construction					1,600,000		
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ 90,000	\$ 1,600,000	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded				90,000	1,600,000		
TOTAL	\$ -	\$ -	\$ -	\$ 90,000	\$ 1,600,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Rowan Cabarrus Early College Mobile Unit

Type: New
Status: Future

Total Cost: \$ 3,000,000



Project Description

Purchase new mobile units at Rowan Cabarrus Community College South Campus for Cabarrus/Kannapolis Early College High School (CKECHS) to duplicate facilities similar to Cabarrus Early College of Technology (CECT) located at Rowan Cabarrus Community College Cabarrus Business and Technology Center.

Background & Justification/Status

This will provide secure and centrally located class space for all four grade levels. The gradual integration of students into the college setting can be monitored by the school administration.

Impact If Not Funded and Maximum Time it Can be Delayed

The current physical space on site may be limited or restricted in the future because of college enrollment requirements.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other			3,000,000				
TOTAL	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund							
Debt			3,000,000				
Grants							
Permits/Fees							
Other-To Be Funded							
TOTAL	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Roof Replacement (A.L. Brown)
Type: Replacement
Status: Future
Total Cost: \$ 190,000



Project Description

Replace parts of the flat and sloped roof on A.L. Brown's main building

Background & Justification/Status

We are experiencing numerous leaks from a failing roof

Impact If Not Funded and Maximum Time it Can be Delayed

The longer we wait, the more damage occurs from the leaking

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		190,000					
Equipment							
Other							
TOTAL	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		190,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Waste Reduction and Recycling
Function: Environmental Protection
Project Title: Roll off Truck Replacement
Type: New
Status: Complete
Total Cost: \$ 341,058



Project Description

Purchase of a roll off tandem drive axle truck with hoist and tarp. The Recycling / Waste Reduction Department currently have two (2) roll off trucks (2007 and 2012 models). The 2007 model is used for hauling white goods and scrap metal to a recycling facility.

Background & Justification/Status

The 2007 roll off truck has over 250,000 miles. The amount and cost of maintenance required continues to increase. White Goods funding provided by the state of North Carolina would be used to pay for this vehicle.

Impact If Not Funded and Maximum Time it Can be Delayed

Not replacing the 2007 roll off truck could potentially increase maintenance cost withing the Recycling / Waste Reduction budget. Also could possible require the department to rent or lease a roll off truck to haul white goods and scrap metal.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	161,058			180,000			
Other							
TOTAL	\$ 161,058	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -

Funding Sources

General Fund	161,058						
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded				180,000			
TOTAL	\$ 161,058	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: Replace Fire Alarm System Northwest
 Cabarrus HS
Type: Replacement
Status: Future
Total Cost: \$ 89,314



Project Description

This project involves the replacement of the aging fire alarm system at Northwest Cabarrus High School.

Background & Justification/Status

The fire alarm system is beyond its lifecycle and replacement parts are no longer available should failure occur. Wiring throughout the system is damaged and has degraded over the years, leaving many conductors exposed. Based on the age, we do not expect this unit to continue to work properly and could fail at any point.

Impact If Not Funded and Maximum Time it Can be Delayed

Although the existing Fire Alarm System still functions, in its current state of diminished reliability, this is a safety issue which must be resolved.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		89,314					
Other							
TOTAL	\$ -	\$ 89,314	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		89,314					
Community Investment Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-To Be Funded							
TOTAL	\$ -	\$ 89,314	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Replace Fire Alarm System - Concord HS

Type: Replacement
Status: Future

Total Cost: \$ 89,314



Project Description

This project involves the replacement of the aging fire alarm system at Concord High School.

Background & Justification/Status

The fire alarm system is beyond its lifecycle and replacement parts are no longer available should failure occur. Wiring throughout the system is damaged and has degraded over the years, leaving many conductors exposed. Based on the age, we do not expect this unit to continue to work properly and could fail at any point.

Impact If Not Funded and Maximum Time it Can be Delayed

Although the existing Fire Alarm System still functions, in its current state of diminished reliability, this is a safety issue which must be resolved.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		89,314					
Other							
TOTAL	\$ -	\$ 89,314	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		89,314					
Community Investment Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-To Be Funded							
TOTAL	\$ -	\$ 89,314	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: R. Brown McAllister Elementary School
Type: New
Status: Future
Total Cost: \$ 30,420,000



Project Description

Replacement school to address aging infrastructure, CCS growth, and to provide adequate learning space that meets current building, fire, and Department of Public Instruction (DPI) requirements.

Background & Justification/Status

CCS maintains 42 facilities county wide, of those 18% are over 45 years old. These schools require replacement in order to meet CCS needs as defined by 10 year plan. These replacements are required to bring learning facilities to current building/fire/DPI code and provide adequate learning spaces.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued impact on current operating budget to maintain failing systems. Failure to provide adequate learning environment to meet CCS needs and building/fire/DPI code requirements.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			1,780,000				
Land/Acquisition		450,000	4,000,000				
Construction							
Building Improvements							
Equipment							
Other			24,190,000				
TOTAL	\$ -	\$ 450,000	\$ 29,970,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund		450,000					
Community Investment Fund							
Multi Year Fund							
Debt			29,970,000				
Grants							
Permits/Fees							
Other-To Be Funded							
TOTAL	\$ -	\$ 450,000	\$ 29,970,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Operations Center
Renovations

Type: Expansion
Status: In Progress

Total Cost: \$ 4,875,000



Project Description

Renovations and building additions to the Cabarrus County Operations Center located at 484 Cabarrus Avenue in Concord.

Background & Justification/Status

Phase I is the relocation of Fleet Maintenance from the General Services Drive location to the Operations Center to facilitate a larger facility and more lifts to meet the needs of the County's growing fleet. Additionally security measures will need to be added in terms of fencing, gates, cameras, as well as equipment and interior renovations. Phase II is the relocations of the Infrastructure & Asset Management Building Maintenance, Custodial, Administration, and Sign Maintenance staff and operations to the Operations Center. A roof replacement and minor interior renovations will be required. In future years an emergency equipment facility is planned on the currently empty parcel that will house public safety emergency equipment & vehicles (ATV's, trailers, campers, etc.) which is currently stored at various county owned, county leased, and non-county leased locations.

Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design	150,000						
Land/Acquisition							
Construction	1,315,000						
Building Improvements	200,000	150,000	3,060,000				
Equipment							
Other							
TOTAL	\$ 1,665,000	\$ 150,000	\$ 3,060,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund	815,000						
Community Investment Fund							
Multi Year Fund/Other Funds	850,000	150,000	3,060,000				
Debt							
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ 1,665,000	\$ 150,000	\$ 3,060,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

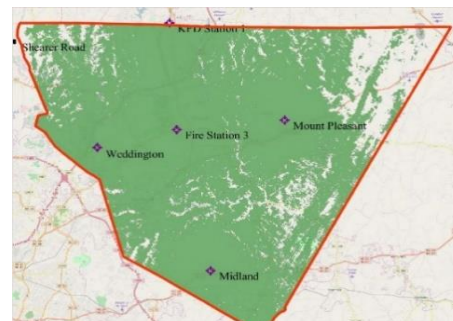
Department: Sheriff's Department
Function: Public Safety

Project Title: Northeast Cabarrus Radio Tower

Type: Expansion

Status: Future

Total Cost: \$ 2,435,000



Project Description

Radio Communications Tower and Facility needed for Northeastern Cabarrus County.

Background & Justification/Status

Starting in July 2018, it was identified that Radio Communication is insufficient in the Northeastern part of Cabarrus County due to the terrain. NC HWY 49 which is one of Cabarrus County's frequently used highways has poor radio coverage starting at Fisher Rd and continues all the way to Earnhardt Shop Rd, and all the roads off of NC HWY 49 experience the same issue. Construction of a tower site in this part of Cabarrus County will provide coverage to NE Cabarrus, but also parts along NC HWY 200, and some in Davidson/ Odell area of Cabarrus. Simultaneously, Concord is working to install RF equipment at the Davidson tower site that is in the process of planning/construction owned by the City of Charlotte to provide coverage to that part of the county as well. Ultimately providing whole county RF coverage for public safety and first responders.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, it causes communication barriers between emergency communications centers and first responders. In many cases, the radio and radio communications is the lifeline between positive and negative outcomes. The goal is to have radio access available to any responder at the moment they need it.

Project Costs	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Planning	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	Future Years
Planning/Design			75,000				
Land/Acquisition		160,000					
Construction			2,200,000				
Building Improvements							
Equipment							
Other							
TOTAL	\$ -	\$ 160,000	\$ 2,275,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		160,000					
Debt			2,275,000				
Grants							
Permits/Fees							
To Be Funded							
TOTAL	\$ -	\$ 160,000	\$ 2,275,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL GOVERNMENT

BOARD OF COMMISSIONERS

MISSION:

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine county needs and provide services that continually enhance quality of life.

OVERVIEW:

The Board of Commissioners consists of a membership of five elected officials who serve as the governing body for Cabarrus County. The Board fulfills its role by directing county government through policy development, funding appropriation and appointment of advisory groups. The Board establishes the annual property tax rate, approves the budget and sets policies, goals and objectives directing growth and development. The Board also adopts and provides for ordinances, rules and regulations for the public safety and general welfare of citizens. When necessary, the Board enters into written contractual or legal obligations on behalf of the County. The administrative responsibility of the County rests with the County Manager, who is appointed by the Board of Commissioners. The Clerk to the Board provides administrative support and is appointed by the Board of Commissioners.

MAJOR ACCOMPLISHMENTS:

- Adopted the FY 2020 budget.
- Continue to improve efforts to provide for the positive economic growth and prosperity of the county by funding the Cabarrus County Economic Development Corporation and joining the municipalities in investing in economic development.
- Continued partnership with local and state stakeholders to address mental health and substance abuse (opioids) issues in the county.
- Approved architectural and construction management contract for the new Cabarrus County Courthouse.
- Adopted a County Strategic Plan.

CHALLENGES & TRENDS:

- Ability to react to decisions made by Federal and State legislators that impact local funding for needed programs and services.
- Increased capital, deferred maintenance and operational needs of Cabarrus County Government, Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College.
- Securing land for future public facilities including schools, libraries, parks, etc. in a rapidly developing county.
- Continue to provide mandated and expected programs and services for a growing community.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 363,987	\$ 389,078	\$ 399,104	2.6%
Operations	654,019	658,476	830,638	26.1%
Total Expense	\$ 1,018,005	\$ 1,047,554	\$ 1,229,742	17.4%
REVENUES				
Miscellaneous	\$ 10,000	\$ -	\$ -	-%
Total Revenue	\$ 10,000	\$ -	\$ -	-%
STAFFING				
FTE Positions	4.00	4.00	-	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Regularly attend three assigned liaison meetings (monthly)	100%	100%	100%
Community Outreach Programs	10	10	8
Conduct biennial community survey to monitor effectiveness of programs and services	N/A	No	Yes
Host quarterly Elected Official Summits	4	3	2
Represent Cabarrus County at legislative and advocacy events (yearly)	6	6	6

DEPARTMENT CONTACT:

Name: Lauren Linker
 Email: lelinker@cabarruscounty.us
 Phone: 704-920-2109

COUNTY MANAGER'S OFFICE

MISSION:

To fulfill all related statutory responsibilities; to provide the Board of Commissioners sound policy proposals and effectively and efficiently implement the policies it establishes; and to provide leadership to the county organization ensuring high levels of customer service, job satisfaction and the successful accomplishment of established performance related goals.

OVERVIEW:

The County Manager is appointed by and responsible to the Board of Commissioners and serves as the Chief Executive Officer of county government. The County Manager is charged with administering all county departments under the general control of the Board of County Commissioners, preparing the annual budget, the five-year financial and capital improvement plans and overseeing all county expenditures. The Manager serves as a liaison to the public, the county departments that are not under the general control of the Board of Commissioners (i.e. Cabarrus Health Alliance, Register of Deeds, Board of Elections and the Sheriff's Office) and between the county, state and federal agencies. The Manager provides policy advice and implements the policies established by the Board of Commissioners. Two Deputy County Managers and two Area Managers assist the County Manager in performing these duties.

In addition, the County Manager's office includes budgeting, purchasing, contract administration, construction administration, risk management and safety services. These functions are included in the County Manager's budget due to their significant impact to all county functions.

MAJOR ACCOMPLISHMENTS:

- Prepared and presented the FY 2019 General Fund Budget.
- The FY 2018-2019 Annual Budget received the Distinguished Budget Presentation award from the Government Finance Officers Association (GFOA) for the 21st consecutive year.
- Continued multi-jurisdictional use of the ACCELA software through expansion to the City of Kannapolis. This increases seamless planning and permitting services between organizations. Staff has continued to encourage other municipalities to join the program to improve the process throughout the county.
- Continued an in-depth analysis of user fees for services provided. Adoption of new fee schedule will be during FY 2020.
- Continue to evaluate programs and services for citizens' accessibility, financial stability and desired efficiencies.

CHALLENGES & TRENDS:

- To expand revenue resources through state legislature by requesting authority to hold referendum for an additional ¼ cent sales tax to be used for growing capital needs.
- To meet the fiscal demands (capital and current expense) of a rapidly growing community and all of its needs while maintaining a responsible tax rate. This will continue to be a greater challenge without bringing in additional revenues such as: ad valorem taxes, sales taxes, state school bonds, etc.

General Government

- Capital needs for our schools and general County government continue to increase annually. Continue to encourage legislators to support state-wide school funding.
- To provide appropriate funding for our schools to meet their current expense, facility maintenance and repair and capital needs.
- Provide appropriate funding in conjunction with municipalities and the private sector to operate a successful economic recruitment and business retention program.

BUDGET HIGHLIGHTS & CHANGES:

- Funding is provided for additional mobile units due to growth and class size requirements, increased personnel and operational costs for school systems, etc.
- Additional positions are proposed to meet the demands and expectations of a growing and diverse population. The areas of general government, public safety, human services and culture and recreation are the recipients of the majority of these positions.
- The capital needs of general government functions are part of the Five Year Financial Plan. These needs include courthouse construction and acquisition of land for future parks, schools and libraries.
- Funding for current expense continues to increase to meet operational demands including opening two new schools, teachers' supplements, technology and building and grounds maintenance.
- The Courthouse project will be moving forward demanding more staff time, negotiations with adjacent property owners, temporary disruptions in downtown traffic flows, etc.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 1,197,901	\$1,570,073	\$ 2,003,067	27.6%
Operations	61,857	164,800	102,812	-37.6%
Total Expense	\$ 1,259,758	\$1,734,873	\$ 2,105,879	21.4%
REVENUES				
Other Financial Sources	\$ -	\$ 500	\$ -	-100.0%
Miscellaneous	500	-	-	-%
Total Revenue	\$ 500	\$ 500	\$ -	-100.0%
STAFFING				
FTE Positions	9.00	11.00	1.00	-

General Government

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Departmental budgets reviewed and amended as needed	100%	100%	100%
Programs/services reviewed for potential collaboration	100%	100%	100%
# of County ordinances reviewed by Board	3		3
# of administrative/Board policies reviewed	21		5
% of actual revenues exceeding budgeted revenues	TBD		1%
% of actual expenditures within budgeted expenditures	TBD	100%	100%

DEPARTMENT CONTACT:

Name: Michael K. Downs

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2139

COMMUNICATIONS AND OUTREACH

MISSION:

Cabarrus County Communications and Outreach department tells the story of why America Thrives Here through strategic initiatives that educate, inform and engage our residents, partners, employees and the greater community.

OVERVIEW:

The Communications and Outreach office coordinates with County departments to deliver strategic direction and communication support for all County functions, including programs, projects, meetings, services, initiatives, events, deadlines and crises. The department follows best practices to produce relevant and timely information that engages the public in dialogue through education, public relations, marketing, advertising and community outreach strategies. The department also develops content, provides editorial support and maintains standards for the County's website, media releases, intranet, internal documents and notifications, and other informational materials for the public, news media and employees.

The communications team uses multiple communication channels to deliver messages, including grassroots engagement, mailings, public meetings, web and social media tools, media relations, television and livestreaming. The team creates award-winning original television programming and video production for Channel 22, our YouTube channel and social media, including more than 50 original current-event shows each year, historical documentaries, event coverage, public service announcements and vignettes on County-specific information. The Communications and Outreach staff collaborates with outside agencies, represents Cabarrus County at external functions and produces events. Communications staffers also serve as the County's public information officers and as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

MAJOR ACCOMPLISHMENTS:

- Pivoted strategic direction to support internal and external COVID-19 initiatives and messaging. Supported the Emergency Operations Center, leading the local Joint Information Center, and provided ongoing communications support to the Cabarrus Health Alliance.
- With increased intradepartmental collaboration, the team was able to develop a creative development and distribution strategy that addressed previously identified content generation challenges. The new strategy led to an immediate increase in online engagement. The initiative also led to more County program features, which has increased visibility of programs that staff may not have fit previous models.
- Ongoing support of the County's brand. "America Thrives Here" is our community's unique values-based brand. Throughout the year, the department developed related campaigns, revised expired materials to complement the brand, found new opportunities to deliver messages to stakeholders, and created new storylines based on the values.
- Developed new content for the County's website and provided support to departments that needed to make changes to their website pages.
- Expanded access and transparency by livestreaming our Public, Educational, and Governmental (PEG) Access Channel on the County's website. The enhanced programming capacity has increased our online presence and is growing our reach.

General Government

- Consistently improved relationships between the communications office and other departments, agencies, municipalities and civic organizations. Participated in several high-profile collaborative campaigns and initiatives, including mental health, opioid misuse, early childhood education, Work Ready Communities, 2020 Census, Walk Cabarrus Billion Step Campaign and recycling/solid waste reduction.
- Developed a [Fiscal Year 2019 Popular Annual Financial Report \(PAFR\)](#).
- We added live broadcasting capabilities and services that provide CabCo TV broadcast capabilities on OTT broadcast mediums, such as Amazon, Hulu, Adobe, Roku, Verizon and others.
- Earned recognition at the North Carolina City & County Communicators' (NC3C) Excellence in Communications Awards. Cabarrus County won first-place awards for Digital Employee Newsletter, DirectConnect, and the County's [Fiscal Year 2019 Popular Annual Financial Report \(PAFR\)](#).

CHALLENGES & TRENDS:

- In FY20 the department lost two key staff members. To keep up with changing demands, the department restructured, replacing the multimedia journalist and producer roles with the roles of creative manager and production manager roles.
- Promoting a large number of complex messages at one time with significant impacts on the health, safety, quality-of-life and future of our residents. The public has a limited amount of time, attention and interest to devote to the topics.
- Delay of the Community Survey due to the COVID-19 pandemic.
- With the ever-changing landscape of media, the department continues its work to establish our website, social media outlets and Cabarrus County TV as the best sources for news about Cabarrus County Government.
- Our most-critical unmet County communications needs are ongoing public relations/marketing that supports awareness of the work of County government vs programming and event promotion.
- Consumers are relying more and more on digital media for information consumption, resulting in the need to provide information in more and varied mediums and respond to requests 24 hours a day.
- Cable subscribership is declining due to culture shifts and rates.
- Through anecdotal research, we've found the community is not aware Cabarrus County administers many of the programs and services they use. Communications and Outreach uses the brand to update materials and connect our public-facing outreach programs back to the core County identity.

BUDGET HIGHLIGHTS & CHANGES:

- Continue to find innovative ways to improve brand recognition and engagement throughout the community.
- Gathering a wider range of subject matter, and creating and maintaining a more diverse use for creative content by packaging deliverables in a variety of ways to obtain the most wide-ranging reach.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 487,132	\$ 526,352	\$ 501,460	-4.7%
Operations	155,080	248,664	240,508	-3.3%
Total Expense	\$ 642,212.17	\$ 776,066	\$ 741,968	
REVENUES				
Other Taxes	\$ 513,477	\$ 528,000	\$ 528,000	-%
Other Financial Sources	-	1,550	-	-100.0%
Total Revenue	\$ 513,477	\$ 529,550	\$ 528,000	
STAFFING				
FTE Positions	5.00	6.00	-	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of emergency notifications responded to within 30 minutes	100%	100%	100%
% of employee survey respondents who agree the County keeps them adequately or fully informed	58%	N/A	80%
% of department head survey respondents who agree or strongly agree that Communications and Outreach staff produce quality work	100%	100%	100%
% of community survey respondents who agree or strongly agree that information from Communications & Outreach is trustworthy	N/A	N/A	75%
% of community survey respondents who agree or strongly agree that information from Communications & Outreach has improved their life or the life of someone they know	N/A	N/A	48%
% of community survey respondents who acted on news and information distributed through Communications and Outreach channels	N/A	N/A	58%

DEPARTMENT CONTACT:

Name: Kasia Thompson

Email: kthompson@cabarruscounty.us

Phone: 704-920-2336

HUMAN RESOURCES

MISSION:

To provide benefits and services for the county workforce to develop an environment that supports high levels of employee satisfaction and engagement and, therefore, retention.

OVERVIEW:

Human Resources (HR) services include: recruitment and referral of job applicants, compensation administration, benefits administration, position control, policy development and interpretation, employee relations, employee performance management, leave of absence management, employee and leadership development, record retention and wellness programs including the Employee Health & Wellness Center.

MAJOR ACCOMPLISHMENTS:

- Completed roll out of Kronos for time entry for all departments.
- Completed and implemented salary study for numerous general services departments including County Management, Information Services and Finance with The Employer's Association (TEA).
- Completed transition of Fire Services from 12 to 24 hour shifts.
- Formed Diversity & Inclusion Committee.
- Implemented NeoGov Perform for performance evaluations effective July 2019 and NeoGov Learn for trainings.
- Offered additional Workplace Violence/Active Shooter training through supervisor table tops following facility audits.

CHALLENGES & TRENDS:

- Staffing levels have improved in Public Safety while areas within Human Services have had higher turnover.
- The County is looking to change our policy on Cost of Living Adjustments (COLA) with an accompanying change to our merit pay ranges. This will require changes to our evaluation tool and education for supervisors.
- Wage compression in general is a theme we would like to address in the coming year to ensure pay rates are equitable across the organization and provide recruitment room for new hire salary offers.
- Health insurance renewal rate is significantly higher this year due to claims experience.
- We lost one member of the HR team to retirement, after 30 plus years of County service. This will be a difficult spot to refill as the historical knowledge was significant.

BUDGET HIGHLIGHTS & CHANGES:

- NEOGOV applications are not yet integrated with Munis and there may be additional expenses to connect these systems this year.
- Operational costs of the department will increase with an additional FTE request.
- Received a wellness incentive of \$50,000 to utilize for wellness programming again this year.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 736,8534	\$ 790,668	\$ 848,132	7.3%
Operations	192578	227,255	245,382	8.0%
Capital Outlay	18,210	26,000	15,000	-42.3%
Total Expense	\$ 947,642	\$ 1,043,923	\$ 1,108,514	6.2%
REVENUES				
Sales & Services	\$ 114,819	\$122,876	\$ 122,876	-%
Miscellaneous	50,000	50,000	50,000	-%
Total Revenue	\$ 164,819	\$ 172,876	\$ 172,876	-%
STAFFING				
FTE Positions				

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Average # of days to fill vacant positions*	56	123	50
Supervisor Boot Camp training hours	648 hours 18 completed	Fall 2019 Approx. 324 6 completed Spring class begins in March	540 hours 15 completed Fewer now need to complete
Training courses completed in NeoGov Learn**	1224	2938	
% of turnover for full and part time positions***	13.40*	14.51%	13%
% meeting 4/4 AIM measures (includes medical exception) EE and Retirees	54%	62% met waist****	58% on all 4 measures

*Increase in days to fill is driven by departments failing to close our hires in NeoGov Insight/OHC. Once systems are tied together (NeoGov and Munis) additional training will be provided to supervisors.

**NeoGov Learn launched 2/13/19. Courses in 2019 included Introduction "Crash Course" for all employees, several basic computer courses, Cigna benefits and a make-up training for Customer Service and Workplace Violence/Active Shooter. 2020 courses have expanded to include Performance Evaluation training for supervisors and Safety content including the County Fleet Policy.

***Turnover rate includes no shows or not hired but did not start for full time and part time positions.

****Do to COVID-19, AIM screenings had to be suspended in March with approximately 1/3 of employees unable to complete. The alternative measure we are able to track is % successfully meeting waist circumference for this year.

DEPARTMENT CONTACT:

Name: Lundee Covington

Email: llcovington@cabarruscounty.us

Phone: 704-920-2827

TAX ADMINISTRATION

County Assessor & Land Records

MISSION:

Through innovation, dedication, professionalism and good stewardship, we will administer the listing and assessment of all taxable property according to state law, County policy and our adopted Schedule of Values while maintaining equity and fairness to the citizens of Cabarrus County.

OVERVIEW:

We accomplish required tasks via three divisions within the department: Land Records, Real Property and Personal Property. The Land Records Division is responsible for the cadastral mapping utilizing Geographic Information System (GIS) software to maintain an inventory of the real property within Cabarrus County, as required by North Carolina General Statute, to maintain a permanent listing system.

The Real Property Division is responsible for the assessment valuation and appraisal of all real estate in Cabarrus County. During each Revaluation Project we develop and create a Schedule of Values, Standards and Rules, which are duly adopted by the County Commissioners to be used by the County appraisers to value each real estate property in the county.

The Personal Property Division is responsible for the listing, assessment and discovery of property in Cabarrus County that is taxable but not considered to be real estate.

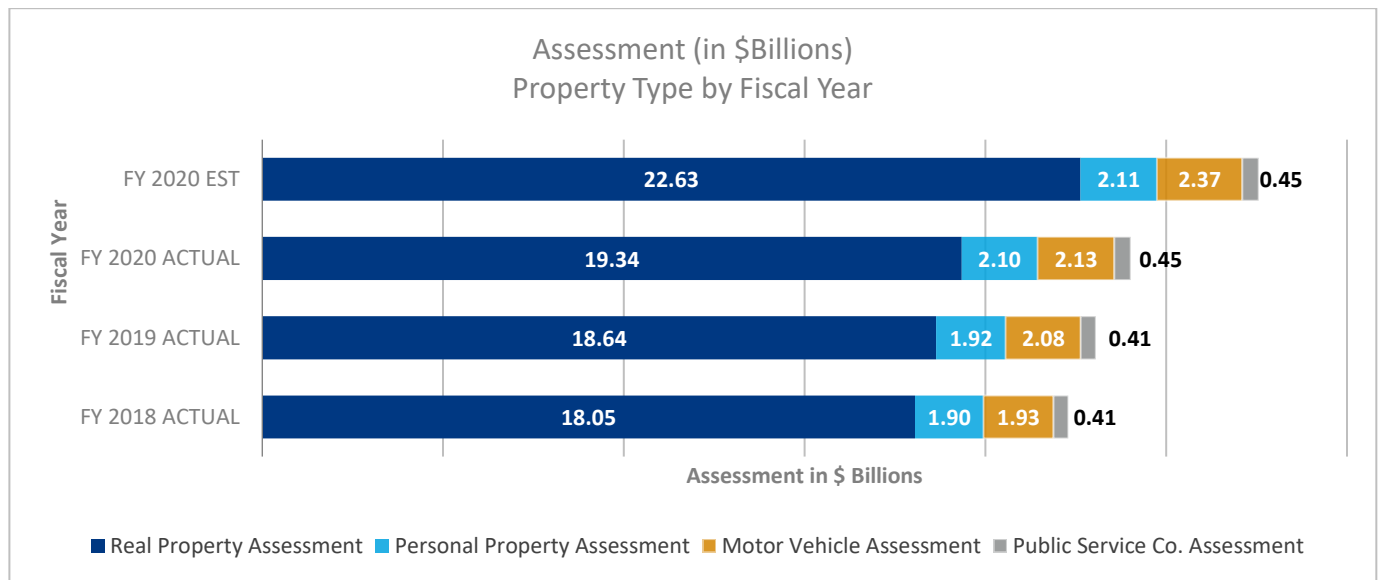
MAJOR ACCOMPLISHMENTS:

In addition to meeting the department's many complex statutory mandates while maintaining equity and fairness through innovation, dedication, professionalism and good stewardship, the department accomplished several additional initiatives:

- Completed the 2020 Revaluation Project establishing a current market value for all 91784 real estate parcels as of January 1, 2020.
- Transferred and mapped 9,660 recorded documents and 339 recorded subdivision plats related to real property. Total exclusions on record: 2,033 Homestead (real property), 61 Homestead (mobile home), 381 disabled Veterans and one Circuit Breaker deferment.
- Successfully defended assessment valuations through the appeals process, maintaining fair and equitable values while addressing the concerns of taxpayers.

General Government

STATISTICS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 EST
Real Property Assessment	18,052,256,982	18,643,000,000	19,340,000,000	23,555,000,000
Personal Property Assessment	1,898,389,419	1,924,900,000	2,100,647,000	2,140,000,000
Motor Vehicle Assessment	1,926,989,788	2,084,472,420	2,125,353,000	1,957,000,000
Public Service Co. Assessment	407,469,337	420,006,954	456,472,909	456,500,000
Total Property Assessment	22,285,105,526	23,072,379,374	23,986,100,000	28,108,500,000



CHALLENGES & TRENDS:

- The Real Property division will continue its plan to inspect each real estate parcel in the county over an 8 year cycle by using technical resources to target properties needing inspection.
- There is a growing effort by Tax Consultant firms and Attorneys representing Commercial and Industrial Properties to significantly reduce the property taxes paid by those with the most valuable properties. These efforts focus on formal appeals to the NC Property Tax Commission and the Court System creating legal challenges that must be defended against by our Administration.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	PROPOSED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 2,068,505	\$ 2,177,930	\$ 2,290,520	5.2%
Operations	196,586	263,172	216,194	-17.9%
Total Expense	\$ 2,265,092	\$ 2,441,102	\$ 2,506,714	2.7%
REVENUES				
Sales & Services	\$ 189	\$ 200	\$ 250	25%
Total Revenue	\$ 189	\$ 200	\$ 250	25%
STAFFING				
FTE Positions	29.00	30.00	-	-

General Government

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Complete splits & transfers by February 1	Yes (Jan. 18)	Yes (Jan. 17)	Yes (Feb. 1)
Mapping of Subdivision Plats within 10 business days	97%	97%	100%
Assessment changes on Splits, Listings & New Construction by February 1	Yes (Jan. 30)	Yes (Feb. 1)	Yes (Feb. 1)
# of average business personal property audits per month	6.0	6.5	2.0

DEPARTMENT CONTACT:

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186

General Government

Tax Collection

MISSION:

Through innovation, dedication, professionalism and good stewardship, use all means to collect property taxes and other revenue as mandated by the North Carolina Machinery Act and the Cabarrus County Board of Commissioners.

OVERVIEW:

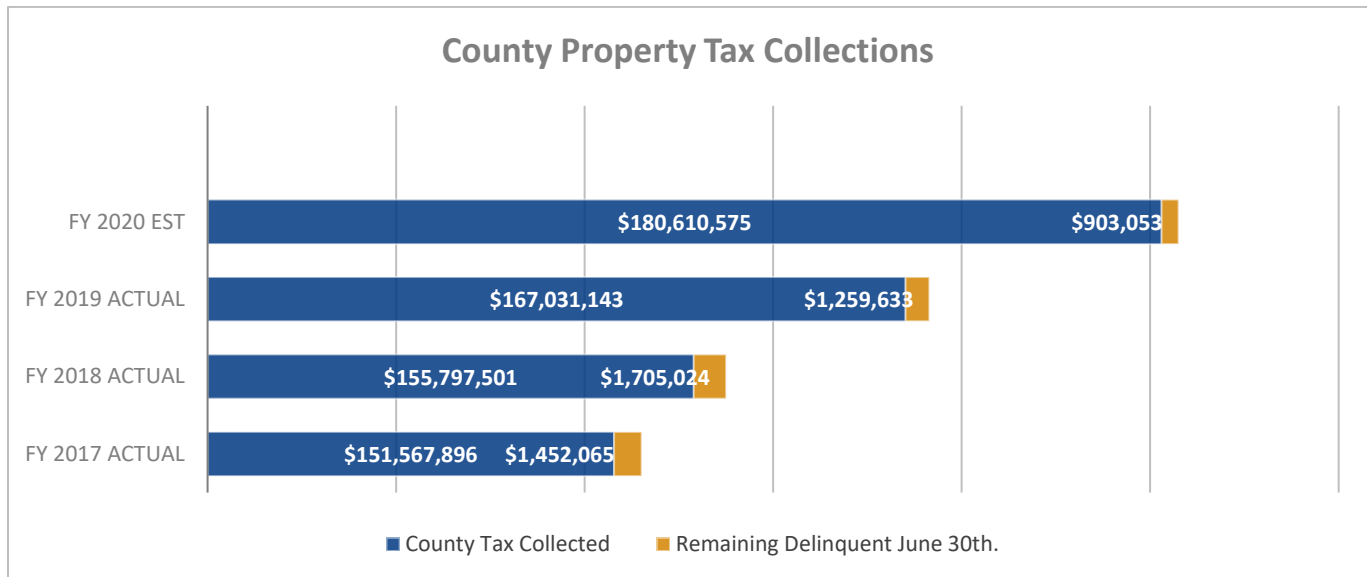
We ensure the collection of all current, delinquent and gross receipt taxes as well as nuisance and abatement fees for the county, contracted municipalities and special districts. We are responsible for accepting payments, assisting taxpayers, attorneys and other customers; enforcing collection through bank attachments, garnishments, foreclosure, NC state debt set-off, third party credit collection and Sheriff warrant levies; balancing cash drawers and depositing all moneys received daily; filing bankruptcy, receivership and estate claims upon notification from Federal and State courts; issuing mobile home permits, updating and maintaining accounts receivables files, releases, appropriations and refunds; maintaining daily and monthly reports for the Finance Department and maintaining and reporting lockbox postings and credit card postings to Finance. We prepare agenda item requests for the Board of Commissioners according to NC General Statute timelines and prepare information needed for budget purposes.

MAJOR ACCOMPLISHMENTS:

- Continued efforts on collecting North Carolina Vehicle Tax System (NCVTS) GAP billing as issued by the Assessor's office.
- Successfully transitioned leadership team after retirement of the division supervisor while maintaining collection activity.

STATISTICS	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL
County Property Tax Levy	153,019,961	157,502,525	168,213,490	165,876,565
Property Tax Collected	151,567,896	155,797,501	167,031,143	16,666,374
Collection %	99.05%	98.92%	99.30%	98.61%

General Government



CHALLENGES & TRENDS:

- Establishment of new Credit Card Vendor to provide a more inexpensive yet better level of service to taxpayers.
- Transition to using a mass garnishment system, which will be more efficient and produce more effective results.

BUDGET HIGHLIGHTS & CHANGES:

- Transition to mass garnishment system will require production through printing vendor increasing amount in departmental expense accounts but creating an overall saving to County.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 560,414	\$ 570,794	\$ 603,135	5.7%
Operations	518,188	562,274	497,250	-11.6%
Total Expense	\$ 1,078,602	\$ 1,133,068	\$ 1,100,385	-2.9%
REVENUES				
Ad Valorem Taxes	\$ 167,935,513	\$ 176,965,890	\$ 204,959,679	15.8%
Other Taxes	346,244	295,000	305,000	3.4%
Sales & Services	287,342.16	290,000	285,000	-1.7%
Total Revenue	\$ 168,569,099	\$ 177,550,890	\$ 205,549,679	17.5%
STAFFING				
FTE Positions	10.00	10.00	-	-

General Government

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Delinquent taxes collected	\$7,500,000	\$2,251,000	\$8,000,000
Garnishments/bank attachments processed (volume)	2,500	1,964	3,500
Tax Collection %	99.3%	98.61%	99.5%

DEPARTMENT CONTACT:

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186

BOARD OF ELECTIONS

MISSION:

To promote consistent administration and equal application of all elections and campaign finance laws; to conduct honest, impartial, free, accurate and efficient elections.

OVERVIEW:

The Board of Elections is responsible for conducting elections for Federal, State and County offices; Cabarrus County and Kannapolis City Boards of Education; the Cabarrus County Soil and Water Conservation District Board of Supervisors; offices for six (6) municipalities; constitutional amendments, bonds and other special referenda. The Board administers the State election laws, including the Campaign Finance Reporting Act. The Board is mandated by North Carolina laws to conduct the elections as if 100% of the voters turned out to vote. Elections are administered and budgeted on a four (4) year cycle. The Board of Election's principal functions are conducting elections, establishing election precincts and voting sites, maintaining voter registrations and following National Change of Address (NCOA) procedures to insure mailings are accurate, administering candidate office filings, ballot preparation and conducting one-stop absentee voting.

MAJOR ACCOMPLISHMENTS:

- 53.9% of the registered voters voted in the 2018 General Election which was the highest turnout in an off year election since 1990. 49.2% of the votes were cast before Election Day.
- Overcoming procedural and structural changes, often at the last minute, directed by both the State Board and the North Carolina legislature (composition of our Board, security, early voting hours) to execute a successful 2018 General Election without any major issues or public mistrust.
- State Board of Elections (SBOE) certification was obtained by one of our employees.

CHALLENGES & TRENDS:

- Election laws are constantly changing and our staff must be educated on all laws with respect to the election process.
- The Board of Elections staff must insure that every precinct official is informed of all election laws that pertain to the Election Day process and trained to interpret and implement them.
- The greatest challenge is recruiting capable, dedicated precinct officials. The precinct officials are the people that deal most directly with the voters and must be knowledgeable and personable. They must also be well prepared to handle any incidents that may arise due to an increase in media hype regarding elections.
- Our office must reach out to the community in an effort to recruit precinct officials that reflect the County's shifting demographics.

BUDGET HIGHLIGHTS & CHANGES:

- Increase in the FY 2020 budget relates to the schedule of elections including possibly three elections.
- The County will be partially reimbursed for the 2019 Municipal election.
- Unknown budgetary impact of 2019 Photo ID requirement and Precinct Uniformity Projects.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 504,485	\$ 906,127	\$ 811,554	-10.4%
Operations	196,003	492,541	272,659	-44.6%
Total Expense	\$ 700,489	\$ 1,398,668	\$ 1,084,213	-22.5%
REVENUES				
Sales & Services	\$ 25	\$ 96,000	\$ 96,000	-%
Total Revenue	\$ 25	\$ 96,000	\$ 96,000	-%
STAFFING				
FTE Positions	8.425	8.425	-	-

PERFORMANCE SUMMARY:

MEASURE	2018 PRIMARY ELECTION ACTUAL	2020 PRIMARY ELECTION ACTUAL	2020 GENERAL ELECTION TARGET
# of new precinct officials	59	55	200
# of registered voters	134,218	139,282	143,000
% of turnout of eligible voters	10.83%	35%	69%
# of training classes offered to precinct officials	18	20	39
# of precinct officials working during the election	312	411	585
# of facilities visited by MAT	10	12	10
# of voters assisted by MAT	85	225	200

DEPARTMENT CONTACT:

Name: Carol Soles

Email: clssoles@cabarruscounty.us

Phone: 704-920-2860

REGISTER OF DEEDS

MISSION:

To maintain and preserve current and historic records entrusted to our office in the manner prescribed by the North Carolina Statutes. To make our records available to the public accurately and expeditiously in multiple and convenient formats. To provide polite, knowledgeable and timely service to those who use our office.

OVERVIEW:

The Register of Deeds Office is a patron responsive recording agency that provides numerous services to the general public, legal and business community. The office is fee supported and historically has annually generated revenue for the county. The Register is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving records of Cabarrus County births, deaths, marriages, veteran discharges, notary publics, condominium plans, subdivision maps and all other land related documents. Land record documents include deeds, deeds of trust, contracts, etc. This office also prepares paperwork for amendments of birth and death certificates. The Register of Deeds is an elected official serving a term of four years. The Register is legally responsible for maintaining the integrity, completeness, accuracy and safekeeping of Cabarrus County's public records.

By statutory requirement the documents recorded in land records must be made available via a temporary index within 24 hours of recordation and must be permanently indexed within 30 days of the initial recordation. This office uploads to our records and website an initial index and virtual image within 10 minutes of recording. Thereafter, this office verifies the recorded documents and permanently indexes them within one to two business days.

MAJOR ACCOMPLISHMENTS:

- Increased utilization of E-recording by patrons to 68% of all land records recorded in the 2019 calendar year. E-recording is the process of accepting presentation of land records for recordation online as well as receiving all recording fees and excise taxes associated therewith electronically.
- One employee successfully completed the Register of Deeds course conducted by the University Of North Carolina School Of Government in Chapel Hill.
- The Register maintained his certification status and one staff member achieved certification status by the North Carolina Association of Register of Deeds. Currently certified staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools. Currently, 5 office members are certified by the NC Association of Registers of Deeds.
- Land records presented for recordation are simultaneously scanned and returned to the presenter. Formerly these documents were retained for scanning at a later time and returned or mailed days later. In 2019 this function was performed error free. If an error were to occur, it could be corrected within hours of discovery by maintenance of document presenter contact information. Accuracy was greater than 99.9%.
- Implemented "get certificate now", which allows patrons to order vital records online.
- Installed fraud protection notice system. Provides notification to registrants whenever a land record transaction occurs in that person's name.

General Government

CHALLENGES & TRENDS:

- The office staff is currently entering data to expand our user friendly index search by name to include years prior to 1983, with the ultimate goal of including all years dating back to 1792. (Currently, to search documents recorded prior to 1983, the system user must view scanned images of old index books)

BUDGET HIGHLIGHTS & CHANGES:

- Revenues for the office will increase slightly from FY 2019 based on expected economic growth.

BUDGET SUMMARY:

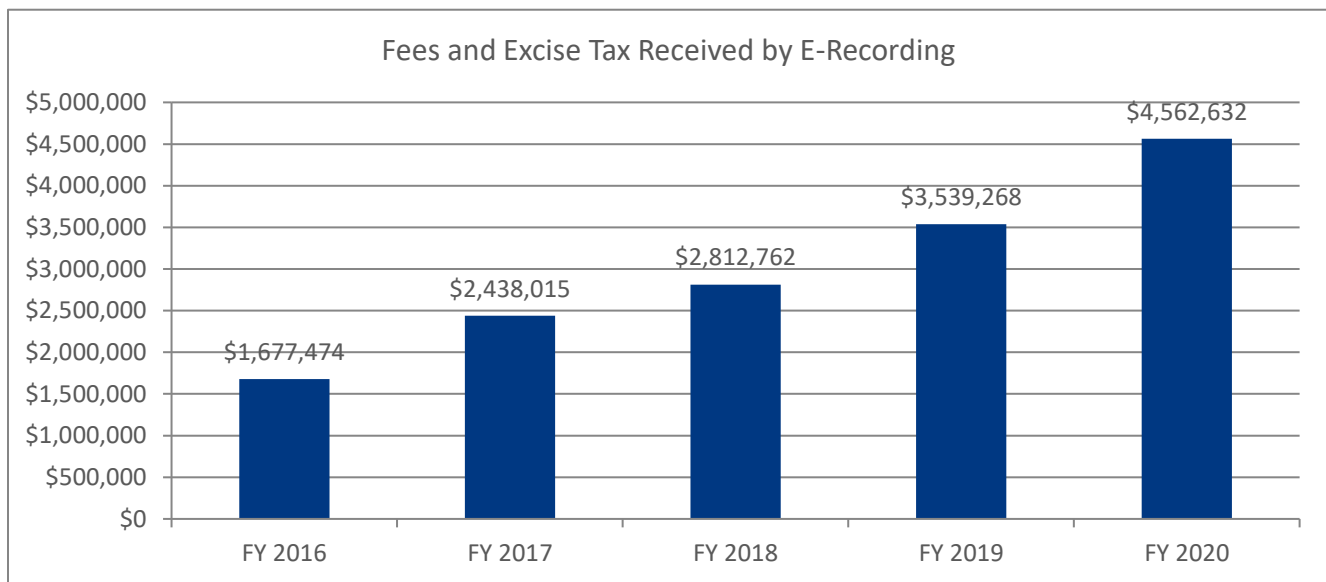
	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 516,464	\$ 544,672	\$ 544,988	0.1%
Operations	80,527	82,987	83,249	0.3%
Total Expense	\$ 596,991	\$ 627,659	\$ 628,237	0.1%
REVENUES				
Permits & Fees	\$ 3,025,833	\$ 2,967,500	\$ 3,182,500	7.2%
Sales & Services	6,793	6,500	6,500	-%
Total Revenue	\$ 3,032,626	\$ 2,974,000	\$ 3,189,000	
STAFFING				
FTE Positions	8.00	8.00	8.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of E-recording documents filed electronically	21,145	31,145	32,000
Excise taxes and recording fees received electronically through E-recording	\$3,539,268	4,562,631	4,600,000
% of land records posted and indexed to our website within 10 minutes of recordation	100%	100%	100%
% of land records recorded in past 90 days on microfilm in backup offsite*	100%	100%	100%

* Note: Microfilm backup is maintained with a 90 day delay.

General Government



DEPARTMENT CONTACT:

Name: Wayne Nixon

Email: mwnixon@cabarruscounty.us

Phone: 704-920-2112

FINANCE

MISSION:

The mission of the Finance Department is to prudently manage financial operations by recommending and implementing fiscal policies that provide proper stewardship of public funds. Staff members are committed to providing accurate, timely and useful information and services to our internal and external customers.

OVERVIEW:

The Finance Department is responsible for managing all fiscal affairs of the county and providing financial and administrative support to the operating departments. Activities include accounting, accounts payable and receivable, payroll, debt administration, investment, capital asset control and financial planning and reporting.

MAJOR ACCOMPLISHMENTS:

- Maintained General Obligation bond ratings AA+ (Standard & Poor's), Aa1 (Moody's), and AA+ (Fitch)
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2019 was issued and Elliott Davis, a firm of licensed Certified Public Accountants, concluded that the County's financial statements were presented fairly in all material respects with Generally Accepted Accounting Principles (GAAP).
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 34th consecutive year for the June 30, 2018 CAFR.
- Completed issuance of \$130 million in Limited Obligation Bonds for a two year draw program for the construction of a courthouse, middle school, land for two schools, governmental center skylight and roof replacement and athletic turf fields.
- Began a refunding of \$6,800,000 in General Obligation Bonds and \$7,555,000 in Limited Obligation Bonds which resulted in \$586,464 in savings over the remaining seven years. The transaction was completed in July 2020.
- Implemented a new vendor authentication process and explored a third party vendor to automate the process.

CHALLENGES & TRENDS:

- Changes in Pension and Other Post-Employment Benefits (OPEB) Accounting and Reporting requirements.
- Governmental Accounting Standards Board (GASB) pronouncement implementation of Leases (GASB 87).
- Increased dependence on technology.
 - Challenge: So reliant on technology, it can be difficult when technology is down or when an upgrade compromises the integrity of the data.
 - Trend: Helps streamline processes to become more efficient.
- Working with schools and County departments to provide for capital needs in a timely manner.
- Maintaining segregation of duties and internal control with limited number of staff.

BUDGET HIGHLIGHTS & CHANGES:

- Maintained expenditures while providing additional services.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 906,010	\$ 1,038,095	\$ 1,140,836	9.9%
Operations	100,929	244,729	232,898	-4.4%
Total Expense	\$ 1,006,940	\$ 1,282,824	\$ 1,373,734	7.1%
REVENUES				
Interest on Investments	\$ 2,430,003	\$ 1,000,000	\$ -	-100.0%
Total Revenue	\$ 2,430,003	\$ 1,000,000	\$ -	-100.0%
STAFFING				
FTE Positions				

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% Capital assets audited by department	33%	7%	15%
# of internal control areas to review	4	5	4
Unassigned fund balance as a % of general fund expenditures based on previous fiscal year	20%	15%	15%
% of regular type vendors receiving payments by EFT	51%	52%	55%

CREDIT RATING AGENCY	FY 2019 ACTUAL	FY 2020 ESTIMATE	FY 2021 TARGET
Moody's	Aa1	Aa1	Aaa
Standard & Poor's	AA+	AA+	AAA
Fitch	AA+	AA+	AAA

DEPARTMENT CONTACT:

Name: Susan Fearington

Email: sbfearington@cabarruscounty.us

Phone: 704-920-2894

INFORMATION TECHNOLOGY SERVICES

MISSION:

Cabarrus County Information Technology Services (ITS), a nationally recognized organization, aligns with customers across County government and throughout the community to deliver quality technology services. ITS fosters a culture of innovation while providing access to information resources, promoting enterprise information processes and protecting information integrity.

OVERVIEW:

Cabarrus County government relies on technology to support public safety, improve business processes, provide public services, interact with its citizens and collaborate with other government entities. Electronic communications and web based delivery of governmental services are now a business requirement and citizen expectation. Two of the county's most valuable assets are its reputation and data.

The five divisions of ITS, Innovation and Analytics; Technical Architecture; Business Enterprise Solutions; Network and Communication; and Customer Support, focus on providing data confidentiality, integrity and availability through secure enterprise technology services that assist departments in achieving the mission of County government.

MAJOR ACCOMPLISHMENTS:

- Center for Digital Government (CDG) and the National Association of Counties (NACo) 2019 First Place Digital Counties Survey winner. The award recognizes leading examples of counties using technology to improve services and boost efficiencies. Cabarrus County has a top ten ranking for eight years in a row in the 150,000-249,999 population category. Cabarrus previously ranked 2nd in 2014, 3rd in 2018, 5th in 2017, 6th in 2016, 7th in 2015 and 8th in both 2012 and 2013.
- Awarded the Government Innovation Award by Laserfiche Inc at their annual international conference where our team gave several presentations about improving the user experience using chatbots.
- Security projects to protect people, property and data.
 - Incorporated new cameras and door access with new security system at multiple locations.
 - Continued deployment of in-car cameras to Sheriff Patrol units.
 - Upgraded Sheriff mobile connections to FirstNet Priority services.
 - Improving cloud strategy for critical data backup designed for added data protection.
 - Upgraded the offsite security operations center provider to augment IT staff and enhance our ability to monitor cyber threats.
- New innovations and upgrades for operational improvements.
 - Implemented new digital building plans review process with ePermitHub Planroom and created a dashboard to ensure continuous improvement and status of reviews.
 - Improved the Library System Summer Reading program with cloud technologies with Microsoft Azure.

General Government

- Implemented technologies to support election processes with mobile communications application for poll workers. Added two factor authentication for one-stop poll workers to improve elections security.
- Implemented a new GIS property website to improve speed and access to geographic data.
- Implemented a Tax Revaluation Public Sales Analysis Application to provide public with access to the reval data.

CHALLENGES & TRENDS:

- **Security and Risk Management:** staff training and awareness, security vs usability and government transparency vs data security.
- **Cloud Services:** proper selection, implementation and monitoring of cloud services; deployment of scalable “infrastructure as a service”; and cloud data security, privacy and data ownership.
- **Consolidation/Shared Services:** business models for sharing resources, services, infrastructure, independent of organizational structure; identifying and dealing with barriers to sharing costs and services between departments and other municipal agencies; cross-agency collaboration and cost/benefit analysis.
- **Digital Government:** improving citizen experience; mobility; and artificial intelligence, digital assistants and chatbots.

BUDGET HIGHLIGHTS & CHANGES:

- Network upgrades to improve security of remote connections and replace end of life network equipment.
- New GIS enterprise software services agreement to improve data quality and provide demographic data analytics.
- Perform needs assessment and process review prior to implementation of new Public Safety software system.
- Additional licenses for expansion of shared municipal planning and permitting system.
- Perform needs assessment and process review of Financial and Enterprise Resource Planning software.
- Server upgrades to improve application performance.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 2,362,745	\$ 2,556,256	\$ 2,905,739	13.7%
Operations	3,175,928	3,614,656	3,578,949	-1.0%
Capital Outlay	(24,944)	37,500	35,000	-6.7%
Total Expense	\$ 5,513,729	\$ 6,208,412	\$ 6,519,688	5.0%
REVENUES				
Sales & Services	\$ 389,085	\$ 446,099	\$ 446,099	-%
Other Financial Sources	-	221,514	-	-100.0%
Total Revenue	\$ 389,085	\$ 667,613	\$ 446,099	-33.2%
STAFFING				
FTE Positions	29.00	32.00	32.00	-

General Government

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of County departments that reviewed technology budget projects and expenditures	100%	100%	100%
% of customers satisfied	99%	99%	99%
% of unsatisfied customers who improve rating after follow up call	80%	80%	80%
% of application changes tested and approved by client before introduction into the production environment	95%	95%	95%
# of hosted technology services new external partnerships	14	15	15

DEPARTMENT CONTACT:

Name: Todd M. Shanley

Email: tmschanley@cabarruscounty.us

Phone: 704-920-2154

INFRASTRUCTURE AND ASSET MANAGEMENT

Administration

MISSION:

Cabarrus County local government relies on Infrastructure and Asset Management to provide maintenance and care for County assets that ensure safe and healthy environments for employees and citizens of Cabarrus County while minimizing operating costs. Infrastructure & Asset Management aligns itself with all aspects of County government operations through consultation and constant coordination in support of departmental programs offered to citizens.

OVERVIEW:

The Administration Division provides direction and overall management of the Infrastructure and Asset Management (IAM) Department. This division is comprised of six staff members and is responsible for managing personnel, payroll, budgeting, training, planning, developing and implementing programs, policies and procedures for all six divisions of the department. Administration handles all communications with the Human Resources (HR) Department and facilitates hiring, disciplinary procedures, dismissals, planning and scheduling for training, compliance with County, state and federal policies and rules, as well as supporting supervisors and front line staff needs.

The Administration Division is the liaison to the Finance Department by preparing and overseeing the annual budget, approving timesheets for payroll, reconciling accounts receivable and payable, assisting with tracking of all fixed assets, facilitating the ownership of foreclosed properties and ensuring that the department follows purchasing rules and laws. IAM administers the formal and informal bidding process for Capital Improvement Plan (CIP) projects and makes recommendations to management and The Board for bid approval. Administration also drafts and posts all invitations and requests for bids on projects, as well as requests for qualifications for architectural and engineering projects.

The division handles and assists County management with the long term and strategic planning for the needs of the county in terms of new parks, libraries, senior centers, land acquisition and general County infrastructure that comes with population growth. IAM Administration is responsible for facilitating numerous building related CIPs as well as normal construction, repair, renovation and energy management projects from the operating budget. The Director, Assistant Director, Facility Project Coordinators, and Maintenance Planner are involved throughout all phases of these projects in terms of compiling research for the projects, attending meetings, interviewing and selecting designers, consultants, and contractors, tracking progress of the project, and making sure that the project goal is achieved efficiently and effectively.

The IAM Administration division conducts all communication with the Safety and Risk Management Department. This is specifically in relation to insurance claims and compliance inspections by the City and County Fire Marshal's

General Government

offices, the Occupational Safety and Health Administration (OSHA), the NC Department of Labor, the NC Administrative Office of Courts, the NC Division of Health Service Regulation and the NC Department of Environmental Quality, as well as compliance with all National Fire Protection Association, Americans with Disabilities Act, Department Of Transportation and NC Department of Agriculture standards along with interpreting federal, County, and State policies. IAM Administration is also responsible for seeing that inspections of fire alarm systems, sprinkler systems, fire suppression systems, fire extinguishers, mechanical systems and other pressure vessels, elevators, electrical systems, vehicles, playgrounds and heavy equipment or machinery are kept current and that deficiencies are promptly corrected. IAM Administration also plays an active role in the emergency operations of the County by serving as points of contact for our department as well as participating in the functions of the Emergency Operations Center.

MAJOR ACCOMPLISHMENTS:

- Completion of architectural planning and programming for the new Operations Center, the new Courthouse, the skylight replacement at the Governmental Center, Phase II construction of Rob Wallace Park, and break room renovations at the Governmental Center.
- Completed project management of the following construction and renovation projects: New County parking deck, exterior envelope repairs at the Sheriff's Office, Historic Courthouse Elevator modernization, Phase III of pen renovations at the Animal Shelter, renovations for the Literacy Coordinator's office space at the Concord Library, and installation of a shade structure at the Frank Liske Park softball fields.
- NC Department of Labor OSHA safety inspection with no major violations cited.
- Filled the new Maintenance Planner position
- Implementation of new procedure for work order requests

CHALLENGES & TRENDS:

- Code, safety, and construction work orders continue to increase significantly.
- Unplanned and unbudgeted projects that our customers require.
- Budget and cost control.
- Involvement in Courthouse and Operations Center construction projects will require significant time commitments.

BUDGET HIGHLIGHTS & CHANGES:

- Continued development of new staff in key positions.
- Planning for the move into the new Operations Center.
- Addition of Grounds Maintenance Crew Chief and Fleet Maintenance Parts Room Attendant positions.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 455,843	\$ 555,879	\$ 578,391	4.0%
Operations	1,251,634	1,449,668	1,427,280	-1.5%
Total Expense	\$ 1,707,477	\$ 2,005,547	\$ 2,005,671	-%
REVENUES				
Sales & Services	\$ 53,019	\$ 49,296	\$ 53,600	8.7%
Miscellaneous	8	-	-	-%
Total Revenue	\$ 53,027	\$ 49,296	\$ 53,600	8.7%
STAFFING				
FTE Positions	5.00	5.00	5.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Utility cost per square foot of space maintained	\$1.29	\$1.17	\$1.20
Overall utility cost per square foot for the Mid-Atlantic region per the International Facility Management Association's Operations and Maintenance Benchmarks (September 2017)	\$2.98	\$2.98	\$2.98
% of survey respondents who agree or strongly agree that their overall experience with IAM from initial work request through completion was a positive one*	100%	100%	100%

*Survey results are based off data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council and the Partnership for Children. There were 25 responses to the survey.

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

General Government

Grounds Maintenance

MISSION:

Grounds Maintenance provides a pleasant outdoor environment and facilities by ensuring County grounds are attractive, clean, orderly, healthy, safe and useful with the goal of maximizing their functional life.

OVERVIEW:

Grounds Maintenance provides general outdoor upkeep and landscaping improvements to 660 acres of County property consisting of 520 acres within four County Parks and 140 acres of other County property. This program is responsible for all grounds maintenance to properties, including mowing, trimming, aeration, fertilizing, overseeding, chemical applications, watering plants and plant bed maintenance (including weeding, pruning, mulching and replanting), parking lot and sidewalk repair, tree inventory and maintenance, snow and ice removal, collection of leaves, general outdoor facilities maintenance, athletic field preparation and maintenance and repair of computer controlled athletic field irrigation systems.

The program also provides maintenance to numerous amenities for the Active Living and Parks Department including baseball, softball, and soccer fields; playgrounds; hiking/mountain biking trails; picnic shelters; tennis courts; a mini-golf course; paddle boats; camp sites; cabins; a pool; disc golf courses; volleyball courts and a splash pad. Private contractors perform partial mowing services to designated areas at a select number of County properties. This department also handles initial set-up of various school athletic fields. Grounds Maintenance staff also perform minor maintenance on equipment.

MAJOR ACCOMPLISHMENTS:

- Installation of new irrigation pond liner at the North irrigation pond at the Frank Liske Park Soccer Complex.
- Participated in project management of construction of Rob Wallace Park Phase II.
- Development of key staff members in the areas of project management, daily work order assignment, and personnel management during the long term medical leave of the Grounds Maintenance Supervisor.
- Three staff members earned their Public Pesticide Applicator license from the North Carolina Department of Agriculture and Consumer Services.
- Installation of new landscapes at the Historic Courthouse monument and the Concord Library.

CHALLENGES & TRENDS:

- Aging infrastructure, specifically in parks, ballfields and trails that have been overused or flooded due to weather.
- Expansion of responsibilities at Rob Wallace Park with opening of Phase II.
- Increase in the frequency of use of recreational playing surfaces and trails for cross-country meets.
- Inclement weather events.
- County Fair operations for set up and take down are now two weeks of preparation in addition to two weeks we were already working at the Fair.

General Government

BUDGET HIGHLIGHTS & CHANGES:

- Replacement of one tractor.
- Replacement of Camp Spencer Playground.
- Continued improvement and repairs of walking surface on trails at Active Living & Parks locations.
- Addition of Grounds Maintenance Crew Chief position.
- We will be sending another employee to become a Certified Playground Safety Inspector.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 542,375	\$ 577,522	\$ 603,220	4.4%
Operations	1,073,154	1,366,805	944,801	-30.9%
Capital Outlay	103,317	-	94,000	-%
Total Expense	\$ 1,718,846	\$ 1,944,327	\$ 1,642,021	-15.5%
REVENUES				
Other Financial Sources	\$ -	\$ 53,129	\$ -	-100.0%
Total Revenue	\$ -	\$ 53,129	\$ -	-100.0%
STAFFING				
FTE Positions	11.00	11.00	12.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of ALP Amenities Managed	62	62	62
Maintenance cost per acre*	\$2,285.81	\$2162.42	\$2,500
# of work orders completed***	4,811	5,186	5,000
% of County employees who are satisfied or better with the appearance of the grounds at their location**	97.5%	96%	100%
% of respondents who believe that Grounds Maintenance responds to their submitted work orders in a timely manner**	100%	100%	100%

*Includes labor, materials, service contracts, equipment purchased/maintenance, amenity additions, and other improvements.

** Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council and the Partnership for Children. There were 25 responses to the survey.

***The projected increase in total number of work orders is for a variety of reasons. In FY 2019 we had two staff vacancies for 1.5 months. In FY 2020 there was an increase in total number of work orders due to the increased work load at the Cabarrus County Fair.

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

General Government

Sign Maintenance

MISSION:

To fabricate, install, and maintain aesthetically pleasing, durable, accurate and code-compliant signage by the customer's requested deadline.

OVERVIEW:

This division is responsible for the fabrication, repair, maintenance, replacement and installation of street signs throughout Cabarrus County. Additionally, the towns of Mt. Pleasant, Midland, and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdictions. The street signs that are produced by this division are essential to the 911 services provided by the local authorities (i.e. Sheriff's Department, Emergency Medical Services, Fire Department, City Police and Highway Patrol). This division is responsible for all zoning and public notice signs. This division has become the sign department for internal and external building signs, park signs, and banners and voting location signs. Staff are responsible for meeting with customers to develop accurate and informative signage that meets the needs of the requesting department. The Sign Maintenance Division also assists the building maintenance division as needed. Staff are also responsible for maintenance of new County wayfinding signage. The division also supports the County Fair in fabrication and installation of signage for the annual event.

MAJOR ACCOMPLISHMENTS:

- Replacement of ALP location entrance signs at Camp Spencer, Mt. Pleasant Senior Center and Frank Liske Park.
- Fabricated and installed 170 updated signs for the general and primary elections.
- Fabricated and installed new road signs for Frank Liske Park.
- Updates to mapping and signage at Rob Wallace Park for Phase II construction.
- Updated interior advertisement signs at the Arena.

CHALLENGES & TRENDS:

- Updated equipment permits staff to make more high quality signs in-house.
- The Sign Maintenance shop continues to broaden their services to County departments through implementation of new technology and sign-making techniques.
- Increase in high quality banners, custom cut-out characters, kiosk announcement signage for the increasing quantity and diversity of Active Living and Parks (ALP) programs.

BUDGET HIGHLIGHTS & CHANGES:

- Continued maintenance of County wayfinding signs.
- Relocation of the Sign Shop to the new IAM Operations Center.
- Fabrication and installation of signage packages for the Courthouse GMP 1 and the Governmental Center Skylight replacement projects.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 110,676	\$ 119,621	\$ 120,380	0.6%
Operations	45,726	72,753	49,528	-31.9
Total Expense	\$ 156,402	\$ 192,374	\$ 169,908	-11.7%
REVENUES				
Sales & Services	\$ 1,805	\$ 3,000	\$ 2,000	-33.3%
Total Revenue	\$ 1,805	\$ 3,000	\$ 2,000	-33.3%
STAFFING				
FTE Positions	2.00	2.00	2.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of street sign work orders for manufacturing, installation, repair or replacement completed for County street signs	95	80	100
# of street sign work orders for manufacturing, installation, repair or replacement completed for other Municipality's street signs*	13	13	25
# of work orders for building signage, event signage, banners, election signage, etc. completed for County departments	344	320	350
% of customers who are satisfied or better with the signs and banners fabricated and installed by Sign Maintenance**	100%	100%	100%
% of customers who believe that Sign Maintenance responds to work orders they submit in a timely manner**	100%	100%	100%

*Cabarrus County has contracts in place with Midland, Mt. Pleasant, and Harrisburg to provide street signage.

**Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. Midland, Mt. Pleasant, and Harrisburg were also surveyed in the area of customer satisfaction regarding their contracted services. There were 25 responses to the survey.

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

General Government

Building Maintenance

MISSION:

To provide a cost effective and highly efficient preventive maintenance and repair program that supports customer departments in their daily operations thus ensuring asset preservation and optimum use of energy and natural resources within all buildings.

OVERVIEW:

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 88 County owned facilities/structures and 13 leased structures. This totals 1,400,188 square feet and houses approximately 1,200 County employees and 175 NC state and federal employees. Infrastructure and Asset Management (IAM) Building Maintenance ensures building safety and optimum performance by providing preventive maintenance and repair of mechanical, electrical, plumbing, heating, air-conditioning and ventilation systems. Other services include interior and exterior structural repairs, preparing cost estimates and supervising major and minor renovations, repair projects, and specialized maintenance services such as the computerized Heating Ventilation and Air Conditioning control system, emergency generators, and elevators. Building Maintenance also coordinates pest control services for all locations as well as safety and regulatory inspections.

MAJOR ACCOMPLISHMENTS:

- Project Management of the following construction and renovation projects:
 - Cabarrus Arena lighting upgrade.
 - Lower pond bridge replacement at Camp Spencer.
 - Human Services Center lobby renovation.
 - Frank Liske Park lower lot restroom construction.
 - Set up and break down of the Cabarrus County Fair.
- Participated in architectural planning and programming on the Operations Center building and the new Courthouse.

CHALLENGES & TRENDS:

- Increase involvement with the Cabarrus County Fair and in frequency and complexity of events that we help prepare for at the Cabarrus Arena and Events Center.
- As facilities grow older, maintenance requirements increase. Even as some facility systems are replaced through Capital Improvement Plan projects, maintenance requirements continue to increase because 50% of County structures are 20 years old or older.
- The County's population growth has resulted in additional traffic at locations that are accessed by the public increasing wear and tear on facilities.
- Limited number of staff in relation to the number of square footage maintained compared to industry standards.

General Government

BUDGET HIGHLIGHTS & CHANGES:

- Budget reflects projects selected from direct input by all departments after IAM and management review.
- Planning for Courthouse and Operations Center projects.
- Relocation to the new IAM Operations Center.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 735,004	\$ 844,577	\$ 862,683	2.1%
Operations	1,956,163	2,941,178	1,514,030	-48.5%
Capital Outlay	-	-	65,500	-%
Total Expense	\$ 2,691,167	\$ 3,785,755	\$ 2,442,213	-35.5%
REVENUES				
Sales & Services	\$ 23,850	\$ 28,000	\$ 32,000	14.3%
Other Fin Sources	70,000	77,635	-	-100.0%
Total Revenue	\$ 93,850	\$ 105,635	\$ 32,000	-69.7%
STAFFING				
FTE Positions	11.00	12.00	12.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Square feet maintained	1,337,479	1,400.188***	1,381,250****
Square feet maintained per FTE*	111,456	116,682	115,104
% of respondents who believe that their work location and building are maintained properly to provide a safe environment for staff and public**	100%	96%	100%
% of respondents who believe that their work requests are met with timely responses**	100%	96%	100%

*Overall maintenance staffing per IFMA Operations and Maintenance Benchmarks Research Report #26 of 2005 is 1 FTE per 47,000 square feet

**Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 25 responses to the survey.

***Increase in square footage is a result of the addition of the Ops. Center

****Reduction in square footage is a result of adding the leased Guardian ad Litem space and the removal of the Courthouse Annex space

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

General Government

Facility Services

MISSION:

To deliver a clean, comfortable, safe and sustainable environment for our customers. Facility Services is committed to providing the citizens and staff of Cabarrus County with clean, toxin free, and environmentally friendly county buildings.

OVERVIEW:

The Facility Services Division provides efficient and cost-effective facility management services for Cabarrus County facilities throughout 879,637 square feet at 28 locations. Responsibilities include: day to day cleaning, assisting with the County recycling program, moving and rearranging furniture or office equipment and files relocation/delivery, refuse removal, transfer of County surplus items, assistance in security of County facilities, disposal of all department's files and records, deliveries, mail courier services, and meeting set-ups. Floor care, furniture cleaning, supply delivery, and limited snow and ice removal services are also provided to all County locations by the Facility Services mobile crew.

MAJOR ACCOMPLISHMENTS:

- Most recent Occupational Safety and Health Administration (OSHA) inspection of the Active Living & Parks properties that we maintain resulted in zero deficiencies or corrective actions.
- Participated in a mock OSHA inspection at the Harrisburg Library with no violations found.
- Event setup and break down for all events at the Governmental Center, Human Services Center, Courthouse, all Libraries, both Senior Centers, and the Sheriff's Office and Detention Center.
- Hired and trained one Senior Custodian, two Custodians, and one Crew Chief.
- Moved the Guardian ad Litem and Department of Juvenile Justice offices to temporary locations in preparation for demolition of the Courthouse Annex space.

CHALLENGES & TRENDS:

- Balancing of location staffing due to sickness, vacations, light duty and extended leaves of absence.
- Staff turnover rates have improved during FY 2020.
- The County's population growth has resulted in additional traffic at locations that are accessed by the public increasing wear and tear on the already aging facilities.
- The increase in number of events and functions and the increased number of participants at the Senior Centers results in more foot traffic and more wear and tear on the buildings in general as well as more demand for custodial services.
- Placement of a second staff member at the Concord Senior Center has allowed us to better handle the increased number of events offered at that location.

BUDGET HIGHLIGHTS & CHANGES:

- The increase in the Janitorial Supplies budget is due to the installation of hand sanitizer stations at all Kronos time clock locations.

General Government

- Purchase of new walk behind deep clean and restoration carpet extractor.
- Anticipated cost savings in contract floor cleaning due to ability to do this work in-house.
- Plan to keep approximately 6,200 pounds of plastic from landfills by implementing the use of new R-Spec. trash bags at County facilities.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 1,224,008	\$ 1,364,336	\$ 1,481,893	8.6%
Operations	278,838	362,344	385,234	6.3%
Capital Outlay	6,213	-	-	-%
Total Expense	\$ 1,509,059	\$ 1,726,680	\$ 1,867,127	8.1%
REVENUES				
Sales & Services	\$ 800	\$ 800	\$ 800	-%
Other Financial Sources	-	2,750	-	-100.0%
Total Revenue	\$ 800	\$ 3,550	\$ 800	-77.5%
STAFFING				
FTE Positions	28.00	29.00	29.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Operating cost per square foot of space maintained in relation to department budget	\$1.84	\$1.64	\$2.00
Square feet maintained	703,703	879,637*	860,699**
Square feet maintained per FTE	26,757	33,446	32,726
% of survey respondents who agree or better that custodial services, specifically office cleaning, meet their expectations***	92.5%	96%	100%
% of survey respondents who agree or better that their hallways and public areas are clean and well maintained***	100%	96%	100%

*Increase in square footage and number of locations is due to addition of the Operations Center

**Change in square footage and number of locations is due to the addition of the leased Guardian ad Litem space and the loss of the Courthouse Annex space

***Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 25 responses to the survey.

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

General Government

Fleet Maintenance

MISSION:

To operate a safe, organized, and professional repair facility staffed by certified and motivated employees. The Fleet Maintenance division is dedicated to providing all customers within Cabarrus County with transportation assets that will meet or exceed their expectations in terms of mechanically safe vehicles, dependability, and top quality customer service.

OVERVIEW:

The Fleet Maintenance program is responsible for the maintenance and repairs of a rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments. Preventive and routine maintenance and repairs are performed on over 573 units of equipment (50% being emergency vehicles and/or equipment), including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, and Emergency Medical Service (EMS) and Sheriff's Department emergency vehicles. This program also provides a mobile service to each EMS location allowing vehicles to remain in their service districts. An on-call mechanic is provided for road service and inclement weather 24 hours a day and seven days a week.

MAJOR ACCOMPLISHMENTS:

- Ordered all equipment in-house and installed it on emergency vehicles in order to capture equipment cost in the new asset value.
- Put 34 new SUVs in service for the Sheriff's Office.
- Put one new truck, one new SUV, and four new ambulances in service for EMS.
- Put three new trucks in service for Infrastructure & Asset Management.
- Put two new trucks into service for Planning & Development.

CHALLENGES & TRENDS:

- Building footprint is extremely limiting in terms of number of lifts for equipment and parts and tire storage. Currently there is only one lift that is capable of lifting an Ambulance. These factors currently cause a longer wait time for maintenance.
- Maintaining staff levels despite an increase in the number of rolling stock of vehicles and various types of motorized equipment.
- Moving to a new location without disruption of service to customers.

BUDGET HIGHLIGHTS & CHANGES:

- Relocation to new Fleet Maintenance shop.
- Addition of the Fleet Maintenance Parts Room Attendant position.
- Purchase of roll-back truck will allow us to perform vehicle recovery in house as well as move other pieces of equipment that we cannot currently move in house.

General Government

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 421,389	\$ 432,108	\$ 449,085	3.9%
Operations	40,331	48,163	50,937	5.8%
Capital Outlay	105,704	328,790	536,003	63.0%
Total Expense	\$ 567,424	\$ 809,061	\$ 1,036,025	28.1%
REVENUES				
Sales & Services	\$ 62,191	\$ 68,000	\$ 65,000	-4.4%
Other Financial Sources	-	34,920	-	-100.0%
Total Revenue	\$ 62,016	\$ 102,920	\$ 65,000	-36.8%
STAFFING				
FTE Positions	6.00	6.00	6.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of vehicles receiving equipment	87	59	67
# of preventive maintenance work orders	637	633	650
% of survey respondents who agree or better that Fleet Maintenance provides them with safe and reliable transportation*	97.5%	100%	100%
% of survey respondents who agree or better that Fleet Maintenance responds to work orders they submit in a timely manner*	100%	100%	100%
% of survey respondents who are satisfied or better with road side assistance provided by Fleet Maintenance*	100%	100%	100%

* Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2020 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 25 responses to the survey.

DEPARTMENT CONTACT:

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



CULTURAL AND RECREATIONAL

ACTIVE LIVING AND PARKS

Parks

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

MAJOR ACCOMPLISHMENTS:

- Activated an Instagram account in January. Social Media platforms have expanded the department's service and reach. Program and event participations can be greatly attributed to this effort (14 Facebook Events reached 97,546 people).
- Awarded the Explore Archery Grant to promote the implementation of target archery programs. Luke Robinson and Matt Carlson are certified as USA Archery Level II Instructors. Grant provided program materials, range posters and equipment necessary to implement a beginner to intermediate archery program (\$5,000 equipment value).
- The department received an equipment grant of 25 bicycle helmets through the NCDOT "Share the Road" initiative. Staff will utilize the "Let's Go NC!" Bicycle and Pedestrian Curriculum to develop activities and distribute the helmets to local children.
- ALP's Department rose to the needs of the community by providing safe, clean access to: greenspace, exercise, virtual learning/activities, and work for several full time county staff who weren't able to perform their regular duties.

STAFF HIGHLIGHTS:

- Londa Strong received the NC Recreation & Park Association Fellow Award, the highest honor the Association bestows on a member for outstanding service and leadership.
- Joshua Coffman received a Professional Development Grant in the amount of \$500 to assist with the cost of attending Supervisor Management School. The Supervisors' Management School (SMS) is a program designed to develop management and supervisory skills.
- Byron Haigler was selected as one of 40 directors to attend the National Parks & Recreation Summit, an all expense paid conference.

MAJOR CHALLENGES:

- \$8.88 per capita cost makes it difficult to close the gap on identified needs highlighted in the department's masterplan (\$78.69 National Average). Postponed CIPs, limited budget/staffing do not keep up with increasing participation, facility demands, third party reservations and events.
- Meeting revenue expectations associated with the operational costs of the pool is difficult due to the contractual agreement with the Boys and Girls Club that provides free access to the pool for 60 campers per hour, five hours per day, five days per week for seven weeks each summer.
- Creating engaging posts, updating information, meeting constant changing trends and algorithms on social media platforms is challenging due to devotion staff time that is already limited.

Cultural and Recreational

- Facing competition from larger softball and baseball venues with multiples fields (five or more) has increased competition for the softball complex (loss of large tournaments) as youth travel tournaments numbers continue to rise.
- Current School Use Agreement is challenging due to lack of involvement in the program.
- Cabarrus County lost a very important part of history in the community as well as a favorite gathering place for many during an early morning fire on March 26. The barn structure that was used for family outings, weddings, picnics, reunions, and much more was totally destroyed in the fire.

BUDGET HIGHLIGHTS:

- Adult athletic team participations were increasing due to program/field management and anticipated higher revenue pre pandemic.
- Facility rentals were expected to exceed revenue projections pre pandemic.
- Frank Liske Park Boat and Golf Concessions were expected to exceed revenue projections pre pandemic.
- Fishing revenues were expected to exceed projections due to moderate Winter and trout stocking pre pandemic.
- Covid 19 canceled programs/classes/camp/events/facility reservations through the remainder of the FY. Tournament cancelations along with a reduction of pool capacity and season had a drastic impact to the department's revenue projections.

BUDGET SUMMARY

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 1,217,167	\$ 1,292,722	\$ 1,335,433	3.3%
Operations	326,953	385,654	370,202	-4.0%
Capital Outlay	57,392	105,000	100,000	-4.8%
Total Expense	\$ 1,601,512	\$ 1,783,376	\$ 1,805,635	1.2%
REVENUES				
Intergovernmental	\$ 500	\$ 500	\$ -	-100.0%
Sales & Services	405,949	440,756	402,100	-8.8%
Miscellaneous	-	55,000	50,000	-9.1%
Other Financial Sources	-	14,207	-	-100.0%
Total Revenue	\$ 406,449	\$ 510,463	\$ 452,100	-11.4%
STAFFING				
FTE Positions	16.436	16.436	16.436	-

Cultural and Recreational

PERFORMANCE SUMMARY

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of Facebook Reaches	225,000	326,329	340,000
Estimated Value of Volunteer Hours Provided to Cabarrus County (\$25.43 per hour - 2019)	\$32,097	\$10,274	\$33,000
# of Program Participants	14,900	9,693	13,000

DEPARTMENT CONTACT:

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920.3354

Cultural and Recreational

Senior Center

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

MAJOR ACCOMPLISHMENTS:

- First ever Cabarrus Touch-A-Truck event was implemented with approximately 4,500 attendees, 114 vehicles/pieces of equipment, and 72 organizations participating, including two state agencies, three colleges, 11 municipal departments and nine County departments. Partnerships made this event successful.
- Volunteer hours were on the rise pre pandemic (32% from the same time last year)
- For the 5th straight year, Cabarrus County hosted the NC Senior Games State Finals Pickleball Tournament, which attracted over 900 participations by players from across the state.
 - Partners for staffing include Parks and Recreation Departments (cities of Asheville, Concord, Harrisburg, High Point, Jacksonville and Kannapolis; counties of Lee, Lincoln, Mecklenburg, Rowan and Union); Aging Network (Centralina Area Agency on Aging, Council on Aging); and Businesses (Cooper & Associates, Wells Fargo).
- Coordination of Local Senior Games, Twilight Leagues, Clinics and Tournaments help promote competition and participation from Cabarrus County in various sports at the state and national levels.
- Remodeled the Concord Senior Center Fitness Room providing new strength equipment and interactive stationary cycles designed to engage the exerciser mentally and physically.
- Virtual Programming: ALP's utilized social media platforms to provide health and fitness content and fun activities for the benefit of our participants.

STAFF HIGHLIGHTS:

- Katie Plummer completed the Ann Johnson Institute for Senior Center Management and developed a six module, three year training program implemented by the NC Division of Aging and Adult Services.

MAJOR CHALLENGES:

- Enhancing awareness of cultural diversity among staff and participants with services/opportunities like: Dance Festivals, Ambassadors Program, etc.
- By 2036, the number of persons 60+ is projected to exceed the number of persons 17 and under.
- Dispelling misconceptions around senior centers and the name "senior".
- Engaging the growing number of older adults, determining wants/needs and adapting/improving current programs to meet these needs while continuously adapting to meet changing needs and interests of all older adults and adults with disabilities.
- Educating aging population about use of technology to access information while continuing to provide "traditional" methods of information dissemination for those without access to technology.
- COVID 19 closed Senior Centers facilities to the public and will limit capacities in the future.

BUDGET HIGHLIGHTS:

- Senior Health & Wellness Expo has exceeded Sponsorship funding (230%) and projects to exceed exhibitor revenue (currently 80%) - event was canceled due to the pandemic.

Cultural and Recreational

- Concord Senior Center Rentals have surpassed revenue projections (127%) at this time – pre pandemic.
- Concord Senior Center Dance participations are up 5% from this time last year (expect to exceed projected revenue) - pre pandemic.
- COVID 19 canceled programs/classes/events/facility reservations through the remainder of the FY having a drastic impact to the department's revenue projections.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel	\$ 448,294	\$ 537,099	\$ 560,086	4.3%
Services				
Operations	226,611	256,649.99	261,603	2.0%
Total Expense	\$ 674,904	\$ 793,569	\$ 821,689	3.5%
REVENUES				
Intergovernmental	\$ 96,649	\$ 96,570	\$ 96,570	-%
Sales & Services	166,102	195,298	213,133	9.1%
Miscellaneous	5,265	5,265	4,680	-11.1%
Total Revenue	\$ 268,016	\$ 297,133	\$ 314,383	-11.4%
STAFFING				
FTE Positions	6.65	6.65	6.65	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of programs offered	3,775	2,725	3,800
# of program participants	71,677	44,374	73,000
Estimated value of volunteer hours provided to Cabarrus County (\$25.43 per hour - 2019)	\$139,342	\$74,255	\$150,000

DEPARTMENT CONTACT:

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920.3354

LIBRARY SYSTEM

MISSION:

Connecting Cabarrus County citizens with information and resources that educate, enrich and empower.

OVERVIEW:

The library system consists of five libraries in Concord, Harrisburg, Kannapolis, Midland and Mt Pleasant. The libraries offer print books, digital materials and audio-visual items for checkout. Services include research and Reader's Advisory assistance, literacy development, public technology (including computers, educational tablets and Internet access), online database access and programs for families, children, teens and adults. Library services are available onsite and at various outreach points throughout the county.

MAJOR ACCOMPLISHMENTS:

- Reporting errors were corrected within system reporting, resulting in more accurate usage data for material circulation.
- The library system's new strategic plan was implemented, resulting in new services and programs that directly reflect community needs.
- A partnership with Kannapolis City School was established, providing all students with access to digital library materials with their student ID numbers, increasing access to academic and literacy resources.

CHALLENGES & TRENDS:

- Residents of the western areas of Cabarrus County continue to request services and a library branch that is convenient to a rapidly growing area of the county.
- All library facilities are at, or fast-approaching, the limit of space available, with the Harrisburg and Mt. Pleasant branches in the greatest need.
- The Midland library saw excellent usage in its first year, and will likely require expanded services in the near future to meet demand, including a new facility.

BUDGET HIGHLIGHTS & CHANGES

- The Harrisburg branch continues to exceed larger branches in certain service areas, and therefore requires additional workforce. Due to facility limitations, this is requested in the form of increasing one part-time position to full-time, and another two 16 hour positions to 20 hour positions.
- To compensate for the lack of space in most branches, but account for the need for additional staffing, a floating Senior Library Assistant position is requested. This position would be able to provide coverage during staffing shortages, and act in a supervisory role as necessary.

Cultural and Recreational

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 2,660,694	\$ 2,885,267	\$ 3,115,809	8.0%
Operations	627,627	708,721	653,445	-7.8%
Total Expense	\$ 3,286,321	\$ 3,593,988	\$ 3,769,254	4.9%
REVENUES				
Intergovernmental	\$ 226,729.40	\$ 195,541	\$ 195,541	-%
Sales & Services	120,619	120,000	100,000	-16.7%
Miscellaneous	245,000	250,000	120,000	-52.0%
Other Fin Sources	-	5,441	-	-100.0%
Total Revenue	\$ 592,348	\$ 570,982	\$ 415,541	-27.2%
STAFFING				
FTE Positions	46.40	51.60	51.60	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Total # of items circulated (including digital materials)	758,135	626,275	700,000
Total # of visits (door count) of all libraries	370,099	254,103	200,000
Total # of in-house programs offered	2,611	1,992	1,500
Total # in program attendance	54,370	43,205	30,000

DEPARTMENT CONTACT:

Name: Emery Ortiz

Email: emortiz@cabarruscounty.us

Phone: 704-920-2063

CABARRUS ARENA AND EVENTS CENTER

MISSION:

To provide a safe, clean, versatile and user-friendly facility that supports a broad range of entertainment, cultural, educational, and informational events which promote the community and provide economic opportunities within Cabarrus County.

OVERVIEW:

As a unique venue in the region, the Cabarrus Arena & Events Center complex offers a combined 140,000 square feet of meeting and exhibit space, a seating capacity of 5,500 people in the Arena and ten acres of outdoor festival and exhibit space. The venue has the infrastructure necessary to host musical and theatrical performances, consumer shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena & Events Center is managed by ASM Global, a private facility management company created by the merger of SMG and AEG Facilities in 2019. ASM Global manages over 300 similar facilities worldwide. ASM Global's responsibilities at Cabarrus Arena & Events Center cover all operational aspects of the facility including managing daily operations, marketing the facility, providing food and beverage service for all events and routine building and grounds maintenance.

MAJOR ACCOMPLISHMENTS:

- Facility use continued the trend of increasing each fiscal year.
- The number of community partner events continued to increase.
- The number of mid-week events continued to increase.
- Leveraged the venue's reputation for excellent food and beverage service to attract several large social events and business meetings.
- Successfully hosted a new type of tradeshow that demonstrated new venue infrastructure capabilities. This proof-of-concept demonstration has led to contracts for multiple similar events in the future.

CHALLENGES & TRENDS:

- Balancing legacy events and bottom-line profitability has become challenging as demand for weekend event dates in peak months has grown.
- Establishing a balance of events that emphasizes profitability for the venue as opposed to simple revenue growth.
- Weak demand for major mid-week events due to the geographic location of the venue and the lack of nearby hotels.
- The desirability of the venue for weekend social events has decreased as the venue adds more well-attended public events to the weekend event calendar.

Cultural and Recreational

BUDGET HIGHLIGHTS & CHANGES:

- Total revenue and event profitability is budgeted conservatively because of the speculative nature of forecasting event activity during the second half of the fiscal year.
- Employee wage increase rates correspond to planned increases for Cabarrus County employees. Benefits expenses are based on actual employee selections as of January 2020. There are no plans for staffing level changes in FY2021.
- Non-wage expenses are largely unchanged from the previous year except for infrastructure repair and maintenance increases recommended by Cabarrus County Infrastructure and Asset Management.
- Sponsorship revenue, ticketing rebates, and pouring rights income are budgeted at current levels while expected to be modestly higher as new, long-term agreements can be made early in the fiscal year.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Operations	\$ 723,314	\$ 1,156,586	\$ 1,201,324	3.9%
Total Expense	\$ 723,314	\$ 1,156,586	\$ 1,201,324	3.9%
REVENUES				
Investment Earnings	\$ 16	\$ -	\$ -	-%
Other Financial Sources	1,108,587	1,156,586	1,201,324	3.9%
Total Revenue	\$ 1,108,602	\$ 1,156,586	\$ 1,201,324	3.9%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Total # of individual events	201	112	119
Total # of facility use days	401	305	208
Gross Revenue (excluding ticket sales)	\$2,275,271	\$1,431,799	\$1,774,787
Total Attendance	269,790	190,508	267,467

DEPARTMENT CONTACT:

Name: Kenny Robinson

Email: klrobinson@cabarruscounty.us

Phone: 704-920-3986

AGRICULTURAL FAIR

MISSION:

To provide a safe, affordable, family and fun-filled experience through educational and agricultural exhibits, amusement rides, participative programs, cuisine and grounds entertainment for all citizens.

OVERVIEW:

This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953. For forty-nine years the fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The county purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 67th anniversary in 2019. Fair participation has gained steadily over the last 19 years.

MAJOR ACCOMPLISHMENTS:

- Received thirteen 2019 International Awards from the International Association of Agricultural Fairs and Expos (IAFE). Since 2015 the Cabarrus County Fair has received well over 100 international recognitions.
- 11,732 pounds of food were collected and donated to Cabarrus County food pantries during the canned food drive on Sunday, September 8, 2019.

CHALLENGES & TRENDS:

- Economic climate.
- Weather impacting attendance (i.e. heat and threatening storms in the region).
- Patrons increasingly utilize the free or discounted admission days.
- Week-day attendance continues to trend significantly lower than weekend daily attendance numbers.

BUDGET HIGHLIGHTS & CHANGES:

- With rising costs of labor, supplies and equipment, in addition to potential weather impacts and risks, a slight increase in the lowest ticket price level are reflected in gate receipts to better meet the revenue need in order to cover necessary expenses. The total budgeted revenue for gate receipts remains unchanged from FY 2020. Ticket Price Change for FY 2021 is as follows:
 - Child Ages 6-11: \$6.00 (\$1.00 increase),
 - Military ID and over 55 years of age: \$6.00 (\$1.00 increase).
- The projections continue to remain realistic and conservative due to the current economy and the potential of weather challenges during fair time.

Cultural and Recreational

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 121,017	\$ 142,161	\$ 150,360	5.8%
Operations	355,483	564,106	547,379	-3.0%
Total Expense	\$ 72,042	\$ 706,267	\$ 697,739	-1.2%
REVENUES				
Sales & Services	\$ 350,287	\$ 677,150	\$ 677,739	0.1%
Invest. Earnings	41,865	14,117	15,000	6.0%
Miscellaneous	12,306	15,000	5000	-66.7%
Total Revenue	\$ 404,458	\$ 706,267	\$ 697,739	-1.2%
STAFFING				
FTE Positions	1.67	1.67	1.67	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of fair patrons	37,652	75,502	80,000
Revenue from carnival receipts	\$49,790	\$242,735	\$266,793
Revenue from gate receipts	\$18,395	\$273,853	\$335,357
# of pounds of food donated to local pantries through the Fair's canned food drive	\$7,470	11,732	12,500
# of individual entries (items) submitted into the fair	\$3,951	3,211	3,500

DEPARTMENT CONTACT:

Name: Kate Sharpe

Email: kpsharpe@cabarruscounty.us

Phone: 704-920-3982

Other Cultural and Recreational

DESCRIPTION

This program funds non-profits and other government agencies that provide public services to complement or fill a gap in the array of services provided by the County.

Cabarrus Arts Council, Inc.

In the early 1980s, the Board of Commissioners selected the Cabarrus Arts Council (CAC) as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the NC Grassroots Arts program that is the major source of state arts funding for local organizations. CAC provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The Arts Council serves as an information and referral service and provides leadership to art organizations and artists.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
CAC Operations	\$26,000	\$26,000	\$26,000	-
Total Expense	\$26,000	\$26,000	\$26,000	-
REVENUES				
Total Revenue	\$ -	\$ -	\$ -	-

PUBLIC SAFETY

SHERIFF'S OFFICE

Administration

MISSION:

Public Service Through Professionalism and Integrity.

OVERVIEW:

The Cabarrus County Sheriff's Office is a full service law enforcement organization. In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff's Office and Cabarrus County currently contract to provide all law enforcement to the Towns of Harrisburg, Mt Pleasant, and Midland.

There are 222 sworn law-enforcement officers, 106 detention officers, and 38 civilian staff members that work diligently to provide excellent service to our community. There are also 8 part-time staff members, many retired law enforcement officers, which supplement our services at a lower cost to the taxpayer.

In addition to responsibilities normally recognized as law enforcement duties, the Sheriff is responsible for the courts and courthouse security (i.e. bailiffs), security for County government facilities, transportation of prisoners to state prison units, transportation of involuntarily committed mental patients to regional mental hospitals and return to their place of residence upon release. The Sheriff is also responsible for the service of all civil processes countywide which includes: domestic violence orders, juvenile petitions, and summons. Also, the Sheriff's Office maintains Animal Control services county-wide as well as the operation of the Cabarrus County Animal Shelter.

Within the Sheriff's Office, there are 15 divisions: Patrol, Community Police, Criminal Investigations, Crime Scene, Communications, Training, Records, Civil, Youth Development, Jail, Courthouse Security, Governmental Security, Animal Control, Animal Shelter, and 911 Operations. The Sheriff's Office also includes 13 specialty units: Special Response Team (SRT), Negotiators, Bomb Squad, Vice Narcotics, K-9's, Clandestine Drug Lab Team, Special Vehicle Response Team (SVRT), Sex Offenders Registry, Crime Prevention, Project SAFE Cabarrus, Polygraph, Motor Unit and Honor Guard. The 366 employees of the Sheriff's Office include 222 sworn Deputies, 106 Detention Officers and 38 Civilians. The Sheriff has numerous statutorily assigned duties.

MAJOR ACCOMPLISHMENTS:

- **Traffic Education and Enforcement Unit** – This unit was created by using NC Governor's Highway Safety Funds. These funds are available to all counties and municipalities and exist for funding such units. Specifically, this funding was available due to the statistical need to curb young driver collisions and deaths resulting from motor vehicle accidents. The function of this unit is supplemented by the work of the motor unit (motorcycle).
- **Detention Center Programs** - The Detention Center added courses to the inmate programs list which is used to help give life skills and coaching to those inmates that will eventually be discharged back out into

Public Safety

society. The mission of the programs are to reduce the recidivism rate within the facility thus reducing the tax burden placed upon the taxpayer for the operation of the facility.

- **Low Crime Rate** - The County 2018 Index Crime Rate is 21st in the state out of 100 counties. Cabarrus County had the 10th lowest rate of violent crime among all 100 counties.

CHALLENGES & TRENDS:

- **Call Volume** – All Patrol zones of the Cabarrus County Sheriff's Office saw significant increases in law enforcement interactions during FY20. There was an overall increase of 47.13% increase in those interactions. These interactions can be attributed to increases in calls for service and traffic stops related to traffic offenses in those areas.
- **Process Volume** – There were decreases seen in civil process volume during FY 20 due in large part to Covid-19 related mandates by the North Carolina Supreme Court and our local judiciary. Health risks associated with large crowds gathered in courtrooms, governmental mandates, and the economic downturn associated with Covid-19, resulted in decreased civil process initiation, including evictions, child support, and civil lawsuits. This 13.5% decrease is expected to reverse as restrictions are lifted and the backlog begins to move forward through the courts.

BUDGET HIGHLIGHTS & CHANGES:

- Expansion budget requests for upcoming FY 20-21 and FY 21-22 includes increasing staffing levels to accommodate the larger courthouse and increasing demand for services due to higher volume.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 11,968,916	\$ 15,086,877	\$ 16,718,576	10.8%
Operations	1,845,276	2,324,141	2,864,196	23.2%
Capital Outlay	664,669	1,013,830	1,444,376	42.5%
Total Expense	\$ 14,478,862	\$ 18,424,848	\$ 21,027,148	14.1%
REVENUES				
Intergovernmental	\$ 710,956	\$ 955,104	\$ 707,000	-26.0%
Permits & Fees	155,355	150,000	160,000	6.7%
Sales & Services	1,792,478	2,111,400	2,043,923	-3.2%
Miscellaneous	533.94	1,300	-	-100.0%
Other Financial Sources	113,309	700,057	-	-100.0%
Total Revenue	\$ 2,772,632	\$ 3,917,861	\$ 2,910,923	-25.7%
STAFFING				
FTE Positions	172.75	175.75	175.75	-

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PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Emergency response times	7:34	7:03	7:00
Non-emergency response times	11:00	10:03	11:00
# of Law Calls	82,898	121,977	N/A
# of concealed permits requests	3,945	3,171	N/A
# of concealed permits issued (approved)	3,632	2,740	N/A
# of gun permit requests	2,052	3,486	N/A
% of civil papers served	81%	79%	80%

DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

SHERIFF'S OFFICE

Jail

MISSION:

Public Service through professionalism and integrity.

OVERVIEW:

The Cabarrus County Sheriff's Office opened an annex in 2007 and a new detention facility in 2011. The detention facility is comprised of 6 different housing units and each unit contains four pods. The total number of beds available in the detention center is 569. The annex is made up of four pods and has 96 beds thus creating a maximum bed capacity of 665 for the Sheriff's Office overall. Since the opening of the main detention housing unit in 2011, the jail annex has sat idle. Recent upgrades and renovations of the jail annex are nearly complete which will allow for the movement of inmates to the annex so that minor renovations, including painting and general maintenance, can take place in the main housing unit without operational disruption.

The Detention Center is located at 30 Corban Avenue SE, and the annex is located at 20 Corban Avenue SE beside of the Sheriff's Office Administration building. Both of these facilities are considered maximum security facilities are annually inspected by the State. The detention center serves all of Cabarrus County and is the only local confinement facility in the County.

The supervision of the inmates housed in each of these detention centers is almost entirely self-contained within the custodial environment. Mandated programs such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided without the inmate ever leaving the confines of the jail.

Inmates, under the supervision of detention staff, provide cleaning, laundry, and other appropriate services within the detention center. No County custodians enter the detention area to clean or perform custodial work. No inmates leave the detention areas without being accompanied by a detention officer. Inmate healthcare is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

Food for the inmates is prepared in the detention kitchen located in the detention center. The food is prepared, portioned, and served according to jail and health standards. The detention center food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the detention center is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a detention center must be operated. Operating outside of these standards could create legal and financial troubles with the Federal Government as well as jeopardize staff and inmate safety. Inmates and staff remain a top priority.

The Cabarrus County Detention Center holds inmates meeting the following classifications:

Public Safety

- State pre-trial detainees.
- County prisoners with 1 day to 30 day sentence.
- Sentenced State prisoners with over 30 day sentences.
- Civil contempt/compliance detainees.
- Custody orders.
- NC State Misdemeanant Confine Program (SMCP) houses inmates with misdemeanor sentences of 91 days or more. This includes Driving While Impaired (DWI).
- Federal Immigration and Customs Enforcement (ICE) (287(g)) inmates are held up to 72 hours with federal reimbursement.

Of note, providing targeted goals or projections for the detention center is not feasible. The Detention Center use is driven solely by demand which is outside of the control of Sheriff's personnel. The goal of the detention center is to provide a safe environment for pre-trial detainees and those serving sentence for various misdemeanor crimes. The detention center strives to reduce recidivism through inmate programs which provides life skills to those inmates which struggle to function with daily life choices.

MAJOR ACCOMPLISHMENTS:

- The Detention Center added courses to the inmate programs list which is used to help give life skills and coaching to those inmates that will eventually be discharged back out into society. The mission of the programs are to reduce the recidivism rate within the facility thus reducing the tax burden placed upon the taxpayer for the operation of the facility.
- 113 community volunteers donated their time to assist with the implementation of 35+ classes per week, including bible studies, Alcoholics Anonymous/Narcotics Anonymous, Inside Out Dad (men), and Circle of Parents (women). Intensive programs offered include Wellness Recovery Action Plan (WRAP), Employment Readiness, Building U Up, and Adult-Teen Challenge "Stepping into Freedom".
- 13,600 volunteer hours were provided for over 74,000 inmates since 2012.
- With the Covid-19 pandemic, jail administration and Infrastructure and Asset Management, installed equipment to give the Sheriff's Office two (2) negative pressure pods which allow us to open a "quarantine" pod for new admissions into the center. This allows us to protect inmates, to the best of our abilities, from being infected with Covid-19. It certainly gives us the best chance to protect the vast majority of housed inmates.

CHALLENGES & TRENDS:

- Due to the Covid-19 pandemic, courts were suspended to protect the public, court personnel, and others involved in the various legal proceedings. The halt resulted in fewer individuals being ordered for confinement which reduced the jail population. In addition, the courts assisted in getting more individuals out of our detention center, specifically non-violent offenders, to protect our overall inmate population. This has greatly reduced the overall daily inmate population.
- While new Covid-19 infections continue, staff continues to conduct enhanced cleaning, use of personal protective equipment (nitrile gloves and masks), and temperature checks to protect staff and inmates.
- With Covid-19 mandates and restrictions in place, jail inmate programs have been suspended for several months. Our challenge today is to incorporate technology into inmate programs to commence offering inmate programming in a virtual

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BUDGET HIGHLIGHTS & CHANGES:

- Expansion budget requests for upcoming FY 20-21 and FY 21-22 include increasing staffing levels to accommodate the larger courthouse and increasing demand for services due to higher volume.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 9,866,565	\$ 9,668,907	\$ 10,134,693	4.8%
Operations	1,985,700	2,197,663	2,266,010	3.1%
Capital Outlay	980	24,002	-	-100.0%
Total Expense	\$ 11,853,246	\$ 11,890,572	\$ 12,400,703	4.3%
REVENUES				
Intergovernmental	\$ 123,901	\$ -	\$ -	-%
Sales & Services	1,689,154	1,856,000	1,552,000	-16.4%
Other Fin. Sources	-	171,905	-	-100.0%
Total Revenue	\$ 1,813,055	\$ 2,027,905	\$ 1,552,000	-23.5%
STAFFING				
FTE Positions	163.6184	163.6184		-

PERFORMANCE SUMMARY:

MEASURE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL
# of state pre-trial detainees	6,493	6,293	4,862
# of Federal pre-trial detainees	1	3	1
# of sentenced County prisoners	1,364	1,199	773
# of sentenced State prisoners	1,310	1,298	883
# of civil contempt	51	58	96
# of compliance	383	257	179
# of custody orders	148	192	121
# of State Misdemeanant Confinement Program (SMCP)	256	247	209
Average daily inmate population	351	350	302

DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

SHERIFF'S OFFICE

Animal Control

MISSION:

Animal Control's main objectives are to respond to animal related calls for service and provide effective investigations of cases of animal abuse or cruelty and manage reports of dangerous or vicious animals. The animal control division also assists other Sheriff's office divisions by enforcing both state criminal and civil law.

OVERVIEW:

The Cabarrus County Sheriff's Office Animal Control Division provides professional compassionate animal control services for all of Cabarrus County. The office responds to local domestic animal control calls and may assist in calls for service involving farm animals or wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for all 206,872 County residents, including all 5 municipalities and covers a geographical area of approximately 367 square miles.

In addition to animal control responsibilities, the officers also perform law enforcement duties including: responding to emergency calls as the closest unit and backing up other law enforcement officers needing assistance. Patrol officers also perform some animal control duties and are trained and equipped to deal with emergency and non-emergency animal control calls. The Cabarrus County Sheriff's Office Animal Control covers animal related calls within the municipalities of Concord, Kannapolis, Harrisburg, Mt. Pleasant and Midland, as well as the unincorporated areas of Cabarrus County, as mandated by the State. Cabarrus County Animal Control has partnered with Concord and Kannapolis Police Departments to provide them with some equipment and training to assist in animal control calls as they pertain to the unified ordinance (i.e. barking dogs or other violations not requiring the seizure of an animal). Cabarrus County Animal Control also partners with Northwest Cabarrus High School Future Farmers of American (FFA) to house farm animals recovered in cases of cruelty or neglect.

MAJOR ACCOMPLISHMENTS:

- New methods for evaluating and tracking animal cruelty cases have been established, including interviews with neighbors and tracking owners' progress in completion of requirements to achieve compliance.

CHALLENGES & TRENDS:

- Overall call volume decreased in large part due to the Covid pandemic.
- Continued effort to reduce response times to Calls for Service.

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BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 687,323	\$ 722,763	\$ 687,247	-4.9%
Operations	86,265	80,075	91,376	14.1%
Capital Outlay	68,934	82,435	93,000	12.8%
Total Expense	\$ 842,522	\$ 885,273	\$ 871,623	-1.5%
REVENUES				
Sales & Services	\$ 76	\$ -	\$ -	- %
Miscellaneous	1,900	-	-	- %
Total Revenue	\$ 1,976	\$ -	\$ -	- %
STAFFING				
FTE Positions	9.00	9.00	9.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Response Time in Minutes			
Emergency response time	None	None	15:00
Non-emergency response time	18:57	20:25	15:00
Cabarrus County	1,631	1,497	1,800
Kannapolis (Cab. Co)	1,178	1,113	1,325
Concord City	2,219	1,822	2,400
Other	8	8	10
Total	5,036		5,460

DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

SHERIFF'S OFFICE

Animal Shelter

MISSION:

Operated as a division of the Cabarrus County Sheriff's Department, the Animal Shelter is dedicated to serving the citizens and animals of Cabarrus County in a professional and compassionate manner. Cabarrus County is dedicated to providing compassionate care to every animal that enters our facility.

MANDATE:

According to the Department of Agriculture Animal Welfare Act, we are required to house and care for stray, seized, homeless, quarantined, abandoned or otherwise unwanted animals brought to our shelter by the public or picked up by Animal Control Officers. The quality of care provided to the animals in the shelter is mandated by the Animal Welfare Act and processes are maintained to reflect industry standards and best practices as determined by national leading Animal Welfare Agencies. All Animal Shelter operations are subject to inspection by the NC Department of Agriculture.

MAJOR ACCOMPLISHMENTS:

- **Rabies and Microchip Clinic** – Each year we try to host at least one low cost Rabies Vaccine & Microchip clinic for the residents of Cabarrus County to help get more animals in our community vaccinated and easily able to be reunited with their family should they get lost. In 2019 we held two clinics, but due to COVID-19, we have been unable to hold any due to Covid-19. Next year in 2021, we are hoping to host one per quarter.
- **Growing Adoption Program** – Year after year our adoption program continues to thrive and this year was no different. Despite working through COVID related restrictions, we still adopted out a total of 515 animals which is an 18% increase from 2019.
- **Launched Foster Program** – In 2019 we did a soft launch of our foster program to employees only. We were able to have a secondary outlet for neonatal and sick kittens who were not thriving in the shelter environment. This enabled us to save more lives and reduce unnecessary euthanasia. We plan to expand our fostering of neonatal kittens and puppies in 2020 to the general public, allowing us to save even more lives and lowering our euthanasia rate. ***Update – The fostering program in FY 20 has been extremely successful and the hope is that it will continue to increase adoption rates and reduce euthanasia rates.

CHALLENGES & TRENDS:

- **Staff** - We expanded our staff in 2019 to include a part time Adoption Counselor as the demand grew too much for one person to facilitate both adoptions and rescues. We quickly learned that our program was growing to be even too much for the part time position, and have requested that the temporary adoption counselor position has proved a need for it to be full time.
- **Health and welfare of animals** - Having large amounts of animals, young and old, healthy and sick, all living in close quarters (shelter setting), is a challenge as it allows diseases to spread quickly. Preventing disease

Public Safety

from entering the Shelter and containing and controlling disease from being spread in the Shelter is challenging. When disease is identified, protocols, developed with the assistance of a Veterinarian, are followed to determine the appropriate course of action, i.e. treatment, isolation or other ways to eliminate cross-contamination to the Shelter population.

- **Limited space (animal housing and office)** – Despite animal intakes steadily increasing each year, kennel space for the Animal Shelter has not increased since the building was built in 1996. Additionally, our personnel has increased and will continue to increase as approved, to meet operational needs as well as new programs, while office space is already minimal.

BUDGET HIGHLIGHTS & CHANGES:

- **Additional Staffing** – two additional staffing requests were put in for FY 2021: a full time Adoption Counselor, as well as a Shelter Veterinarian.

BUDGET SUMMARY:

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 383,426	\$ 485,191	\$ 485,191	0.0%
Operations	100,715	106,172	117,175	10.4%
Total Expense	\$ 484,142	\$ 591,363	\$ 602,366	10.4%
REVENUES				
Sales & Services	\$ 48,616	\$ 61,251	\$ 47,500	-22.5%
Miscellaneous	3,302	-	0	- %
Total Revenue	\$ 51,918	\$ 61,251	\$ 47,500	-22.5%
STAFFING				
FTE Positions	6.00	10.00	10.50	5%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
	Cats/Dogs	Cats/Dogs/Other	Cats/Dogs
# of animals brought into the shelter	1,876/1,538	1,485/1,300/30	N/A
Average number of days at shelter	14	14	12
% of animals needing medical services	100%	100%	100%
Euthanasia rate	17.5%/9%	16%/11%/1%	10%/10%
# of adoptions	214/134	338/174/3	300/300
# of animals spayed/neutered (equal to the # of adoptions, all completed at the spay/neuter clinic)	214/134	338/174/0	100%

DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

EMERGENCY MANAGEMENT

MISSION:

The mission of Cabarrus County Emergency Management is to save lives, protect property and promote safety and preparedness in our community. Through forward-thinking leadership and direction, we will enhance our community's ability to endure and recover from adverse events, returning our community to our normal way of life as quickly as possible.

OVERVIEW:

The Emergency Management (EM) Department provides vision, direction and subject matter expertise in the fields of emergency management and fire protection in order to heighten the County's state of emergency readiness. EM activates and manages the county's Emergency Operations Center (EOC) to coordinate response and recovery activities. EM acts as the liaison to, and primary coordinating agency for, federal and state disaster response and relief. Partnerships are maintained with non-governmental agencies to provide protective and recovery measures to our stakeholders. EM ensures County plans and procedures are consistent and are compatible with regional, state and federal guidelines. The program meets National Standards for emergency management.

MAJOR ACCOMPLISHMENTS:

- Met National Standards for Emergency Management Performance Grant (EMPG). Received additional funding of \$3,600 for completing benchmarks on time. Received additional funding of \$12,500 to support Emergency Management projects.
- Participated in the following exercises: two Web-EOC state exercises; McGuire Table Top Exercise, McGuire Full Scale Exercise, Hospital Exercise.
- Received Homeland Security Grant for Mobile Animal Shelter Trailer.
- Hosted National Emergency Operations Training Class for multi-state participants.
- Completed update of Regional Hazard Mitigation Plan.
- Held National Incident Management System Training for County Employees.

CHALLENGES & TRENDS:

- State & Federal requirements for EM programs continue to increase with no additional funding.

BUDGET HIGHLIGHTS & CHANGES:

- Minor increases in contracted services and maintenance

Public Safety

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 260,372	\$ 270,674	\$ 281,037	3.8%
Operations	62,069	195,606	58,875	-69.9%
Capital Outlay	-	37,279	-	-100.0%
Total Expense	\$ 322,440	\$ 503,559	\$ 339,912	-32.5%
REVENUES				
Intergovernmental	\$ 80,399	\$ 115,779	\$ 62,500	-46%
Permit & Fees	36,270	39,000	35,000	-10.3%
Sales & Services	821	-	-	-%
Miscellaneous	25,000	25,000	25,000	-%
Other Financial Sources	-	3,723	-	-100%
Total Revenue	\$ 142,490	183,502	\$ 122,500	-33.2%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of EMPG benchmarks completed	16	16	16
% of EMPG funding received	100%	130%	100%
# of outside plans reviewed	62	54	60
% of outside plans reviewed within 10 days	85%	81%	90%
# of training hours per staff	32	46	40

DEPARTMENT CONTACT:

Name: Bobby Smith

Email: rsmith@cabarruscounty.us

Phone: 704-920-2562

FIRE SERVICES

MISSION:

To protect lives, preserve property and promote safety through education, code enforcement, investigations and emergency response. Through immediate manpower response to emergency scenes and provision of staffing grants to volunteer fire departments, an enhanced response program will exist to benefit the safety of our citizens.

OVERVIEW:

The Fire Services Division provides fire preventive services to the county through education, code enforcement, and investigative activities. Our office reviews construction documents, issues permits and inspects occupancies according to the NC Fire Code. The Fire Services Division provides 24/7 emergency response countywide.

Our office coordinates with local Fire Service providers to ensure adequate and efficient service delivery. This is accomplished through contracts with volunteer and municipal Fire Service providers, as well as a county Fire Manpower Response Unit. The Fire Manpower Response Unit along with our Staffing Grant program are in place to help augment and maintain a level of protection when volunteer response is reduced due to decreased availability.

MAJOR ACCOMPLISHMENTS:

- Started a 3-5 year Strategic Plan to evaluate Fire Protection Services, scheduled to be completed June 2020.
- Provided assistance for state ISO inspection for Cold Water Fire Department by providing maps and data for state inspector. Departments also receive points for Community Risk Reduction based upon our office activities. One additional department is scheduled for inspection in 2020.
- Transitioned to new fee schedule and mobile inspections January 2020.

CHALLENGES & TRENDS:

- Increasing Firefighter Safety through education, training and equipment.
- Reduction in firefighter turnover rate for full time staff – Down to 25 % after transition to 24-hour shifts.
- Recruitment and retention of volunteer firefighters. Continued decrease in volunteer availability.
- Coordination and participation of fire districts to move fire study recommendations forward.

BUDGET HIGHLIGHTS & CHANGES:

- Request funding for a building to secure and protect safety equipment and vehicle.
- Request funding for firefighter training to build basic and advanced skills as well as help in retention of employees.
- Request funding for second set of structural turnout gear for firefighters.

Public Safety

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 674,424	\$ 1,059,333	\$ 1,110,017	4.8%
Operations	363,236	434,645	387,116	-10.9%
Total Expense	\$ 1,037,660	\$ 1,493,978	\$ 1,497,133	0.2%
REVENUES				
Permit & Fees	\$ 20,250	\$ 12,000	\$ 16,000	33.3%
Miscellaneous	-	4,808	-	-100.0%
Total Revenue	\$ 20,250	\$ 16,808	\$ 16,000	-4.8%
STAFFING				
FTE Positions				

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of inspections conducted	773	798	850
# of violations found	1,025	1124	800
% of violations cleared	77%	60%	100%
% of fire cause determination (80%)	63%	78%	85%
% of Fire Departments with an ISO rating lower than 9	45%	54%	63%
% of Squad calls responded to <11 minutes	81%	84%	100%
# of drills completed per year	12	12	12

DEPARTMENT CONTACT:

Name: Steven Langer

Email: smlanger@cabarruscounty.us

Phone: 704-920-2561

FIRE DISTRICTS

MISSION:

To provide equitable and sustained level of fire protection services to citizens in the unincorporated area of Cabarrus County, to protect life, preserve property and promote safety throughout the community.

MANDATE:

NCGS 153A-233 authorizes counties to organize and maintain fire departments, enter contracts with municipal or volunteer fire departments, and appropriate funds to engage in these activities.

OVERVIEW:

Fire protection services is provided to county citizens through contracts with multiple non-profit incorporated volunteer fire departments and municipal departments within Cabarrus County. Departments are funded through established fire tax districts at various tax rates, grants, and portion of sales tax.

Funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district. See the program summary for Fire Districts behind the Public Safety tab.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	PROPOSED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Allen	\$ 387,203	\$ 408,999	\$ 445,827	9.0%
Cold Water	202,195	224,169	230,919	3.0%
Concord Rural	41,969	48,471	50,227	3.6%
Flowe's Store	341,943	402,723	424,589	5.4%
Georgeville	235,837	259,679	266,791	2.7%
Gold Hill VFD	38,162	44,828	39,555	-11.8%
Harrisburg	984,428	1,031,774	1,124,899	9.0%
Jackson Park	186,233	222,882	231,467	3.9%
Kannapolis Rural	184,855	204,258	216,319	6.0%
Midland	572,896	884,943	820,779	-2.9%
Mt. Mitchell	89,081	95,031	99,345	4.5%
Mt. Pleasant Rural	428,452	523,800	541,988	3.5%
Northeast-Cabarrus	160,040	179,438	181,060	0.9%
Odell	692,983	735,947	804,537	9.3%
Richfield-Misenheimer	10,639	15,940	11,073	-30.5%
Rimer	177,151	192,157	203,182	5.7%
Total Expenditure	\$ 4,734,067	\$ 5,434,939	\$ 5,692,557	4.7%

Public Safety

REVENUES				
Tax Current Year	\$ 4,694,389	\$ 5,434,939	\$ 5,692,557	4.7%
Property Tax District	39,678	-	-	-%
Total Revenue	\$ 4,734,067	\$ 5,434,939	\$ 5,692,557	4.7%

EMERGENCY MEDICAL SERVICES

MISSION:

The mission of Cabarrus County Emergency Medical Services is to provide progressive, quality and pre-hospital care as a part of a comprehensive healthcare system to remain synonymous with excellence and provide a nurturing and challenging work environment. We will address the needs of our patients, provide public education and promote community wellness.

OVERVIEW:

EMS is responsible for providing advanced medical care and transport to victims of illness or injury. Paramedic care, which is the highest level of pre-hospital care available, is provided to the citizens of Cabarrus County. Paramedics deploy a variety of progressive advanced life support skills to patients during the performance of their duties and continue to be recognized as a model EMS agency across the State and Nation.

Public education increases community wellness. Low response times decrease mortality. Advanced care and programs improve patient outcomes. The community paramedic program contributes to community wellness and appropriate use of health resources. Specialty response programs from multiple agencies are supported by Cabarrus EMS paramedics. Cabarrus EMS also provides inter-facility advanced life support transfers (critical care) to address an unmet need for Cabarrus County citizens.

MAJOR ACCOMPLISHMENTS:

- Cardiac arrest survival rates exceed national standards.
- Provided community CPR training to 836 citizens.
- Received the American Heart Association Gold Award for management of heart attack patients.
- Actively engaged as a part of the Mental Health Advisory Board, which includes focus on monitoring and addressing the opioid crisis.
- Community Paramedic program works closely with Atrium Cabarrus to prevent readmission and enhance quality of life for citizens of Cabarrus County.

CHALLENGES & TRENDS:

- Maintain unit hour utilization (an industry standard for measurement of work load) below 0.3. Average unit hour utilization for CY 2018 = 0.33.
- Maintain average response times of less than 8 minutes.
- Managing call volume increase and space needs for department to match rapid growth in the county.
- Increasing healthcare costs and reimbursement model changes.
- Management of unit staffing, part time utilization and overtime.

BUDGET HIGHLIGHTS & CHANGES:

- Replacement of four advanced life support ambulances as replacements to comply with County mileage replacement guidelines and to keep emergency fleet able to respond safely in emergency situations.

Public Safety

- Implementation of PRAN vehicle monitoring system to improve safety, reduce risk and increase quality.
- Addition of two Community Paramedics (Master Paramedics) to address their increasing role in mental health and substance use response.
- Joint station with Concord Fire Station 10 moving resources to better cover western portion of County.
- Continuing culture of safety plan which includes Fit Responder, protective footwear and body armor.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 7,526,183	\$ 8,090,125	\$ 8,603,138	6.3%
Operations	1,472,022	1,388,526	1,566,533	12.8%
Capital Outlay	478,459	825,807	543,218	-34.2%
Total Expense	\$ 9,476,664	\$ 10,304,459	\$ 10,712,889	4.0%
REVENUES				
Intergovernmental	\$ -	\$ 3,000	\$ 3,000	-%
Sales & Services	6,302,969	6,202,122	6,164,000	-0.6%
Miscellaneous	130,710	90,100	70,000	-22.3%
Other Financial Sources	-	275,080	-	-100.0%
Total Revenue	\$ 6,433,678	\$ 6,570,302	6,237,000	-5.1%
STAFFING				
FTE Positions	110.81	115.31	115.31	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Response time in minutes	7.42	7.47	Less than 8 minutes
# of calls	33,484**	33,353	35,000
% of EMS collections*	71%	63%	70%
Patient Satisfaction Score	4.9	4.9	4.9
# of citizens reached/trained in CPR	836	904	1,400
# of community paramedic calls	1,135	1,899	2,200
% of hospital readmissions prevented through community paramedics	94%	91%	91%
% of cardiac arrest ROSC**	58%	81%	75%
% of cardiac arrest survival to discharge***	19%	46%	50%

* Historical average for collection rate is 72%. FY 20 has not fully matured at creation of this document.

** ROSC-Return of spontaneous circulation (regained pulse in CPR). % is total Utstein arrests regaining pulse

*** National cardiac arrest survival to discharge is 26% compared to Cabarrus at 55%. We have modified tracking to now only include discharges without neurological deficit. % is number of Utstein discharges compared to total.

DEPARTMENT CONTACT:

Name: James Lentz

Email: jwlentz@cabarruscounty.us

Phone: 704-920-2601

Public Safety

911 Emergency Telephone System

MISSION:

Provide advanced comprehensive 911 emergency telephone services to ensure that Cabarrus County is a safe community in which to live, work and visit.

OVERVIEW:

In order to provide enhanced emergency 911 telephone services to telephone users as required by FCC regulation, the state of North Carolina enacted General Statute(s) 62A-32 through 62A-32. These statutes established a state board to track and regulate the expenditure of funds received from the wireless telephone system carriers. Laws and/or regulations have been enacted to require certain things from these carriers including the ultimate provision of Automated Name Identification (ANI) and Automated Location Identification (ALI) when a 911 call is placed from a mobile telephone.

The Cabarrus County Sheriff's Office Public Safety Answering Point (PSAP) is designated as the central answering point for all wireless 911 calls routed to Cabarrus County and landlines outside Concord and Kannapolis. Subscriber fees have been added to each cellular phone subscriber to help pay for these upgrades. The expenditure of the Wireless Emergency Telephone System funds is limited to certain expenses directly associated with the delivery of 911 services.

The Cabarrus County system includes the Intrado Intelligent Emergency Network (IEN) 911 System. Cabarrus County has installed a fully managed solution offering emergency call delivery and data management services over an Internet Protocol (IP) network. The IEN infrastructure was designed to work with existing legacy equipment and is integrated, operated and maintained to the public safety class standards. IEN lays a foundation for the development and implementation of innovative applications and services that will advance the capabilities of public safety communications and eliminate many of the challenges. This system also enhances the interoperability through the entire chain of 911 centers.

CHALLENGES & TRENDS:

- All NC public safety answering points (PSAP) will be moved over to a new ESI-net, the state 911 system, managed by the state. There is no impact for Cabarrus County, because we are currently ESI-net capable. The state 911 board will manage this system. Cabarrus and surrounding counties are being placed on a list of the states Psaps to begin the process of ESInet switch over in 2020.

Public Safety

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 56,385	\$ 60,000	\$ 60,000	-%
Operations	442,231	640,714	649,966	1.4%
Capital Outlay	150,130	-	-	1.3%
Total Expense	\$ 648,746	\$ 700,714	\$ 709,966	
REVENUES				
Intergovernmental	\$ 709,164	\$ 758,740	\$ 703,112	-7.3%
Investment Earnings	13,680	1,500	2,500	66.7%
Other Fin Sources	-	-	63,880	-%
Total Revenue	\$ 722,844	\$ 760,240	\$ 769,492	1.2%

DEPARTMENT CONTACT:

Name: Lieutenant Ray Gilleland

Email: jrgilleland@cabarruscounty.us

Phone: 704-920-3111

Other Public Safety

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services that complement or are not found in the array of services provided by the County.

Boys & Girls Club of Cabarrus County (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides the Strengthening Families program, which is an evidenced-based family skill building program that focuses on building improved cooperation and communication within families. The target population is Cabarrus County youth between 12 and 17 years of age. Family referrals are from juvenile court counselors, school counselors, social workers and school resource officers. The Boys & Girls Club provides positive, constructive activities that meet both the interests and needs of the targeted youth and their families.

Juvenile Crime Prevention Council (JCPC)

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately \$23 million to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$295,111 for FY 2020. The FY 2020 proposed funds are for the approved agencies through a Request for Proposal process.

Cabarrus County Teen Court and Cabarrus Mediation, Inc. (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program also helps youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

Cabarrus County Juvenile Restitution/Community Service (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides juveniles the opportunity to fulfill their monetary restitution and community service obligations to Juvenile Court. The target population is Cabarrus County youth between 7 and 17 years of age who are referred from Juvenile Court. The goal of the program is to assist the youth in completing their court ordered obligation and to reduce further involvement with Juvenile Court.

Shift Mentoring Program (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) promotes youth development for young people in grades 6-12 during in-school and after-school hours who have been referred through juvenile court, law enforcement or school personnel. The program promotes healthy human connections through structured adventure activities, life skill training, and group mentoring that emphasizes team building, leadership development, increased communication, conflict resolution skills and problem solving abilities. The contract with this agency began with the FY 2013 budget year.

Other Public Safety

Shift Mentoring Program (JCPC) - Alternatives to Commitment Services (ACS)

This program funded by the Juvenile Crime Prevention Council (JCPC) also known as Level Up provides youth ages 15-19 years old with vocational services through the HBI Pre-Apprenticeship Certificate Training (PACT) Program. PACT is an industry-recognized, evidence-based, job training and certification program designed to prepare and train court-involved youth for general employability and high-demand positions in the building and construction industry.

Rowan County Youth Services Bureau, Inc. (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides sex offender specific evaluations and treatment to Cabarrus County youth. Evaluations will address juveniles with behavior problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner. Sex offender treatment includes group, individual, and family therapy for juveniles who have been adjudicated with a sex offense. Target youth will be between the ages of 6 and 17. The contract with this agency began with the FY 2013 budget year.

Fostering Solutions Crisis Bed

Fostering Solutions offer temporary specialized foster care on an emergency basis for delinquent and undisciplined youth. Youth served are ages 6-17, males and females, referred for placement by the Department of Public Safety. Youth are placed for short term to allow time for appropriate placement planning. A comprehensive clinical assessment and child and family team meeting will be completed to assist with determination or services needed.

Medical Examiner

The Medical Examiner is responsible for investigating deaths within Cabarrus County that are unattended or occur under questionable circumstances. This function is part of a statewide system supervised and financed primarily at the state level. County funding is mandated. The State raised the required rate of payment for autopsies in FY 2014 and the rate for investigations in FY 2015 resulting in an increase in our estimated costs of nearly 30%.

Thompson RISE (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides community based mental health service know as RISE, which is tailored specifically to court-involved adolescents, particularly older adolescents, to help build their resilience, vocational skills, academic success, housing stability, mental healthcare, and decrease legal involvement. With the Raise the Age Legislation effective December 2019, and the population this agency serves they want the participant to RISE above their circumstances to achieve a successful life.

YDI Family Life Skills (FLS) Academy (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) will partner with juvenile court to address the dual need of establishing and/or enhancing the decision-making/interpersonal skills of adolescent juveniles ages 12 and up and the parenting/family building skills of their parent. Studies show that teens who have supportive relationships with their parent(s) become less at-risk of delinquency, substance abuse, and depression. They also demonstrate higher levels of self-reliance and positive peer decision making.

North Carolina Forest Service – Cabarrus County Ranger

Other Public Safety

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. Historically, the State paid 60% of the cost of this program and the County paid the remaining 40%. The current state legislature has proposed a tiered system of participation for counties based on their size. The Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

1. Forest Fire Control - Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.
2. Forest Management - Management plans are prepared for private landowners describing methods to achieve maximum production of natural resources, primarily in the areas of timber, wildlife, watersheds and soils, as well as recreation and aesthetics.
3. Information and Education - Fire prevention programs are presented to schools and other groups, training programs are provided to volunteer fire departments, and forest/natural resource management programs are presented to various organizations. Information is also provided to the news media.
4. Forest Pest Control - Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage. The increase in this year's budget request is due to \$8,950 for an additional Fire Equipment Operator position.

Sales Tax - Fire Districts

Funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district. See the program summary for Fire Districts behind the Public Safety tab.

Separation Allowance-Law Enforcement

Cabarrus County administers a public employee retirement system ("the Separation Allowance"); a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85% of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a fund in which law enforcement is reported in the General Fund and not the Pension Trust Fund as in the past.

Other Public Safety

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Separation Allowance	\$ 378,344	\$ 413,714	\$ 448,808	8.5%
Purchased Services	8,430	-	-	-%
Consultants	1,211	1,300	1,426	10.5%
JCPC Grants				
Teen Court	\$ 54,600	\$ 44,970	-	-100.0%
Teen Court Restitution	71,638	68,339	-	-100.0%
Medical Examiner	128,550	122,500	122,500	-%
Forester	70,550	81,864	83,202	1.6%
JCPC-unallocated	-	-	444,427	-%
Boys/Girls	37,751	25,000	-	-%
Shift Mentoring Program	73,050	78,907	-	-100.0%
Shift Mentoring – ACS	64,000	60,500	-	-100.0%
Rowan YSB	8,561	11,871	-	-%
Fire Districts – Sales Tax	1,106,959	1,113,588	977,680	-12.2%
Fostering Solutions Crisis Bed	47,237	49,337	-	-%
Equipment and Furniture	652,796	-	-	-%
Thompson RISE	-	121,903	-	-100%
FLS Academy	-	62,710	-	-%
Total Expense	\$ 2,703,677	\$ 2,256,503	\$ 2,078,043	-7.9%
REVENUES				
Sales Tax	\$ 1,104,008	\$ 1,113,588	\$ 977,680	-12.2%
JCPC unallocated	-	-	444,427	-%
Boys and Girls Club	37,751	25,000	25,000	-%
Shift Mentoring	73,050	78,907	49,112	-37.8%
Shift Mentoring – ACS	64,000	60,500	-	-%
Rowan YSB	8,561	11,871	-	-100.0%
Fostering Solutions Crisis Bed	47,237	49,337	-	-100.0%
Teen Court	54,600	44,970	-	-100.0%
Teen Court-Restitution	71,628	68,339	-	-100.0%
Other Financial Sources	652,796	-	-	-%
Thompson RISE	-	121,903	-	-100.0%
FLS Academy	-	62,710	-	-100.0%
Total Revenue	\$ 2,113,631	\$ 1,637,125	\$ 1,496,219	-8.6%

ECONOMIC AND PHYSICAL DEVELOPMENT

INCENTIVE GRANTS

PROGRAM DESCRIPTION:

The Cabarrus County Board of Commissioners make use of incentive grants, as authorized by the North Carolina General Statutes, to encourage new industry location decisions within the County and to assist existing industrial expansions. In some instances the local incentive grants are supported by the Department of Commerce with state economic development grants. These require a local match which boosts the impact of the consideration to the grantee. The goal of the economic development investments is to diversify the tax base, offer improved employment opportunities for citizens and promote the economic growth and welfare of the business and industrial community. The Industrial Development Incentive program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations and renovation of historical properties.

INCENTIVE GRANTS:

(Abbreviations below: TY=Tax Year, FY=Fiscal Year)

4540 Fortune Ave, LLC (TY 2020 FY 2021 – TY 2022 FY 2023)

No FY 2021 impact. Previously budgeted funds will cover the newly revised initiation year of this grant. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2020.

Amazon / TPA (TY 2019 FY 2020 – TY 2021 FY 2022)

Combination grant for both entities. A \$1,487,500 grant was paid upfront to TPA as a partial reimbursement of infrastructure improvements. The first \$50M of assessment on the real property improvements is credited to the TPA grant with the remainder credited to Amazon's grant along with their personal property investment. Based on an Estimated Eligible Valuation of approximately \$71,000,000 we will appropriate \$195,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2019.

Beacon Partners

This \$930,240 grant was paid upfront as a partial reimbursement of infrastructure improvements for the development of a 5 building Business Park at an estimated valuation of \$53,000,000. A TY 2020 claw back provision could require a payback of any unearned portion of the grant.

Carvana (TY 2021 FY 2023 – TY 2023 FY 2025)

No FY 2021 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY 2021.

Classic Graphics (TY 2020 FY 2021 – TY 2022 FY 2023)

Based on an Estimated Eligible Valuation of approximately \$2,000,000 we will appropriate \$13,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY 2020.

Economic and Physical Development

Corning Inc. (TY 2020 FY 2021 – TY 2024 FY 2025)

Based on an Estimated Eligible Valuation of approximately \$145,000,000 we will appropriate \$913,000 for FY 2021. 85% of qualifying amount is to be granted to company for five consecutive years. Grant is currently projected to initiate for TY 2020.

Fly Right (TY 2021 FY 2022 – TY 2023 FY 2024)

No FY 2021 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2021.

Fortius-Richardson (TY 2020 FY 2021 – TY 2023 FY 2024)

Company has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$6,150,000 we will appropriate \$39,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years per grant. Grants are projected to initiate in TY 2020 and TY 2021.

Griffin International (TY 2020 FY 2021 – TY 2022 FY 2023)

Company has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$19,600,000 we will appropriate \$124,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years per grant. Initiation projected for TY 2020.

Haines, JJ (TY 2019 FY 2020)

No FY 2021 impact. Company's plans continue to evolve, making disposition of this grant questionable.

Hydromer (TY 2021 FY 2022 – TY 2025 FY 2026)

No FY 2021 impact. 85% of qualifying amount will be granted to company for five consecutive years. Initiation currently projected for TY 2021.

Inland Seafood (TY 2021 FY 2022 – TY 2023 FY 2024)

No FY 2021 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY 2021.

Intertape Polymer Group (TY 2018 FY 2019 – TY 2022 FY 2023)

IPG currently has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$57,200,000 we will appropriate \$334,000 for FY 2021. 85% of qualifying amount is to be granted to company for five consecutive years for the first grant and for three consecutive years for the second grant. The first grant initiated for TY 2018 while the second grant is projected to initiate for TY 2020.

iTek Graphics, Inc. (TY 2017 FY 2018 – TY 2019 FY 2020)

No FY 2021 impact. Previously budgeted funds are projected to cover this grant. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2017.

Economic and Physical Development

Johnson Concrete (TY 2019 FY 2020 – TY 2021 FY 2022)

Based on an Estimated Eligible Valuation of approximately \$1,500,000 we will appropriate \$10,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2019 but ultimate grant disposition is in question.

Keysteel (TY 2021 FY 2022 – TY 2025 FY 2026)

No FY 2021 impact. Company's plans continue to evolve, making disposition of this grant questionable.

Pepsi Bottling Ventures (TY 2017 FY 2018 – TY 2021 FY 2022)

Based on an Estimated Eligible Valuation of approximately \$14,500,000 we will appropriate \$48,000 for FY 2021. 85% of qualifying amount will be granted to company for five consecutive years.

PreGel (TY 2021 FY 2022 – TY 2023 FY 2024)

No FY 2021 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2021.

Rehab Development (TY 2016 FY 2017 – TY 2020 FY 2021)

A forgivable loan, totaling \$105,000 is paid, to the developer, in 5 annual installments of \$21,000 each. If indicated investment is substantially completed at end of term then the loan will be forgiven. FY 2021 will be budgeted for the final loan payment, in the amount of \$21,000.

S&D Coffee & Tea (TY 2015 FY 2016 – TY 2022 FY 2023)

Based on an Estimated Eligible Valuation of approximately \$12,950,000 we will appropriate \$74,000 for FY 2021. Four overlapping phases were awarded with 85% of qualifying amount to be granted for five consecutive years, per phase. FY 2021 will be the sixth of eight grant years.

Safewaze (FSP USA) (TY 2021 FY 2022 – TY 2025 FY 2026)

No FY 2021 impact. 85% of qualifying amount will be granted to company for five consecutive years. Initiation currently projected for TY 2021.

Silverman Group (TY 2017 FY 2018 – TY 2022 FY 2023)

Silverman entities have five grants with overlapping timeframes. Based on a combined Estimated Eligible Valuation of approximately \$63,900,000 we will appropriate \$404,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years, per grant.

Simon/Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY 2015 FY 2016 – TY 2020 FY 2021)

Based on an Estimated Eligible Valuation of approximately \$3,900,000 we will appropriate \$19,000 for FY 2021. 85% of qualifying amount will be granted for six consecutive years. TY 2020 will be the final grantable tax year.

Economic and Physical Development

SkyGroup Investments / iFly (TY 2020 FY 2021 – TY 2022 FY 2023)

Based on an Estimated Eligible Valuation of approximately \$10,000,000 we will appropriate \$63,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2020.

SunCap Charlotte (TY 2018 FY 2019 – TY 2020 FY 2021)

Based on an Estimated Eligible Valuation of approximately \$36,000,000 we will appropriate \$227,000 for FY 2021. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY 2018.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
4540 Fortune Ave	\$ -	\$ 34,000	\$ -	-100.0%
Amazon	-	397,000	195,000	-50.9%
Corning Industries	-	-	913,000	-%
Fed Ex	-	156,000	-	-100.0%
Flyright	-	46,189	-	-%
Hotel Concord	21,000	21,000	21,000	-%
Intertape	-	562,018	334,000	-40.6%
iTek	-	23,000	-	-%
J.J. Haines	-	41,000	-	-%
Johnson Co.	-	10,000	10,000	-%
Pepsi	-	254,077	48,000	-%
S & D Coffee	464,177	129,000	74,000	-42.6%
Sea Life	27,842	26,000	19,000	-26.9%
Silverman	-	299,000	404,000	35.1%
SunCap	-	194,000	227,000	17.0%
Total Expense	\$ 513,019	\$ 2,192,284	\$ 2,245,000	2.4%

DEPARTMENT CONTACT:

Name: Bill Kouri

Email: whkouri@cabarruscounty.us

Phone: 704-920-2433

PLANNING AND DEVELOPMENT

Planning

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances and regulations related to the use of land, thereby, building a viable community where citizens, businesses and industry thrive together.

OVERVIEW:

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision reviews, rezoning reviews and preparing ordinance amendments. Long-term planning services include creating and updating long-term planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County.

The planning division also provides staff assistance to Cabarrus County Schools for site selection and future growth planning. Staff provides transportation planning services through representation and participation on the Cabarrus-Rowan Metropolitan Planning Organization and various committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manager's Office. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 Addressing systems administration, including data entry and maintenance for the entire County.

MAJOR ACCOMPLISHMENTS:

- Assisted Cabarrus EDC with multiple RFIs.
- Provided technical assistance for multiple county projects and proposed school sites.
- Coordinated the Census 2020 Cabarrus County Complete Count Committee.
- Assisted NCDOT with multiple area impact reviews for bridge replacement and widening projects.
- Served on Steering Committees for several multi-jurisdiction projects and long-range plans.

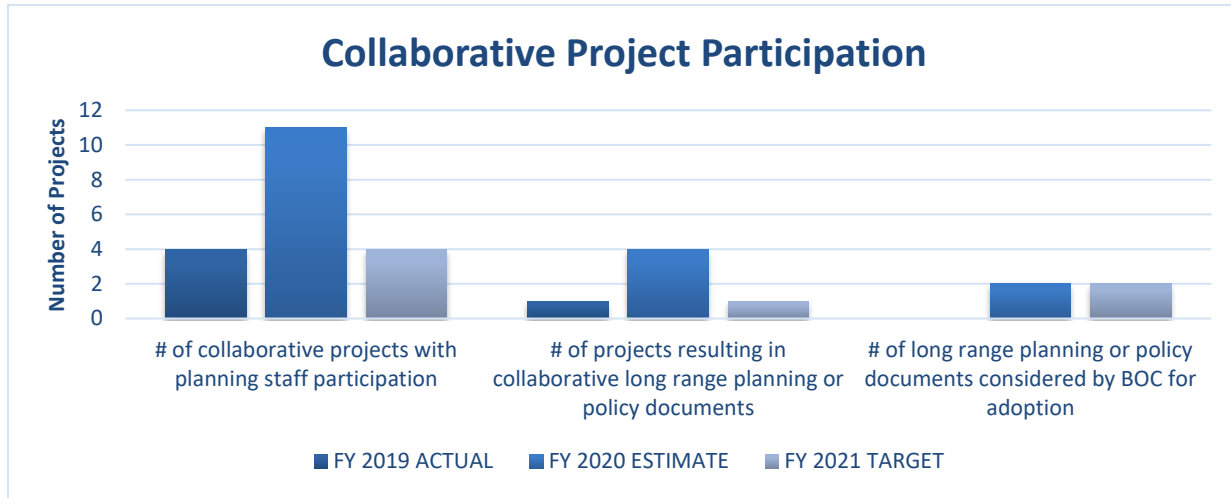
CHALLENGES & TRENDS:

- Frequency of addressing conflicts continues to increase due to increased development.
- Adoption of 160D creates mandated changes to Ordinances (implementation before January 1, 2021).
- Continued staff and legal time related to NC102 Project case.
- Census 2020 process includes several technical data/data review requests.

Economic and Physical Development

BUDGET HIGHLIGHTS & CHANGES:

- Working towards close out of NC102 Project in calendar year 2020.



BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 536,448	\$ 562,979	\$ 748,516	33.0%
Operations	59,109	87,868	82,815	-5.8%
Capital Outlay	5,790	-	-	-%
Total Expense	\$ 601,347	\$ 650,846	\$ 831,331	27.7%
REVENUES				
Permit & Fees	\$ 13,418	\$ 10,457	\$ 10,457	-%
Sales & Services	85,227	72,503	76,103	5.0%
Other Financial Sources	-	6,660	-	-100.0%
Total Revenue	\$ 98,645	\$ 89,620	\$ 86,560	-3.4%
STAFFING				
FTE Positions	6.00	6.00	6.00	-

Economic and Physical Development

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of collaborative projects with planning participation	4	11	4
# of projects resulting in long range planning or policy documents	1	4	1
# of long range planning or policy documents considered by BOC	0	2	2

DEPARTMENT CONTACT:

Name: Susie Morris

Email: samorris@cabarruscounty.us

Phone: 704-920-2858

Economic and Physical Development

Community Development

MISSION:

To provide housing rehabilitation and referral services to underserved populations that result in energy efficient, safe and affordable housing for low to moderate income, disabled and elderly residents that promotes aging in place.

OVERVIEW:

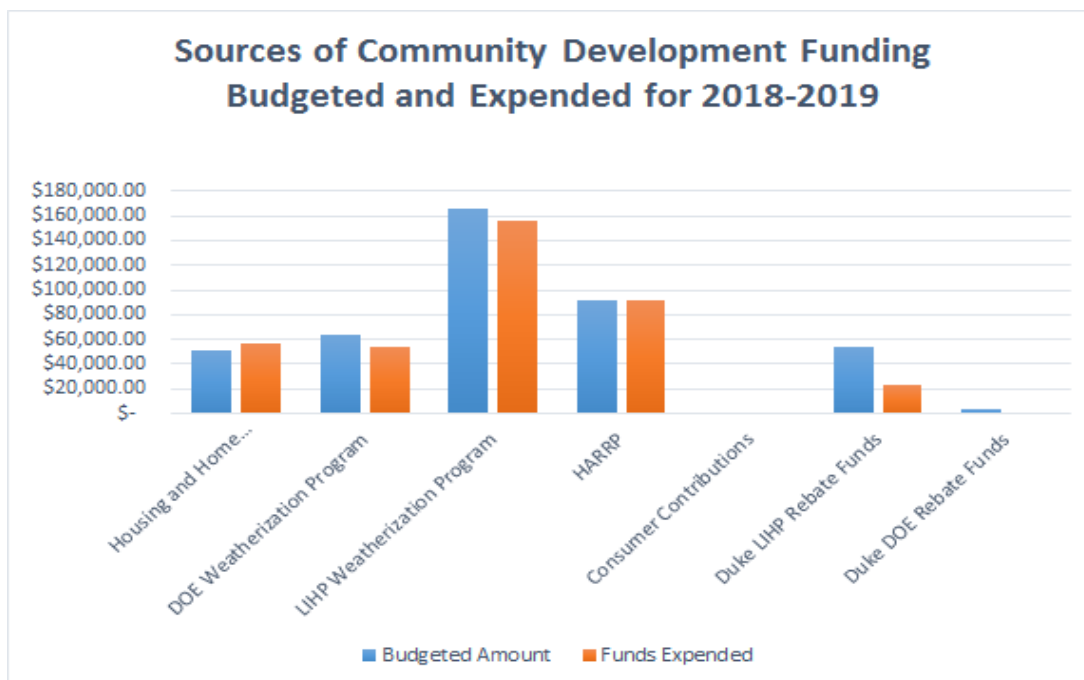
The Community Development Division applies for and administers state, federal, and private grants to rehabilitate housing, provide energy efficiency upgrades, construct new infrastructure, and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation, production of rental units, and other housing opportunities. Cabarrus County has committed HOME funding to a rental project in the City of Concord in the coming year.

Other programs include the Weatherization Assistance program (WAP), Heating and Air Repair and Replacement Program (HARRP), and Housing and Home Improvement (HHI). These programs provide energy efficiency upgrades to homes, repairs and/or replacements of HVAC systems, installation of accessibility improvements, and other necessary home improvements for the elderly. Housing and Home Improvement is a program that is only for elderly persons and the WAP and HARRP programs are for low income persons and families, with priority given to elderly and disabled persons. All of these programs are used cooperatively to assist low income, elderly, and disabled residents with safe, affordable housing. Additional benefits to the county are reducing Medicare and Medicaid costs by reducing falls and allowing elderly and disabled persons to age in place.

MAJOR ACCOMPLISHMENTS:

- Obtaining Duke Rebate funds for the Weatherization program has allowed for expanded client services.
- Repairs were provided to 105 residences and/or households this year.
- Staff secured \$391,980 in federal and state grant funding this year as well as \$20,867 in private funds.
- Prosperity Ridge Apartment complex construction was completed late in 2019 and clients will begin moving into the units in early 2020.

Economic and Physical Development



CHALLENGES & TRENDS:

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all of the grant programs. The funding amounts are typically released well after the county's budget submission dates and usually after the County budget is approved.
- The County provides 10% of the funding for the Home and Community Care Block Grant through a local match and partially funds the salaries of the Community Development staff.

BUDGET HIGHLIGHTS & CHANGES:

- The Community Development budget will be projected with last year's grant information, which is the method used the last few years, due to the late notice regarding funding amounts and are amended as funding levels are identified.
- Cabarrus County's grant funding is 100% federal and state for the WAP and HARRP programs. The HHI program is 90% federal and 10% local match. The HOME program is 75% federally funded and 25% locally funded for activities.

Economic and Physical Development

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 196,320	\$ 205,921	\$ 205,579	-0.2%
Operations	351,297	480,920	410,293	-14.7%
Total Expense	\$ \$ 547,717	\$ 686,841	\$ 615,872	-10.3%
REVENUES				
Intergovernmental	\$ 354,412	\$ 412,425	\$ 390,980	-5.2%
Sales & Services	30	120	-	-%
Miscellaneous	58,027	32,317	-	-100.0%
Other Financial Sources	-	78,554	-	-100.0%
Total Revenue	\$ 412,469	\$ 523,415	\$ 390,980	-25.3%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Total # of homes weatherized	25	20	23
Average Cubic Feet per minute reduction in air infiltration in weatherized homes	554	533	500
Total # of households served with HHI	66	62	65
# of HVAC systems repaired or replaced	14	20	15
Average cost per unit for HVAC repair/replacement	\$6,183	\$5,708	\$6,500
Average cost of service per unit for HHI	\$860	\$922	\$800
Funding received	\$430,171	\$438,573	\$391,390
Funding expended	\$672,148**	\$444,238*	\$400,000*
# of people on waitlist for all programs	109	75	100

*Includes Duke funds that will be rolled over for use in the new year as required by the program and HHI match.

**This has two years' worth of HOME funds, match and program income that was expended on Prosperity Ridge Project and required match for HHI.

Final note, COVID=19 created limitations on entering occupied homes so spending and completed units were down in the final quarter.

DEPARTMENT CONTACT

Name: Kelly Sifford

Email: kfsifford@cabarruscounty.us

Phone: 704-920-2142

Economic and Physical Development

Soil and Water Conservation

MISSION:

The Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, students and various groups in the community with understanding, planning, application and maintenance of sound conservation and land use practices.

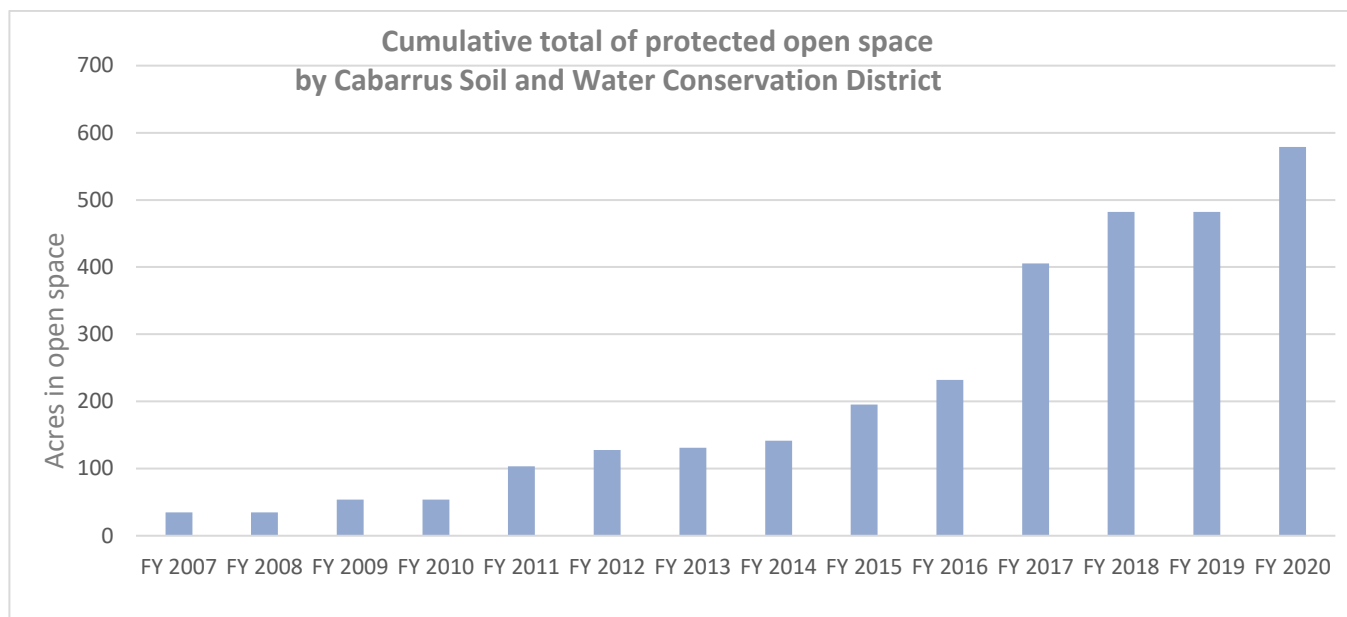
OVERVIEW:

CSWCD was chartered as a single-county sub-unit of state government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the County are identified and prioritized. CSWCD conservation plans and environmental education/outreach programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources in addition to energy and human resources provides for food and fiber. Additionally, conservation maintains the green infrastructure essential for environmental services including clean air and water that benefit all residents and visitors of Cabarrus County. CSWCD works under an operational agreement in partnership with the Federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Services, Cabarrus County and local municipal governments. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state and local mandates. County and private funds leverage federal and state funds as well as in-kind contributions.

MAJOR ACCOMPLISHMENTS:

- Professional Development continued for over 100 educators in the county and state through the curriculum offerings of Food, Land and People, Project Learning Tree, Project Wet and the Leopold Education Project. CSWCD also gave presentations at the Environmental Educators of NC conference, the Conservation Employee Training for Soil and Water Districts and provided Professional development for Cabarrus County School teachers and county Early Childhood Educators.
- Over 2,400 local students participated in CSWCD's annual conservation contests and Envirothon competition.
- Additional Pre-K through 12th grade classes and the addition of adult programming has added to CSWCD's sustainability education impact on the community.
- CSWCD's message of natural resource management reached about 4500 individuals in over 6500 educational contacts.
- CSWCD is in the process of closing on a 34.25 acre conservation easement in Mount Pleasant.
- Funding was secured this year to purchase development rights for a conservation easement on a 60.89 ac farm in Northeastern Cabarrus County.

Economic and Physical Development



CHALLENGES & TRENDS:

- Although the state education board sees the value in environmental education, the required standards and demands on teacher's time make it difficult for teachers to carve out time for CSWCD to visit their classroom. Although all classes have incorporated state standards in the offerings, the majority of programs this year were for the younger students in the county. CSWCD worked closely with the district administration in Cabarrus County, Kannapolis City and private and charter schools, to get the information out to the teachers in an enhanced manner.
- A decrease in the Natural Resource Conservation Service presence in our field office has resulted in less federal programs being implemented.
- When working with our water quality program one of our challenges is that the population of farmers is aging out. In many cases after a farmer retires no one will take their place, often leading to the land being sold and developed. Smaller farms are also having difficulty staying viable while larger farms are expanding.

BUDGET HIGHLIGHTS & CHANGES:

- Two long term projects that have taken years to develop have been completed.

Economic and Physical Development

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 192,287	\$ 210,744	\$ 229,142	8.7%
Operations	22,601	41,127	41,378	0.6%
Capital Outlay	1,989	-	-	-%
Total Expense	\$216,876	\$251,871	\$ 270,520	7.4%
REVENUES				
Intergovernmental	\$ 30,420	\$ 30,330	\$ 30,330	-%
Miscellaneous	-	5,040	-	-100.0%
Total Revenue	\$30,420	\$ 35,370	\$ 30,330	-14.2%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of acres of conservation easements/fee simple titles managed by CSWCD	483	483	600
# of active long-term conservation agreements/ contracts between CSWCD & landowners**	159	168	175
Cumulative # of individuals participating in stewardship education***	7,134	7025	6500 (Virtual education classes have been developed but Covid-19 could affect this greatly in 2021)
Total miles of streams in Cabarrus County with livestock excluded by installation of fencing according to conservation plans and cost-shared programs	20.6 miles	21.8	23 miles
# of site plans reviewed for natural resource concerns	64	64	70

*CSWCD supports soil, solution, and waste testing through the NCDAS agronomic lab by assisting landowners with the submission process. Through partnering in this effort, CSWCD supports the increase of agricultural productivity, promotes responsible land management, and ultimately safeguards environmental quality.

** When state-allocated funds are provided to landowners through CSWCD as a part of a cost-share agreement to establish conservation practices, a contract between the landowner and CSWCD is required to define the terms of agreement.

***Includes repeat contacts with individuals.

DEPARTMENT CONTACT:

Name: Daniel McClellan

Email: wdmcclellan@cabarruscounty.us

Phone: 704-920-3301

Economic and Physical Development

Zoning Administration

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances and regulations related to the use of land, thereby building a viable community where citizens, businesses and industries thrive together.

OVERVIEW:

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administration and enforcement of the Cabarrus County Development Ordinance, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports and attending court for enforcement cases. Zoning staff provides support to the Planning and Zoning Commission/Board of Adjustment and the Cabarrus County Board of Commissioners. The Zoning Division also serves as the intake point for Cabarrus Health Alliance (CHA) and Soil Suitability Applications and issues Authorizations to Construct (ATCs) for the CHA.

MAJOR ACCOMPLISHMENTS:

- Collaborated with Floodproofing.com staff for flood prone property construction standards training.
- Reduced number of repeat investigations due to owner education and strategies for code compliance.
- Successful recertification of the FEMA Community Rating System Program for the 2018-2019 audit cycle.
- Collaborated with NC Department of Emergency Management and FEMA to host spring FEMA L-273 class at Cabarrus County.
- New Zoning Officer received NCAZO Certified Zoning Official Designation.

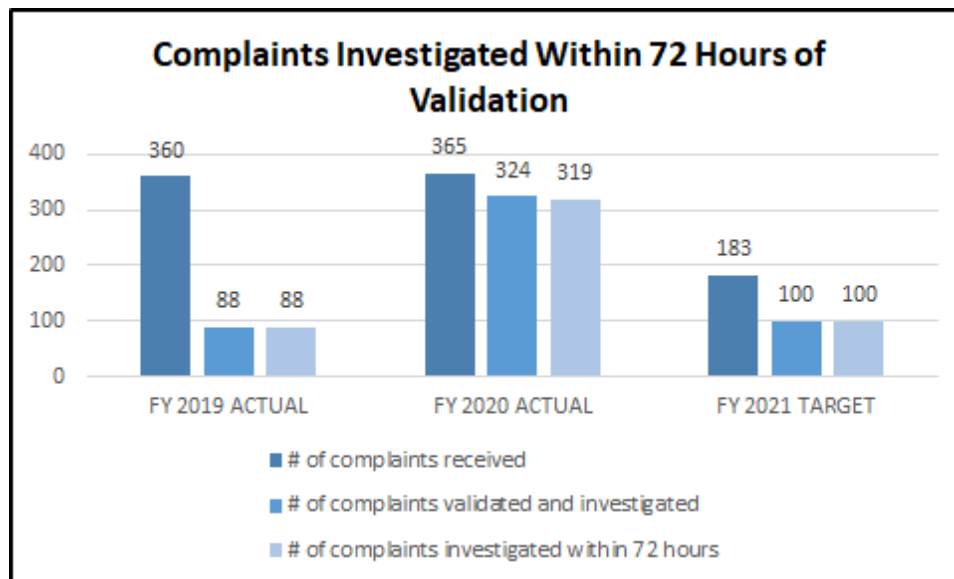
CHALLENGES & TRENDS:

- Number of complaints reported to zoning that are not county zoning related continues to rise.
- Number of emails submitted through web site for general zoning inquiries is increasing.
- Adoption of 160D creates mandated changes to Ordinances and includes a specified timeframe for compliance. Implementation deadline is prior to January 1, 2021.
- Number of calls for assistance with flood related questions for other jurisdictions continues to rise.
- Continued staff and legal involvement with NC102 Project case.

BUDGET HIGHLIGHTS & CHANGES:

- Number of zoning complaints investigated within 72 hours of validated complaint currently exceeds established program goal.

Economic and Physical Development



BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 223,123	\$ 228,892	\$ 216,212	-5.5%
Operations	12,011	16,960	17,139	1.1%
Total Expense	\$ 235,133	\$ 245,852	\$ 233,351	-5.1%
REVENUES				
Permit & Fees	\$ 53,566	\$ 48,470	\$ 48,470	-%
Total Revenue	\$ 53,566	\$ 48,470	\$ 48,470	-%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of complaints received	360	365	183
# of complaints validated and investigated	88	324	100
# of complaints investigated within 72 hours	88	319	100
% of complaints investigated within 72 hours	100%	98%	100%
# of complaints closed*	386	224	92

*Number of complaints closed may exceed number received since cases may cross over fiscal year.

DEPARTMENT CONTACT:

Name: Susie Morris

Email: samorris@cabarruscounty.us

Phone: 704-920-2858

ECONOMIC DEVELOPMENT CORPORATION

MISSION:

To support existing business and responsibly recruit new business in such a manner that: the tax base of Cabarrus County is expanded and diversified, employment opportunities for the people of the County are expanded and diversified and a positive business environment is assured throughout the county and the region and is clearly demonstrated to new and expanding business and maintenance and expansion of community infrastructure is encouraged.

OVERVIEW:

Each year the Cabarrus Economic Development Corporation (EDC) creates a program of work focused on driving new project activities and job creation opportunities into Cabarrus County.

MAJOR ACCOMPLISHMENTS:

- In FY 2020, the Cabarrus EDC had 171 projects worked.
 - New Project announcements: 10
 - New jobs announced: 602
 - New investment: \$50.5M
- Current available SF in newest industrial buildings/parks (including Carolina Tradeport/Griffin, Fortius Richardson/Meadows, Afton Ridge, RiverOaks, Silverman Group, etc.): less than 1M SF
- From Avison Young Report: leasing activity in Cabarrus County was strong in 2019, with vacancy declining from 15% to 11%, and will be at 5.7% in 1Q20. Based on some known but unannounced activity, we believe that percentage could drop to less than 3% by 2Q20.
- Hired a New Economic Development Coordinator: Shanell Varner
- Thriving Marketing/Communications Relationship with Perry Productions.
- Launched GrowCabarrus, an entrepreneurial approach to economic development that supports our existing companies and enables them to grow in their respective industries

CHALLENGES AND TRENDS:

- **Ongoing workforce availability challenges** – There remains a large skills gap between industry demand and workforce supply. Our low unemployment rate and skills gap creates challenges for new and expanding industry. We've continued to partner with Rowan Cabarrus Community College, Centralina Council of Governments and K-12 creating tools to address this need. Some of these tools are Work Ready certifications, North Carolina Manufacturers Institute and Go Bold.
- **Product related challenges** - Although Cabarrus has a healthy level of industrial spec available for lease, our community has very little industrial product for sale. Site ready industrial project for sale represents a large percentage of the marketplace. Projects requiring this type of product typically are more stable and represent more of a long-term investment into the community.

Economic and Physical Development

- **Over-reliance on third party transactions-** The majority of work conducted by the EDC relies on the private sector's ability to finalize real estate transactions. Many times this can represent a competitive hurdle against other communities that own or control real estate for development.
- **Technology trends** - New technology disruption is now taking place on a large scale and affecting long standing business models (example: Amazon effects on retail). We believe this will continue with a quickening pace moving forward.
- **Automation trends** – Companies will continue to focus on workforce automation as workforce availability pressures and cost continue.
- **A gap in entrepreneurial services** – While there is a strong network of organizations in Cabarrus County that support main street, service-based businesses, there is a lack of resources available to high-growth potential companies that, if armed with the right tools, could scale locally, generate substantial investment and drive job growth.

BUDGET HIGHLIGHTS AND CHANGES:

- Continued relationship management efforts with key development partners for product development
- Continued relationship management and marketing efforts with key project drivers
- Continue to development/implement private sector investor recruitment initiatives

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 355,959	\$ 411,466	\$ 432,001	5.0%
Total Expense				5.0%
REVENUES				
Sales & Services	\$ 348,123	\$ 403,021	\$ 403,021	-%
Total Revenue	\$ 348,123	\$ 403,021	\$ 403,021	-%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2020 TARGET
# of new lead generation relationships	44	47	47
# of new lead generation relationships from consultant visit/trips	23	25	26
# of new lead generation relationships with HQ and back offices	4	7	6
Product development meetings	38	40	37
# of existing industry interactions	82	57*	80
Industry Appreciation event	1	1	1
# of industrial Council meetings	2	2	3

Economic and Physical Development

DEPARTMENT CONTACT:

Name: Robert Carney

Email: rcarney@cabarrus.biz

Phone: 704-782-4000

Other Economic and Physical Development

DESCRIPTION:

Non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Obligation to Kannapolis (Inter-local Agreement- North Carolina Research Campus

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis which includes the Cabarrus Health Alliance facility. (Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

Economic Development Corporation (EDC)

The Economic Development Corporation promotes economic development within Cabarrus County by recruiting new businesses and encouraging retention and expansion of existing businesses. The funding amount of \$400,000 remained the same from FY 2018 actual budget to FY 2020 proposed budget.

Carolina Farm Stewardship (Caro Farms)

The County owns the Elma C. Lomax Incubator Farm, which has been utilized as a unique County Park for training and developing local farmers as part of the larger local sustainability effort. \$40,000 was budgeted for FY16 for equipment, maintenance and repairs, grounds maintenance and management staff, fuel and utility costs, landscape design and site plan for greenhouses and staff and support for community programs and activities. For FY 2018, \$40,000 was budgeted with the goal to phase out funding allocated to the farm over the next few years, per Board recommendation. The FY 2020 proposed budget excludes the allocation for the Carolina Farm Stewardship.

Concord Downtown Development Corporation (CDDC)

In the late 1980s the Downtown Concord Revitalization Committee pursued participation in the North Carolina Main Street Program, a downtown revitalization program administered by the NC Department of Commerce. The City also pledged financial support for a downtown non-profit corporation by endorsing the establishment of a municipal service district. The Concord Downtown Redevelopment Corporation (CDRC), currently known as CDDC, was formed with the mission of implementing the four-point approach to downtown revitalization. For FY 2020, \$25,000 is proposed for the CDDC to continue assisting with the full-time Marketing Coordinator.

Other Economic and Physical Development

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Obligation-Kannapolis	\$ 1,512,429	\$ 1,533,437	\$ 1,347,792	-12.1%
Caro Farms	40,000	-	-	-%
EDC	400,000	400,000	400,000	-%
CDDC	25,000	25,000	25,000	-%
Total Expense	\$ 1,977,429	\$ 1,958,437	\$ 1,772,792	-9.5%

HUMAN SERVICES

VETERAN SERVICES

MISSION:

To provide free assistance to Veterans and their spouses, dependents and survivors in obtaining available benefits from federal, state and local agencies administering Veterans programs.

OVERVIEW:

The Cabarrus County Veteran Services office focuses on advocacy on behalf of Veterans and their families in the presentation, free processing and provision of proof while establishing claims, privileges and rights to benefits for which they are entitled under federal, state and local laws. The scope of benefits includes disability compensation, pension, health and life insurance, education, vocational rehabilitation, medical and burial benefits.

MAJOR ACCOMPLISHMENTS:

- Continued a proactive outreach program, consisting of concomitant communications networking efforts at the grassroots levels where Veterans gather and fellowship, multi-media (TV, radio, print), and launched a new Facebook page for our Veterans Services office having weekly updates called "Tuesdays for Troops."
- Strengthened our partnership with the VA and NC Division of Veterans Affairs (NCDVA). Provided training facilities for both organizations when requested. Continued to promote and assist both agencies to best benefit County veterans.
- Started a new relationship with Volunteers of America to assist with the homeless Veteran population in Cabarrus County to also include the Veterans Administrations VAD HUS program for homeless Veterans.
- Developed a working relationship with Law Enforcement Liaison which resulted in a direct meeting and link to the District Attorney's office to assist with Veteran cases.
- Created a direct link with Department of Social Services (DSS) to find opportunities to assist Veterans and their families.
- Worked with the Veterans Bridge program in Charlotte, NC to assist Veterans in transition from military service. The program also assists with jobs, healthcare, housing and day to day support.
- Hosting a Piedmont Coalition meeting to bring together multiple agencies to share knowledge to assist and support the Veterans of Cabarrus County and surrounding counties.

CHALLENGES & TRENDS:

- Keeping up with ever-changing policies and procedures within the Department of Veterans Affairs and NCDVA is a challenge that requires constant attention.
- The ongoing support of Veterans committing suicide at a rate of twenty-two Veterans a day.
- Increase of homeless Veterans.
- The Veterans Benefits Administration (VBA) has made headway in the backlog of claims, but they still have a lot of work to do. Appeals to the Board of Veterans Appeals is falling way behind, sometimes taking up to 3-4 years for the average appeal to be settled. Decreasing this time is currently the focus of the VA.
- On February 19, 2019, the Department of Veterans Affairs (VA) will celebrate a historic day for the Veterans it serves. On this day, full implementation of the *Veterans Appeals Improvement and Modernization Act of 2017* (Appeals Modernization Act) will officially launch.

Human Services

- Veterans Administration (VA) went live (January 1, 2020) with new Blue Water program to include Navy/Military vessels that were within twelve miles from the land in Vietnam. This will allow those Veterans to seek serviced disability based on Agent Orange exposure.

BUDGET HIGHLIGHTS & CHANGES:

- An additional yearly membership for the Veterans Service Technician in the National Association of County Veterans Service Officers, NC Association of County Veteran Service Officers and the American Legion. It is necessary to maintain accreditations in each organization.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 270,074	\$ 279,560	\$ 293,431	5.0%
Operations	7,940	11,588	12,114	4.5%
Total Expense	\$ 278,014	\$ 291,148	\$ 305,545	4.9%
REVENUES				
Intergovernmental	\$ 2,216	\$ 2,000	\$ 2,000	-%
Total Revenue	\$ 2,216	\$ 2,000	\$ 2,000	-%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Total # of office appointments	2,328	2560	2,749
# of new claims	780	858	942
# of telephone contacts	7,829	8,612	9,474
Revenue brought into the county through VA*	\$7,150,327	\$7,865,360	\$8,651,896
# of employee training hours	138	138	95

*Federally awarded to veterans that we work with.

DEPARTMENT CONTACT:

Name: Tony R. Miller

Email: trmiller@cabarruscounty.us

Phone: 704-920-2868

COOPERATIVE EXTENSION

MISSION:

Cabarrus County Cooperative Extension enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of agriculture, food and youth development.

OVERVIEW:

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family and consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state, and local partners.

MAJOR ACCOMPLISHMENTS:

- Extension program efforts were multiplied and enhanced by 483 trained volunteers giving 70,484 volunteer hours. Their gift of hours is the equivalent to \$1,792,407 in savings for Cabarrus County and the State of North Carolina. Through program evaluations administered by Cooperative Extension staff, participants in our programs and classes reported a 94% satisfaction rate.
- Cabarrus County 4-H reached 8,000 students with the 4-H National Youth Science Day experiment in 2019. Students from two middle schools, nine elementary schools, and twenty afterschool sites participated in the Game Changers experiment connecting computer science to agriculture, healthy living and civic engagement. This approach to computer science helped youth understand the many ways science can be applied to the world around us. Students are more knowledgeable about computer science and coding; created games; solved problems; and worked together as a team to solve real world problems in agriculture, healthy lifestyles, and civic engagement.
- Understanding the importance of physical activity for the overall health and well-being of the students in the Expanded Food & Nutrition Education Program is key to the program's success. Students are reinforced on how important being physically active is to their quality of life at their age as well as into adulthood. 66% or 311 of 471 students have improved their physical activity practices or gained knowledge about how important movement is to good health!
- Beef cattle production can be quite complicated and costly, especially when best management practices are not followed. Traditionally, and in Cabarrus County, beef cattle production in many instances still follows old production practices that are not cost-effective. This is why the Cattle College program in Cabarrus County was created. The program is led through Extension, with the help of two local producers. Cattle College participants meet monthly, allowing producers to fully learn, discuss, and understand the financial benefit of best management practices and why they are emphasized.

CHALLENGES & TRENDS:

- Cooperative Extension in Cabarrus County has the unique opportunity of reaching and promoting both rural-traditional agriculture and urban-suburban agriculture trends. It is a challenge to be seen as an unbiased supporter of both.

Human Services

BUDGET HIGHLIGHTS & CHANGES:

- Program area revenue (\$6,606 - fees paid by our participants) accounts for the majority of program area expense (\$9,356).
- Ag Agent position is vacant (offer accepted but individual begins work June 1). Mackenzie Hall is now on board.
- Expansion request of \$7,000 to cover weekly rental of 15-passenger van for 4-H day camps.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 346,488	\$ 372,545	\$ 358,070	-3.9%
Operations	51,487	63,317	50,196	-20.7%
Total Expense	\$ 397,975	\$ 435,863	\$ 408,266	-6.3%
REVENUES				
Sales & Services	\$ 59,542	\$ 73,780	\$ 51,780	-29.8%
Other Financial Sources	-	5,597	-	-100.0%
Total Revenue	\$ 59,542	\$ 79,377	\$ 51,780	-34.8%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of educational programs offered	156	149	75
# of program participants	91,559	82,645	35,000
Customer satisfaction rate	93%	94%	93%
# of trained volunteers	476	483	300
# of hours given by volunteers	62,879	70,484	45,000

Note: These numbers are based on the calendar year – for NCSU reporting purposes.

FY 21 numbers reflect projections as a result of COVID19 due to facility closure and face-to-face programming mandates.

DEPARTMENT CONTACT:

Name: Robbie Furr

Email: rbfurr@cabarruscounty.us

Phone: 704-920-3310

DEPARTMENT OF HUMAN SERVICES

MISSION:

In partnership with the community, our mission is to enhance the quality of life for our citizens through integrated and comprehensive services that assist, empower, and build upon the strengths of our children, families, adults, and older adults.

OVERVIEW:

Cabarrus County Human Services provides critical social and well-being services to the citizens of the county. It is the largest department in the Cabarrus County Government and is composed of five divisions.

MAJOR ACCOMPLISHMENTS:

- The Agency used 99.65% Federal and State allocated dollars while saving county dollars.
- 100% of children who were returned home from foster care did not experience another incident of abuse or neglect.
- 87% of seniors and disabled adults were not repeat victims of substantiated abuse, neglect or exploitation.
- 30,446 meals served to senior adults at our Lunch Plus sites.
- 97.23% expedited Food & Nutrition applications processed within four days.
- Scored 100% on Medicaid report card for 12 consecutive months.
- More than \$12 million collected in child support on behalf of children in Cabarrus County.
- 75,262 transportation trips provided and 99.9% on time.
- The agency updated the phone tree flow and this increased customer service and reduced the number of regular overflow calls to the agency.
- Provided over \$1 million of heating and cooling assistance to eligible households approving over 5,100 applications.

MAJOR CHALLENGES & TRENDS:

- Working to meet NC Department of Social Services (DSS) Mandated Program Measures (S.L. 2017-41) without reliable state reports.
- Continued scrutiny of Medicaid eligibility determination by the federal and state Department of Health and Human Services (DHHS) in the form of no less than five separate audits. This would include PERM, Statewide Single Audit, MEQC, CCAFR or single county audit, and REDA.
- Increasing uncertainties with the future of the Affordable Care Act and Medicaid Transformation. Anticipate a significant increase in customer contact due to the potential changes.
- The number of overflow calls for our interpreter line has increased by 1,000 over the year. Requesting a new interpreter position to assist with these calls.

Human Services

Administration

BUDGET HIGHLIGHTS & CHANGES:

- The average wait time in the lobby for 91% of customers is six minutes or less.
- The number of overflow calls for the DHS Interpreter line has decreased 30% with less face to face meetings.
- Monthly 1571 reports for reimbursement are submitted to the State by the 15th of each month.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 1,843,413	\$ 2,101,188	\$ 2,068,115	-1.6%
Operations	1,951,435	2,331,508	2,365,037	1.4%
Capital Outlay	-	93,316	-	-100.0%
Total Expense	\$ 3,794,847	\$ 4,526,012	\$ 4,433,152	-2.1%
REVENUES				
Intergovernmental Grants	\$ -	\$ 12,000	\$ -	-100.0%
Sales & Services	44	-	7,135	-%
Other Financial Sources	-	142,507	-	-100.0%
Total Revenue	\$ 44	\$ 154,507	\$ 7,135	-95.4%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Lobby wait times (5 min or less)	0	6	4
Reduce # of overflow calls to interpreter line (annual %)	0	70%	50%
1571 submitted by 15 th of month	100%	100%	100%

Adult & Aging

BUDGET HIGHLIGHTS & CHANGES:

- Social Services Block Grant Funding remains flat.
- Increasing number of individuals that will be 60+ in the future; increasing the need for additional funding to continue to meet their needs.

Human Services

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 289,642	\$ 294,734	\$ 308,104	4.5%
Operations	338,384	450,045	435,782	-3.2%
Total Expense	\$ 628,026	\$ 744,778	\$ 743,886	-0.1%
REVENUES				
Intergovernmental Grants	\$ 376,202	\$ 410,282	\$ 397,911	-4.9%
Sales & Services	643	200	200	-%
Other Financial Sources	-	4,179	-	-100.0%
Total Revenue	\$ 376,845	\$ 414,661	\$ 398,111	-4.0%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of APS evaluations completed within state standards	100%	100%	100%
Average number of meals served to Lunch Plus Club participants per month	2537	3267	3300
% of respondents satisfied with Transportation Services (monthly survey)	97%	97%	98%

Child Welfare

BUDGET HIGHLIGHTS & CHANGES:

- Our Child Welfare Program has adopted the family engagement practice of Signs of Safety. This has been an empowering process for families and staff. The ultimate goal of this process is to keep children and families safe while partnering with the family to make a plan to do this

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 6,159,506	\$ 6,465,600	\$ 7,032,128	8.8%
Operations	2,050,098	2,687,063	2,697,117	0.4%
Total Expense	\$ 8,209,604	\$ 9,152,662	\$ 9,729,245	6.3%
REVENUES				
Intergovernmental Grants	\$ 3,719,197	\$ 3,887,988	\$ 4,265,912	9.7%
Sales & Services	-	-	7,500	-%

Human Services

Other Financial Sources	-	51,169	-	-100.0%
Total Revenue	\$ 3,719,197	\$ 3,939,157	\$ 4,273,412	8.5%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of accepted reports of abuse/neglect/dependency of children responded to within required time frames	83%	93%	95%
% of children maintained in stable placement per month	98%	97%	100%
% of children who are discharged from foster care will not re-enter foster care within 12 months of closure.	100%	98%	98%

Economic Family Support Services

BUDGET HIGHLIGHTS & CHANGES:

- Child Care successfully converted Smart Start children to regular subsidy with the administration of \$625,000 in Smart Start funding

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 1,108,759	\$ 1,402,684	\$ 1,382,777	-1.4%
Operations	1,136,900	1,503,604	1,553,613	3.3%
Total Expense	\$ 2,245,659	\$ 2,906,288	\$ 2,936,390	1.0%
REVENUES				
Intergovernmental Grants	\$ 1,345,308	\$ 1,674,129	\$ 1,657,422	1.0%
Total Revenue	\$ 1,345,308	\$ 1,674,129	\$ 1,657,422	1.0%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of current child support paid	74.86%	75.20%	75.03%
% of Work First applications processed timely	96.74%	100%	100%
% of non-emergency Crisis Intervention Program applications processed timely	97.04%	99.20%	99.34%

Human Services

Economic Services

BUDGET HIGHLIGHTS & CHANGES:

- Obtain additional positions to improve program management. The Department requested the following positions for FY 2021: two Income Maintenance Supervisors, one for Food & Nutrition Services and one for Families and Children's Medicaid and two Income Maintenance Caseworker II's.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 6,765,565	\$ 7,208,950	\$ 7,578,893	-1.2%
Operations	1,056,340	1,152,257	1,237,867	-1.6%
Total Expense	\$ 7,821,905	\$ 8,361,207	\$ 8,816,760	-1.2%
REVENUES				
Intergovernmental Grants	\$ 6,849,330	\$ 6,778,851	\$ 6,768,682	-0.2%
Sales & Services	110,121	99,913	99,913	-%
Miscellaneous	6,963,588	-	-	-%
Total Revenue	\$ 6,963,588	\$ 6,878,764	\$ 6,868,595	-0.1%

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
% of Medicaid applications processed within 45-90 days	93.78%	94.86%	94.00%
% of FNS applications issued benefits within 4-25 days	96.46%	96.94%	96.95%
% accuracy for second party reviews	94.99%	95.31%	95.00%

DEPARTMENT CONTACT

Name: Karen Calhoun
Email: kbcalhoun@cabarruscounty.us
Phone: 704-920-1552

Other Human Services

DESCRIPTION:

Funding for mandated health services that are provided through other agencies.

Cabarrus Health Alliance (Public Health Authority)

The 1997 Session of the General Assembly authorized Cabarrus County to transfer the powers, duties and responsibilities to provide public health services from the Board of Health to the Public Health Authority of Cabarrus County, and the Board of Commissioners authorized the transfer on April 20, 1998. These powers, duties and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records. Beginning in FY 1998, the Cabarrus Health Alliance assumed the duties with a mission "to achieve the highest level of individual and community health through collaboration." The Cabarrus Health Alliance has collaborated with and developed partnerships with the local hospital, physicians and the regional mental health program.

The FY 2020 proposed budget includes 4,543,888 in recurring expense, \$10,762 in West Nile Virus expense and \$2,971,719 in School Nurses expense. The school nurse funding, added in FY 2014, supported nine additional days and an extra hour for forty-two part-time school nurses. The FY 2019 expansion request includes a nurse position for alternative schools (early college and performance learning center) for \$51,908, a part-time school nurse for Kannapolis middle school costing \$29,799, \$200,000 for clinic operations and merit and fringe increases.

Veterinarian Services

Funds for this program go towards Spay it Forward, whose mission is to alleviate the population of unwanted companion animals by providing funds for spay and neuter of pets of low income families and pets otherwise neglected. FY 2020 proposed budget is \$5,000.

Mental Health

Funding for FY 2020 is proposed for mental health purposes in the amount of \$586,716. These funds will go towards assistance with mental health, developmental disabilities and substance abuse needs. This fiscal year includes moving the Mental Health Case Manager cost in this program to add another 1.5 FTE case manager to assist with the Stepping up Program. We currently have one case manager that handles assessment and treatment when inmates come into the system and the new case manager position will handle follow-up and treatment when they leave the system to prevent recidivism.

Boys and Girls Club of Cabarrus County

For FY 2020, \$50,000 is proposed for the Boys and Girls Club of Cabarrus County to assist with their capital needs. They are requesting \$50,000 annually for five years from Cabarrus County in support of their Capital Campaign Project. This total gift of \$250,000 will help this organization meet the growing need for after school and summer educational enrichment programming by constructing a 36,000 square foot addition to their current facility on Spring Street.

YMCA

In a 15-year agreement between Cannon Memorial YMCA and Cabarrus County, local high school swim teams have been allowed to use the swimming pool for swim practice and meets. This agreement is being renewed for the next

Other Human Services

10 swim seasons. In addition, the FY 2020 request of \$250,000 will be used for capital projects including a possible new pool in Harrisburg or upgrades to the existing pools in Concord or Kannapolis.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Public Health Authority	\$ 7,035,312	\$ 7,526,369	\$ 8,293,021	10.2%
Veterinarian Services	4,295	5,000	5,000	-%
Mental Health Center	553,994	586,716	435,511	-25.8%
Boys and Girls Club	50,000	50,000	50,000	-%
YMCA	250,000	250,000	250,000	-%
Total Expense	\$ 7,893,601	\$ 8,418,085	\$ 9,033,532	7.3%
REVENUES				
Sales and Services	\$ 2,752	\$ 5,000	\$ 5,000	-%
Total Revenue	\$ 2,752	\$ 5,000	\$ 5,000	-%



ENVIRONMENTAL PROTECTION

INFRASTRUCTURE & ASSET MANAGEMENT

Construction & Demolition Landfill

MISSION:

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

OVERVIEW:

The Solid Waste Department provides Construction & Demolition (C&D) debris disposal. C&D debris is accepted at the County landfill on Irish Potato Road for a fee of \$39.00 per ton plus a \$2 per ton State tax. The County landfill site also serves as an expanded recycling drop off center. Items accepted for recycling at this location include: glass, aluminum and steel cans, plastic, comingled paper, used tires, yard waste, white goods and scrap metal, as well as used electronics. Household trash is also accepted at this location for a fee depending on quantity. Household trash is not placed in the landfill at this site. Additionally, this department provides land clearing and grading services for other County construction projects.

MAJOR ACCOMPLISHMENTS:

- Amount of construction and demolition waste received during FY 2020 expected to increase for the fourth consecutive year.
- NC DEQ 2019 annual facility inspection found landfill to be in compliance with operating permit conditions.
- Landfill offers leaf compost free of charge to Cabarrus County residents.
- Worked with Mecklenburg County to provide a recycling roll off container exclusively for glass bottles and jars. This will help reduce recycling expense as well as keep glass out of the Mecklenburg County Material Recovery Facility.
- Maintained projected budget: Facility operates under Enterprise Fund and zero tax dollars were required to assist landfill operations in FY 2020.

CHALLENGES & TRENDS:

- Optimize remaining landfill capacity by improving the compaction rate of C&D waste placed in landfill and ensure proper cover thickness. Ensuring proper technique of operating the landfill compactor is one method of improving compaction rate. Determine feasibility of expanding landfill capacity.
- Residential waste received at the C&D landfill is transported to the Charlotte Motor Speedway Landfill. The county is charged \$39.70 per ton plus a \$2 per ton state tax for all residential waste delivered. The fees charged to residents will remain the same for FY 2021.

Environmental Protection

- Explore methods of recycling construction and demolition waste economically instead of landfilling. Examples include receiving clean loads of concrete, roof shingles or wood and marketing to others for reuse.
- The cost of grinding yard waste continues to increase. The cost is currently \$22 per ton and could go up further in FY 2021. It is also becoming more difficult to schedule time for a grinder to perform this service.
- With approximately 2 ½ years of airspace remaining, begin to evaluate the feasibility of expansion.

BUDGET HIGHLIGHTS & CHANGES:

- Construction & Demolition Landfill tipping fees expected to remain unchanged at \$39 per ton plus a \$2 per ton state tax.
- Revenue received from state to support tire recycling is anticipated to remain the same as FY 2020.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 362,501	\$ 363,947	\$ 367,422	1.0%
Operations	677,984	1,048,997	1,079,086	2.9%
Capital Outlay	-	9,186	-	-100.0%
Total Expense	\$ 1,040,485	\$ 1,422,130	\$ 1,446,508	1.7%
REVENUES				
Intergovernmental	\$ 50,170	\$ 46,000	\$ 52,000	13.0%
Permit & Fees	134,006	150,622	140,000	-7.1%
Sales & Services	1,228,096	1,197,000	1,226,000	2.4%
Investment Earnings	140,327	28,508	28,508	-%
Other Financial Sources	-	34,647	-	-100.0%
Total Revenue	\$ 1,552,599	\$ 1,456,777	\$ 1,446,508	-0.7%
STAFFING				
FTE Positions	5.00	5.50	5.50	-

* Adjustment for OPEB (Other post-employment benefits).

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of tons of residential waste received at landfill	1,626	1,797	1,800
Cost per ton to transfer residential waste received to Speedway Landfill	\$53.73	\$54.22	\$55.00
# of tons of C&D waste received	19,097	21,089	21,000
Cost per ton to landfill C&D waste	\$25.63	\$23.85	\$25.00

DEPARTMENT CONTACT:

Name: Kevin Grant

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

Economic and Physical Development

Soil and Water Conservation

MISSION:

The Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, students and various groups in the community with understanding, planning, application and maintenance of sound conservation and land use practices.

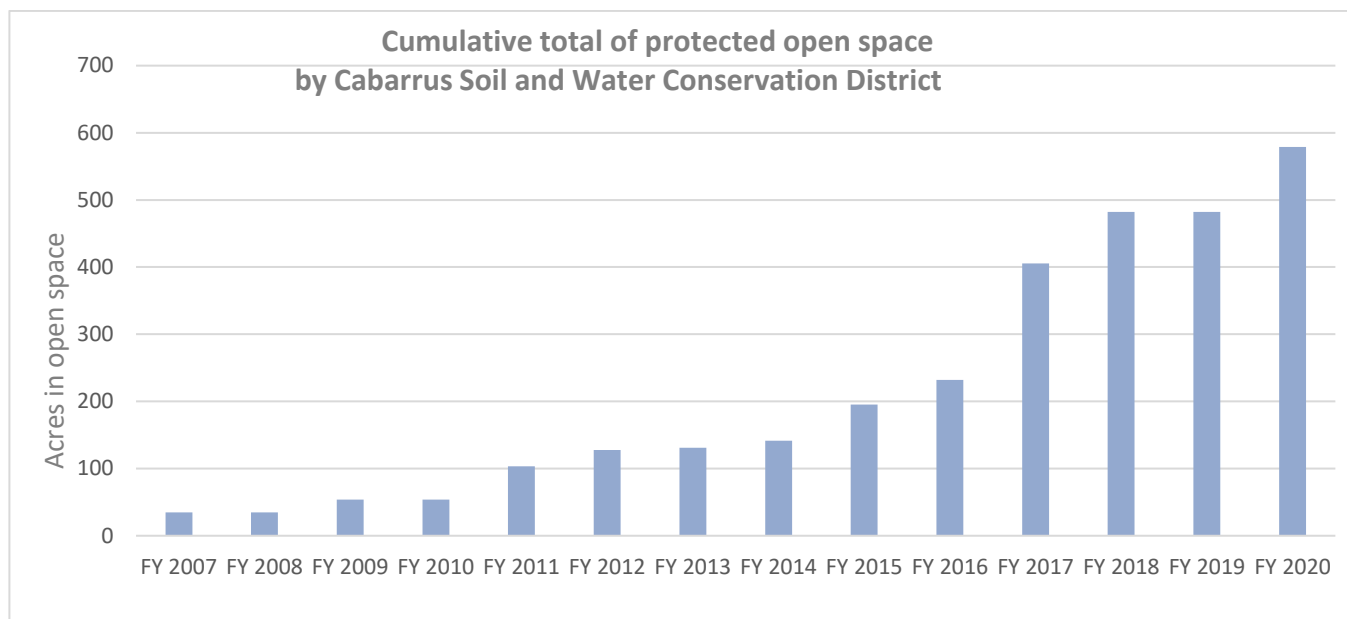
OVERVIEW:

CSWCD was chartered as a single-county sub-unit of state government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the County are identified and prioritized. CSWCD conservation plans and environmental education/outreach programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources in addition to energy and human resources provides for food and fiber. Additionally, conservation maintains the green infrastructure essential for environmental services including clean air and water that benefit all residents and visitors of Cabarrus County. CSWCD works under an operational agreement in partnership with the Federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Services, Cabarrus County and local municipal governments. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state and local mandates. County and private funds leverage federal and state funds as well as in-kind contributions.

MAJOR ACCOMPLISHMENTS:

- Professional Development continued for over 100 educators in the county and state through the curriculum offerings of Food, Land and People, Project Learning Tree, Project Wet and the Leopold Education Project. CSWCD also gave presentations at the Environmental Educators of NC conference, the Conservation Employee Training for Soil and Water Districts and provided Professional development for Cabarrus County School teachers and county Early Childhood Educators.
- Over 2,400 local students participated in CSWCD's annual conservation contests and Envirothon competition.
- Additional Pre-K through 12th grade classes and the addition of adult programming has added to CSWCD's sustainability education impact on the community.
- CSWCD's message of natural resource management reached about 4500 individuals in over 6500 educational contacts.
- CSWCD is in the process of closing on a 34.25 acre conservation easement in Mount Pleasant.
- Funding was secured this year to purchase development rights for a conservation easement on a 60.89 ac farm in Northeastern Cabarrus County.

Economic and Physical Development



CHALLENGES & TRENDS:

- Although the state education board sees the value in environmental education, the required standards and demands on teacher's time make it difficult for teachers to carve out time for CSWCD to visit their classroom. Although all classes have incorporated state standards in the offerings, the majority of programs this year were for the younger students in the county. CSWCD worked closely with the district administration in Cabarrus County, Kannapolis City and private and charter schools, to get the information out to the teachers in an enhanced manner.
- A decrease in the Natural Resource Conservation Service presence in our field office has resulted in less federal programs being implemented.
- When working with our water quality program one of our challenges is that the population of farmers is aging out. In many cases after a farmer retires no one will take their place, often leading to the land being sold and developed. Smaller farms are also having difficulty staying viable while larger farms are expanding.

BUDGET HIGHLIGHTS & CHANGES:

- Two long term projects that have taken years to develop have been completed.

Economic and Physical Development

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Personnel Services	\$ 192,287	\$ 210,744	\$ 229,142	8.7%
Operations	22,601	41,127	41,378	0.6%
Capital Outlay	1,989	-	-	-%
Total Expense	\$216,876	\$251,871	\$ 270,520	7.4%
REVENUES				
Intergovernmental	\$ 30,420	\$ 30,330	\$ 30,330	-%
Miscellaneous	-	5,040	-	-100.0%
Total Revenue	\$30,420	\$ 35,370	\$ 30,330	-14.2%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
# of acres of conservation easements/fee simple titles managed by CSWCD	483	483	600
# of active long-term conservation agreements/ contracts between CSWCD & landowners**	159	168	175
Cumulative # of individuals participating in stewardship education***	7,134	7025	6500 (Virtual education classes have been developed but Covid-19 could affect this greatly in 2021)
Total miles of streams in Cabarrus County with livestock excluded by installation of fencing according to conservation plans and cost-shared programs	20.6 miles	21.8	23 miles
# of site plans reviewed for natural resource concerns	64	64	70

*CSWCD supports soil, solution, and waste testing through the NCDAS agronomic lab by assisting landowners with the submission process. Through partnering in this effort, CSWCD supports the increase of agricultural productivity, promotes responsible land management, and ultimately safeguards environmental quality.

** When state-allocated funds are provided to landowners through CSWCD as a part of a cost-share agreement to establish conservation practices, a contract between the landowner and CSWCD is required to define the terms of agreement.

***Includes repeat contacts with individuals.

DEPARTMENT CONTACT:

Name: Daniel McClellan

Email: wdmcclellan@cabarruscounty.us

Phone: 704-920-3301



OTHER PROGRAMS

Contributions to Other Funds

DESCRIPTION

This program consists of funding transfers from the General Fund to other funds.

Capital Reserve Fund

This fund accounts for the accumulation of resources to be used specifically for capital projects designated by the Board of Commissioners. Due to the 2 cent property tax increase, the County contributed \$5,860,294 to the capital reserve fund to help fund one time capital and deferred maintenance projects for our school systems and county departments. These county projects consisted of \$2,200,000 for land banking efforts in the County, an additional \$815,000 for the operations center capital project and \$160,000 for the Sheriff Radio communications tower project. Further information about these projects can be found in the Capital Improvement Plan section of the budget document. The school projects ranged from: gym replacements, roof replacements, security camera upgrades, carpet and floor replacements, a security vestibule, a new timekeeper server and tennis court resurfacing at a local high school. These projects assist both of our public school systems.

Capital Project Fund

This fund accounts for various capital projects approved by the Board in the Capital Improvement Plan (CIP). FY 2017 adopted funding of \$15,000 was for the feasibility study for the Public Safety Academy at Concord High School. No funding is proposed for FY 2020.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company. The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides and sponsor sales. In addition, it receives a contribution of \$291,903 from the Cabarrus County Tourism Authority and a contribution of \$723,710 from the General Fund, a decrease of \$109,283 from the FY 2019 amended budget.

BUDGET SUMMARY

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Contribution to Capital Reserve Fund	\$ 10,347,778	\$ 12,303,742	\$ 5,860,294	-52.37%
Contribution to Capital Project Fund	1,957,048	776,497	-	-100.00%
Contribution to the Arena (SMG)	705,663	832,993	723,710	-13.12%
Total Expense	\$ 13,010,489	\$ 13,913,232	\$ 6,584,004	-52.68%

Non-Departmental

DESCRIPTION

Items in this program are those which relate to General Fund programs, as a whole, but not to any particular program or department.

Salary Adjustments

These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012 and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY 2014 budget as well as in future years. A total of \$1,218,213 was adopted for FY 2020, which includes: \$30,000 for service awards, \$100,00 for vacation payouts, \$500,000 for merits, \$225,000 for the salary study for General Government employees, which is proposed to be effective on 7/1/2019 and \$363,213 for salary adjustments throughout the year to account for additional merit increases, promotions and adjustments to other pays and vacation payouts.

Other Benefits

These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of \$8,033 (added 3 items together in report) annually per retiree. The FY 2020 adopted budget of \$586,409 provides for an estimated 73 retirees. Please note that retiree health insurance is also budgeted for in the DHS budget separately.

Fuel

Once provided by each department, the fuel funds are currently set aside due to the uncertainty of fluctuating gas prices. The FY 2020 adopted fuel fund is \$50,000.

Mileage

Although employees are now required to drive a County vehicle and purchase fuel from using a County purchase card, some employees still require the use of their personal vehicle. The FY 2020 adopted \$5,000 is a contingency for mileage reimbursement for travel related expenses.

Building Rental Fees and Utilities

The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined. As space is remodeled and used at the Center, these unoccupied areas are reduced.

Auto, Truck and Minor Equipment Maintenance

In FY 2015 staff noticed that many departments were budgeting funds for maintenance on their fleet in case of needed repairs during the year. Rather than have many departmental maintenance budgets, we have budgeted an amount we estimate will suffice for the County for the fiscal year. Should departments expend the budgets, we can move funds from this account to pay for needed repairs. This does not include heavy utilizing departments of maintenance such as the Sheriff's Department, the Transportation Department, EMS or General Services. In FY 2018, Minor equipment maintenance was moved from Non-Departmental to Information Technology Services budget.

Consultants

This account is for fees and expenses paid to professionals for their special expertise. This account is provided to serve all the departments of the County.

Non-Departmental

Purchased Services

Funds consolidated for shredding services County-wide excluding Courts, Department of Human Services and Emergency Medical Services.

Legal

Funds were set aside in previous years due to the uncertainty of legal expenses.

Insurance Service and Settlement

This account was for settlements made with various insurance carriers and created a reserve for replacement of damaged vehicles or equipment. This has been transferred to the liability insurance fund to cover these costs.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the State. For FY 2014, the County was required to pay unemployment taxes quarterly on taxable wages to build a fund for the State to use to pay claims in addition to paying the regular bill for 2014 claims. Beginning in FY 2015, we will only be required to replenish our fund with the State based on claims paid. In FY 2014 the entire expense of the annual bill was budgeted in the non-departmental department. In FY 2015 the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Sheriff's Department and the Department of Human Services.

Contingency

Contingency funds are budgeted in the amount of \$996,341 to cover unanticipated/unbudgeted costs that may occur during the year.

BUDGET SUMMARY:

	ACTUAL FY 2019	AMENDED FY 2020	ADOPTED FY 2021	% CHANGE FY 2020 to FY 2021
EXPENDITURES				
Salary Adjustments	\$ -	\$ 445,516	\$ 1,218,213	173.44%
Other Benefits	622,480	640,953	586,409	-8.51%
Fuel	3,364	13,247	50,000	277.44%
Building Rental Fees	88,815	102,021	102,537	0.51%
Natural Gas	1,518	803	803	-
Power	15,141	12,299	12,299	-
Purchased Services	8,918	10,000	10,000	-
Auto Maintenance	-	450	12,000	2566.67%
Consultants	-	12,000	25,000	108.33%
Mileage	2,172	5,000	5,000	-
Unemployment Compensation	40,595	13,812	50,000	262.00%
Contingency	-	149,239	996,341	567.61%
Board Directed Expense	\$287,488	-	-	-
Total Expense	\$ 1,070,491	\$ 1,405,340	\$ 3,068,602	118.35%



EDUCATION

Education

INTRODUCTION TO EDUCATION

Cabarrus County, along with the State of North Carolina and school boards, strive to provide a free, equal and quality education for every child in the state. According to the North Carolina state constitution, the County must maintain facility requirements for the public education system. Local revenues are also used to supplement the state's contribution for public school operations. Lottery proceeds and sales tax dedicated for school capital fund a portion of school capital needs.

Cabarrus County provides funding to the following:

- **Public Schools**
 - Cabarrus County Schools (CCS)
 - Kannapolis City Schools (KCS)
 - Charter Schools
 - Other related agencies
- **Rowan Cabarrus Community College (RCCC)**

Although Cabarrus County is only responsible for distributing funds, the County prides itself on the relationships built with each school system. While the school boards decide how to spend county funding, the school districts and the County work together to make sure needs are met. For example, each year Cabarrus County Schools hosts a series of workshops where members of the school board, school administration, teachers, parents, County Commissioners and staff and other key stakeholders meet to discuss and prioritize requests for the upcoming year.

The remainder of this section covers the current expense, highlights and/or significant modifications, capital outlay, debt service and county server space for public schools and provides an overview of funding for RCCC.



Education

PUBLIC SCHOOLS: CURRENT EXPENSE

MANDATED SERVICE

Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. NCGS 115-14(a) – Charter Schools – Each Local School District must transfer to charter schools based on student count (living within their district) based on the per pupil share of local current expense of the two public systems. Community College – NCGC 115D-32(d) – Maintenance and utility cost funding required for satellite campuses.

PROGRAM DESCRIPTION

Students in Cabarrus County are served by two school districts – Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS) and several charter schools. Current expense funding assists each school system with paying salaries and benefits for locally funded positions, utilities, building and grounds maintenance, and other operating expenses. Expansion funding, if provided, allows each school system to improve public education above current funding levels. Requests for continuation funding are the top priority as this funding allows the schools to continue operations of all current facilities and funds new facilities opening during the fiscal year.

CURRENT SCHOOL EXPENSES										
		FY19 ACTUAL		FY20 ADOPTED	FY20 AMENDED		FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REGULAR INSTRUCTION										
Cabarrus County Schools	\$	48,130,833	\$	50,466,724	\$ 50,466,724	\$	52,846,371	\$ 2,379,647	4.72%	
Kannapolis City Schools		6,101,787		6,334,387	6,334,387		6,653,802	319,415	5.04%	
TOTAL	\$	54,232,620	\$	56,801,111	\$ 56,801,111	\$	59,500,173	\$ 2,699,062	4.75%	
BUILDING MAINTENANCE										
Cabarrus County Schools	\$	8,275,945	\$	10,032,822	\$ 10,032,822	\$	11,369,963	\$ 1,337,141	13.33%	
Kannapolis City Schools		1,042,348		1,042,348	1,042,348		1,042,348	-	0.00%	
TOTAL	\$	9,318,293	\$	11,075,170	\$ 11,075,170	\$	12,412,311	\$ 1,337,141	12.07%	
GROUPS MAINTENANCE										
Cabarrus County Schools*	\$	1,573,589	*combined with building maint	\$	-	\$	-	\$	-	0.00%
Kannapolis City Schools		270,364		270,364	270,364		270,364	-	0.00%	
TOTAL	\$	1,843,953	\$	270,364	\$ 270,364	\$	270,364	\$	-	0.00%
TECHNOLOGY										
Cabarrus County Schools	\$	5,097,203	\$	5,612,297	\$ 5,612,297	\$	5,768,222	\$ 155,925	2.78%	
Kannapolis City Schools		528,078		528,078	528,078		528,078	-	0.00%	
TOTAL	\$	5,625,281	\$	6,140,375	\$ 6,140,375	\$	6,296,300	\$ 155,925	2.54%	
SCHOOL SYSTEM TOTAL										
Cabarrus County Schools	\$	63,077,570	\$	66,111,843	\$ 66,111,843	\$	69,984,556	\$ 3,872,713	5.86%	
Kannapolis City Schools		7,942,577		8,175,177	8,175,177		8,494,592	319,415	3.91%	
GRAND TOTAL	\$	71,020,147	\$	74,287,020	\$ 74,287,020	\$	78,479,148	\$ 4,192,128	5.64%	
CHARTER SCHOOLS*										
Cabarrus County Schools	\$	4,083,653	\$	4,230,645	\$ 4,230,645	\$	4,648,757	\$ 418,112	9.88%	
Kannapolis City Schools		601,883		623,547	623,547		644,023	20,476	3.28%	
TOTAL	\$	4,685,536	\$	4,854,192	\$ 4,854,192	\$	5,292,780	\$ 438,588	9.04%	
ALL EXPENSES										
GRAND TOTAL	\$	75,705,683	\$	79,141,212	\$ 79,141,212	\$	83,771,928	\$ 4,630,716	5.85%	

* Money is passed through each school district to the charter schools.

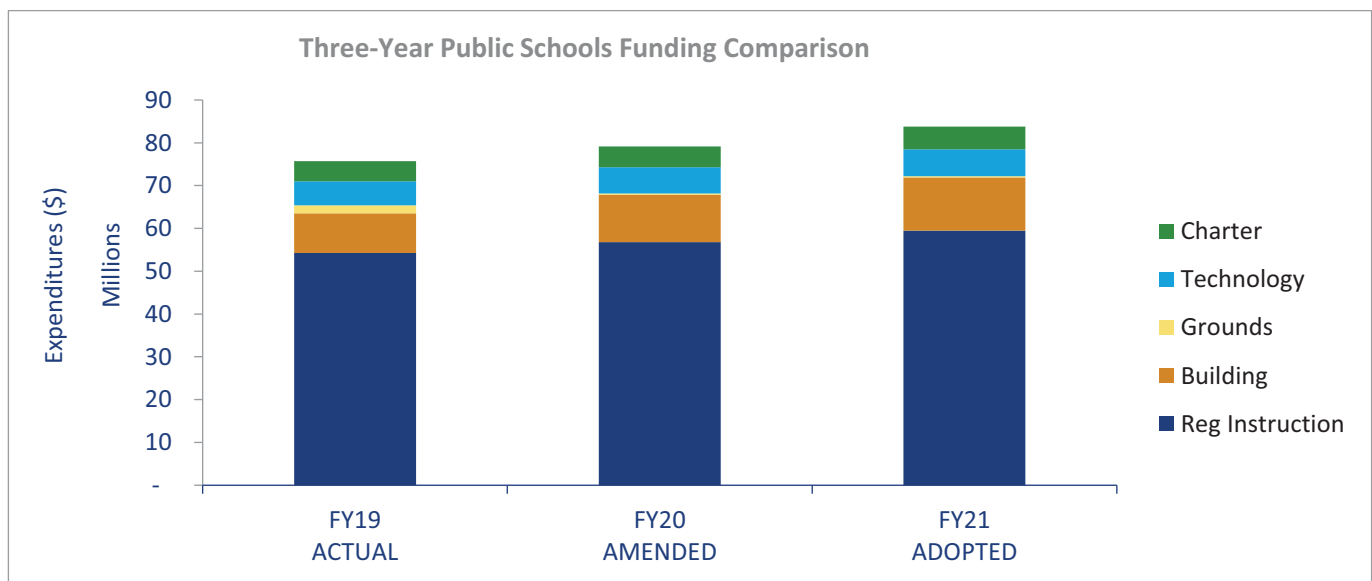
Education

Average Daily Membership (ADM)

Current expense funding for schools is based on Average Daily Membership (ADM), which reflects the average number of students in classes. Certified estimates from the state are used by the county per General Statute 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfer between local school units. The ADM estimate as of May 2020 was 38,507 representing an increase of 864 students from FY20. The new estimate changes the funding ratio of Cabarrus County School students versus Kannapolis City School students slightly from 88.99:11.01 to 89.18:10.82. The county is required by law to allocate an equal share to each school system based on their share of the ADM.

For FY20, Cabarrus County School's ADM increased to 34,339 and Kannapolis City School's to 4,168. Payment for charter school students is a pass through from each school district to charter schools based on ADM per pupil. Additional funds are held in contingency to fund any increase for charter school student counts.

FY21 ADOPTED BUDGET					
		DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	69,984,556	34,339	89.18%	\$ 2,038.05
Kannapolis City Schools		8,494,592	4,168	10.82%	2,038.05
TOTAL	\$	78,479,148	38,507	100%	\$ 2,038.05
CHARTER SCHOOLS					
Cabarrus County Schools	\$	4,665,094	2,289		\$ 2,038.05
Kannapolis City Schools		644,023	316		2,038.05
TOTAL	\$	5,309,117	2,605		\$ 2,038.05



Education

Highlights and/or Significant Modifications

Cabarrus County Schools

The budget includes an additional **\$4,318,923, a 6% increase** from FY20. Additional funding increases the teacher supplement by 0.5%, funds operations for two new schools, and provides continuation funds. The County was unable to address most expansion requests for FY20. However, there is additional funding to increase the teacher supplement to 10%. The county is contributing an additional 0.5% toward the supplement and the Board of Education will identify the other 0.5% needed from another source. Funding is also provided for the new West Cabarrus High School and Hickory Ridge Elementary School that will open in August 2020. At the same time, the county continues to invest in new schools and existing facilities. Capital funding is provided to build a new middle school, high school, and to replace an elementary school over the next five years. This is in addition to funding to replace/renovate mobile units and repair fire alarm systems.

Kannapolis City Schools

The budget includes an additional **\$339,891, a 4% increase** from FY20. Additional funding increases the teacher supplement by 0.5%, adds a Multi-Tier Support Interventionist position, and provides continuation funds. The County was unable to address most expansion requests for FY20. However, there is additional funding to increase the teacher supplement to 7%. At the same time, the county continues to invest in existing facilities. Capital funding is provided to make improvements at A.L. Brown and Kannapolis Middle School over the next two years.

PUBLIC SCHOOLS: CAPITAL OUTLAY

MANDATED SERVICE

NCGS 115C-426(f) – Capital outlay funding is required, level not mandated. No equal apportionment is required for funding between the two districts. Currently, there is no requirement for the County to fund capital outlay for charter schools.

PROGRAM SUMMARY

Capital outlay funding is provided for the purchase of all capital needs for the school district. Some examples of these items are: buses or other vehicles, technology equipment, building improvements, and acquisition or replacement of furnishings and equipment.

CAPITAL OUTLAY FOR PUBLIC SCHOOL SYSTEMS						
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Cabarrus County Schools	\$ 1,050,800	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ -	0.00%
Kannapolis City Schools	185,000	100,000	100,000	100,000	-	0.00%
TOTAL	\$ 1,235,800	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000	\$ -	0.00%

Note: FY 21 Adopted amounts will be funded from the Community Investment Fund.

Education

PUBLIC SCHOOLS: DEBT SERVICE

PUBLIC SCHOOL DEBT SERVICE							
	FY19 ACTUAL	FY20 AMENDED	FY21 PRINCIPAL	FY21 INTEREST	ADOPTED CHANGE	PERCENT	
GO Bonds	\$ 6,171,073	\$ 6,214,458	\$ 6,170,206	\$ 1,581,900	\$ 1,537,546	24.74%	
COPS/LOBS	15,972,375	23,034,925	22,857,475	9,264,954	9,696,339	39.45%	
TOTAL	\$ 22,143,448	\$ 29,249,383	\$ 29,027,579	\$ 10,846,854	\$ 11,233,885	36.33%	

The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) have all been used to finance the acquisition and construction of school capital facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

The following projects are planned for public schools within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY20 Adopted	FY21 Adopted	FY22 Planning	FY23 Planning	FY24 Planning	FY25 Planning	
Cabarrus County Schools							
Mobile Units	\$ 2,400,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	
New High School	5,129,821	-	4,580,000	-	70,000,400	-	
R. Brown McAllister Elementary School	-	450,000	29,970,000	-	-	-	
Replace Fire Alarm System - Northwest Cabarrus HS	-	89,314	-	-	-	-	
Replace Fire Alarm System - Concord HS	-	89,314	-	-	-	-	
Mobile Renovations - Jay M. Robinson HS	-	81,195	-	-	-	-	
SUBTOTAL	\$ 5,129,821	\$ 450,000	\$ 34,550,000	\$ -	\$ 70,000,400	\$ -	
Kannapolis City Schools							
Camera Replacement (A.L. Brown)	\$ -	\$ -	\$ 171,000	\$ -	\$ -	\$ -	
Football Stadium ADA/Drainage (A.L. Brown)	-	228,000	-	-	-	-	
Roof Replacement (A.L. Brown)	-	190,000	-	-	-	-	
Tennis Court Renovations (A.L. Brown)	-	-	266,000	-	-	-	
Track Renovations (A.L. Brown)	-	-	266,000	-	-	-	
Covered Walkway (Kannapolis Middle)	-	-	380,000	-	-	-	
SUBTOTAL	\$ -	\$ 418,000	\$ 1,083,000	\$ -	\$ -	\$ -	

Education

PUBLIC SCHOOLS: COUNTY SERVER SPACE

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School districts for collaborative technology services. An Inter-local agreement between each Local Education Agency (LEA) and Cabarrus County Government was executed in October of 2011. As part of Cabarrus County's ITS Strategic Plan, Cabarrus County Government invested in two qualified data centers with the flexibility, scalability, support and capacity to offer a managed co-location to the school districts. Kannapolis City Schools continues to contract with the County for technology services.

SERVER SPACE							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
CONSOLIDATED FUNDING							
County Information Technology	\$ 45,156	\$ 45,156	\$ 45,156	\$ 45,156	\$ -	0%	
TOTAL	\$ 45,156	\$ 45,156	\$ 45,156	\$ 45,156	\$ -	0%	

PUBLIC SCHOOLS: SUMMARY

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
PUBLIC SCHOOLS APPROPRIATION							
Current Expense	\$71,020,147	\$74,287,020	\$74,287,020	\$78,479,148	\$4,192,128	5.64%	
Charter Schools	4,685,536	4,854,192	4,854,192	5,292,780	438,588	9.04%	
Capital Outlay	1,235,800	1,120,000	1,120,000	1,120,000	0	0.00%	
Educational Debt Service	22,143,448	43,521,744	29,249,383	39,874,433	-3,038,476	-6.98%	
County Server Space	45,156	45,156	45,156	45,156	0	0.00%	
School Nurses	2,884,387	3,053,426	3,053,426	3,406,591	353,165	11.57%	
TOTAL	\$102,014,474	\$126,881,538	\$112,609,177	\$128,218,128	\$1,945,405	1.53%	
ADM ENROLLMENT							
CCS State Estimates	33,583	33,502	34,124	34,339	837	2.50%	
KCS State Estimates	5,529	4,143	5,526	4,168	25	0.60%	
CCS Estimates of Charter	2,144	2,144	2,289	2,289	145	6.76%	
KCS Estimates of Charter	316	316	316	316	-	0.00%	
TOTAL ESTIMATED ENROLLMENT	41,572	40,105	42,124	41,112	1,007	2.51%	
PER PUPIL FUNDING							
Current Expense	\$1,708	\$1,852	\$1,771	\$1,909	\$57	3.06%	
Capital Outlay	29.73	27.93	26.71	27.24	(0.68)	-2.45%	
Educational Debt Service	532.65	1,085.19	697.43	984.71	(100.49)	-9.26%	
County Server Space	1.09	1.13	1.08	1.10	(0.03)	-2.45%	
School Nurses	69.38	76.14	72.81	82.86	6.73	8.83%	
TOTAL	\$2,341.21	\$3,042.70	\$2,569.33	\$2,990.01	-\$37.88	-1.24%	

Education

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUE SOURCE							
1/2 cent Sales Tax Article 40 30%	\$ 3,187,727	\$ 3,116,189	\$ 3,116,189	\$ 2,733,911	\$ (382,278)	-12.27%	
1/2 cent Sales Tax Article 42 60%	7,237,897	7,257,827	7,257,827	6,007,414	(1,250,413)	-17.23%	
1/4 cent Sales Tax Article 46 100%	8,845,020	8,906,832	8,906,832	7,267,594	(1,639,238)	-18.40%	
Lottery used for School Debt Service	2,000,000	2,300,000	2,300,000	2,300,000	-	0.00%	
QSCB Subsidy	721,581	720,000	724,279	720,000	-	0.00%	
TOTAL	\$ 21,992,225	\$ 22,300,849	\$ 22,305,128	\$ 19,028,919	\$ (3,271,930)	-14.67%	
EXPENDITURE CATEGORY							
Current Expense	\$ 71,020,147	\$ 74,287,020	\$ 74,287,020	\$ 78,479,148	\$ 4,192,128	5.64%	
Charter Schools	4,685,536	4,854,192	4,854,192	5,292,780	438,588	9.04%	
Capital Outlay	1,235,800	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	22,143,448	43,521,744	29,249,383	39,874,433	(3,038,476)	-6.98%	
County Server Space	45,156	45,156	45,156	45,156	-	0.00%	
School Nurses	2,884,387	3,053,426	3,053,426	3,406,591	353,165	11.57%	
TOTAL	\$ 102,014,474	\$ 126,881,538	\$ 112,609,177	\$ 128,218,108	\$ 1,945,405	1.53%	
NET COUNTY COST							
GRAND TOTAL	\$ (80,022,249)	\$ (104,580,689)	\$ (90,304,049)	\$ (109,180,189)	\$ (5,217,335)	4.99%	

The table above shows the non-property tax revenues supporting public schools and compares this to the total county expenses for each school district. The sum of current expense, capital outlay and debt service result in a Net County Cost of \$109,180,189, including \$3,406,591, which is given to Cabarrus Health Alliance for school nurses. For additional years of Net County Cost for public schools, consult the Public-School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2010 through adopted FY20.

PUBLIC SCHOOLS: OTHER RELATED AGENCIES

OTHER SCHOOL EXPENDITURES							
	FY19 ACTUAL	FY20 ADOPTED	FY20 AMENDED	FY21 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
School Park Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000.00	\$ -	0.00%	
Special Olympics	68,241	72,644	72,644	84,405	11,761	16.19%	
Other	-	-	80,795	-	-	0.00%	
TOTAL	\$ 118,241	\$ 122,644	\$ 203,439	\$ 134,405	\$ 11,761	16.19%	

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Education

School Park Maintenance - Cabarrus County Schools

Maintenance for these school parks are funded by the Active Living and Parks Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

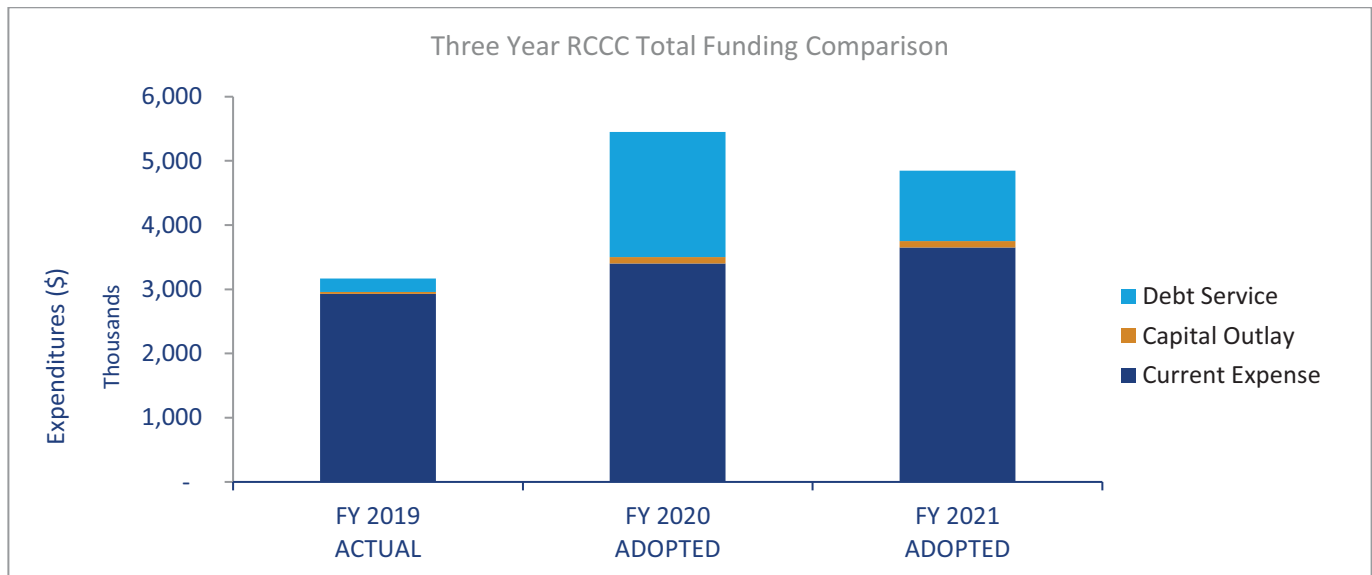
Special Olympics – Cabarrus County Schools

In accordance with a Special Olympics Service Agreement with Cabarrus County Schools, this item provides funding for one full time equivalent position to carry out duties related to the Special Olympics program within the County. The Special Olympics allocation for FY21 reflects an increase to match state salary and benefit increases.

PUBLIC SCHOOLS: SAFETY

Safety is always at the forefront in Cabarrus County. The county is committed to providing students and staff with a safe learning and working environment. The Cabarrus County Sheriff's Department works closely with partners in law enforcement to investigate and assess threats to schools. This partnership also provides us with the ability to have school resource officers in our schools. For FY21, the budget adds a School Resource Officer for the new Hickory Ridge Elementary School.

ROWAN CABARRUS COMMUNITY COLLEGE



Education

ROWAN CABARRUS COMMUNITY COLLEGE FUNDING BREAKDOWN									
		FY19 ACTUAL		FY20 ADOPTED		FY21 ADOPTED		ADOPTED CHANGE	PERCENT CHANGE
Current Expense	\$	2,930,215	\$	3,402,215	\$	3,652,000	\$	249,785	7.34%
Capital Outlay		30,000		100,000		100,000		-	0.00%
Debt Service		208,927		1,949,995		1,591,874		(855,099)	-43.85%
TOTAL	\$	3,169,142	\$	5,452,210	\$	5,343,874	\$	(605,314)	-11.10%

Note: FY 21 Adopted capital amount will be funded from the Community Investment Fund.

The budget for Rowan-Cabarrus Community College (RCCC) totals \$3,402,215 a \$249,785 (7.34%) increase from FY20. The increase reflects increases to operate the Advanced Technology Center and utility increases across other campuses. At the same time, the county continues to invest in existing facilities. Capital funding is provided to make improvements at the South Campus and the Cabarrus Business and Technology Center (CBTC).

The County issues various types of debt in support of construction for RCCC. General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) have all been used to finance the acquisition and construction of facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

The following projects are planned for RCCC within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT												
		FY20 Adopted		FY21 Adopted		FY22 Planning		FY23 Planning		FY24 Planning		FY25 Planning
Rowan Cabarrus Community College												
Building 2000 Re-roof	\$	-	\$	335,000	\$	-	\$	-	\$	-	\$	-
CBTC HVAC Replacement - Phase III & IV		330,000		265,000		-		-		-		-
Early College Mobile Unit		-		-		3,000,000		-		-		-
South Campus Building 1000 Boiler Replacement		-		105,000		-		-		-		-
SUBTOTAL	\$	330,000	\$	705,000	\$	3,000,000	\$	-	\$	-	\$	-



DEBT SERVICE

Debt Service

DEBT SERVICE OVERVIEW

Debt Service is mandated by G.S. 159-36, 159-25(a) (5). The Community Investment Fund (CIF) is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS)/Limited Obligation Bonds (LOBS) and Lease and Installment Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2020:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
GO Bonds:			
Schools	\$36,415,427	\$5,234,166	\$41,649,593
Rowan Cabarrus Community College	1,449,573	231,409	1,680,982
COPS/LOBS:			
Schools	233,213,725	62,335,869	295,549,594
Arena & Events Center	1,891,275	135,938	2,027,213
Sheriff Administration Building	11,925,000	1,108,366	13,033,366
Jail Housing Unit	29,320,000	3,565,581	32,885,581
Parking Deck	8,925,000	3,308,100	12,233,100
Rowan Cabarrus Community College	14,255,000	3,865,875	18,120,875
Financing Agreements:			
Wallace Property-Installment	2,405,266	1,014,734	3,420,000
E-911 Equipment-Installment	87,732	1,557	89,289
Thompson Property-Installment	98,000	-	98,000
Page Property-Installment	310,000	6,200	316,200
Stretcher - Lease	442,302	18,460	460,762
TOTAL	\$340,738,300	\$80,826,255	421,564,555

Debt Service

PRINCIPAL AND INTEREST PAYMENTS								
GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),								
NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING								
ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
GO Bonds - Schools								
GO 2013 Refunding-Schools	5-15-13	1.50 -	Principal	6,170,104	6,198,490	6,237,198	6,261,229	5,893,813
		5.00	Interest	1,581,900	1,273,395	963,470	651,610	432,467
GO Bonds - Schools Total			Principal	\$ 6,170,104	\$ 6,198,490	\$ 6,237,198	\$ 6,261,229	\$ 5,893,813
			Interest	1,581,900	1,273,395	963,470	651,610	432,467
			Subtotal	\$ 7,752,004	\$ 7,471,885	\$ 7,200,668	\$ 6,912,839	\$ 6,326,280
GO Bonds - Rowan Cabarrus Community College (RCCC)								
GO 2013 Refunding (Pub Imprv)-RCCC 2006	5-15-13	1.50 -	Principal	\$ 209,896	\$ 211,510	\$ 212,802	\$ 213,771	\$ 211,188
		5.00	Interest	62,200	51,705	41,130	30,490	23,008
GO Bonds - RCCC Total			Subtotal	\$ 272,096	\$ 263,215	\$ 253,932	\$ 244,261	\$ 234,196
GO Bonds - Grand Total			Principal	\$ 6,380,000	\$ 6,410,000	\$ 6,450,000	\$ 6,475,000	\$ 6,105,001
			Interest	1,644,100	1,325,100	1,004,600	682,100	455,475
			Grand Total	\$ 8,024,100	\$ 7,735,100	\$ 7,454,600	\$ 7,157,100	\$ 6,560,476
COPS/LOBS - Schools								
COPS - Schools 2010A issue	9-22-10	2.00-	Principal	1,780,000	-	-	-	-
		5.00	Interest	85,250	-	-	-	-
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00-	Principal	1,330,000	1,330,000	8,530,000	1,330,000	1,330,000
		0.07	Interest	776,125	776,125	776,125	408,925	408,925
LOBS - Schools 2011B issue	8-31-11	2.00-	Principal	307,475	306,250	-	-	-
		5.00	Interest	29,621	14,492	-	-	-
LOBS - Schools 2011C issue	8-31-11	2.00-	Principal	1,970,000	1,955,000	1,945,000	1,950,000	-
		5.00	Interest	391,000	292,500	194,750	97,500	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,605,000	2,555,000	2,520,000	2,485,000	2,430,000
			Interest	487,667	422,802	359,183	296,435	234,558
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,445,000	5,350,000	5,260,000	5,160,000	5,075,000
			Interest	1,147,482	1,010,268	875,448	742,896	612,864

*

Debt Service

PRINCIPAL AND INTEREST PAYMENTS								
GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),								
NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING								
	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
LOBS - Schools 2016 issue	3-10-16	2.00-	Principal	3,690,000	3,690,000	3,690,000	3,690,000	3,690,000
		5.00	Interest	2,739,663	2,555,163	2,370,663	2,186,163	2,001,663
LOBS - Schools 2017 issue	10-26-17	3.00 -	Principal	3,325,000	3,325,000	3,320,000	3,320,000	2,855,000
		5.00	Interest	2,211,350	2,045,100	1,878,850	1,712,850	1,611,500
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,405,000	2,405,000	2,405,000	2,410,000	2,410,000
			Interest	1,032,273	958,920	885,568	812,215	738,710
LOBS- New Draw 2020			Interest	364,523	632,170			
COPS/LOBS - Schools Total			Principal	\$ 22,857,475	\$ 20,916,250	\$ 27,670,000	\$ 20,345,000	\$ 17,790,000
			Interest	\$ 9,264,954	\$ 8,707,540	\$ 7,340,587	\$ 6,256,984	\$ 5,608,220
			Subtotal	\$ 32,122,429	\$ 29,623,790	\$ 35,010,587	\$ 26,601,984	\$ 23,398,220
COPS/LOBS - Rowan Cabarrus Community College (RCCC)								
LOBS - Advanced Technology Center 2018 issue	5-16-18	3.05	Principal	\$ 885,000	\$ 885,000	\$ 885,000	\$ 880,000	\$ 880,000
RCCC 2006			Interest	434,778	407,785	380,793	353,800	326,960
COPS/LOBS - RCCC Total			Subtotal	\$ 1,319,778	\$ 1,292,785	\$ 1,265,793	\$ 1,233,800	\$ 1,206,960
COPS/LOBS - Other								
LOBS - Arena 2011B issue	8-31-11	2.00 -	Principal	947,525	943,750	-	-	-
		5.00	Interest	91,280	44,658	-	-	-
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal	1,815,000	1,790,000	1,750,000	1,705,000	1,665,000
			Interest	283,815	240,618	198,016	156,366	115,787
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal	3,545,000	3,480,000	3,415,000	3,345,000	3,265,000
			Interest	735,932	646,953	559,605	473,888	389,929
LOBS - Parking Deck 2017 issue	10-26-17	3.00	Principal	525,000	525,000	525,000	525,000	525,000
		5.00	Interest	391,275	365,025	338,775	312,525	296,624

Debt Service

PRINCIPAL AND INTEREST PAYMENTS								
GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),								
NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING								
	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
COPS/LOBS - Other Total			Principal	\$ 6,832,525	\$ 6,738,750	\$ 5,690,000	\$ 5,575,000	\$ 5,455,000
			Interest	1,502,302	1,297,254	1,096,396	942,779	802,340
			Subtotal	\$ 8,334,827	\$ 8,036,004	\$ 6,786,396	\$ 6,517,779	\$ 6,257,340
COPS/LOBS - Grand Total			Principal	\$ 30,575,000	\$ 28,540,000	\$ 34,245,000	\$ 26,800,000	\$ 24,125,000
			Interest	11,202,034	10,412,579	8,817,776	7,553,563	6,737,520
			Grand Total	\$ 40,457,256	\$ 37,659,794	\$ 41,796,983	\$ 33,119,763	\$ 29,655,560
Capital Leases/Installment Financing								
Installment Financing -								
Land Wallace	12-18-08	4.00	Principal	\$ 93,789	\$ 97,541	\$ 101,443	\$ 105,500	\$ 109,720
Property Installment Financing -			Interest	96,211	92,459	88,557	84,500	80,280
Land Thompson	02-28-17	0.00	Principal	49,000	49,000	-	-	-
Property Installment Financing -			Interest	-	-	-	-	-
Equip E-911 2017	07-20-16	1.77	Principal	58,230	29,502	-	-	-
			Interest	1,296	261	-	-	-
Installment Financing -								
Land								
Page Property	5-1-18	2.00	Principal	310,000	-	-	-	-
			Interest	6,200	-	-	-	-
Lease - Equipment Stretcher Lease								
			Principal	107,868	109,654	111,469	113,316	-
			Interest	7,323	5,538	3,722	1,877	-
Installment Financing - Grand Total								
			Principal	\$ 511,019	\$ 176,043	\$ 101,443	\$ 105,500	\$ 109,720
			Interest	103,707	92,720	88,557	84,500	80,280
			Grand Total	\$ 614,726	\$ 268,763	\$ 190,000	\$ 190,000	\$ 190,000
Capital Lease-Grand Total								
			Principal	\$ 107,868	\$ 109,654	\$ 111,469	\$ 113,316	\$ -
			Interest	7,323	5,538	3,722	1,877	-
			Grand Total	\$ 115,191	\$ 115,192	\$ 115,191	\$ 115,193	\$ -

Debt Service

PRINCIPAL AND INTEREST PAYMENTS								
GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),								
NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING								
ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Annual Debt Service								
Bank Service								
Charges			\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	
Principal -								
Total			37,573,887	35,235,697	40,907,912	33,493,816	30,339,721	
Interest - Total			12,957,164	11,835,937	9,914,655	8,322,040	7,273,275	
TOTAL								
ANNUAL DEBT SERVICE								
			\$ 50,586,751	\$ 47,127,334	\$ 50,878,267	\$ 41,871,556	\$ 37,668,696	

Note: The COPS 2011A (Qualified School Construction Bonds) issue requires that annual principal payments be made to a sinking fund, held by a trustee, in the County's name. Annual budgeted payments of \$1,330,000 are required for fiscal years 2016-2025 and a budgeted payment of \$1,335,000 is required in fiscal year 2026. The trustee will make debt service payments of \$7,200,000 and \$7,435,000 from the sinking fund in fiscal years 2023 and 2026, respectively. At this time, the County will record debt service expenditures and reduce its long-term liabilities. The accumulation of annual sinking fund payments will be accounted for in restricted fund balance. Therefore, the County will appropriate restricted fund balance in fiscal years 2023 and 2026 to fund the debt service expenditures.

Debt Service

LEGAL DEBT MARGIN

June 30, 2020

North Carolina General Statute 159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit and represents the County's legal borrowing authority.

Total assessed valuation at June 30, 2020

*unaudited

\$22,353,389,040

Legal debt margin:

Debt limit 8% of total assessed value

1,788,271,123

Debt applicable to debt limitation:

Total bonded debt

\$ 37,865,000

Total certificates of participation/
limited obligation bonds

299,530,000

Total installment financings

2,900,998

Total capital leases (governmental fund types)

442,302

Total debt applicable to limitations

340,738,300

Legal debt margin

\$1,447,532,823

Source: Cabarrus County Finance

SUPPLEMENTAL INFORMATION

Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE Fiscal Year 2020-2021

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

Section 1 – County Funds

The County hereby appropriates the following amounts, listed by fund, as the estimated revenues and expenditures for the operation and maintenance of various governmental activities, debt obligations and capital outlay purchases for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021:

I. General Fund

- a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	\$ 204,959,679
Sales Tax	27,184,701
Intergovernmental	21,136,525
Permits and Fees	7,747,427
Sales and Services	13,485,653
Investment Earnings	582,961
Miscellaneous	1,188,580
TOTAL REVENUES	\$ 276,285,526

- b. The following expenditure appropriations are made in the General Fund:

General Government	\$ 32,324,433
Cultural and Recreational	6,422,578
Public Safety	52,611,231
Economic and Physical Development	6,739,867
Human Services	44,126,769
Environmental Protection	565,433
<u>Cabarrus County Schools</u>	
Instructional Services	52,846,371
Charter Schools	4,665,094
Technology Support Services	5,768,222
Building and Grounds Maintenance	11,369,963
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324
<u>Kannapolis City Schools</u>	
Instructional Services	6,653,802
Charter Schools	644,023
Technology Support Services	528,078
Building Maintenance	1,042,348
Ground Maintenance	270,364
Schools Information Technology Services (ITS)	8,832
<u>Rowan-Cabarrus Community College</u>	
Current Expense	3,652,000
<u>Other Programs</u>	

Budget Ordinance

Contributions to Other Funds	45,875,389
TOTAL EXPENDITURES	\$ 276,285,526

II. Community Investment Fund (CIF)

- a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	\$ 16,008,919
Miscellaneous	720,000
Lottery Proceeds	2,300,000
Other Financing Sources	40,220,000
TOTAL REVENUES	\$ 59,248,919

- b. The following expenditure appropriations are made in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	\$ 29,027,579
Interest	10,846,854
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,094,896
Interest	496,978
Capital Outlay	100,000
Other Debt Service	9,005,217
Other Improvements	5,401,695
Contribution to General Fund	2,100,000
Bank Service Charges	55,700
TOTAL EXPENDITURES	\$ 59,248,919

III. Cabarrus Arena and Events Center Fund

- a. It is estimated the following revenues will be available in the Cabarrus Arena and Events Center Fund:

Sales and Service	\$ 677,739
Investment Earnings	15,000
Miscellaneous	15,000
Other Financing Sources	1,201,324
TOTAL REVENUES	\$ 1,909,063

- b. The following expenditure appropriations are made in the Cabarrus Arena and Events Center Fund:

Personnel Services	\$ 150,360
Operations	1,758,703
TOTAL EXPENDITURES	\$ 1,909,063

Budget Ordinance

IV. Landfill Fund

- a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	\$	52,000
Permits & Fees		140,000
Sales & Services		1,226,000
Investment Earnings		28,508
TOTAL REVENUES	\$	<u>1,446,508</u>

- b. The following expenditure appropriations are made in the Landfill Fund:

Personnel Services	\$	367,422
Operations		1,079,086
TOTAL EXPENDITURES	\$	<u>1,446,508</u>

V. 911 Emergency Telephone Fund

- a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	\$	703,112
Investment Earnings		2,500
Fund Balance Appropriated		63,880
TOTAL REVENUES	\$	<u>769,492</u>

- b. The following expenditure appropriations are made in the 911 Emergency Telephone Fund:

Personnel Services	\$	60,000
Operations		709,492
TOTAL EXPENDITURES	\$	<u>769,492</u>

VI. Health and Dental Insurance Fund

- a. It is estimated the following revenues will be available in the Health and Dental Insurance Fund:

Sales & Services	\$	13,297,958
Investment Earnings		25,000
Miscellaneous		400,000
TOTAL REVENUES	\$	<u>13,722,958</u>

- b. The following expenditure appropriations are made in the Health and Dental Insurance Fund:

Operations	\$	13,722,958
TOTAL EXPENDITURES	\$	<u>13,722,958</u>

Budget Ordinance

VII. Workers Compensation and Liability Fund

- a. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund:

Sales & Services	\$ 2,476,543
Investment Earnings	20,000
Miscellaneous	20,000
TOTAL REVENUES	\$ 2,516,543

- b. The following expenditure appropriations are made in the Workers Compensation and Liability Fund:

Operations	\$ 2,516,543
TOTAL EXPENDITURES	\$ 2,516,543

VIII. Fire Tax Districts Fund

- a. It is estimated the following revenues will be available in the Fire Tax Districts Fund:

Ad Valorem Tax Levy	\$ 5,692,557
TOTAL REVENUES	\$ 5,692,557

- b. The following expenditure appropriations are made in the Fire Tax Districts Fund:

Allen Fire Tax District	\$ 445,827
Cold Water Fire Tax District	230,919
Concord Rural Fire Tax District	50,227
Flowe's Store Fire Tax District	424,589
Georgeville Fire Tax District	266,791
Gold Hill Fire Tax District	39,555
Harrisburg Rural Fire Tax District	1,124,899
Jackson Park (City of Concord) Fire Tax District	231,467
Kannapolis Rural Fire Tax District	216,319
Midland Fire Tax District	820,779
Mt. Mitchell Fire Tax District	99,345
Mt. Pleasant Rural Fire Tax District	541,988
Northeast Fire Tax District	181,060
Odell Fire Tax District	804,537
Richfield-Misenheimer Fire Tax District	11,073
Rimer Fire Tax District	203,182
TOTAL EXPENDITURES	\$ 5,692,557
 GRAND TOTAL – ALL FUNDS – REVENUES	 \$ 361,591,566
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ 361,591,566

Section 2 – County Tax Rate

There is hereby levied a tax rate of 74 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property

Budget Ordinance

for the fiscal year beginning July 1, 2020 and ending June 30, 2021 to finance expenditures in Section 1, excluding the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2020 of \$28,109,783,700, at an estimated combined collection rate of 98.50% percent (97.00% for real and personal and 100% for vehicles). An estimated total valuation of Real, Personal and Public Service property is \$26,152,326,700 and vehicle of \$1,957,457,000.

Section 3 – Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Allen Fire Tax District	7.50 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$612,821,273	
Cold Water	6.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$396,768,796	
Concord Rural	14.0 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$36,985,962	
Flowe's Store	7.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$625,315,449	
Georgeville	9.20 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$298,958,579	
Gold Hill	8.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$50,972,682	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$773,126,430	
Jackson Park (City of Concord)	14.0 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$170,447,279	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$223,009,583	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$846,164,082	
Mt. Mitchell	8.26 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$123,992,013	
Mt. Pleasant Rural	11.80 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$473,517,643	
Northeast	12.70 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$146,976,598	
Odell	6.80 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,219,734,490	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$16,307,882	
Rimer	8.80 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$238,030,091	

The above tax rates produce Ad Valorem Tax Levy to finance the expenditures of the Fire Tax Districts. Estimated

Budget Ordinance

revenues based on the estimated total valuation of taxable property as listed on January 1, 2020 in the table above, at an estimated combined collection rate of 98.50% percent (97.00% for real and personal and 100% for vehicles).

Section 4 – Capital Projects

- a. It is estimated that the following revenues will be available to complete capital projects as listed:

Contribution to Capital Projects Funds	\$ 5,373,801
Capital Reserve Funding	4,263,000
Appropriation of Fund Balance	3,036,022
TOTAL REVENUES	\$ 12,672,823

- b. The following expenditure appropriations are made for the capital projects listed:

General Government

EMS Headquarters	\$ 2,500,000
West Cabarrus Library and Senior Center	2,400,000
Deferred Maintenance	2,100,000
Frank Liske Park ADA Renovations	1,100,000
Frank Liske Park Water Line	420,000
Governmental Center Parking Deck Sealing	350,000
Fiber Infrastructure Improvement	300,000
Jail Annex HVAC Replacement	240,000
Camp Spencer Vending & Archery Building	200,000
Human Services Building HVAC	180,000
Northeast Cabarrus Radio Tower	160,000
Operations Center Renovations	150,000
Frank Liske Park Playground Replacements	120,000
Sheriff Training & Firing Range Renovations	120,000

Cabarrus County Schools

Mobile Units	500,000
R. Brown Mccalister ES Replacement	450,000
Fire Alarm System Replacement (Northwest Cabarrus HS)	89,314
Fire Alarm System Replacement (Concord HS)	89,314
Mobile Renovations (Jay M. Robinson)	81,195

Kannapolis City Schools

Football Stadium ADA/Drainage (A.L. Brown HS)	228,000
Roof Replacement (A.L. Brown HS)	190,000

Rowan Cabarrus Community College

Building 2000 Reroof	335,000
CBTC HVAC Replacement, Phase III/IV	265,000
South Campus Building 1000 Boiler	105,000

TOTAL EXPENDITURES	\$ 12,672,823
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Budget Ordinance

Section 5 – Authorized Positions

The Board hereby authorizes the following:

	Position	FTE
Total Authorized	1,325	1,254.5144

Section 6 – Authorizations

- a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.
- b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.
- c. The County shall distribute special appropriations to non-profit organizations after the execution of an agreement that ensures funds are used for statutorily permissible public purposes.
- d. The County Manager and/or Budget Director, or designee are hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections, as contained herein under the following conditions:
- e. The Budget Director or designee may transfer amounts between objects of expenditure within a function.
- f. The County Manager or designee may transfer amounts between objects of expenditures and revenues without limitation.
- g. The County Manager or designee 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.
- h. The County Manager or designee may transfer amounts between contingency funds set aside for a specific project for budgetary shortfalls; upon the appropriate approval of a change order; or to fund an increase in charter school students.
- i. The County Manager or designee may transfer funds from the General Fund, Community Investment Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
- j. Additional authority is granted to the Budget 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.
- k. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the County Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
- l. The County Manager, Budget 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

Budget Ordinance

closing.

- m. The County Manager or designee 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.
- n. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
- o. The County Manager or designee 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.
- p. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
- q. The County Manager or designee may reduce revenue projections consistent with prevailing economic conditions and reduce expenditures correspondingly.
- r. The County Manager or designee may assign fund balance for unpaid Economic Development Incentives until contractual obligations are met.
- s. That the sum of General Operating Fund fund balance in excess of 15% is hereby available for transfer and appropriation to the Community Investment Fund.
- t. The Board hereby directs County officers to proceed with the capital projects herein within the terms of Generally Accepted Accounting Principles (GAAP) and the budgets contained herein.
- u. That the Finance Officer or designee shall re-appropriate for expenditure in the current fiscal year remaining encumbered appropriations at June 30, 2020.
- v. That the Finance Officer or designee shall maintain within the Capital Project Funds sufficient detailed accounting records to satisfy legal requirements.
- w. At the request of the Board, the Finance Officer or designee shall report on the financial status of capital projects.
- x. At the completion of a capital project, the Finance Officer or designee shall close the project, and transfer all unrestricted excess funds to an unallocated account within the Capital Projects Funds.
- y. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

Budget Ordinance

Section 7.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2020-2021 fiscal year. The County Manager and the Finance Officer shall administer the budget. The Budget 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.

Adopted this the 15th day of June, 2020.


Stephen M. Morris, Chairman


Lauren Linker, Clerk to the Board



COMMUNITY INFORMATION



CABARRUS COUNTY, NORTH CAROLINA

Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees (<i>Full Time Equivalents</i>)	1,175.61
County Seat	Concord

Area Statistics

Population (July 2020 estimate)	216,608
Area in square miles	364

Taxes

NC Retail Sales Tax	4.75%
Cabarrus County Local Sales Tax	2.25%
Cabarrus County Property Tax Rate per \$100 Value	.74

Modes of Transportation

Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

Public Safety

Fire protection (non-city services):	
Stations	10
Number of fire personnel and officers	304
Number of fire personnel volunteers	147

Sheriff's Department:	
Stations	1 main, 4 substations
Number of sworn personnel	213 full time, 1 part time
Number of detention officers	106
Number of civilians	45 full time, 5 part time
Number of patrol units	204

Supplemental Information

Culture & Recreation

County Facilities – Operated

	Frank Liske Park	Camp Spencer Park	Vietnam Veterans Park	Rob Wallace Park	Mount Pleasant Senior Center	Concord Senior Center	Other	Total
Parks	1	1	1	1				4
Undeveloped Parks (acres)			47	160			63*	
Senior Centers		1			1			2
Picnic Shelters	12	2	4	1				19
Indoor Picnic/Rental Facilities	0	3			2	3		8
Walking Trails (miles) 5 total	4.21	1.12	1.23	4.1		0.75		11.41
Softball Fields	4							4
Soccer Fields	11							11
Tennis Courts	6							6
Pickleball Courts (part of tennis court)	2							2
Amphitheatre	1							1
Playgrounds	5	1	2	1				9
Nature Playgrounds	1	1	1	1				4
Horseshoe Pits	11	2	2			2		17
Sand Volleyball Courts	8	1	3					12
Exercise Stations	15	6	8					29
Shuffleboard			2			2		4
Bocce						4		4
Cabins		6						6
Tent Sites		7						7
Group Camping		1						1
Pool		1						1
18-hole Mini Golf	1							1
18-hole Disc Golf	1							1
9-hole Disc Golf			1	1				2
Fitness Centers					1	2	1	3
Bike Skills Area				2				2
Dog Run			1					1
Paddleboats	20							20

*W.W. Flowe

**Kannapolis LunchPlus Site

County Owned Facilities – Operated by a Municipality 2

School Parks (Utilized by ALPS) 20

Supplemental Information

Education

	<u>Total</u>	<u>Cabarrus County</u>	<u>Kannapolis City</u>
Pre-kindergarten	1	1	-
Elementary schools	27	21	6
Middle schools	10	9	1
High schools	10	10	1
Performance Learning Center	1	1	-

Number of students 37,287 33,117 4,170*

* Kannapolis School children in Cabarrus County limits

Community colleges 1 (Rowan-Cabarrus Community College)

Medical

Hospitals	1
Number of licensed beds	457

Economy

Construction Permits Issued (July 1, 2018-April 30, 2019)	15,088
Zoning Permits Issued (July 1, 2018-April 30, 2019)	424
Unemployment Rate (March 2020)	4.4%
Median Household Income (2018 Survey Estimates)	\$64,174
Per Capita Personal Income (2018 Survey Estimates)	\$31,050

Sources of Information

Cabarrus County Government	NC Department of Public Instruction
Cabarrus County Economic Development Corporation	US Census Bureau – American Fact Finder
Carolinas Medical Center – Northeast	NC Department of Commerce, Labor and Economic Analysis

TOP TEN PRINCIPAL EMPLOYERS

EMPLOYER	EMPLOYEES	RANK
Cabarrus County Schools	1,000+	1
Carolina's Medical Center – NorthEast/Atrium Health	1,000+	2
Amazon (Concord location)	1,000+	3
Walmart Associates Inc.	1,000+	4
Cabarrus County	1,000+	5
City of Concord	1,000+	6
Shoe Show Inc.	500-999	7
Corning Incorporated	500-999	8
S&D Coffee	500-999	9
Kannapolis City Schools	500-999	10

*Cabarrus County has a total of 106,665 people employed within the county.

Source: NC Department of Commerce, Labor and Economic Analysis, Quarterly Census of Employment and Wages (Quarter 4, 2019) https://accessnc.opendatasoft.com/pages/dashboard_business/

Supplemental Information

TOP TEN PRINCIPAL TAXPAYERS			
TAXPAYER	Type of Business	2017 Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Inc.	Manufacturing	\$353,495,441	1.69%
Castle & Cooke NC LLC/ David Murdock	Real Estate	293,425,169	1.40%
Mall at Concord Mills LP	Retail Center	230,877,688	1.10%
Charlotte Motor Speedway Inc.	Sports - Racing	218,958,570	1.05%
Celgard LLC	Manufacturing	176,326,992	0.84%
Duke Energy Corporation	Public Service Co	135,433,105	0.65%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	105,935,419	0.51%
Weinstein Properties	Real Estate	101,646,310	0.49%
Hendrick Automotive	Automotive Sales	96,689,044	0.46%
DNP IMS America Corporation	Manufacturing	88,614,973	0.42%
TOTAL		\$1,801,402,711	8.62%

*Total 2018 Assessed Valuation (as of 4/1/2019), including Public Service***

Source: Cabarrus County Tax Assessor's Office

Supplemental Information

STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES						
County	Certified July 2016 Population	County Employees	2018-19 General Fund Budgeted Expenditures	2017-18 Assessed Valuation	Property Tax Rate Per \$100	Relation to Cabarrus
Alamance	163,041	933	\$152,279,537	\$13,641,051,590	\$0.59	S
Alexander	38,609	365	\$41,200,000	\$2,585,917,385	\$0.79	S
Anson	25,628	-	-	-	\$0.78	MSA
Cabarrus	209,736	1,150	\$255,602,972	\$22,176,343,745	\$0.72	
Catawba	157,424	1,083	\$199,549,536	\$16,525,761,688	\$0.58	CSA
Cleveland	98,862	810	\$146,507,302	\$6,195,967,874	\$0.72	CSA
Davidson	168,107	910	\$133,958,449	\$13,737,568,579	\$0.54	S
Gaston	221,112	1,546	\$218,575,732	\$16,298,931,000	\$0.87	MSA
Iredell	179,740	1,188	\$205,122,119	\$22,239,217,847	\$0.53	N, CSA
Johnston	200,102	1,372	\$227,942,089	\$16,278,125,098	\$0.78	S
Lincoln	84,494	792	\$102,884,364	\$8,696,830,431	\$0.61	CSA
Mecklenburg	1,099,382	5,842	\$1,289,946,207	\$126,400,000,000	\$0.82	N, MSA
Onslow	197,455	1,286	\$201,004,079	\$13,872,200,000	\$0.71	S
Pitt	176,920	1,001	\$151,231,823	\$12,647,546,985	\$0.70	S
Randolph	145,633	812	\$124,014,611	\$9,476,429,339	\$0.65	S
Rowan	142,862	931	\$152,398,761	\$19,456,712,155	\$0.66	N, CSA
Stanly	63,069	450	\$64,422,981	\$4,700,000,000	\$0.67	N, CSA
Union	232,425	1,210	\$175,698,669	\$25,110,447,531	\$0.73	N, MSA

N = Neighboring County

MSA = Charlotte Metropolitan Statistical Area County

CSA = Charlotte Consolidated Statistical Area County. An MSA is automatically considered part of the CSA.

S = State Benchmark County

Source: North Carolina Association of County Commissioners FY 2018-2019 Budget & Tax Survey

STATISTICAL INFORMATION

Racial and Ethnic Composition of Cabarrus County: 2018 Certified		
Race/ethnicity category	Number	Percent distribution
Total population	211,342	100%
White alone	109,923	73.4%
Black or African American alone	40,155	19.0%
American Indian, Alaska native alone	1,479	.7%
Asian alone	9,299	4.4%
Two or more races	5,072	2.4%
Hispanic origin	22,825	10.8%
White alone, non-Hispanic Origin	136,527	64.6%

Source: U.S. Census Bureau, 2018 Certified

Educational Attainment and Median Earnings in Cabarrus County: 2017 Certified	
Educational attainment (highest degree)	Median Income
Less than high school graduate	\$30,063
High school graduate only	\$35,016
Some college or associate's degree	\$33,593
Bachelor's degree or more	\$50,289
Graduate or professional degree	\$84,178

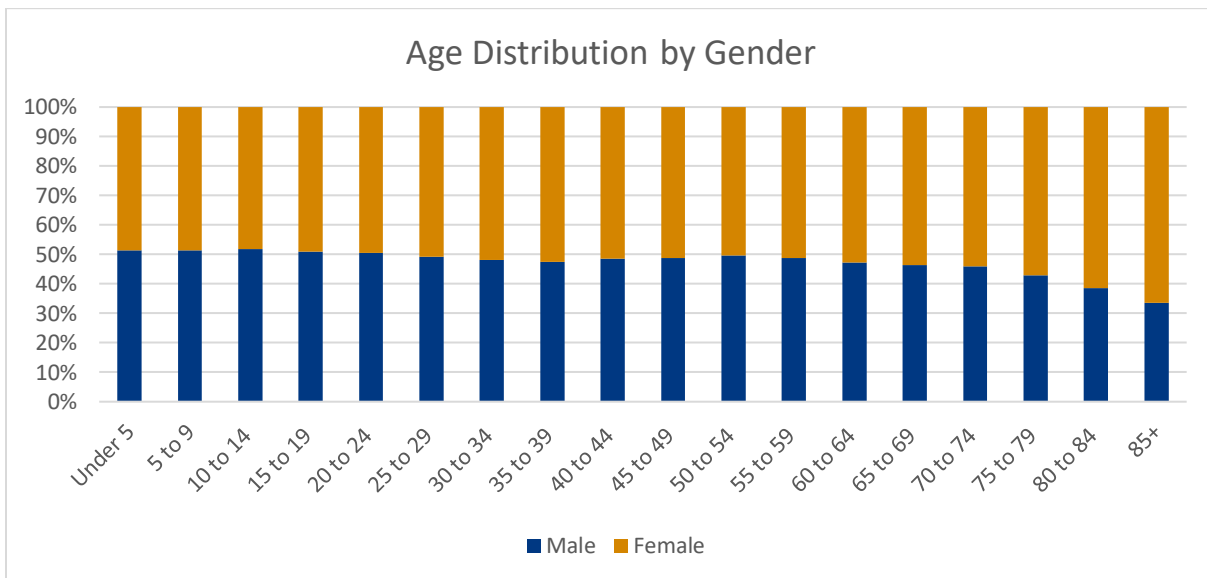
Note: Population 25 years and over

Source: U.S. Census Bureau, 2017 Certified (2018 information on this topic was unavailable.)

STATISTICAL INFORMATION

AGE DISTRIBUTION: 2018 Certified		
Age category	Population	Percent distribution
Under 5 years	13,684	6.47%
5 to 9 years	14,724	6.97%
10 to 14 years	16,074	7.61%
15 to 19 years	14,720	6.97%
20 to 24 years	11,884	5.62%
25 to 34 years	26,619	12.60%
35 to 44 years	30,089	14.24%
45 to 54 years	30,873	14.61%
55 to 59 years	13,475	6.38%
60 to 64 years	11,252	5.32%
65 to 74 years	16,844	7.97%
75 to 84 years	8,122	3.84%
85 years and over	2,982	1.41%
Total	211,342	100%
Median age	37.7	-

Source: U.S. Census: 2018 Certified



Source: U.S. Census: 2018 Certified

Supplemental Information

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE										
REVENUE SOURCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 REVISED	FY19 ADOPTED	FY20 ADOPTED
1/2 cent Sales Tax Article 40										
30%	\$ 1,936,231	\$ 2,118,724	\$ 2,178,066	\$ 2,247,377	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,879,678	\$ 2,902,635	\$ 3,116,189
1/2 cent Sales Tax Article 42										
60%	4,349,930	4,909,269	5,169,449	5,075,948	5,987,935	6,211,757	6,669,074	6,851,485	6,619,287	7,257,827
1/4 cent Sales Tax Article 46										
100%	-	4,022,347	5,978,544	5,812,323	6,873,104	7,150,105	8,021,787	8,232,114	8,035,108	8,906,832
Lottery used for School										
Debt Service	-	1,713,555	7,307,518	4,911,790	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,300,000
QSCB Subsidy		743,081	770,921	712,644	714,643	718,497	717,727	717,727	720,000	720,000
COPS 2009	3,967,669	3,967,669	1,912,810	2,188,834	-	-	-	-	-	-
Fund 364 School Construction	92,204	-	-	-	-	-	-	-	-	-
Fund 366 School Construction	4,925	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	1,559,042	1,461,745	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,500,000	1,500,000	1,500,000
TOTAL	\$ 11,910,001	\$ 18,936,390	\$ 24,846,327	\$ 22,484,756	\$ 19,781,431	\$ 20,268,374	\$ 22,129,875	\$ 22,181,004	\$ 21,777,030	\$ 23,800,848
EXPENDITURE CATEGORY										
Current Expense	\$ 52,447,330	\$ 53,287,330	\$ 52,626,269	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 71,020,147	\$ 74,287,020
Capital Outlay General Fund	1,070,000	1,067,264	1,803,060	2,213,008	2,128,550	3,984,250	3,037,945	4,954,030	1,120,000	1,120,000
ITS Services		93,088	28,779	121,882	84,000	84,000	76,146	45,154	45,156	45,156
Debt Service	28,797,106	33,524,699	32,864,016	32,058,212	31,247,131	31,242,713	35,850,219	40,875,151	43,521,744	42,229,320
Fines & Forfeitures	1,559,042	1,461,745	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,500,000	1,500,000	1,500,000
School Nurses*			1,722,808	2,017,949	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387	3,053,426
TOTAL	\$ 83,873,478	\$ 89,434,126	\$ 90,573,951	\$ 93,688,332	\$ 95,840,294	\$ 101,743,863	\$ 107,768,191	\$ 116,771,418	\$ 120,091,434	\$ 122,234,922
NET COUNTY COST										
GRAND TOTAL	\$ (71,963,477)	\$ (70,497,736)	\$ (65,727,624)	\$ (71,203,576)	\$ (76,058,863)	\$ (81,475,489)	\$ (85,638,316)	\$ (94,590,414)	\$ (98,314,404)	\$ (98,434,074)

Revenue Neutral Tax Rate

North Carolina General Statute 159-11(e) requires that “in each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget.” The statute sets forth the following calculation: “the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase by a growth factor equal to the average annual percentage increase in the tax base.”

FY20 Valuation	\$24,130,593,609
FY20 Tax Levy	\$178,566,393
FY21 Valuation	\$28,109,783,700
Average Growth Rate since Last Revaluation	3.69%
FY21 Revenue Neutral Tax Rate	65.97¢
FY21 Revenue Neutral Tax Levy	\$185,442,675

Fee Changes

Department Name		Type of Fee	Current Fee Amount	FY 21 Recommended Fee Amount
Fair		Child/Special Level General Gate Admission Price	\$ 5.00	\$ 6.00

Justification

This increase is to cover necessary expenses to operate the county fair. The ticket price increase is for children ages 6-11, military, and those over 55 years old.

Supplemental Information

GLOSSARY

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Audit - a formal examination of the organization's accounts or financial situation.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Supplemental Information

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

Supplemental Information

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Deficit - an excess of expenditures over revenue receipts.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

Disbursement - expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Supplemental Information

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund – funds generally used to account for tax supported activities. The county has a general operating fund, special revenue funds and capital projects funds.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mandate - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Modified Accrual Accounting Basis - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

Municipal Bond - a bond issued by a state or local government.

Supplemental Information

Non-operating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Supplemental Information

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - a written law enacted by a duly organized and constituted legislative body.

Tax Base - the total assessed valuation of real property within the County.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

Taxes - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Increment Financing (TIF) – financing procedure used by many local governments for redevelopment and improvement projects on existing structures. The cost of the improvements is assessed to future tax revenues by each taxing unit that levies taxes against the property. The taxing unit at the local level is responsible for determining how much of the increase in property tax due to the improvement will be used to repay the construction costs. The property that is seeking to use tax increment financing must be located within the city's jurisdiction.

Trust and Agency Fund - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

Supplemental Information

ACRONYMS

4-H	Head, Heart, Health and Hands (Cooperative Extension)		
ALS	Advanced Life Support	ERG	Emergency Response Group
ARRA	American Recovery and Reinvestment	FCC	Federal Communications Commission
BDN	Act	FTE	Full-time Equivalent
	Benefit Delivery Network	FPY	From Prior Year
BMP	Best Management Practices	FY	Fiscal Year
BOC	Board of Commissioners	GASB	Governmental Accounting Standards Board
CAC	Cabarrus Arts Council	GFOA	Government Finance Officers Association
CAFR	Comprehensive Annual Financial Report	GIS	Geographic Information Systems
CAN	Cabarrus Aging Network	GO	General Obligation Bonds
CARES	Capital Asset Realignment for Enhanced Services	GRP	Grassland Reserve Program
CDBG	Community Development Block Grant	GSA	General Services Administration
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs	HAARP	Heat And Air Repair Program
CIP	Capital Improvement Program	HAZMAT	Hazardous Materials
CIF	Capital Investment Fund	HUD	Housing and Urban Development
COPS	Certificates of Participation	HVAC	Heating, Ventilation, Air Conditioning
COPS grant	Community Oriented Policing Services grant	IPRB	Installment Payment Revenue Bonds
CPI	Consumer Price Index	NASA	National Aeronautic and Space Agency
CRP	Conservation Reserve Program	NCACSP	North Carolina Agriculture Cost Share Program
DARE	Drug Abuse Resistance Education	NCSU	North Carolina State University
DENR	Department of Environment and Natural Resources	NRCS	Natural Resources Conservation Services
DHHS	Department of Health and Human Services	RCCC	Rowan Cabarrus Community College
DMV	Division of Motor Vehicles	SHRT	Special Hazard Response Team
DOT	Department of Transportation	SOP	Standard Operating Procedure
ECA	Extension and Community Association	SRO	School Resource Officer
EFNEP	Expanded Food and Nutrition Program	SWCD	Soil & Water Conservation District
EMS	Emergency Medical Services	TIF	Tax Increment Financing
EOG	End of Grade testing	USDA	United States Department of Agriculture
EPA	Environmental Protection Agency	VA	Veterans Affairs
EQIP	Environmental Quality Incentive	WHIP	Wildlife Habitat Incentives Program

Telephone Directory

AGENCY/DEPARTMENT -----NUMBER

Active Living and Parks -----704-920-3350
Londa Strong, Director

Arena & Events Center -----704-920-3986
Kenneth Robinson, Director

Animal Control-----704-920-3288

Animal Shelter-----704-920-3291

Clerk to the Board -----704-920-2110
Lauren Linker

Commissioners' & Manager's Office ---704-920-2100
Mike K. Downs, County Manager
Rodney Harris, Deputy County Manager
Jonathan Marshall, Deputy County Manager
Kyle Bilafer, Area Manager of Operations
Debbie Brannan, Area Manager of Technology and
Innovation

Communications and Outreach -----704-920-2336
Kasia Thompson, Manager

Planning and Development-----704-920-2141
Kelly Sifford, Director

Building Inspection Division -----704-920-2128
Community Development -----704-920-2142
Zoning -----704-920-2141

Cooperative Extension-----704-920-3310
Robert Furr, Director

Elections -----704-920-2860
Carol Soles, Director

Emergency Management -----704-920-2143
Bobby Smith, Director

Emergency Medical Services -----704-920-2600
James Lentz, Director

Finance -----704-920-2894
Susan Fearington, Director

AGENCY/DEPARTMENT ----- NUMBER

Infrastructure & Asset Mgt. -----704-920-3200
Michael Miller, Director

Human Resources -----704-920-2200
Lundee Covington, Director

Human Services -----704-920-1400
Karen Calhoun, Director

Information Services -----704-920-2154
Todd Shanley, Director

Landfill-----704-920-2950
Recycling Division-----704-920-3279

Library -----704-920-2063
Emery Ortiz, Director

Concord Branch -----704-920-2050
Kannapolis Branch-----704-920-1180
Mt. Pleasant Branch -----704-436-2202
Harrisburg Branch -----704-920-2080

Register of Deeds-----704-920-2112
Wayne Nixon, Register of Deeds

Sheriff -----704-920-3000
Van Shaw, Sheriff

Soil & Water Conservation District----704-920-3300
Daniel McClellan, Resource Conservationist

Tax Administration -----704-920-2171
David Thrift, Tax Administrator

Tax Collector -----704-920-2119
Land Records-----704-920-2127
Revaluation -----704-920-2178

Transportation -----704-920-2921
Bob Bushey, Operations Manager

Veterans Services-----704-920-2869
Tony Miller, Director



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For Information, Contact:

Cabarrus County Budget
65 Church Street, SE
P. O. Box 707
Concord, NC 28026-0707

704-920-2104

www.cabarruscounty.us