



ANNUAL BUDGET

CABARRUS COUNTY, NC
FISCAL YEAR 2022-2023



CABARRUS COUNTY
America Thrives Here



ADOPTED JUNE 20, 2022

EXPLORE OUR BUDGET

The Cabarrus County Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments, agencies and projects that support our County.

TABLE OF CONTENTS

INTRODUCTION

Board of County Commissioners

GFOA Distinguished Budget Presentation Award

Organization Chart

Readers Guide

Profile of Cabarrus County

Strategic Planning and Visioning

Cabarrus County Strategic Plan

BUDGET MESSAGE

Official Budget Message

FINANCIAL STRUCTURE, POLICY AND PROCESS

Fund Structure

Fund Relationships

Fund Descriptions

Basis of Budgeting and Accounting

Financial and Budgetary Policies

Budget Process

Budget Adoption

Amendments to the Budget Ordinance

FY 2023 Budget Calendar

BUDGET SUMMARY

Changes to the Recommended Budget

Revenues Summary

FY 2023 Revenues (All Funds)

FY 2023 Revenues by Source (All Funds)

Table

Revenues and Expenditures by Source and

Category Table

Revenues by Fund

FY 2023 Revenues by Fund (All Funds)

Chart

FY 2023 Revenues by Fund (All Funds)

Table

Expenditures Summary

Expenditures by Category

Expenditures by Category (All Funds)

Chart

Expenditures by Fund

Expenditures by Fund and Category (All

Funds) Chart

Expenditures by Fund and Category (All

Funds) Table

Expenditures by Function

FY 2023 Expenditures by Function (All
Funds) Table

Expenditures by Function and Department
(All Funds) Table

Expenditures by Fund and Function (All
Funds) Table

FUND SUMMARIES

General Fund Summary

Community Investment Fund Summary

Landfill Fund Summary

911 Emergency Telephone System Fund
Summary

Arena and Events Center Fund Summary

Fire District Fund Summary

Social Services Fund Summary

Intergovernmental Fund Summary

Workers' Compensation and Liability Fund
Summary

Self-Insured Fund Summary

FIVE YEAR FINANCIAL PLAN

Five Year Financial Plan

Introduction

Revenue Assumptions

Expenditure Assumptions

Conclusion

Five Year Financial Plan (General Fund) Table

POSITION SUMMARY

Total Authorized Positions Table

FY 2023 New Positions Table

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan (CIP) Narrative and
Project Tables

Projects by Function:

- General Government
- Public Safety
- Culture and Recreation
- Education-CCS
- Education-KCS
- Education-RCCC

Project Highlights:

- Public Library/Senior Center (Mt Pleasant)
- Roberta Road Middle School
- EMS Headquarters
- Frank Liske Park Multiple Projects
- Courthouse
- R. Brown McAllister Elementary School
Replacement
- West Cabarrus Library Branch & Senior
Center
- Southeast Cabarrus Library & Senior Center
- Northwest High School

DEPARTMENTAL PROGRAM SUMMARIES

GENERAL GOVERNMENT

Board of Commissioners
County Manager
Communications and Outreach
Human Resources
Legal
Tax Administration - County
Assessor and Land Records
Tax Administration - Tax
Collection
Board of Elections
Register of Deeds
Finance
Information Technology
Services

Infrastructure and Asset
Management - Administration
Infrastructure and Asset
Management - Ground
Maintenance
Infrastructure and Asset
Management - Sign
Maintenance
Infrastructure and Asset
Management - Building
Maintenance
Infrastructure and Asset
Management - Facility Services
Infrastructure and Asset
Management - Fleet
Maintenance

CULTURE AND RECREATION

Active Living and Parks - Parks
Active Living and Parks -
Senior Centers
Library System
Cabarrus Arena and Events
Center
Fair
Other Culture and Recreation

PUBLIC SAFETY

Sheriff - Administration
Sheriff - Jail
Sheriff - Animal Control
Sheriff - Animal Shelter
Courts
Planning and Development -
Construction Standards
Emergency Management
Fire Districts
Fire Services
Emergency Medical Services
911 Emergency Telephone
System
Other Public Safety

ECONOMIC AND PHYSICAL DEVELOPMENT

Economic Development - Incentive Grants
Planning and Development - Planning
Planning and Development - Community Development
Planning and Development - Soil and Water Conservation
Planning and Development - Zoning

Economic Development Corporation (EDC)
Other Economic Development

OTHER PROGRAMS

Non-Departmental

Contribution to Other Funds

HUMAN SERVICES

Veterans Services
Cooperative Extension
Human Services - Administration
Human Services - Adult and Aging and Transportation
Human Services - Child Welfare Division
Human Services - Economic Family Support Services
Human Services - Economic Services
Cabarrus Health Alliance
Other Human Services

EDUCATION

Introduction to Education
Public Schools
 Current Expense
 Capital Outlay
 Debt Service
 County Server Space Summary
 Other Related Agencies Safety
Cabarrus County Schools (CCS) Program Summary
Kannapolis City Schools (KCS) Program Summary

Rowan-Cabarrus Community College (RCCC)
 Three-Year RCCC Total Funding Comparison
 RCCC Funding Breakdown Table
Rowan-Cabarrus Community College (RCCC) Program Summary

ENVIRONMENTAL PROTECTION

Infrastructure and Asset Management - Construction and Demolition Landfill
Infrastructure and Asset Management - Waste Reduction

DEBT SERVICE

Debt Service Overview
 Debt Service Table
 Principal and Interest Payments Table
 Legal Debt Margin

SUPPLEMENTAL INFORMATION

[Budget Ordinance](#)

[Community Information](#)

[Statistical Information](#)

[Glossary](#)

[Acronyms](#)

[Telephone Directory](#)

INTRODUCTION

FY23 ANNUAL BUDGET



BOARD OF COMMISSIONERS



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

STEPHEN MORRIS (CHAIR)

BLAKE KIGER (VICE CHAIR)

DIANE HONEYCUTT

LYNN SHUE

BARBARA STRANG

INTRODUCTION

FY23 ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

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, 2021. 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.

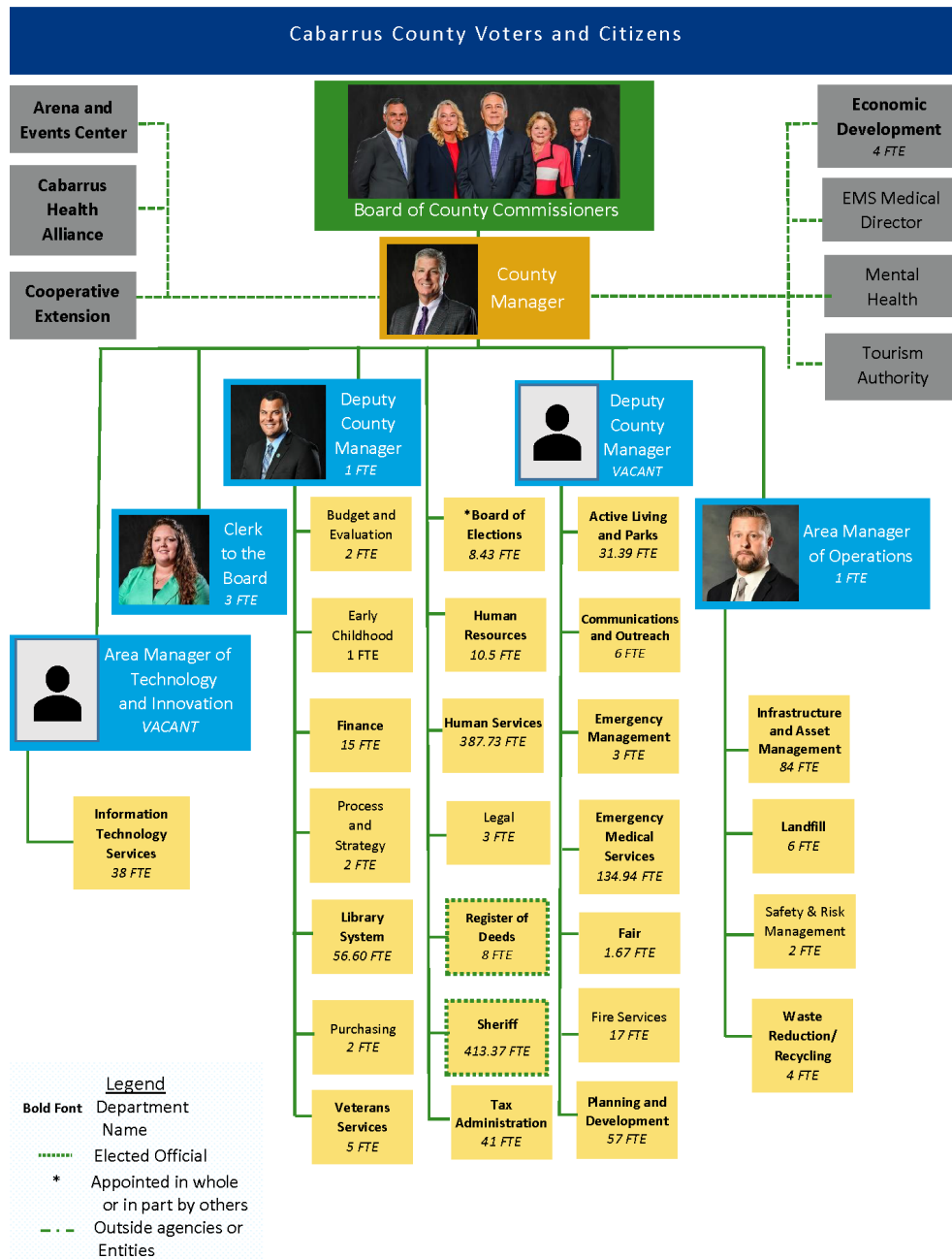
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION

FY23 ANNUAL BUDGET



CABARRUS COUNTY ORGANIZATION CHART



INTRODUCTION

FY23 ANNUAL BUDGET



READERS 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 Fiscal Year 2023 (FY23) Budget goes from July 1, 2022 to June 30, 2023. 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 FY23 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
- Community Investment Fund
- Landfill Fund
- 911 Emergency Telephone Fund
- Cabarrus Arena and Events Fund
- Fire Districts Fund
- Social Services Fund
- Intergovernmental Fund
- Workers Compensation and Liability Fund
- Health and Dental Insurance Fund

POSITION SUMMARY

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

FIVE YEAR FINANCIAL PLAN

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.

DEPARTMENTAL INFORMATION

Section tabs for General Government, Other Programs, Public Safety, Economic and Physical Development, Human Services, Environmental Protection, Education, and Cultural and Recreational and each contain program summaries for departments within that service area.

Program Summaries are presented in a consistent, user-friendly format and provide the following information:

- Program name/department
- Program Overview
- Expenditures for Personnel Services, Operations, and Capital Outlay.
- Revenues – both intergovernmental (grants, etc.) and fees for service
- FTEs (Full Time Equivalent employees)

OTHER PROGRAMS

This section includes information regarding non-departmental funding, Contributions to Other Funds, and Contributions to Other Agencies.

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

FY23 ANNUAL BUDGET



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 United States Census Bureau estimated a county population of 231,278 as of July 2021, making the County the 10th largest in North Carolina. 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.

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 22nd largest metropolitan statistical area in the United States as of the 2020 census.

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.

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.



THE CABARRUS ECONOMIC DEVELOPMENT CORPORATION

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

Atrium is a nationally recognized leader in shaping health outcomes through innovative research, education, and compassionate patient care. Based in Charlotte, North Carolina, Atrium Health is an integrated, nonprofit health system with more than 70,000 employees serving patients at 40 hospitals and more than 1,400 care locations.



Atrium Health Cabarrus, located in Concord, is the largest employer in the County. The 457-bed medical center serves a five-county region with more than 4,000 employees serving in more than 30 facilities throughout the region. 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 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.

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.



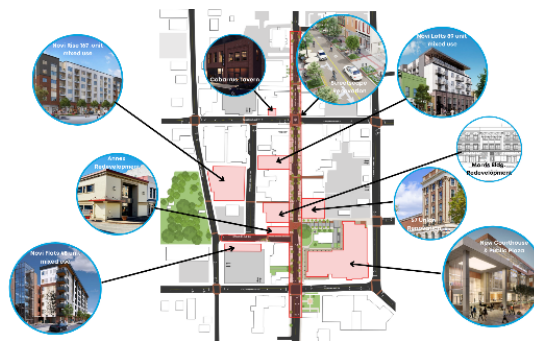
KANNAPOLIS DOWNTOWN REVITALIZATION PROJECT

Kannapolis has started a Downtown Revitalization project. The Master Plan envisioned 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.

Kannapolis has invested \$113 million in three catalyst projects including the West Avenue Streetscape, the Atrium Health Ballpark (the new home of the Kannapolis Cannon Ballers Minor League Baseball Team) and a public parking deck in the VIDA mixed-use district. The VIDA district includes 284 apartments, commercial and restaurant space.

DOWNTOWN CONCORD REVITALIZATION

Concord started a Downtown Revitalization project in 2020. Lansing Melbourne Group's Novi mixed-use projects represent an estimated \$70 million of private investment and will add nearly 300 new market-rate and workforce apartments, commercial retail space, and a rooftop restaurant to the heart of downtown. The city's streetscape project will replace aging utility infrastructure and improve pedestrian walkability, recreation, and outdoor dining opportunities. In early 2023, the County's new courthouse and public plaza will open.



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. One of 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.

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.

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 completion of additional speculative buildings.

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). Additional phases of the Afton Ridge Business Park will include multiple industrial speculative buildings in the coming years.

The Silverman Group constructed and owns a total of seven (7) industrial buildings (2 million square feet) along Derita Road in Concord. The RiverOaks Corporate Center, also located on Derita Road, provides over one (1) million square feet of industrial development. RiverOaks is 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 Westrock Coffee (formerly 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. 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 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-Padgett 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 feet of runway that can accommodate aircraft up to the size of a Boeing 737 or Airbus 320.

Concord-Padgett 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.

According to a 2021 NCDOT Division of Aviation economic impact analysis, Concord-Padgett contributed over \$831 million into the local economy and supported 5,070 jobs in the region. There are currently 119 aircraft based at the airport with a combined taxable value of \$218 million. Bringing additional revenues, based aircraft and new services for the community ensures the airport's role as a critical regional economic generator and community asset.

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 and Joe Gibbs Racing.

Allegiant Air began commercial service in December 2013. Commercial service is offered to nine destinations including Orlando Sanford International Airport and Louis Armstrong New Orleans International Airport. In 2020, 260,000 passengers flew commercial out of Concord-Padgett.



TOURISM AND HOSPITALITY

The 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. According to the latest economic impact study from Visit North Carolina, visitor spending in the County reached a record high of \$515.7 million in 2019. In 2020, that figure decreased by 44.2% to \$287.5 million because of the COVID-19 pandemic ranking the County 16th in total visitor spending out of North Carolina's 100 counties. Overall hotel Occupancy was 65.3% in 2021 and the Average Daily Rate was \$92.83. This was an increase of 32.9% and 16.4% respectively over 2020 lodging data. The recovery has been driven mostly by leisure travelers. Throughout FY2023 it is expected that business and group travel will continue to rebound, but not to pre-pandemic levels.

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 Keselowski Racing, and Stewart-Haas Racing, which provide race fans and visitors the opportunity to get a behind-the-scenes look at top racing teams. 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 two major NASCAR racing events. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway hosts several events including two NHRA-sanctioned events on the first four-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 the 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 FY23, 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. Recent projects stemming from the County CVB's Strategic Plan, such as the Concord Mills flyover bridge and installation of four new turf fields at local high schools have and will continue to generate positive economic impact and enhance the overall experience throughout Cabarrus County for visitors and residents alike.

INTRODUCTION

FY23 ANNUAL BUDGET



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.

An interactive dashboard that matches key performance measures to goals within the strategic plan can be viewed below.

Click below to view the dashboard in full and learn more about our strategic plan:



Click the image below to view the county's full strategic plan:



BUDGET MESSAGE

FY23 ANNUAL BUDGET



BUDGET MESSAGE

May 16, 2022

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

It is my honor and privilege to submit the Fiscal Year 2022-2023 (FY23) Recommended Budget. Staff prepared this budget in accordance with the laws of North Carolina, guided by the Board of Commissioners' strategic priorities.

FISCAL YEAR 22: A LOOK BACK

In planning for FY22, commissioners adopted a budget aligned with the County's strategic priorities of having:

- A Thriving Economy
- A Healthy and Safe Community
- Available Culture and Recreation opportunities
- Sustainable Growth and Development
- A Transparent and Accountable Government

The FY22 budget focused on several important elements of a successful community.

It funded high-quality educators and schools, which are crucial to a thriving economy. The County-paid supplement for certified staff employed by Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS) increased for the ninth consecutive year. For the 2022 school year, CCS had the 16th and KCS had the 53rd highest average teacher supplements out of the 115 Local Education Agencies in the state. Just 10 years ago CCS ranked 37th and KCS 70th in the state.

This progress would not have happened without your commitment to this important priority.

School facilities also received substantial funding in the FY22 budget, including just under **\$55 million** to replace R. Brown McAllister Elementary School, complete construction of Roberta Road Middle School, design a new Northwest High School and replace five school roofs. The budget set aside just over **\$12 million** for school facility projects like flooring and playground replacements across both districts and Rowan-Cabarrus Community College.

Through all our efforts, we continue to work toward a County where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

PERSONNEL: THE MOST IMPORTANT COMMODITY

To ensure we provide competitive compensation compared to other jurisdictions, **the FY23 budget increases public safety salaries between 5 and 15 percent for 287 positions**, including Deputy Sheriff, Senior Deputy Sheriff, Telecommunicators, Fire Captain and more. These adjustments are a result of the recently completed market study that compared our public safety pay rates to comparable cities and counties throughout North Carolina.

In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. Competitive pay enables us to attract and retain high-quality employees to allow us to serve the community better.

Under the leadership of Sheriff Van Shaw, the **Sheriff's Office** continues to provide essential services ranging from traffic enforcement to criminal investigation to jail operations. The FY23 budget adds **12 positions** for the Sheriff's Office, including a **Captain, four (4) Deputy Sheriffs** and **six (6) Detention Officers** to provide needed services. Expenses associated with the proposed Captain and two Deputy Sheriff positions will be paid by the Town of Harrisburg through their contract for law enforcement services.

Additional funding of **\$921,006** for the **Cabarrus Health Alliance** will allow the hiring of two (2) additional **On-site Wastewater staff members** to address substantial wait times for septic and well permits; two (2) **Food and Lodging staff members** to complete required inspections; and a **school nurse** for Roberta Road Middle School. This funding also covers inflationary costs for personnel.

From the 2020 to 2021 calendar years, the call volume for **Emergency Medical Services (EMS)** increased by 15% to more than 35,000 calls for service. During that same time, EMS maintained a response time of under eight minutes. Night shift has become more challenging during the pandemic, leading to vacancy rates of over 10 percent for both full- and part-time personnel. To combat this problem, the budget adds **two (2) Paramedics** to maintain appropriate response times and prevent ambulance shut down. We are currently exploring shift differential pay to attract current and future employees to consider the night shift.

Those positions will help, but we must also think creatively about how to overcome the challenges of attracting talent. The budget proposes **three (3) Paramedic Trainee positions** that will attend the new Paramedic Academy at Rowan-Cabarrus Community College. Upon completion of the program, these trainees would move into full-time Paramedic positions with a two-year employment commitment to the County. This approach provides another pathway to addressing staffing challenges within EMS.

For our **Human Services - Adult Services Division**, the budget adds a **Social Worker III** to address the rising number of Guardianship and Adult Protective Services cases. Guardianship is a legal relationship in which a person or agency is appointed by the courts to make decisions and act on behalf of a person who does not have adequate capacity to make those decisions. The division is currently responsible for 63 individuals, with expectations of increasing next year due to policy changes at the state level. Similar policy changes at the state and federal levels have made an additional **Social Worker II** in the Special Assistance In-Home Program necessary. This program provides at-home support services for Medicaid-eligible individuals at risk of entering an adult care home.

Human Services also has a need for additional staff in the Child Welfare Division. The budget adds **two (2) Social Worker Investigative/Assessment** positions to work a non-traditional schedule (3 p.m. to midnight) during the busiest time of the week; a **Social Worker Supervisor III** to oversee their intake staff; a **Social Worker Supervisor III** to oversee family assessments; and a **Social Worker III** to receive intake calls. The division has experienced significant turnover in the past year, and continues to manage high caseloads. These positions will provide much-needed stability.

Veteran's Services continues to assist veterans and their families with filing claims for benefits. Staff assists with filing of over 1,000 claims each year, resulting in more than \$10 million in benefits for local veterans. The budget adds a **Veteran Services Officer** to help veterans get the benefits they have earned. While this is not a mandated service for counties, the need is great and continues to grow each year.

The county's rapid growth continues to increase the workload for the Construction Standards Division. The budget adds **two (2) Code Enforcement Officers** and a **Permit Associate** to complete residential and commercial property inspections and issue building permits for residents and developers. These positions will be funded using additional inspection and permit fees collected by the County throughout the year. As in the past, these positions will remain vacant until the demand increases beyond current staff abilities.

It is an exciting time for the Cabarrus County Public Library System. The system will add its sixth branch location in late 2024 with the opening of the new Afton Ridge Library and Senior Center. Additionally, the system will open expanded facilities in Mt. Pleasant and Harrisburg within the next five years. The budget adds a **Deputy Director** to oversee the growing system's external programs, marketing and outreach.

The remaining recommended positions address current deficiencies. They include:

- An **Assessment Associate** to provide support for personal property appraisal staff to increase customer service and responsiveness.
- A **Cyber Security Analyst** to monitor the County's internal and third-party security prevention and detection solutions, which ensures the integrity and protection of the County's network and systems.
- A **Grounds Maintenance Mechanic** to increase efficiency by providing in-house maintenance and repairs on equipment and small engines.
- A **Heavy Equipment Operator** to meet growing demands with a consistent level of customer service at the Construction and Demolition Landfill.
- A **Network Engineer** to manage, configure, install, and analyze network security, infrastructure, voice, wireless and building security systems.
- A **Resource Conservation Easement Specialist** to review, record and monitor easement for programs that preserve county land.
- A **Strategy Manager** to oversee strategic planning and performance efforts for an accountable government.

In total, the budget funds an additional **39 positions** across County departments. While this request is well short of what was asked for by department leadership, these additional positions are crucial to strengthening essential County services in the year ahead.

Another new employment pathway included within the budget is a **Management Fellow Program** and **increased internship opportunities**. The **three (3) Management Fellows** will be recent graduates or students in Master's-level programs interested in serving full-time in a high-priority area of the county. Interns will be recent graduates or current students at a community college or university who are willing to serve part-time for three to six months. Both programs align with the Board's goal to create opportunities for people to see value in the work of County government. They also support our commitment to succession planning and continuous improvement.

FISCAL YEAR 23: WHERE WE'RE GOING

The FY23 budget funds critical investments while maintaining a property tax rate of **74 cents per \$100 of assessed valuation for a third consecutive year**. That brings the General Fund Operating budget to just under **\$318 million**.

We understand the importance of a **competitive – and stable – tax rate** for residents. The County's Five-Year Financial Plan assumes the tax rate will be maintained in FY24 as well (with a revisit scheduled for the FY25 budget process). The FY25 budget will be impacted by new property values that will become effective January 1, 2024 – an opportune time to consider a tax rate adjustment if the board desires.

Our services contribute to the well-being and quality of life for residents. This requires strategic investments as the county grows. However, staff is also mindful that any investments must be balanced with the impact on taxpayers.

We believe this budget strikes that balance.

Although the population of Cabarrus **grew by 27% from 2010 to 2020**, the county continues to uphold its reputation as a wonderful place to live, work and visit by providing an enhanced quality of life.

The University of Wisconsin Population Health Institute's County Health Rankings puts Cabarrus at 13 out of the 100 North Carolina counties across key health measures, such as crime rate, unemployment and health outcomes. These results are due in large part to our dedicated public safety agencies and the Cabarrus Health Alliance.

This budget includes additional funding for these core areas.

Finally, this budget enhances County recreational opportunities with the upcoming construction of a new library; senior center and park facility in the northeast part of the county; added or updated amenities at Frank Liske Park; and an additional phase at Rob Wallace Park.

This message details three major areas of the budget: **personnel, education and capital (building) projects**.

EDUCATION: KEY TO A THRIVING COMMUNITY

We cannot overstate the importance of making strategic investments in our education partners: Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College (Rowan-Cabarrus).

As always, part of the investment helps attract and retain top educators.

The FY22 budget included funding for a 10.5% local supplement; however, the CCS Board of Education went beyond that, choosing to use one-time federal funding to increase the local supplement to 12% for the 2022, 2023 and 2024 school years. After the 2024 school year, there will be insufficient funding for the supplement to remain at 12% without budgeting additional local funding. The budget includes funding **equivalent to 1% of the County-paid local supplement for certified staff** to begin reserving the funds that will be needed to cover the shortfall in two years. The remaining 0.5% needed to fully cover the shortfall will be recommended for the FY24 budget.

In addition to the supplement, the CCS budget includes additional funding to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; and an additional \$561,000 to improve facilities and grounds maintenance. The **CCS budget totals \$73.6 million, an increase of 3.6%.**

The County-paid local supplement for KCS lags CCS due to the requirement to allocate an equal share to each school based on enrollment. In essence, an additional dollar provided to KCS would require an additional nine dollars for CCS, making a significant supplement increase cost-prohibitive. Given that challenge, the budget includes funding for a **0.5% increase in the County-paid local supplement for certified staff employed by KCS. The KCS budget totals \$8.9 million, an increase of 3.1%.**

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,000 students. That's a 21% increase over the past three years. This results in total per-pupil funding of **\$6.3 million, an increase of 14.4%.**

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,000 students. That's a 21% increase over the past three years. This results in total per-pupil funding of **\$6.3 million, an increase of 14.4%.**

Last year, the County and CCS agreed that operating expense funding for continuation and local supplements would instead go to deferred maintenance projects until FY25. The district is using one-time federal funding to cover the gap until that time. Total funding reserved in the budget is \$4.9 million, with \$4 million for CCS, \$487,887 for KCS, and \$345,693 for charter schools. With this reserved amount, the **operating budget totals \$93.6 million.**

Rowan-Cabarrus serves nearly 19,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The college plays a vital role in workforce and economic development within the county and region. Additional funding for utilities, personnel and a new **Building Automation Technician**—co-funded by Rowan County—are included in the budget. This results in total funding of **\$3.95 million, an increase of 5.3%.**

CAPITAL PROJECTS: FUNDING FOR PRESERVATION AND GROWTH

The FY23 budget includes \$38.2 million from the General Fund to the Community Investment Fund (CIF) for current and future debt payments. The budget also includes \$22.1 million from the County's pay-as-you-go (PAYGO) program. PAYGO is the use of cash rather than debt to pay for needed capital projects.

The County will not issue new debt in FY23, which is consistent with our every-other-year cycle. PAYGO will fund a significant number of essential projects, including:

- **\$11.6 million** for various projects at County facilities. Examples include utility and RV lot improvements at the Cabarrus Arena and Events Center; paving the overflow parking lot at the Concord Senior Center, Concord; and tennis court renovations at Frank Liske Park.
- **\$4.2 million** for Cabarrus County Schools to fund their Top 20 deferred maintenance projects. Project examples include multiple fire alarm system replacements, roof replacements and playground replacements. These projects would have a positive impact on 15 schools across the district.

- **\$2.5 million** for Cabarrus County Schools to replace the roof at W.M. Irvin Elementary School and Harris Road Middle School. With these two projects, the County will have funded seven (7) complete roof replacements in the last two years.
- **\$2.3 million** for Rowan-Cabarrus Community College to renovate Building 2000 for law enforcement, EMT/paramedic and certified nursing assistant programs. Completion of this project will free up needed space on the 7th floor of the Sheriff's Administrative Building for their use.
- **\$2 million** to program and design a new public safety training facility adjacent to Frank Liske Park in Concord. The facility will assist local emergency medical services, fire departments, and law enforcement in meeting their training requirements. This project will be in partnership with Concord, Harrisburg, Kannapolis, and the volunteer fire departments. The County's share of construction costs for the project will be included in the FY24 budget.
- **\$1.5 million** for Kannapolis City Schools to fund various deferred maintenance projects including flooring replacements, security cameras and paving repairs.

Funding sources for these projects are noted in the *Cabarrus County Capital Project Ordinance* scheduled for adoption by commissioners in June 2022, in addition to the general budget ordinance. Capital projects planned for beyond FY23 are included in the budget document for information purposes and will require a staff recommendation and formal adoption by the board before proceeding.

While continued capital investments are necessary, it is important to set aside additional funding needed for new facilities. The additional expenses will receive funding with current resources. Two years ago, the county used this budgeting method for the courthouse renovation/expansion project. Funds were budgeted for additional staffing and operating expenses, even though the facility would not open until 2023. Since then, these funds paid for one-time capital projects, allowing us to prevent facilities from unnecessary deterioration. With this budget, the funds shift fully to staffing and operating the new courthouse.

Consistent with this approach, the budget sets aside \$3.2 million to cover a portion of the future operating expenses for the Library and Senior Center at Afton Ridge and the new behavioral health facilities in Kannapolis. These funds will become available for one-time capital projects until the facilities open. We plan to recommend reserving additional funding in FY24 as well. This will ensure that both projects have sufficient funding ahead of opening without negative impact on the tax rate.

The Library and Senior Center at Afton Ridge will become the County's sixth library branch and third senior center location, with annual operating expenses estimated to be in the \$3-4 million range.

For the behavioral health facilities, we were fortunate to receive a \$30 million grant from the state for designing and building two facilities off Kannapolis Parkway. One will provide behavioral health urgent care for those age six and older and a 16-bed adult facility-based crisis center. A second will provide a 16-bed facility-based crisis center for those between the ages of 4 and 17 years old. Facility-based crisis centers offer short-term, medically supervised service 24-hours a day, seven days a week, 365 days a year as an alternative to hospitalization or emergency department visits. These facilities will be designed over the next year with an intended opening in 2024. Although Cabarrus County will not directly operate the facilities, the County will have a financial role to play, with rough estimates in the \$3-5 million range annually, based on Guilford County's experience with similar facilities.

In closing, I would like to thank our entire workforce for their commitment to the programs and services that make Cabarrus County a special place. The last two years were difficult as we navigated a pandemic.

Countless staff members contributed to the development of this budget, but I would like to mention a few specifically: Rodney Harris, Kyle Bilafer, Lundee Covington, Rosh Khatri, Yesenia Pineda, Elie

Landrum, Wendi Heglar, Suzanne Burgess and our department leadership team all helped develop a fiscally responsible budget that responds to community needs.

Finally, I commend the Board of Commissioners for their leadership over the past year. Your dedication to the citizens of our county is admirable and noticed daily by our staff and those that live, work and play in our growing county.

We look forward to your thoughtful consideration of the recommended budget and input from our residents before the budget adoption on June 20.

Respectfully submitted,

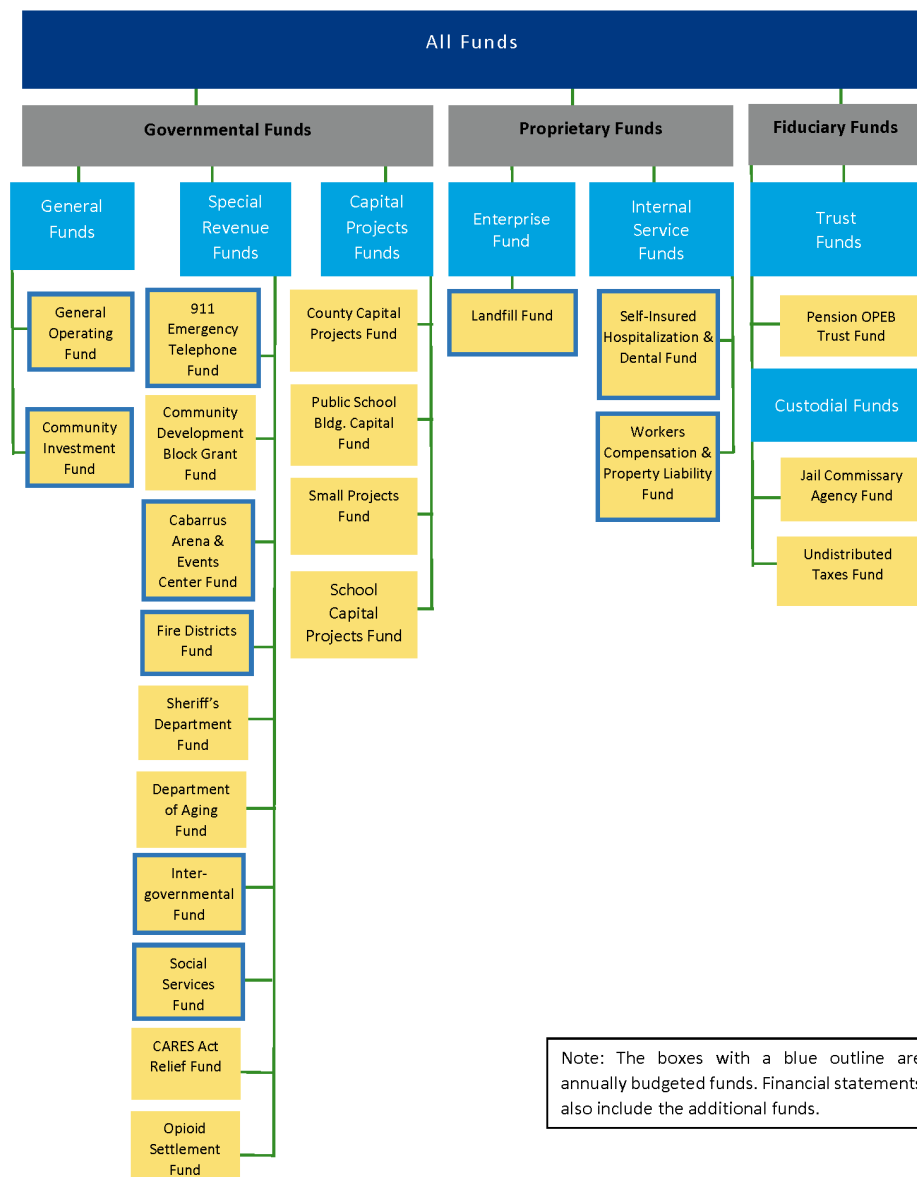
Michael K. Downs
County Manager

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



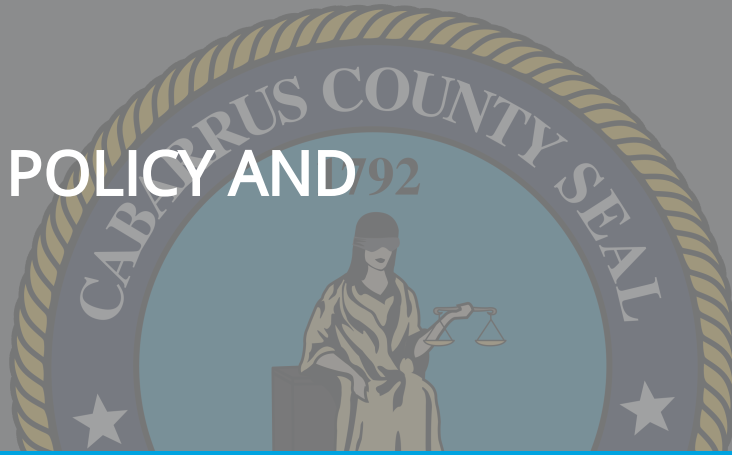
FUND STRUCTURE



Note: The boxes with a blue outline are annually budgeted funds. Financial statements also include the additional funds.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



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:

GENERAL FUNDS

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

440 - CARES Relief Fund

441 - Opioid Settlement Fund

461 - Sheriff's Department Fund

532 - Department of Aging Fund

560 - Social Services Fund

571 - Intergovernmental Fund

CAPITAL PROJECTS FUNDS

320 - Public School Capital Fund

340 - County Capital Projects Fund

390 - School Capital Projects Fund

460 - Small Projects Fund

ENTERPRISE FUND

270 - Landfill Fund

INTERNAL SERVICE FUNDS

600 - Workers Compensation & Property Liability Fund

610 - Self-Insured Hospitalization & Dental Fund

TRUST FUNDS

550 - Pension OPEB Trust Fund

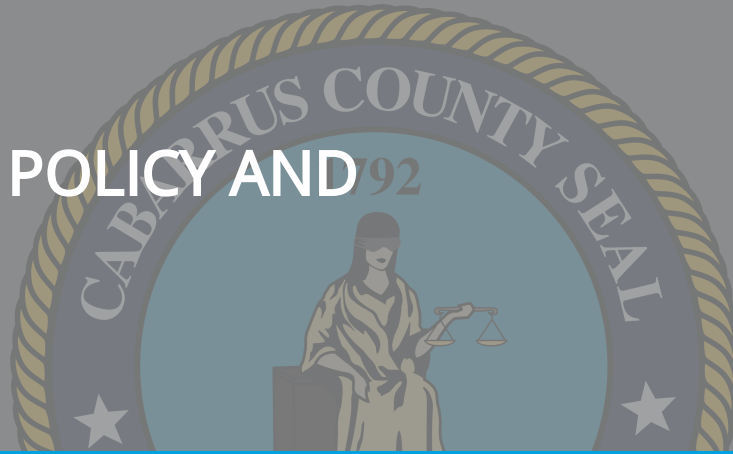
CUSTODIAL FUNDS

540 - Jail Commissary Agency Fund

570 - Undistributed Taxes Fund

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

General 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 Funds – These funds account for revenues legally restricted to specific expenditures.

- **911 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.
- **Social Services 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.
- **Intergovernmental Fund** – sub-fund to account for the accumulation of fines and forfeitures before they are distributed to the local School Boards.
- **CARES Act Relief** – sub-fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.
- **Opioid Settlement** – sub-fund account for funding received from settlement proceeds from the national settlement agreement of the State and national litigation related to the opioid industry, including the manufacturing, marketing, promotion, distribution, and dispensing of opioids.

Capital Projects Funds – These funds account for the financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

- **County Capital Projects** – constructs, renovates, and equips capital projects for the County through the use of debt and non-debt sources.
- **Public School Building Capital Fund** – sub-fund collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.
- **Public School Building Capital Fund** - sub-fund collects state public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects
- **Small Projects Fund** – sub-fund collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.
- **School Capital Projects Fund** – This sub-fund accounts for planning, design, construction and/or renovation of schools using debt and non-debt sources.

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

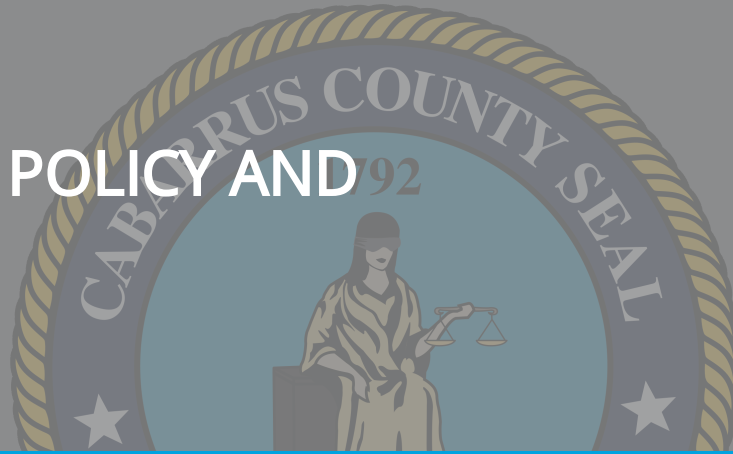
- **Custodial Fund** – This fund is used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, private-purpose trust funds and agency funds.
- **Jail Commissary Fund** – sub-fund to account for the collection and disbursement of jail inmate's personal money.
- **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.

TRUST FUNDS

- **Pension OPEB Trust Fund** - sub-fund to account for health care benefits of a single employer defined benefit Health Care Plan which provides postemployment health care benefits to eligible retirees of the county who participate in North Carolina Local Government Employees' Retirement System.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



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,

1. 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.
2. 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.
3. The county financial statements for Governmental funds use the current financial resources measurement focus.
4. 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.

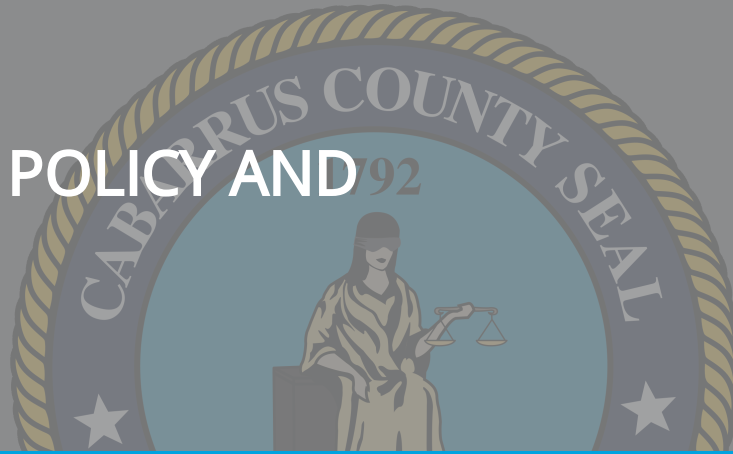
The county uses formal budgetary accounting as a management control for all funds. Each fiscal year, the Board of Commissioners adopts an annual budget ordinance. In addition, the Board of Commissioners adopts project budgets that cover more than one fiscal year for specific revenue and capital project 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

FY23 ANNUAL BUDGET



FINANCIAL AND BUDGETARY POLICIES

Objectives

1. To maintain the County's stable financial position.
2. To ensure implementation of adopted policies in an efficient and effective manner.
3. 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.
4. 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:

- The county estimates assessed valuation conservatively based on historical trends and growth patterns.
- 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:

- All users, even those that do not pay property taxes, pay user fees.
- User fees prevent the county from subsidizing services not provided to the public.
- User fees are a means to ration the provision of certain services.
- User fees are equitable and efficient.
- 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.

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).

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.

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 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.

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.

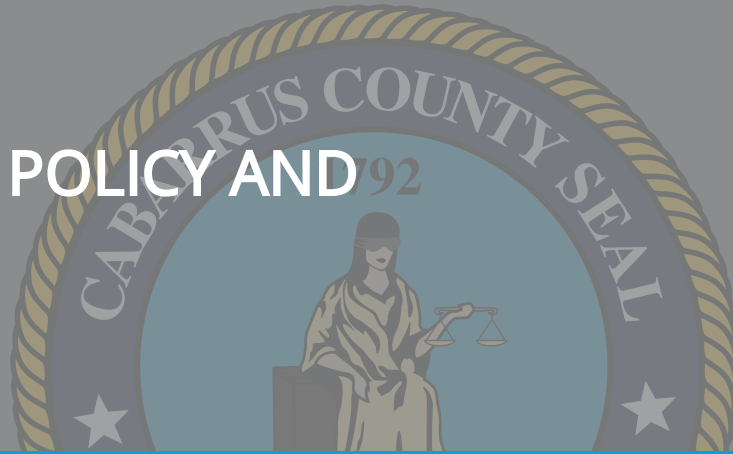
Personnel Management Policy

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%.
- 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.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



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.

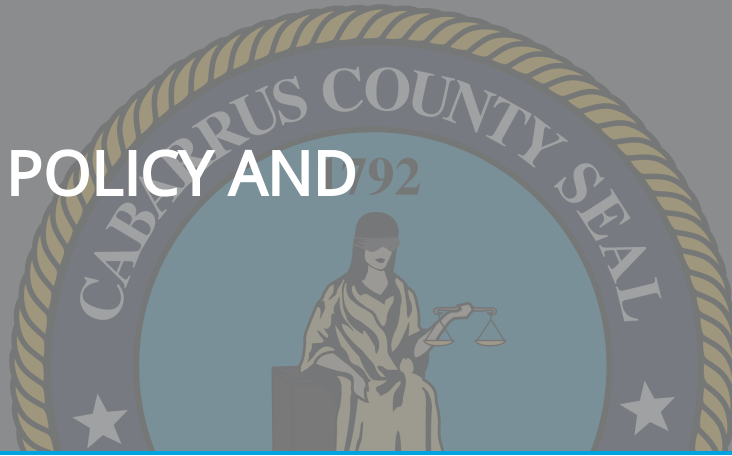
Budget staff manage the process using the following levels:

- *Level 1 - Department Continuation:* This level started with the FY22 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.
- *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).

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



BUDGET ADOPTION

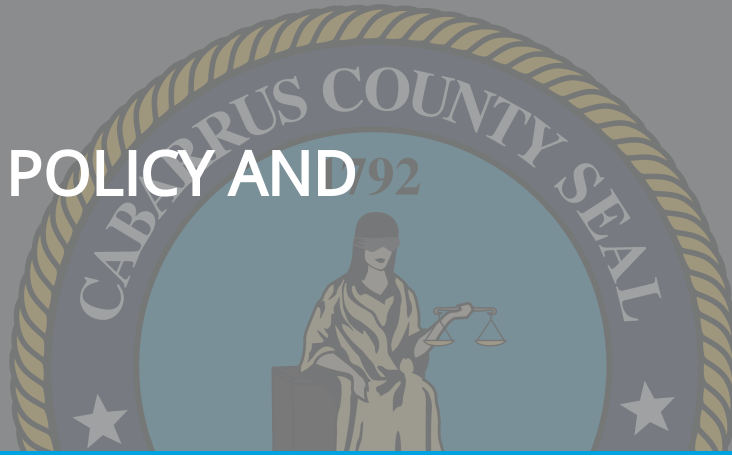
The annual budget serves as the foundation for the County's financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration and fiscal control.

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:

- Those authorized by a project ordinance;
- Those accounted for in an intra-governmental service fund for which a financial plan is prepared and approved; and
- 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, Community Investment Fund, Landfill Fund, Arena and Events Center Fund, 911 Emergency Telephone Fund, Social Services Fund, Intergovernmental Fund, Workers Compensation & Property Liability Fund and Self Insurance Health & Dental Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



AMENDMENTS TO THE BUDGET ORDINANCE

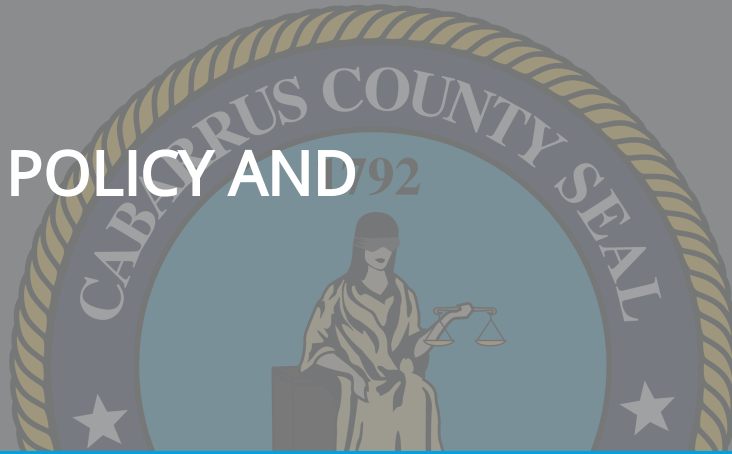
Except as otherwise restricted by law, the Board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the statutory requirements. However, except as otherwise provided in this section, no amendment may increase 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.

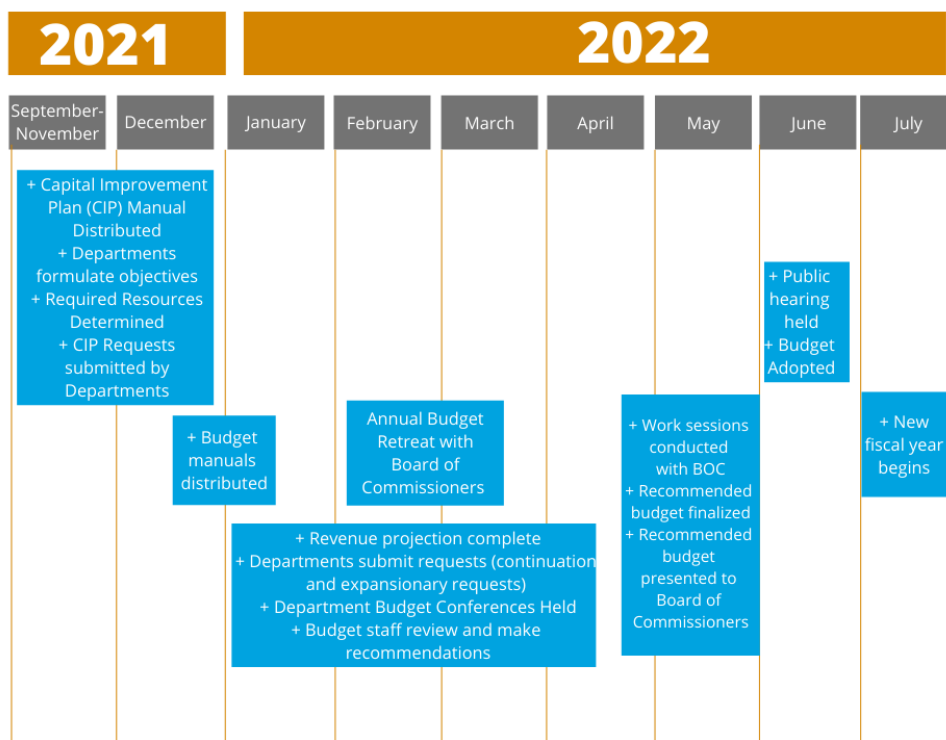
As allowed by statute, the Board has authorized the County Manager and/or Budget Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. The budget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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY23 ANNUAL BUDGET



BUDGET CALENDAR



BUDGET SUMMARY

FY23 ANNUAL BUDGET



CHANGES TO THE RECOMMENDED BUDGET

The Annual Budget for FY2023 adopted by the Board of Commissioner June 20, 2022, was materially the same as the Recommended Budget. A few technical adjustments were made to reflect the budget more accurately. The following table shows at the fund level the changes between the Recommended Budget and the Annual Adopted Budget:

Summary of Differences by Fund - Recommended Budget vs Adopted Budget				
Fund	Fund Name	FY 2023 Recommended	FY2023 Adopted	Difference Recommended vs Adopted
001	General Fund	\$ 317,776,725	\$ 317,858,562	\$ 81,837
100	Community Investment Fund	72,511,176	72,511,176	0
270	Landfill Fund	2,164,872	2,164,872	0
401	Emergency Telephone (911)	615,589	615,589	0
420	Arena & Fair	2,144,157	2,144,157	0
430	Fire Districts	6,316,736	6,497,950	181,214
560	Social Services	400,000	400,000	0
571	Intergovernmental	2,080,000	2,080,000	0
600	Worker Comp/Property Liability	3,302,305	3,302,305	0
610	Health & Dental	17,692,077	17,692,077	0
Total		\$ 425,003,637	\$ 425,266,688	\$ 263,051

The technical adjustments made to each fund are summarized below:

TECHNICAL ADJUSTMENTS		
	Revenues	Expenditures
General Fund (001) Recommended Budget	317,776,725	317,776,725
Technical Adjustments:		
1. Home and Community Block Grant	81,837	81,837
<i>(Adjust for Actual Allocation versus Estimated Budget Initially Entered)</i>		
Required Local Match		9,093
Contingency Reserve		(9,093)
2. Other Miscellaneous Adjustments (Net)		(1,201)
Contingency Reserve		1,201
General Fund Adopted Budget	317,858,562	317,858,562
Fire District Fund (430) Recommended Budget	6,316,736	6,316,736
Technical Adjustments:		
Adjust the following Fire District Tax Rates:		
Allen <i>(Increase rate by 1.5 cents)</i>	92,237	92,237
Flowe's Store <i>(Increase rate by 3 cents)</i>	83,549	83,549
Gold Hill <i>(Increase rate by 1 cent)</i>	5,428	5,428
Fire District Fund Adopted Budget	6,497,950	6,497,950

BUDGET SUMMARY- REVENUES

FY23 ANNUAL BUDGET



REVENUES

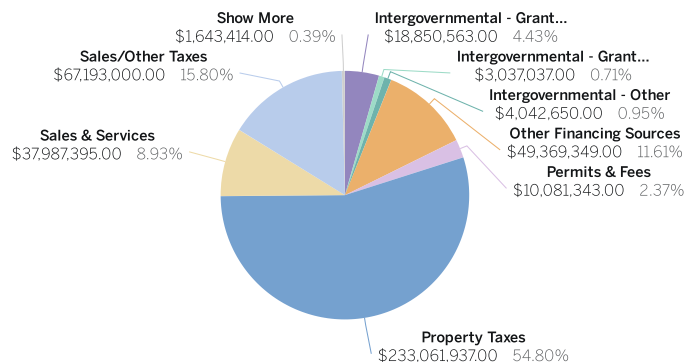
The County is committed to a strategic, conservative approach to budgeting revenues and expenditures. To estimate revenue for the coming year, the County Manager's Office and Finance Department consulted with the Tax Administrator, department heads, state agencies and economists. Staff reviewed revenue 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
- Other Financial Sources
- Sales & Services
- Intergovernmental – Grants/Other
- Permits & Fees
- Miscellaneous
- Investment Earnings

FY 2023 ADOPTED REVENUES (ALL FUNDS)

Visualization



For FY 23, total revenues are \$425,266,688 a \$32,255,562 (8.21%) increase from the prior year.

FY 2023 REVENUES BY SOURCE

REVENUE SOURCE	REVENUE DESCRIPTION
Property Taxes	Revenue derived from property tax
Sales/Other Taxes	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.
Other Financial Sources	Includes interfund transfers and fund balance appropriations
Sales & Services	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments
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
Permits & Fees	Fees collected for various services or privileges performed or approved by the governmental unit
Miscellaneous	Revenues collected for various activities of the County that are not specific in nature
Investment Earnings	Revenue earned on idle monies held by the County for investment

REVENUE BY SOURCE- ALL FUNDS

FY 23 Revenues by Source- All Funds

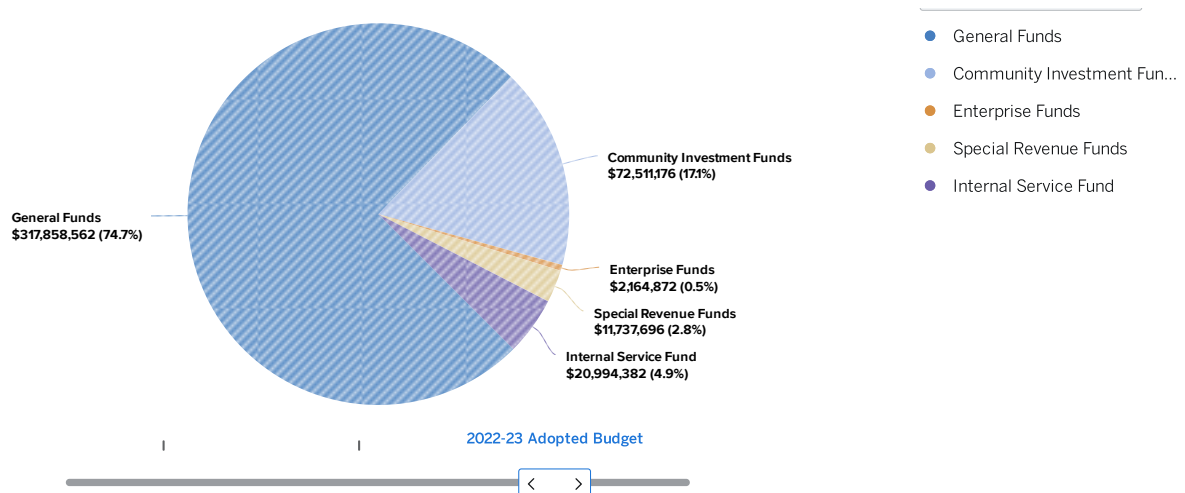
Object Category	2023	Total
Property Taxes	\$233,061,937	\$233,061,937
Sales/Other Taxes	\$67,193,000	\$67,193,000
Other Financing Sources	\$49,369,349	\$49,369,349
Sales & Services	\$37,987,395	\$37,987,395
Intergovernmental - Grants - Human Services	\$18,850,563	\$18,850,563
Permits & Fees	\$10,081,343	\$10,081,343
Intergovernmental - Other	\$4,042,650	\$4,042,650
Intergovernmental - Grants - Other	\$3,037,037	\$3,037,037
Miscellaneous	\$1,415,914	\$1,415,914
Investments	\$227,500	\$227,500
TOTAL	\$425,266,688	\$425,266,688

Revenues and Expenditures by Source and Category

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Property Taxes	\$220,681,884	\$218,933,681	\$233,061,937
Sales/Other Taxes	\$63,318,481	\$61,881,492	\$67,193,000
Intergovernmental - Grants - Human Services	\$17,633,735	\$17,154,307	\$18,850,563
Intergovernmental - Grants - Other	\$3,118,007	\$2,814,517	\$3,037,037
Intergovernmental - Other	\$6,185,529	\$4,842,650	\$4,042,650
Permits & Fees	\$10,864,245	\$9,775,442	\$10,081,343
Sales & Services	\$31,996,724	\$33,318,981	\$37,987,395
Investments	\$256,820	\$180,008	\$227,500
Miscellaneous	\$2,458,891	\$953,130	\$1,415,914
Other Financing Sources	\$66,575,155	\$43,156,918	\$49,369,349
REVENUES TOTAL	\$423,089,472	\$393,011,126	\$425,266,688
Expenses			
Personnel Services	\$60,494,526	\$75,482,013	\$78,588,071
Employee Benefits	\$26,322,766	\$29,003,356	\$34,980,957
Supplies	\$6,509,263	\$7,202,270	\$9,084,509
Other Operation Cost	\$18,568,439	\$22,382,840	\$25,297,306
Maintenance & Repair	\$1,791,260	\$2,489,171	\$5,546,911
Other Services & Charges	\$19,742,119	\$22,814,462	\$29,486,280
Contributions to Other Funds or Activities	\$212,102,162	\$167,053,184	\$178,051,998

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Capital Outlay	\$2,965,669	\$19,638,399	\$10,483,351
Debt Service	\$48,334,907	\$46,945,431	\$53,747,305
EXPENSES TOTAL	\$396,831,110	\$393,011,126	\$425,266,688
REVENUES LESS EXPENSES	\$26,258,361	\$0	\$0

REVENUES BY FUND



REVENUES BY SOURCE AND CATEGORY

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 is \$30,802,742,000, a \$1,668,553,786 (5.73%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of \$28,131,750,000 and vehicle of \$2,670,992,000.

The county uses the total assessed valuation and collection rate to determine the amount of revenue generated. The adopted tax rate is \$0.74 per \$100 of assessed valuation – the same as the prior year. The collection rate used for the budget cannot exceed the prior year collection rate per state law. The county budgeted property tax revenue based on a conservative real property and vehicle collection rate of 98.5% percent. Property tax revenue is also generated for the Fire Districts at their approved tax rates for each district.

Based on a 98.5% percent collection rate and an adopted tax rate of 74 cents, the property tax is projected to generate approximately \$224,523,987 in the General Fund. Delinquent taxes and interest are estimated to generate an additional \$2,040,000. The Fire District are estimated to generate \$6,497,950 in property taxes based on their adopted rates. In total the property tax revenue for FY23 is \$233,061,937, an increase of \$14,128,256 (6.45%) from the prior year.

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 totals \$64,900,000. That is an increase of \$5,090,047 (8.51%) from the

prior year. Other revenue in this category includes the Cable Franchise Fee (\$528,000), Gross Receipts (\$365,000) and Fire District Sales Tax (\$1,400,000).

OTHER FINANCING SOURCES

Other Financing Sources revenues include inter-fund transfers, debt and fund balance appropriations. Other examples include a transfer of lottery proceeds from the Capital Outlay Fund for the retirement of school debt service, and occupancy taxes from the Tourism Authority. The Community Investment Fund (CIF) includes a \$44.6 million transfer from the General Fund that is also reflected here. Also included this year is the deferred maintenance project transfers from the General Fund to the Community Investment Fund previously shown as a transfer from General Fund to the Capital Projects Fund. Other Financing Sources revenues total \$49,369,349, a \$6,212,431 (14.4%) increase from the prior year.

SALES & SERVICES

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). Sales & Services revenues total \$37,987,395, a \$4,668,414 (14.01%) from the prior year.

INTERGOVERNMENTAL – GRANTS/OTHER

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total \$25,147,250 in the General Fund, \$720,000 in the Community Investment Fund, and \$63,000 in the Landfill Fund.

PERMITS AND FEES

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees revenues total \$10,081,343, a \$305,901 (3.13%) increase from the prior year. The major portion of these revenues come from Building Inspection fees and Register of Deeds Fees. The Building Inspection Fees revenues total \$5,200,000. Register of Deeds fee revenues total \$4,330,000. Register of Deeds fees are largely related to the recording of documents, like the sale of property or the refinancing of a mortgage.

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. Miscellaneous revenues total \$1,415,914, a \$462,784 (48.55%) increase from the prior year.

INVESTMENT EARNINGS

Investment Earnings are revenues earned on funds invested by the county. Investment earning revenues total \$227,500, a \$47,492 (26.38%) increase from the prior year. This is the result of higher interest rate environment.

THE COUNTY ALLOCATES REVENUES TO THE FOLLOWING FUNDS:

General
Community Investment Fund (CIF)
Self-Insured/Dental

Fire District
Workers' Compensation and Liability
Landfill
Intergovernmental Fund
Arena and Events Center
911 Emergency Telephone System
Social Services

FY 2023 REVENUES BY FUND

Revenue by Fund- All Funds

	2022 - 23 General Fund	2022-23 Community Investment Fund	2022-23 Landfill Fund	2022-23 911 Fund	2022-23 Arena/Fair Fund	2022-23 Fire Districts Fund	2022-23 Social Services Fund
Property Taxes	\$226,563,987	\$0	\$0	\$0	\$0	\$6,497,950	\$0
Sales/Other Taxes	\$42,293,000	\$24,900,000	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$18,850,563	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$2,308,037	\$720,000	\$9,000	\$0	\$0	\$0	\$0
Intergovernmental - Other	\$3,988,650	\$0	\$54,000	\$0	\$0	\$0	\$0
Permits & Fees	\$9,931,343	\$0	\$150,000	\$0	\$0	\$0	\$0
Sales & Services	\$13,454,082	\$0	\$1,330,000	\$614,089	\$749,831	\$0	\$400,000
Investments	\$200,000	\$0	\$0	\$1,500	\$15,000	\$0	\$0
Miscellaneous	\$268,900	\$0	\$0	\$0	\$5,000	\$0	\$0
Other Financing Sources	\$0	\$46,891,176	\$621,872	\$0	\$1,374,326	\$0	\$0
TOTAL	\$317,858,562	\$72,511,176	\$2,164,872	\$615,589	\$2,144,157	\$6,497,950	\$400,000

	2022-23 Intergovernmental Fund	2022-23 Workers Comp/Liability Fund	2022-23 Self-Insured Fund
Property Taxes	\$0	\$0	\$0
Sales/Other Taxes	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$0	\$0	\$0
Intergovernmental - Other	\$0	\$0	\$0
Permits & Fees	\$0	\$0	\$0
Sales & Services	\$2,080,000	\$2,841,330	\$16,518,063
Investments	\$0	\$6,000	\$5,000
Miscellaneous	\$0	\$20,000	\$1,122,014
Other Financing Sources	\$0	\$434,975	\$47,000
TOTAL	\$2,080,000	\$3,302,305	\$17,692,077

EXPENDITURES

FY23 ANNUAL BUDGET



EXPENDITURES

Expenditures total \$425,266,688, a \$32,255,562 (8.21%) increase from the prior year. The following three sections present expenditures by category, fund, function and department.

EXPENDITURES BY CATEGORY

FY 23 Expenditure by Category- All Funds

Object Type	2023	Total
Operations	\$247,467,003	\$247,467,003
Personnel Services	\$113,569,029	\$113,569,029
Debt Service	\$53,747,305	\$53,747,305
Capital Outlay	\$10,483,351	\$10,483,351
TOTAL	\$425,266,688	\$425,266,688

OPERATIONS

Operations include all expenses, outside of personnel, required to provide service. Examples include office supplies, technology, equipment, uniforms, fuel and utilities. Operations expenditures total \$247,467,003, a \$25,525,076 (11.50%) increase from the prior year. Significant increases include:

Education Funding – the budget includes an additional \$2,573,164 for Cabarrus County Schools (CCS) to fund rising costs of locally paid staff, technology, facility & grounds maintenance. Additionally, last year, the County and CCS agreed that operating expense funding for continuation and local supplements would instead go to deferred maintenance projects until FY25. The school district is using one-time federal funding to cover the gap until that time. Total funding reserved for this in the budget is \$4.9 million, with \$4 million for CCS, \$487,887 for Kannapolis City Schools, and \$345,693 for charter schools. Kannapolis City Schools will receive an additional \$268,437 to fund 0.5% increase in the local teacher supplements. The CCS and KCS Charter Schools also receive an equivalent funding based on their student Average Daily Membership (ADM) increasing their funding by \$794,606. For Rowan Cabarrus Community College will receive an increase of \$197,454. In Total Education will receive \$96.1 million for operations an increase of \$3.9 million (4.24%)

Cabarrus Health Alliance (CHA) – the budget includes an additional \$921,006, an 10.01% increase from the prior year. The budget funds for inflationary and merit increases for CHA staff, nurses for the school nurse program. Additional funding will also allow CHA to add two (2) On-Site Wastewater staff to reduce wait times for wells and septic permits; two (2) additional Food and

Lodging staff to complete required inspections; and a school nurse for Roberta Road Middle School.

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 budget provides a one percent COLA and merit pay raises of up to four percent.

Personnel Services expenditures total \$113,569,029, a \$9,083,660 (8.7%) increase from the prior year. Increases include 39 New Positions to support the following functions:

PUBLIC SAFETY

Sheriff's Office

One (1) Captian and two (2) Deputy Sheriffs for the Town of Harrisburg (Paid for by the Town of Harrisburg)
Two (2) Deputy Sheriff

Jail

Six (6) Detention Officers

Emergency Medical Services

Two (2) EMT Senior Paramedics
Three (3) EMT Basic Trainees

Construction Standards

Two (2) Code Enforcement Officers
One (1) Permit Associate

GENERAL GOVERNMENT

Tax Administration

One (1) Assessment Associate

Information & Technology Services

One (1) Cyber Security Analyst
One (1) Network Engineer

Infrastructure & Asset Management

One (1) Grounds Maintenance Mechanic

County Manager's Office

One (1) Process & Strategy Manager
Three (3) Management Fellows

HUMAN SERVICES

Adult Services Division

One (1) Social Worker II
One (1) Social Worker III

Economic Services Division

One (1) Income Maintenance Caseworker II (F&C)

Child Welfare Division

Two (2) Social Worker Investigative/Assessment
Two (2) Socail Worker Supervisor III
One (1) Social Worker III

Veteran's Services

One (1) Veteran Services Officer

CULTURE AND RECREATION

Library Services

One (1) Deputy Director

ECONOMIC AND PHYSICAL DEVELOPMENT

Soil & Water Conservation

One (1) Resource Conservation Easement Specialist

ENVIRONMENTAL PROTECTION

Landfill Operations

One (1) Heavy Equipment Operator

Healthcare – the budget includes an additional \$2,508,240, a 22.34% increase from the prior year.

Retirement – the budget includes an additional \$1,646,559, a 22.09% increase from the prior year. The county is required to make a contribution based on a percentage of each employee's salary to

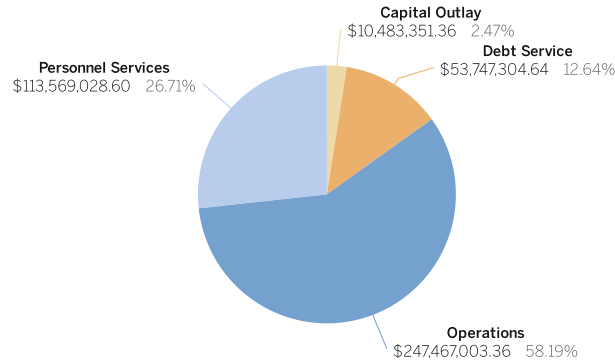
the North Carolina Local Government Employees' Retirement System. For FY22, the annual contribution for law enforcement officers is 13.04% and the rate for general employees is 12.14%.

CAPITAL OUTLAY

Capital Outlay includes capital purchases between \$5,000 and \$99,999. Examples include equipment, vehicles, and furniture. Capital Outlay expenditures total **\$19,550,624, a \$87,775 (0.45%) decrease** from the prior year.

EXPENDITURES BY FUND

Visualization



The budget across all funds totals \$425,266,688, a \$32,255,562 (8.21%) increase from the prior year. For further details of these funds, see the "Fund Summaries" section".

Education/School Debt

The budget for Education/School Debt is \$136,480,116, a \$6,300,682 (4.84%) increase from the prior year. 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.

Public Safety

The budget for Public Safety is \$74,610,691, a \$9,851,153 (15.54%) increase from the prior year. 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.

General Government

The budget for General Government is \$62,933,047, a \$8,255,488 (15.10%) increase from the prior year. 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.

Contributions

The budget for Contribution to Other Funds is \$59,674,050, a \$5,857,330 (10.88%) increase from the prior year. Contributions include expenditures to other funds such as the Community Investment, Capital Project, Landfill, Arena, and the OPEB Trust funds.

Human Services

The budget for Human Services is \$53,105,105, a \$5,933,057 (12.58%) increase from the prior year. 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.

Non-Education Debt Service

The budget for Non- Education Debt Services is \$20,115,448, a (\$5,127,570) (20.31%) decrease from the prior year. 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.

Culture and Recreation

The budget for Culture and Recreation is \$9,859,673, a \$924,827 (10.35%) increase from the prior year. 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.

Economic and Physical Development

The budget for Economic and Physical Development is \$6,323,685, a (\$8,684) (-0.14%) decrease from the prior year. 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.

Environmental Protection

The budget for Environmental Protection is \$2,164,872, a \$87,309 (4.2%) increase from the prior year. Environmental Protection services provides environmental safety and quality. These services include the Landfill and Waste Reduction / Recycling Departments.

EXPENDITURES BY FUND AND CATEGORY -ALL FUNDS

EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

	2022 - 23 General Fund	2022-23 Community Investment Fund	2022-23 Landfill Fund	2022-23 911 Fund	2022-23 Arena/Fair Fund	2022-23 Fire Districts Fund	2022-23 Social Services Fund
Personnel Services	\$77,923,484	\$0	\$529,658	\$0	\$134,929	\$0	\$0
Employee Benefits	\$34,663,120	\$0	\$266,312	\$0	\$51,526	\$0	\$0
Supplies	\$8,347,714	\$0	\$515,120	\$0	\$56,175	\$0	\$0
Other Operation Cost	\$21,164,288	\$55,700	\$410,244	\$615,589	\$366,365	\$0	\$400,000
Maintenance & Repair	\$4,308,011	\$0	\$168,750	\$0	\$644,150	\$0	\$0
Other Services & Charges	\$10,207,717	\$0	\$274,788	\$0	\$881,012	\$0	\$0
Contributions to Other Funds or Activities	\$157,452,872	\$12,091,176	\$0	\$0	\$10,000	\$6,497,950	\$0
Capital Outlay	\$3,791,356	\$6,616,995	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$53,747,305	\$0	\$0	\$0	\$0	\$0
TOTAL	\$317,858,562	\$72,511,176	\$2,164,872	\$615,589	\$2,144,157	\$6,497,950	\$400,000

	2022-23 Intergovernmental Fund	2022-23 Workers Comp/Liability Fund	2022-23 Self-Insured Fund
Personnel Services	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Supplies	\$0	\$0	\$165,500
Other Operation Cost	\$0	\$9,000	\$2,282,035
Maintenance & Repair	\$0	\$0	\$426,000
Other Services & Charges	\$80,000	\$3,218,305	\$14,818,542
Contributions to Other Funds or Activities	\$2,000,000	\$0	\$0
Capital Outlay	\$0	\$75,000	\$0
Debt Service	\$0	\$0	\$0
TOTAL	\$2,080,000	\$3,302,305	\$17,692,077

EXPENDITURES BY FUNCTION

Expenditures are budgeted across nine functions:

FY 23 Expenditures by Function- All Funds

Function Type	2023	Total
Education	\$96,175,564	\$96,175,564
Public Safety	\$74,610,691	\$74,610,691
General Government	\$62,933,048	\$62,933,048
Debt Service	\$60,420,000	\$60,420,000
Contributions	\$59,674,050	\$59,674,050
Human Services	\$53,105,105	\$53,105,105
Culture & Recreation	\$9,859,673	\$9,859,673
Economic & Physical Development	\$6,323,686	\$6,323,686
Environmental Protection	\$2,164,872	\$2,164,872
TOTAL	\$425,266,688	\$425,266,688

Expenditures by Function and Department- Contributions

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Contributions	\$83,717,697	\$53,816,720	\$59,674,050
TOTAL	\$83,717,697	\$53,816,720	\$59,674,050

Expenditures by Function and Department- General Government

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Board of Commissioners	\$1,079,501	\$1,101,285	\$657,094
Legal Department	\$0	\$0	\$747,869
County Manager	\$2,140,810	\$2,382,930	\$3,263,437
Communications & Outreach	\$686,713	\$799,956	\$881,947
Human Resources	\$1,011,587	\$1,297,620	\$1,431,083
Tax Collector	\$1,179,761	\$1,199,490	\$1,309,952
Tax Administration	\$2,590,900	\$2,557,968	\$2,896,236
Board of Elections	\$1,336,474	\$1,804,565	\$1,450,285
Register of Deeds	\$657,314	\$661,111	\$724,395
Finance	\$1,441,264	\$1,437,154	\$1,643,392
Information Technology Svcs	\$6,742,295	\$7,148,868	\$8,409,701
Non-departmental	\$1,369,144	\$8,112,684	\$5,279,381
Self-Insured Workers' Comp	\$701,441	\$1,300,000	\$1,617,305
Self-Insured Hospitalization	\$13,409,103	\$14,024,107	\$17,190,077
Self-Insured Liability Insuran	\$2,124,451	\$1,145,994	\$1,685,000
Grounds Maintenance	\$1,349,774	\$1,836,126	\$3,248,549
IAM Administration	\$1,844,216	\$2,118,059	\$2,344,616
Sign Maintenance	\$166,768	\$238,118	\$273,482
Building Maintenance	\$2,062,424	\$2,465,294	\$3,703,494
Facility Services	\$1,689,719	\$1,876,138	\$2,781,355
Fleet Maintenance	\$1,055,978	\$1,170,093	\$1,389,398
Community Development	\$0	\$0	\$5,000
TOTAL	\$44,639,638	\$54,677,560	\$62,933,048

Expenditures by Function and Department- Public Safety

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
County Sheriff	\$17,550,690	\$22,507,321	\$26,415,592
Jail	\$12,099,065	\$12,698,344	\$14,612,650
Animal Control	\$876,037	\$897,640	\$1,030,695
Animal Shelter	\$555,017	\$666,843	\$742,624
Courts	\$153,583	\$309,613	\$1,389,057
Construction Standards	\$2,745,931	\$5,409,897	\$5,409,897
Emergency Management	\$6,576,979	\$6,246,190	\$6,865,675
Fire Services	\$1,471,397	\$1,628,178	\$1,715,283
Fire Districts	\$0	\$1,238,539	\$1,400,000
Emergency Medical Services	\$10,493,031	\$11,165,669	\$13,089,064
Emergency Telephone	\$509,402	\$662,902	\$615,589
Other Public Safety	\$2,410,480	\$1,146,433	\$1,324,565
TOTAL	\$55,441,612	\$64,577,568	\$74,610,691

Expenditures by Function and Department- Economic & Phys Dev

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Planning & Development Serv	\$666,664	\$783,419	\$752,779
Community Development	\$561,851	\$622,542	\$756,408
Soil & Water Conservation	\$245,322	\$267,540	\$372,433
Zoning Administration	\$232,169	\$237,410	\$271,689
Economic Development Corp	\$322,856	\$768,057	\$830,944
Economic Development Incentive	\$2,469,648	\$2,127,000	\$1,750,000
Other Econ & Phys Devel	\$1,754,292	\$1,526,402	\$1,589,433
TOTAL	\$6,252,802	\$6,332,370	\$6,323,686

Expenditures by Function and Department- Envir Protect

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Landfill Operations	\$1,060,521	\$1,490,508	\$1,504,000
Waste Reduction/Recycling	\$688,341	\$587,055	\$660,872
TOTAL	\$1,748,862	\$2,077,563	\$2,164,872

Expenditures by Function and Department - Human Services

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Veterans Services	\$301,823	\$311,213	\$430,425
Transportation	\$2,002,104	\$3,299,676	\$3,585,333
DHS- Administration Operations	\$5,442,591	\$5,490,814	\$6,174,978
DHS-Economic Family Support Sv	\$2,452,889	\$2,977,485	\$3,525,779
DHS - Child Welfare	\$9,171,280	\$10,167,305	\$12,037,393
DHS - Child Support Services	\$1,949,465	\$2,041,115	\$2,167,955
DHS - Economic Services	\$7,923,520	\$8,770,957	\$9,597,964
DHS-Adult and Family Services	\$1,950,494	\$2,306,497	\$2,681,248
Cooperative Extension	\$378,614	\$413,571	\$448,484
Aging - Nutrition Title III	\$718,032	\$695,645	\$849,245
Aging - Senior Services	\$652,005	\$758,556	\$796,081
Cabarrus Health Alliance	\$0	\$9,198,703	\$10,119,709
Other Human Services	\$11,564,811	\$740,511	\$690,511
TOTAL	\$44,507,630	\$47,172,047	\$53,105,105

Expenditures by Function and Department- Education

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Cabarrus County Schools	\$75,883,240	\$78,001,849	\$81,349,580
Kannapolis City Schools	\$9,180,171	\$9,105,993	\$9,474,469
Current Expense- RCCC	\$3,652,000	\$3,754,500	\$3,951,954
Capital Outlay Cab Cty Schools	\$1,056,324	\$1,056,324	\$1,056,324
Capital Outlay Kann City Sch	\$108,832	\$108,832	\$108,832
Capital Outlay- RCCC	\$100,000	\$100,000	\$100,000
Other Schools	\$134,405	\$134,405	\$134,405
TOTAL	\$90,114,972	\$92,261,903	\$96,175,564

Expenditures by Function and Department- Culture & Recrea...

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Active Living & Parks-Park Op	\$1,660,467	\$1,905,115	\$2,296,595
Active Liv& Pks-Senior Center	\$586,882	\$876,027	\$862,387
Library System	\$4,033,035	\$4,184,883	\$4,530,534
Arena & Events Center	\$1,159,313	\$1,218,084	\$1,364,326
County Fair	\$138,996	\$714,737	\$769,831
Visitor Related Events	\$2,770	\$10,000	\$10,000
Other - Cult & Rec	\$26,000	\$26,000	\$26,000
TOTAL	\$7,607,463	\$8,934,846	\$9,859,673

Expenditures by Function and Department- Debt Service/ Ca...

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Debt Services: Education	\$39,282,381	\$37,917,531	\$40,304,552
Debt Service: Other	\$23,518,053	\$25,243,018	\$20,115,448
TOTAL	\$62,800,434	\$63,160,549	\$60,420,000

Expenditures by Fund and Function

	2022 - 23 General Fund	2022-23 Community Investment Fund	2022-23 Landfill Fund	2022-23 911 Fund	2022-23 Arena/Fair Fund	2022-23 Fire Districts Fund	2022-23 Social Services Fund
Contributions	\$48,300,874	\$10,871,176	\$0	\$0	\$0	\$0	\$0
General Government	\$42,440,666	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$67,497,152	\$0	\$0	\$615,589	\$0	\$6,497,950	\$0
Economic & Physical Development	\$6,323,686	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Protection	\$0	\$0	\$2,164,872	\$0	\$0	\$0	\$0
Human Services	\$52,705,105	\$0	\$0	\$0	\$0	\$0	\$400,000
Education	\$92,875,564	\$1,220,000	\$0	\$0	\$0	\$0	\$0
Culture & Recreation	\$7,715,516	\$0	\$0	\$0	\$2,144,157	\$0	\$0
Debt Service	\$0	\$60,420,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$317,858,562	\$72,511,176	\$2,164,872	\$615,589	\$2,144,157	\$6,497,950	\$400,000

	2022-23 Intergovernmental Fund	2022-23 Workers Comp/Liability Fund	2022-23 Self-Insured Fund
Contributions	\$0	\$0	\$502,000
General Government	\$0	\$3,302,305	\$17,190,077
Public Safety	\$0	\$0	\$0
Economic & Physical Development	\$0	\$0	\$0
Environmental Protection	\$0	\$0	\$0
Human Services	\$0	\$0	\$0
Education	\$2,080,000	\$0	\$0
Culture & Recreation	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
TOTAL	\$2,080,000	\$3,302,305	\$17,692,077

GENERAL FUND SUMMARIES

FY23 ANNUAL BUDGET



GENERAL FUND SUMMARY

The General Fund overall budget totals \$390,287,901, an increase of \$27,275,630 (7.5%) from the prior year. The General Fund is made up of the General Fund (Operating) and the Community Investment Fund.

GENERAL FUND (OPERATING) SUMMARY

The General Fund (Operating) budget totals \$317,858,562, an increase of \$20,697,076 (6.96%) from the prior year. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This fund includes funding for Education, Public Safety, Human Services, General Government, Debt Service, Culture and Recreation, Economic and Physical Development, and Environmental Protection functions of the County.

General Fund (Operating) Summary

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Property Taxes	\$214,594,270	\$213,023,933	\$226,563,987
Sales/Other Taxes	\$40,198,086	\$39,310,492	\$42,293,000
Intergovernmental - Grants - Human Services	\$17,633,735	\$17,154,307	\$18,850,563
Intergovernmental - Grants - Other	\$2,387,768	\$2,083,517	\$2,308,037
Intergovernmental - Other	\$6,134,069	\$2,488,650	\$3,988,650
Permits & Fees	\$10,712,602	\$9,630,442	\$9,931,343
Sales & Services	\$12,628,803	\$13,104,565	\$13,454,082
Investments	\$137,731	\$100,000	\$200,000
Miscellaneous	\$612,750	\$265,580	\$268,900
Other Financing Sources	\$148,225	\$0	\$0
REVENUES TOTAL	\$305,188,040	\$297,161,486	\$317,858,562
Expenses			
Personnel Services	\$60,111,062	\$74,908,438	\$77,923,484
Employee Benefits	\$26,145,355	\$28,763,439	\$34,663,120
Supplies	\$6,103,512	\$6,512,025	\$8,347,714
Other Operation Cost	\$15,289,095	\$18,260,393	\$21,164,288
Maintenance & Repair	\$1,239,717	\$1,714,795	\$4,308,011
Other Services & Charges	\$5,483,668	\$7,249,979	\$10,207,717
Contributions to Other Funds or Activities	\$181,559,371	\$156,413,436	\$157,452,872
Capital Outlay	\$2,965,669	\$3,338,981	\$3,791,356
EXPENSES TOTAL	\$298,897,449	\$297,161,486	\$317,858,562
REVENUES LESS EXPENSES	\$6,290,591	\$0	\$0

GENERAL FUND SUMMARIES

FY23 ANNUAL BUDGET



COMMUNITY INVESTMENT FUND SUMMARY

Also a 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. The CIF budget totals \$72,511,176.

Community Investment Fund Summary

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Sales/Other Taxes	\$23,120,395	\$22,571,000	\$24,900,000
Intergovernmental - Grants - Other	\$730,240	\$720,000	\$720,000
Intergovernmental - Other	\$0	\$2,300,000	\$0
Investments	\$69,656	\$0	\$0
Other Financing Sources	\$65,221,865	\$40,259,785	\$46,891,176
REVENUES TOTAL	\$89,142,156	\$65,850,785	\$72,511,176
Expenses			
Other Operation Cost	\$276,732	\$55,700	\$55,700
Contributions to Other Funds or Activities	\$22,108,795	\$2,720,000	\$12,091,176
Capital Outlay	\$0	\$16,159,418	\$6,616,995
Debt Service	\$48,275,380	\$46,915,667	\$53,747,305
EXPENSES TOTAL	\$70,660,907	\$65,850,785	\$72,511,176
REVENUES LESS EXPENSES	\$18,481,249	\$0	\$0

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



LANDFILL FUND SUMMARY

The Landfill Fund budget totals \$2,164,872, a \$87,309 (4.2%) increase from the prior year. Tipping fee revenue totals \$840,000, based on a charge of \$42 per ton multiplied by 20,000 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.

Landfill Fund Summary

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Intergovernmental - Grants - Other	\$0	\$11,000	\$9,000
Intergovernmental - Other	\$51,460	\$54,000	\$54,000
Permits & Fees	\$151,644	\$145,000	\$150,000
Sales & Services	\$1,156,781	\$1,286,000	\$1,330,000
Investments	\$16,005	\$28,508	\$0
Miscellaneous	\$35	\$0	\$0
Other Financing Sources	\$0	\$553,055	\$621,872
REVENUES TOTAL	\$1,375,924	\$2,077,563	\$2,164,872
Expenses			
Personnel Services	\$258,226	\$452,950	\$529,658
Employee Benefits	\$146,864	\$196,245	\$266,312
Supplies	\$265,988	\$518,120	\$515,120
Other Operation Cost	\$162,733	\$348,378	\$410,244
Maintenance & Repair	\$55,718	\$144,750	\$168,750
Other Services & Charges	\$170,992	\$337,120	\$274,788
Capital Outlay	\$0	\$80,000	\$0
EXPENSES TOTAL	\$1,060,521	\$2,077,563	\$2,164,872
REVENUES LESS EXPENSES	\$315,402	\$0	\$0

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

The 911 Fund budget totals \$615,589, a (\$77,077) (-11.13%) decrease from the prior year. 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.

911 Emergency Fund Revenues

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Sales & Services	\$703,112	\$691,166	\$614,089
Investments	\$1,449	\$1,500	\$1,500
TOTAL	\$704,561	\$692,666	\$615,589

911 Emergency Fund Summary Expenditures

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Personnel Services	\$38,250	\$0	\$0
Supplies	\$7,226	\$0	\$0
Other Operation Cost	\$463,926	\$662,902	\$615,589
Debt Service	\$59,526	\$29,764	\$0
TOTAL	\$568,928	\$692,666	\$615,589

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



ARENA & EVENTS CENTER FUND SUMMARY

The Arena and Events Center Fund budget totals \$2,144,157, a \$201,336 (10.36%) increase from the prior year. 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 \$286,500 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).

Arena & Events Center Fund Summary Revenues

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Sales & Services	\$0	\$694,737	\$749,831
Investments	\$4,989	\$15,000	\$15,000
Miscellaneous	\$0	\$5,000	\$5,000
Other Financing Sources	\$1,136,795	\$1,228,084	\$1,374,326
TOTAL	\$1,141,784	\$1,942,821	\$2,144,157

Arena & Events Center Fund Summary Expenditures

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Personnel Services	\$86,987	\$120,625	\$134,929
Employee Benefits	\$30,548	\$43,672	\$51,526
Supplies	\$15,741	\$54,175	\$56,175
Other Operation Cost	\$756	\$340,390	\$366,365
Maintenance & Repair	\$112,116	\$234,550	\$644,150
Other Services & Charges	\$1,052,162	\$1,139,409	\$881,012
Contributions to Other Funds or Activities	\$2,770	\$10,000	\$10,000
TOTAL	\$1,301,079	\$1,942,821	\$2,144,157

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



FIRE DISTRICT FUND SUMMARY

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.

Fire Districts Fund Summary

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Property Taxes	\$6,087,614	\$5,909,748	\$6,497,950
REVENUES TOTAL	\$6,087,614	\$5,909,748	\$6,497,950
Expenses			
Contributions to Other Funds or Activities	\$6,087,614	\$5,909,748	\$6,497,950
EXPENSES TOTAL	\$6,087,614	\$5,909,748	\$6,497,950
REVENUES LESS EXPENSES	\$0	\$0	\$0

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



SOCIAL SERVICES FUND SUMMARY

Social Services Fund is set up 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. Prior to FY22 these funds were accounted for as agency funds. Based on new guidance from the GASB (Governmental Accounting Standards Board) GASB Statement No. 84 these funds are now accounted for as Special Revenue Funds.

Social Services Fund Summary

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Revenues			
Sales & Services	\$297,482	\$400,000	\$400,000
Investments	\$152	\$0	\$0
REVENUES TOTAL	\$297,634	\$400,000	\$400,000
Expenses			
Other Operation Cost	\$289,656	\$400,000	\$400,000
EXPENSES TOTAL	\$289,656	\$400,000	\$400,000
REVENUES LESS EXPENSES	\$7,979	\$0	\$0

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



INTERGOVERNMENTAL FUND SUMMARY

Intergovernmental Fund is set up to account for the accumulation of fines and forfeitures before they are distributed to the local School Boards. Prior to FY22 these funds were accounted for as agency funds. Based on new guidance from the GASB (Governmental Accounting Standards Board) GASB Statement No. 84 these funds are now accounted for as Special Revenue Funds.

Intergovernmental Fund Summary Revenues

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Sales & Services	\$1,233,590	\$2,000,000	\$2,080,000
TOTAL	\$1,233,590	\$2,000,000	\$2,080,000

Intergovernmental Fund Summary Expenditures

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Other Services & Charges	\$56,129	\$0	\$80,000
Contributions to Other Funds or Activities	\$1,177,462	\$2,000,000	\$2,000,000
TOTAL	\$1,233,590	\$2,000,000	\$2,080,000

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

The Workers' Compensation and Liability Fund totals \$3,302,305, a \$856,311 (35.01%) increase from the prior year. 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.

Workers' Compensation & Liability Fund Summary Revenues

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Sales & Services	\$2,589,337	\$1,300,000	\$2,841,330
Investments	\$16,967	\$10,000	\$6,000
Miscellaneous	\$944,880	\$20,000	\$20,000
Other Financing Sources	\$0	\$1,115,994	\$434,975
TOTAL	\$3,551,184	\$2,445,994	\$3,302,305

Workers' Compensation & Liability Fund Summary Expenditures

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Other Operation Cost	\$1,330	\$8,000	\$9,000
Other Services & Charges	\$1,658,412	\$2,377,994	\$3,218,305
Contributions to Other Funds or Activities	\$1,166,150	\$0	\$0
Capital Outlay	\$0	\$60,000	\$75,000
TOTAL	\$2,825,892	\$2,445,994	\$3,302,305

OTHER FUND SUMMARIES

FY23 ANNUAL BUDGET



SELF-INSURED HEALTH & DENTAL FUND SUMMARY

The Self-Insured Fund budget totals \$17,692,077, a \$3,162,014 (21.76%) increase from the prior year. 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.

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.

Self-Insured Health & Dental Fund Summary Revenues

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Sales & Services	\$13,387,618	\$13,842,513	\$16,518,063
Investments	\$9,870	\$25,000	\$5,000
Miscellaneous	\$901,226	\$662,550	\$1,122,014
Other Financing Sources	\$68,270	\$0	\$47,000
TOTAL	\$14,366,984	\$14,530,063	\$17,692,077

Self-Insured Health & Dental Fund Summary Expenditures

	2020 - 21 Actual	2021-22 Adopted Budget	2022-23 Adopted Budget
Supplies	\$116,795	\$117,950	\$165,500
Other Operation Cost	\$2,084,211	\$2,307,077	\$2,282,035
Maintenance & Repair	\$383,710	\$395,076	\$426,000
Other Services & Charges	\$11,320,757	\$11,709,960	\$14,818,542
TOTAL	\$13,905,474	\$14,530,063	\$17,692,077

POSITION SUMMARY

FY23 ANNUAL BUDGET



TOTAL AUTHORIZED POSITIONS

	FY21 ADOPTED		FY22 ADOPTED		FY22 REVISED		FY23 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	8.00	4.00	8.00	4.00	8.00	4.00	8.00	4.00	-	-
Legal Department	-	-	-	-	2.00	2.00	2.00	2.00	-	-
County Manager	15.00	15.00	17.00	16.40	16.00	15.40	20.00	19.40	4.00	4.00
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	10.00	9.40	11.00	10.20	11.00	10.50	11.00	10.50	-	-
Tax Administration									-	-
Assessor & Land Records	30.00	30.00	30.00	30.00	30.00	30.00	31.00	31.00	1.00	1.00
Tax Collections	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-
Board of Elections	13.00	8.43	13.00	8.43	13.00	8.43	13.00	8.43	-	-
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Finance	13.00	13.00	14.00	14.00	15.00	15.00	15.00	15.00	-	-
Information Technology Services	33.00	33.00	37.00	37.00	36.00	36.00	38.00	38.00	2.00	2.00
Infrastructure & Asset Management										
Administration	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Grounds Maintenance	12.00	12.00	12.00	12.00	12.00	12.00	13.00	13.00	1.00	1.00
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-
Facility Services	29.00	29.00	32.00	32.00	39.00	39.00	39.00	39.00	-	-
Fleet Maintenance	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
TOTAL	215.00	205.83	230.00	220.03	238.00	228.33	246.00	236.33	8.00	8.00

PUBLIC SAFETY										
Sheriff										
Operations	230.00	229.75	238.00	237.75	236.00	235.75	241.00	240.75	5.00	5.00
Jail	153.00	149.62	153.00	149.62	153.00	149.62	159.00	155.62	6.00	6.00
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Animal Shelter	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Courts Maintenance	9.00	7.78	9.00	7.78					-	-
Construction Standards	33.00	33.00	36.00	36.00	37.00	37.00	40.00	40.00	3.00	3.00
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Fire Department	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-
Emergency Medical Services	160.00	127.51	161.00	128.91	161.00	129.94	166.00	134.94	5.00	5.00
TOTAL	620.00	582.66	634.00	597.06	624.00	589.30	643.00	608.30	19.00	19.00

ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6.00	6.00	7.00	7.00	6.00	6.00	6.00	6.00	-	-
Development	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	-	-
Soil & Water Conservation	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	1.00	1.00
Zoning Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Economic Development Corporation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
TOTAL	19.00	19.00	20.00	20.00	20.00	20.00	21.00	21.00	1.00	1.00

	FY21 ADOPTED		FY22 ADOPTED		FY22 REVISED		FY23 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	5.50	5.50	5.50	5.50	5.00	5.00	6.00	6.00	1.00	1.00
Waste Reduction	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	-	-
TOTAL	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	1.00	1.00
HUMAN SERVICES										
Veterans Services	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	1.00	1.00
Human Services									-	-
Administration	34.00	34.00	36.00	36.00	37.00	37.00	37.00	37.00	-	-
Transportation	33.00	32.00	33.00	33.00	33.00	33.00	33.00	33.00	-	-
Child Welfare	92.00	91.13	100.00	99.13	100.00	99.13	105.00	104.13	5.00	5.00
Child Support										
Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	-	-
Economic Services	117.00	117.00	119.00	119.00	118.00	118.00	119.00	119.00	1.00	1.00
Economic Family										
Support Services	19.00	19.00	19.00	19.00	28.00	28.00	28.00	28.00	-	-
Adult & Family										
Services	26.00	25.10	29.00	28.10	29.00	28.10	31.00	30.10	2.00	2.00
Nutrition	9.00	7.10	10.00	7.60	11.00	8.60	11.00	8.60	-	-
Senior Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
TOTAL	361.00	356.33	377.00	372.83	387.00	382.83	396.00	391.83	9.00	9.00

CULTURE & RECREATION										
Active Living & Parks										
Parks	23.00	17.14	23.00	17.14	23.00	19.74	23.00	19.74	-	-
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	66.00	55.25	67.00	56.00	66.00	55.60	67.00	56.60	1.00	1.00
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
TOTAL	101.00	81.71	102.00	82.46	101.00	84.66	102.00	85.66	1.00	1.00

ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	1,325.00	1,254.51	1,372.00	1,301.38	1,380.00	1,315.11	1,419.00	1,354.11	39.00	39.00

Note: The adopted FY23 count combines new positions with existing positions.

Note: The Legal Department was seperated from the County Managers Office in FY 23.

POSITION SUMMARY

FY23 ANNUAL BUDGET



NEW POSITIONS

FY23 ADOPTED NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED FTE'S
COUNTY MANAGER				
	Process & Strategy Manager	26	1	1
	Fellowship	10	3	3
	SUBTOTAL		4	4
TAX ADMINISTRATION				
	Assessment Associate	9	1	1
	SUBTOTAL		1	1
INFORMATION & TECHNOLOGY SERVICES				
	Network Engineer	26	1	1
	Cyber Security Admin	27	1	1
	SUBTOTAL		2	2
GROUNDS MAINTENANCE				
	Grounds Maintenance Mechanic	13	1	1
	SUBTOTAL		1	1
SHERIFF'S OFFICE				
	Deputy Sheriff 12 HR	14	4	4
	Captain (Harrisburg Request)	24	1	1
	SUBTOTAL		5	5
JAIL				
	Detention Officer	13	6	6
	SUBTOTAL		6	6
CONSTRUCTION STANDARDS				
	Codes Enforcement Officer	17	2	2
	Permit Associate	12	1	1
	SUBTOTAL		3	3
EMERGENCY MEDICAL SERVICES				
	EMT Basic Trainee	14	3	3
	EMT Senior Paramedic 12 Hr	15	2	2
	SUBTOTAL		5	5
SOIL AND WATER CONSERVATION				
	Resource Conservation Easement Specialist	15	1	1
	SUBTOTAL		1	1

FY23 ADOPTED NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED FTE'S
LANDFILL OPERATIONS				
	Heavy Equipment Operator	10	1	1
	SUBTOTAL		1	1
VETERAN SERVICES				
	Veteran Services Officer	16	1	1
	SUBTOTAL		1	1
HUMAN SERVICES				
Administration	Social Work Supervisor III	21	2	2
Administration	Social Worker III	17	1	1
Administration	SW Invest/Assess & Treatment	18	2	2
Economic Services	Income Maint Caseworker II	13	1	1
Adult and Family Services	Social Worker II	15	1	1
Adult and Family Services	Social Worker III	17	1	1
	SUBTOTAL		8	8
LIBRARY SERVICES				
	Library Deputy Director	27	1	1
	SUBTOTAL		1	1
ALL DEPARTMENTS				
	GRAND TOTAL		39	39

FTE: Full Time Equivalent

FIVE-YEAR FINANCIAL PLAN

FY23 ANNUAL BUDGET



INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY23) 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.

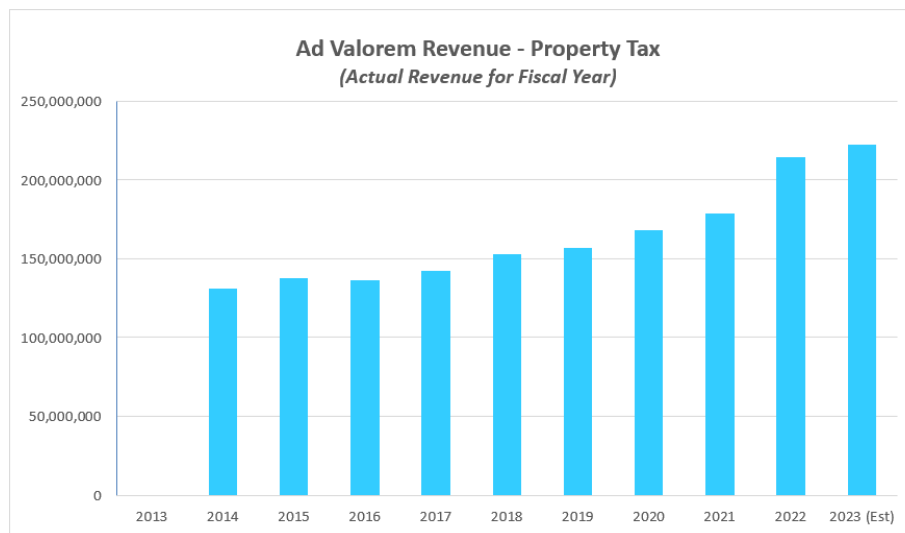
A replenishment period commences if unassigned fund balance falls below 15%. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

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.

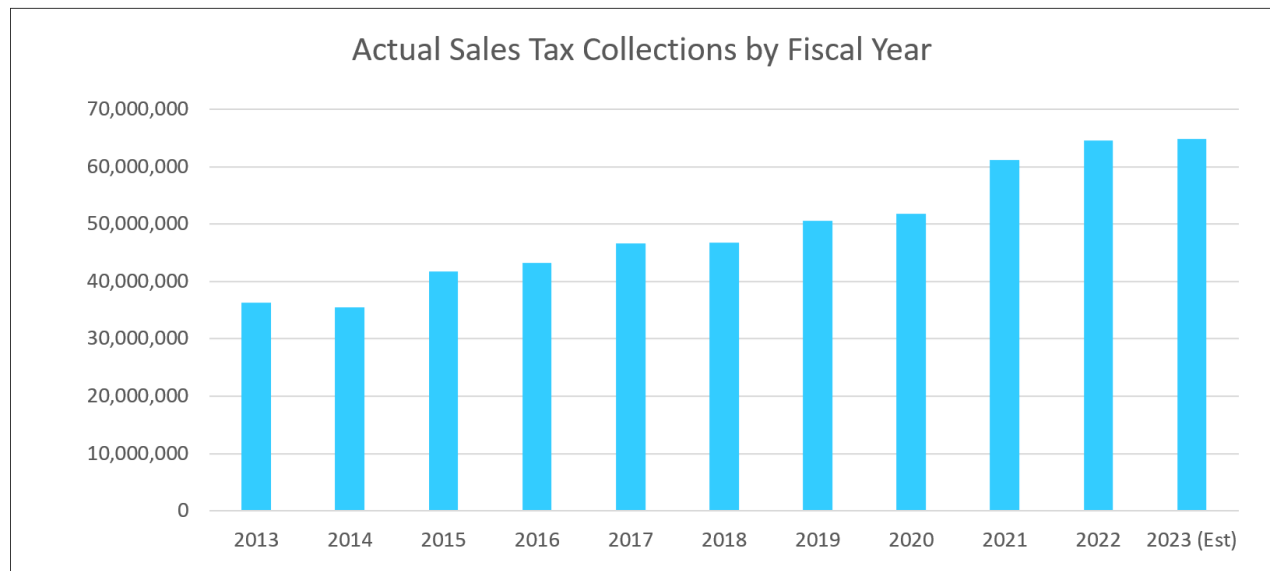
The final General Fund balance as of June 30, 2022, was not available at the time of publication. However, the General Fund balance is estimated to be 53.9% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund 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, 2022:

ESTIMATED FUND BALANCE BY FUND						
Fund	Fund Balance 6/30/2021	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2022
General	103,914,871	320,000,000	-	76,000,000	226,000,000	121,914,871
Community Investment	18,481,249	139,200,000	55,800,000	-	166,000,000	47,481,249
Landfill	5,405,046	1,300,000	553,000	-	1,925,000	5,333,046
Arena & Events Center	1,614,084	350,000	1,300,000	-	900,000	2,364,084
911 Emergency Telephone System	725,380	730,000	-	-	300,000	1,155,380
Workers Compensation	7,303,209	1,700,000	-	1,000,000	1,200,000	6,803,209
Health/Dental Insurance	3,945,839	14,800,000	2,000,000	-	18,000,000	2,745,839

REVENUE ASSUMPTIONS



Fiscal Year	Actual Property Tax Revenue	Percent of Taxes Collected within Fiscal Year of Levy
2013	131,171,851	96.67%
2014	137,600,026	96.33%
2015	136,557,100	97.32%
2016	142,489,187	98.19%
2017	153,149,213	99.05%
2018	156,869,559	98.92%
2019	167,935,513	99.30%
2020	178,908,429	98.73%
2021	214,594,270	99.08%
2022	222,604,848	99.32%
(Budget) 2023	226,563,987	98.50%



Fiscal Year	Actual Sales Tax Collections by Fiscal Year
2013	36,258,932
2014	35,513,548
2015	41,756,735
2016	43,309,385
2017	46,608,890
2018	46,741,406
2019	50,646,600
2020	51,749,580
2021	61,241,422
2022	64,624,010
2023 (Est Budget)	64,900,000

Property Tax

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

- Property valuations increase of:

FY23	2.0%
FY24	2.5%
FY25	25% (Revaluations Year)
FY26	2 %
FY27	2%
- Tax collection rate of 98.5% during the five-year period.
- Sustained 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:

- Based on the estimated actual collection for FY22
- Two percent growth for remaining years.
- No contraction or expansion of the tax base.
- No change to sales tax distribution.
- No sustained recession.

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 ASSUMPTION

Major expenditure assumptions include:

- Three percent increase to salaries and wages annually.
- Three percent increase for all other expenditures.

CONCLUSION

Spending specified in the Five-Year Financial Plan is growing, as is the county. The plan provides for the opening of 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
General Fund (excluding CIF)
Tax Rate = 74¢

	FY2022 Adopted	FY2023 Adopted	FY2024	FY2025 Revaluation	FY2026	FY2027
REVENUES						
Property Tax	213,023,933	226,563,987	231,953,833	279,873,786	285,413,002	291,062,741
Sales Tax	38,477,492	42,293,000	43,138,860	44,001,637	44,881,670	45,779,303
Intergovernmental Revenue/Grants	21,726,474	25,147,250	25,147,250	25,147,250	25,147,250	25,147,250
Permits & Fees	9,630,442	9,931,343	10,129,970	10,332,569	10,539,221	10,750,005
Sales & Services	13,104,565	13,454,082	13,723,164	13,997,627	14,277,579	14,563,131
Investment Earnings	100,000	200,000	200,000	200,000	200,000	200,000
Miscellaneous	1,098,580	268,900	268,900	268,900	268,900	268,900
Other Financial Sources						
Grand Total Revenue	297,161,486	317,858,562	324,561,977	373,821,769	380,727,622	387,771,330
EXPENSES						
General Government						
Personnel Expenses	101,671,877	112,586,604	116,216,613	122,203,112	125,869,205	129,645,281
Other Post Employment Benefits (OPEB)						
Trust	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Operating Expenses	37,029,616	47,730,096	48,030,144	50,971,048	52,500,179	54,075,185
Debt Service/Capital						
Contribution to Capital Projects Fund	9,977,340	-	-	-	-	-
Contribution to Community Investment Fund	40,259,785	44,591,176	43,091,176	38,220,000	38,220,000	38,220,000
Contribution to Landfill Fund	553,055	621,872	640,528	659,744	679,536	699,922
Education						
Cabarrus County Schools	71,068,961	73,642,125	76,716,389	83,055,476	87,947,141	90,585,555
Charter Schools	5,503,304	6,297,910	6,486,847	7,027,146	7,237,960	7,455,099
Kannapolis City Schools	8,619,982	8,888,419	9,155,072	9,917,611	10,561,869	10,878,725
Rowan Cabarrus Community College	3,754,500	3,951,954	4,070,513	4,192,628	4,318,407	4,447,959
Outside Agencies						
Boys & Girls Club of Cabarrus County	50,000	-	-	-	-	-
Behavioral Health Center	-	-	-	5,000,000	5,150,000	5,304,500
Cabarrus Arena & Events Center	1,020,584	1,087,826	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	9,198,703	10,119,709	10,423,300	10,735,999	11,058,079	11,389,822
Partners - Behavioral Health	435,511	435,511	435,511	435,511	435,511	435,511
City of Concord	100,000	100,000	100,000	100,000	100,000	100,000
City of Kannapolis	1,401,402	1,489,433	1,328,433	1,326,113	1,325,926	1,322,325
Concord Downtown Development Corporation	25,000	-	-	-	-	-
Economic Development Corporation	400,000	425,000	437,750	450,883	464,409	478,341
Economic Development Incentive Grants	2,127,000	1,750,000	2,326,000	2,074,000	1,908,600	1,143,000
Fire District Sales Tax Contributions	1,238,539	1,400,000	1,428,000	1,456,560	1,485,691	1,515,405
Juvenile Crime Prevention Council (JCPC)	445,327	459,927	445,327	445,327	445,327	445,327
Rowan-Cabarrus YMCA	250,000	250,000	250,000	250,000	250,000	250,000
Spay Program	5,000	5,000	5,000	5,000	5,000	5,000
Total Expense	297,161,486	317,858,562	324,561,977	341,501,531	352,938,215	361,272,331
Estimated Surplus/(Deficit)	-	-	-	32,320,238	27,789,407	26,498,999

CAPITAL BUDGET AND 5-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

FY23 ANNUAL BUDGET

BACKGROUND

The Capital Budget consists of projects where funding is appropriated by the Board of Commissioners (BOC) for the fiscal year. The 5-Year Capital Improvement Plan (CIP) includes the projects contained in the Capital Budget, as well as future year (FY23-26) projects where funds have not been appropriated by the BOC. Both the Capital Budget and 5-Year CIP are reviewed and adopted annually by the BOC based on needs identified during the budget process.

The remainder of this section provides:

- The Process for submitting, evaluating, and funding capital projects
- An overview of the Capital Budget, including funded projects and funding sources
- An overview of the 5-Year Capital Improvement Plan (CIP)
- Details on each capital project contained in the Capital Budget, including a project description, budget, operating impacts, among others.

Submitting Projects

Departments submit projects annually during the County's budget process. In general, a capital project 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.

The annual operating budget must have sufficient funding to meet any staffing and operating costs related to capital projects. Any identified costs associated with capital projects are reflected in the corresponding fiscal year(s) in the County's 5-Year Financial Plan.

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?

Funding Projects

The County funds capital projects in two primary ways:

1. **Pay-as-you-go (PAYGO)** – the County maximizes the use of PAYGO funding for capital projects to reduce the need for debt financing. PAYGO funds come from two primary sources:

a. General Fund Excess Available Fund Balance – Board policy maintains an unassigned fund balance equal to 15% of general fund expenditures. Following the completion of the annual financial audit, any unassigned fund balance above 15% is typically transferred to the Capital Projects Fund for capital projects. The amount available varies from year-to-year.

b. Community Investment Fund (CIF) Pay-as-you-go (PAYGO) – in FY20, the Board established the Community Investment Fund (CIF) as a sub-fund of the General Fund. The CIF provides a dedicated and sustainable source of funding for debt and generates capacity for future capital projects. The CIF contains restricted revenues, expenses, and fund balance. Through the CIF, the County appropriates \$1.5 million annually.

2. **Debt Financing** – while the County would prefer to fund all projects with cash, significant and growing capital needs require responsible debt financing. The County issues debt every other year in the even-numbered years to fund capital projects.

Overview of the Capital Budget

The FY23 Capital Budget consists of 18 individual projects totaling \$22,109,291 all funded via pay-as-you-go (PAYGO) sources. No new debt funded project are being budgeted for FY23. Funding has been appropriated within the General Fund and Capital Projects Funds by the Board of Commissioners for the following PAYGO projects:

General Government PAYGO Projects

Project Name	FY2023
Amount	
RV Lot & Utility Improvements at Arena	\$700,000
Reserve for CIF	\$3,000,000
Public Safety Training Facility Design	\$2,000,000
Overflow Parking Lot at Concord Senior Center	\$600,000
Midway Stage and Dining Deck at Arena	\$540,000
Multiple Building Consolidation and Renovations at Camp T.N. Spencer	\$200,000
Repairs at Sheriffs Trainings & Firing Range	\$100,000
Multi Building Exterior Envelope Repairs	\$300,000
Tennis Court Renovations at Franke Liske Park	\$280,000
Softball Complex Utilities at Frank Liske Park	\$350,000
Harrisburg Library/Senior Center Land Acquisition	\$3,000,000
Interior Renovations at Governmental Center	\$450,000
Playground Replacements/Renovations at Multiple Parks	\$110,000
AMOUNT	\$11,630,000

Rowan-Cabarrus Community College PAYGO Projects

Project Name	FY2023
Amount	
Building 20000 Renovation at South Campus	\$2,260,000
AMOUNT	\$2,260,000

Kannapolis City Schools PAYGO Projects

Project Name	FY2023
Amount	
Deferred Maintenance Projects	\$1,500,000
AMOUNT	\$1,500,000

Cabarrus County Schools PAYGO Projects

Project Name	FY2023
Amount	
Deferred Maintenance Projects (excluding Beverly Hills)	\$4,187,963
Roof Replacement at Harris Road Elementary School	\$1,265,664
Roof Replacement at W.M. Irvin Elementary School	\$1,265,664
AMOUNT	\$6,719,291

Total PAYGO Projects

Project Name	FY2023
Amount	
Total Cabarrus County Schools PAYGO	\$6,719,291
Total General Government PAYGO	\$11,630,000
Total Kannapolis City Schools PAYGO	\$1,500,000
Total RCCC PAYGO	\$2,260,000
AMOUNT	\$22,109,291

DEBT

Since the County issues debt every other year in the even-numbered years to fund capital projects, no new debt funded capital projects are budgeted for FY23. The following shows the Debt Funded projects from FY22:

General Government Debt Projects

Project Name	FY2022
Amount	
Public Library/Senior Center (Mt. Pleasant)	\$10,000,000
Land Acquisition for Northeast Regional Park	\$1,648,125
Headquarters for Emergency Medical Services (EMS)	\$17,768,902
Courthouse	\$75,000,000
Emergency Equipment Warehouse/Information Technology Relocation	\$7,300,000
Northeast Cabarrus Radio Tower	\$2,275,000
Mt Pleasant Athletic Complex (Virginia Eury Foil Athletic Fields, Mt Pleasant)	\$7,500,000
Multiple Projects at Frank Liske Park	\$5,000,000
AMOUNT	\$126,492,027

Cabarrus County Schools Debt Projects

Project Name	FY2022
Amount	
Roberta Road MS	\$6,673,074
Roof Replacement at Weddington Hills ES	\$1,236,000
Replacement of R. Brown McAllister ES	\$39,800,000
Roof Replacement at CC Griffin MS	\$1,236,000
Roof Replacement at Central Cabarrus HS	\$1,236,000
New Northwest HS	\$4,260,000
Roof Replacement at Bethel ES	\$927,000
Roof Replacement at Concord HS	\$1,493,500
AMOUNT	\$56,861,574

Total Debt Projects

Project Name	FY2022
Amount	
Total Cabarrus County Schools Debt	\$58,509,574
Total General Government Debt	\$126,492,027
AMOUNT	\$185,001,601

Overview of the Capital Improvement Plan (CIP)

The 5-Year Capital Improvement Plan (CIP) consists of the current year appropriations for the Capital Budget and planned projects for the next four fiscal years. Funding appropriated within the Capital Budget addresses 18 individual projects totaling \$22,109,291. An additional 16 Pay-as-you-go (PAYGO) projects are envisioned for fiscal years 2024 through 2026 and beyond at an estimated cost of \$21,652,381. In addition 45 projects have been identified for funding in the next four debt issuance years. Cost of these projects are currently shown as "TBD" awaiting the completion of programming and schematic design. The table below summarizes the adopted 5-Year CIP:

Overview of the Capital Improvement Plan (CIP)

Project Name	FY23 Capital Budget	FY24 Planned	FY25 Planned	FY26 Planned	Future
PLANNED PAY-AS-YOU-GO (PAYGO) PROJECTS					
1. Deferred Maintenance Projects (excluding Beverly Hills)	4,187,963				
2. Harrisburg Library/Senior Center Land Acquisition	3,000,000				
3. Reserve for CIF	3,000,000				
4. Building 2000 Renovation at South Campus	2,260,000				
5. Public Safety Training Facility Design	2,000,000				
6. Deferred Maintenance Projects	1,500,000				
7. Roof Replacement at W.M. Irvin Elementary School	1,265,664				
8. Roof Replacement at Harris Road Middle School	1,265,664				
9. RV Lot & Utility Improvements at Arena	700,000				
10. Overflow Parking Lot at Concord Senior Center	600,000				
11. Repave Parking Lots/Roadways at Concord MS	425,450				
12. Midway Stage and Dining Deck at Arena	540,000				
13. Interior Renovations at Governmental Center	450,000			450,000	
14. Softball Complex Utilities at Frank Liske Park	350,000				
15. Multi Building Exterior Envelope Repairs	300,000				
16. Tennis Court Renovations at Frank Liske Park	280,000				
17. Multiple Building Consolidation and Renovations at Camp T.N. Spencer	200,000				
18. Playground Replacements/Renovations at Multiple Parks	110,000			110,000	
19. Repairs at Sheriff's Training & Firing Range	100,000		100,000		
20. Reserved for CCS Deferred Maintenance		2,273,381			
21. R. Brown McAllister Elementary Replacement FF&E		1,650,000			
22. Building Chiller Addition at Sheriff's Administration		1,000,000			
23. Exterior Renovations at Governmental Center			1,200,000		
24. New NW High School FF&E and Buses				3,000,000	
25. Entrance and Traffic Circulation Improvements at Landfill				1,000,000	
26. Cremation Chamber Replacement at Animal Shelter				100,000	
27. Building 3000 Renovation at South Campus					3,059,000
28. Building 1000 Renovation at South Campus					2,825,000
29. Dominion PSNC Property Acquisition					1,300,000
30. Former Crisis Recovery Center Renovations for DHS Expansion					1,000,000
31. Pave front Overflow at Arena					830,000
32. Significant Natural Heritage Areas					750,000
33. Riparian Buffer and Floodplain Conservation					500,000
34. Trinity Church Road Property Acquisition					380,000
35. Prime Farmland Soil & Water Conservation Easement					125,000
TOTAL PAYGO	22,109,291	4,923,381	1,300,000	4,660,000	10,769,000

Project Name	FY22 Capital Budget	FY24 Planned	FY26 Planned	FY28 Planned	FY30 Planned
PLANNED DEBT PROJECTS					
36. Courthouse	75,000,000				
37. Replacement of R. Brown McAllister ES	39,800,000				
38. Headquarters for Emergency Medical Services	17,768,902				
39. Public Library/Senior Center (Mt Pleasant)	10,000,000				
40. Mt Pleasant Athletic Complex (Virginia Eury Foil Athletic Fields, Mt Pleasant)	7,500,000				
41. Emergency Equipment Warehouse/IT Relocation	7,300,000				
42. Roberta Road Middle School	6,673,074				
43. Frank Liske Park Multiple Projects	5,000,000				
44. Northwest High School	4,260,000	TBD			
45. Northeast Cabarrus Radio Tower	2,275,000				
46. Land Acquisition for Northeast Regional Park	1,648,125				
47. Parking and Drive Replacement at Mt. Pleasant HS	1,648,000				
48. Roof Replacement at Concord HS	1,493,500				
49. Roof Replacement at CC Griffin MS	1,236,000				
50. Roof Replacement at Central Cabarrus HS	1,236,000				
51. Roof Replacement at Weddington Hills ES	1,236,000				
52. Roof Replacement at Bethel ES	927,000				
53. Animal Shelter Expansion		TBD			
54. Human Services Facility		TBD			
55. HVAC Replacement at South Campus		TBD			
56. Public Safety Training Facility		TBD			
57. West Cabarrus Library Branch & Senior Center		TBD			
58. A.L. Brown High School Renovations			TBD		
59. Camp T.N. Spencer Park Multiple Building Consolidation and Renovations			TBD		
60. Coltrane-Webb Elementary School Replacement			TBD		
61. Central Services and Auxiliary Satellites Renovation			TBD		
62. Concord Library Renovations			TBD		
63. Frank Liske Park Synthetic Turf for Existing Soccer Fields			TBD		
64. Mary Frances Wall Renovation			TBD		
65. New Opportunity School			TBD		
66. North Cabarrus Middle School (former NCHS) Renovation			TBD		
67. Rob Wallace Park Phase III and IV			TBD		
68. Sheriff's Office & Detention Center Generator Replacement(s)			TBD		
69. Southeast Cabarrus Library and Senior Center			TBD		
70. Southeast High School			TBD	TBD	
71. St. Stephens Regional Park Phase I				TBD	
72. South Campus Building 4000 Construction				TBD	
73. North Cabarrus Elementary School (former NCMS) Renovation				TBD	
74. Beverly Hills Elementary School Replacement					TBD
75. CC Griffin Middle School Auditorium/Performing Arts Addition					TBD
76. Harris Road Middle School Auditorium/Performing Arts Addition					TBD
77. Midland Library Branch					TBD
78. Jackson Park ES Addition/HVAC/Roof					TBD
79. Fred L. Wilson Elementary School Addition/HVAC					TBD
80. Forest Park ES HVAC/Gutters/Playground					TBD
TOTAL DEBT	185,001,601	-	-	-	-

CIP PLAN PROJECTS- OPERATING IMPACTS

Capital projects can have a major impact on both the cost of operations and the operations themselves. The following table shows the impact of the Capital Improvement Plan (CIP) projects on the operating budget. These amounts represent the estimated impact of the CIP projects on operations, including staffing, maintenance, utility costs, etc.

CAPITAL IMPROVEMENT- OPERATING IMPACT							
	FY 22 Adopted	FY23 Adopted	FY24 Planning	FY25 Planning	FY26 Planning	FY27 Planning	
GENERAL GOVERNMENT							
Emergency Equipment							
Warehouse/ITS Relocation	-	50,000	50,000	50,000	50,000	50,000	
SUBTOTAL	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
PUBLIC SAFETY							
EMS Headquarters	-	150,000	150,000	150,000	150,000	-	
Northeast Cabarrus Radio Tower	-	15,000	15,000	15,000	15,000	-	
Courthouse	-	2,662,965	2,742,854	2,825,140	2,909,894	-	
SUBTOTAL	\$ -	\$ 2,827,965	\$ 2,907,854	\$ 2,990,140	\$ 3,074,894	\$ -	\$ -
CULTURE AND RECREATION							
Concord Senior Center Overflow							
Parking Lot	-	500	500	500	500	15,000	
Frank Liske Park Multiple							
Projects	-	60,000	60,000	60,000	60,000	-	
West Cabarrus Library Branch							
and Senior Center	-	-	-	5,147,025	2,171,025	-	
Southeast Library/Senior Center							
	-	-	-	5,147,025	2,171,025	-	
Phase III & IV at Rob Wallace							
Park	-	-	-	-	50,000	-	
SUBTOTAL	\$ -	\$ 60,500	\$ 60,500	\$ 10,354,550	\$ 4,452,550	\$ 15,000	\$ 15,000
GOVERNMENTAL GRAND TOTAL	\$ -	\$ 2,938,465	\$ 3,018,354	\$ 13,394,690	\$ 7,577,444	\$ 65,000	\$ 65,000
EDUCATION							
Cabarrus County Schools							
R. Brown McAllister Elementary							
School	-	-	865,000	890,950	917,679	-	
New High School	-	-	-	-	2,400,000	-	
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
Kannapolis City Schools							
R. Brown McAllister Elementary							
School	-	-	865,000	890,950	917,679	-	
New High School	-	-	-	-	2,400,000	-	
SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -
ALL PROJECTS							
GRAND TOTAL	\$ -	\$ 2,938,465	\$ 3,018,354	\$ 13,394,690	\$ 9,977,444	\$ 65,000	\$ 65,000

GENERAL GOVERNMENT

FY2023 Capital Budget



EMERGENCY EQUIPMENT WAREHOUSE/INFORMATION TECHNOLOGY RELOCATION

Project Description

Construction of an emergency equipment warehouse to house public safety emergency equipment & vehicles (ATV's, trailers, campers, etc.) currently stored at various county owned, county leased, and non-county leased locations. Additionally, construct 10,000-12,000 square feet of office space to relocate the Information Technology Services (ITS) department from the governmental center.

Background & Justification/Status

Construction of an emergency equipment warehouse to house public safety emergency equipment & vehicles (ATV's, trailers, campers, etc.) currently stored at various county owned, county leased, and non-county leased locations. Additionally, construct 10,000-12,000 square feet of office space to relocate the Information Technology Services (ITS) department from the governmental center.

Impact If Not Funded and Maximum Time it Can be Delayed

Total Cost: \$7,300,000

Years Funded: 2022



RV LOT & UTILITY IMPROVEMENTS AT ARENA

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.

Total Cost: \$700,000

Years Funded: 2023



ARENA MIDWAY STAGE AND DINING DECK

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.

Total Cost: \$540,000

Years Funded: 2023



INTERIOR RENOVATIONS AT GOVERNMENTAL CENTER

Project Description

Renovations to several departments through the building to allow for better space utilization and customer interaction.

Background & Justification Status

Several departments throughout the building could benefit operationally from physical renovations. The three (3) departments in this CIP are the Planning and Zoning/Construction Standards department, Land Records, and Tax Administration Department. The Planning and Zoning/Construction Standard represents the largest departmental footprint in the building and the current set up and utilization does not provide adequate meeting space for staff and customers. The Tax Administration Department is growing in staff and needs office renovations to create more work station space for staff while creating some private offices for certain customer interaction that require privacy. The Land Records department is original from the construction in 1990 and the offices are oversized to accommodate business operations with full size PLAT prints. Significant space efficiencies can be made with a renovation that will allow more staff and possibly other department housings in that space.

Impact If Not Funded and Maximum Time it Can be Delayed

Major impact is to the departments abilities to be fully staffed at the site with adequate office space.

Total Cost: \$450,000

Years Funded: 2023



MULTI BUILDING EXTERIOR ENVELOPE REPAIRS

Project Description

Exterior envelope repairs at multiple Cabarrus County buildings

Background & Justification Status

Exterior envelope repairs at several of the larger Cabarrus County buildings including the Governmental Center, Concord Library, Sheriff's Administration Building, Jail Annex, Courthouse, Historic Courthouse, Jail Housing, Cooperative Extension, EMS HQ, Milestone Building, Board of Elections. Repairs include, pressure washing, caulking, sealing, tuck pointing, lintel replacement, weep repair, etc.

Impact If Not Funded and Maximum Time it Can be Delayed

Water Intrusion and damage to the inner walls systems.

Total Cost: \$300,000

Years Funded: 2023



EXTERIOR RENOVATIONS AT GOVERNMENTAL CENTER

Project Description

Addition of canopies to the exterior of the Governmental Center

Background & Justification Status

Addition of three (3) canopies at the street level entrance to provide cover from the elements as decrease the risk of slips on the surface which is decorative panels and not concrete. This project also includes several options for a canopy or "crown" installation on the top of the building to add mass and scale to the building after the construction of the new Courthouse across Church Street.

Impact If Not Funded and Maximum Time it Can be Delayed

There is a minor safety risk with slips and falls at the front entrance, we do average several a year. All other impacts would be aesthetic innature.

Total Cost: \$1,200,000

Years Funded: 2025



ENTRANCE AND TRAFFIC CIRCULATION IMPROVEMENTS AT LANDFILL

Project Description

Physical improvements to the landfill entrance in addition to traffic improvements post scalehouse.

Background & Justification Status

In FY 2019-2020 Cabarrus County commissioned a traffic engineer to evaluate the weekend traffic conditions at the landfill and evaluate and schematically design several concepts to alleviate the stacking of vehicles on the road. After reviewing several concepts staff chose a concept and had cost estimating completed. The concept chosen involves internal stacking as well as construction of vehicular loop.

Impact If Not Funded and Maximum Time it Can be Delayed

The stacking of vehicles in the road is a significant nuisance for the residents living in the area as well as other citizens using Irish Potato Road for travel. There is also a safety concern with the vehicles being stacked so deep on both sides of the road.

Total Cost: \$1,000,000

Years Funded: 2026



ARENA PAVE FRONT OVERFLOW PARKING LOT



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.

Total Cost: \$830,000

Years Funded: Future

FORMER CRISIS RECOVERY CENTER RENOVATIONS FOR DHS EXPANSION

Project Description

Renovations of the space formerly occupied by Crisis Recovery center located at the rear of the current Human Services Center

Background & Justification Status

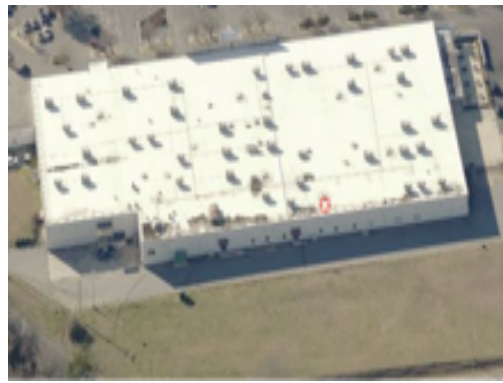
In 2017 the Cabarrus Crisis Recovery Center vacated the 5,600 square feet at the rear of the Human Services Center. Since, that group vacated the space there have been no renovations to the space. In order for Department of Human Services staff to inhabit the space a major renovation will be required.

Impact If Not Funded and Maximum Time it Can be Delayed

Delaying renovations impacts the space needs of the increased staff of the Department of Human Services.

Total Cost: \$1,000,000

Years Funded: Future





PUBLIC SAFETY

FY2023 Capital Budget



PUBLIC SAFETY TRAINING FACILITY

Project Description

A multi-jurisdictional public training facility to be used by all emergency response partners.

Background & Justification/Status

This project will include the design and construction of a multi-jurisdictional public safety training facility to assist our emergency medical services, fire departments and law enforcement in meeting federal, state and local training requirements. Partnerships have been developed with (3) municipalities, the county, and our local community college to identify critical programming for a state-of-the-art facility. Programming includes commercial and residential burn building components for fire departments. A multi-story drill tower for all agencies. Driving pads and surfaces to address emergency vehicle operations. Law enforcement facilities for simulating various obstacles during field operations. Additional site elements for specialized training (confined space, hazardous materials and urban search and rescue). Opportunities also exist for large-scale disaster training to build on current capabilities, improve interoperability and allow regional and statewide integration of resources.

Impact If Not Funded and Maximum Time it Can be Delayed

The ability for local law enforcement agencies to host training at a multi-jurisdictional public safety training facility could reduce the burden of increased travel expenses by allowing the required training and certifications to be obtained onsite. Currently, agencies are traveling outside of the region due to current facilities being inadequate and not able to provide for the site elements or props needed for certain types of firearms and specialty-based training.

Total Cost: \$2,000,000

Years Funded: 2023



REPAIRS AT SHERIFF'S TRAINING & FIRING RANGE

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.

Total Cost: \$750,000

Years Funded: 2022, 2023, 2025



BUILDING CHILLER ADDITION AT SHERIFF'S ADMINISTRATION

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.

Total Cost: \$1,000,000

Years Funded: 2024



ANIMAL SHELTER CREMATION CHAMBER REPLACEMENT

Project Description

Replacement of Animal Shelter cremation chamber which was installed in 2012.

Background & Justification/Status

The current cremation chamber at the Biomass gasification cremation chamber Animal Shelter was installed in 2012. The unit has been through several repairs including electrical, sensors, and refractory.

Impact If Not Funded and Maximum Time it Can be Delayed

Delaying unit replacement will increase repair costs, impact the efficiency of the unit and possibly cause harmful emissions.

Total Cost: \$100,000

Years Funded: 2026



NORTHEAST CABARRUS RADIO TOWER

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.

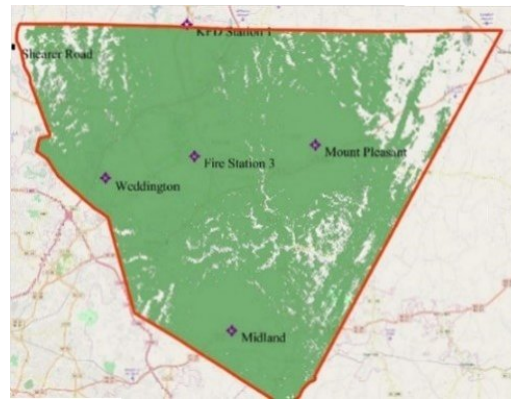
Simultaneously, Concord is working to install RF equipment at the Davidson tower site that is in the process of planning/construction owned by the City of Charlotte to provide coverage to that part of the county as well. Ultimately providing whole county RF coverage for public safety and first responders.

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.

Total Cost: \$2,275,000

Years Funded: 2022



ANIMAL SHELTER EXPANSION

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.

Total Cost: TBD

Years Funded: 2024



SHERIFF'S OFFICE & DETENTION CENTER GENERATOR REPLACEMENT(S)

Project Description

Replace the two (2) 1500 KW generators at the Sheriff's Office & Detention Center

Background & Justification/Status

These generators provide emergency power to the entire complex allowing all primary 911 and jail operations to run during times of power outages including inclement weather and disaster situations

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2026



CULTURE & RECREATION

FY2023 Capital Budget



NORTHEAST REGIONAL PARK LAND ACQUISITION

Project Description

Land Acquisition for Northeast Regional Park

Background & Justification/Status

In late 2020, Cabarrus County, North Carolina conducted a review of potential land parcels available for purchase with the intention to conserve and protect unique natural features in the County. The County's evaluation team, including the Soil & Water Conservation Board and the Board of Commissioners, used the National Heritage Inventory (NHI) as a guide to help them weigh the ecological significance of each area under review. The NHI is a resource of the North Carolina Natural Heritage Program (NCNHP) designed to identify unique or vulnerable features contributing to the culture, natural character, and economy of the region. Through this work, the NHI helps landowners or government planners make development decisions that provide the highest benefit to land users while minimizing ecological damage. One of the parcels identified by the NHI as possessing significant natural features was subsequently acquired by Cabarrus County. This 616-acre parcel lies north of NC-49, between St. Stephens Church Road and North Lentz Harness Shop Road. A previously conducted survey of the land includes features such as an Upland Depression Swamp Forest and a Dry Oak-Hickory Forest. The Property also contains active farmland to be used by a private operator. Cabarrus County purchased the Property from The Conservation Fund through a three-year purchase agreement, allowing the County to immediately move forward with any necessary planning and management activities. As this parcel is a mix of wetland, forest, and farmland, Cabarrus County plans to eventually develop a portion of the land into a passive park, while concurrently conserving a larger amount of land that is unique to the region.

Total Cost: \$1,648,125

Years Funded: 2022



CAMP T.N. SPENCER PARK MULTIPLE BUILDING CONSOLIDATION AND RENOVATIONS



Project Description

Construction of a "new" Helms Hall while incorporating the the functions of the other three (3) buildings located in that area of the park.

Background & Justification/Status

A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, current building code ADA regulations. In 2002, the Cabarrus County Boys and Girls (B&G) Club and Cabarrus County entered into a long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park to include a perimeter loop walking/jogging trail, cabins, playground, building improvements and signage. Construction of the pool public bathhouse was completed in 2009 as were the major renovations of the actual pool and patio. A vending machine building and archery building were constructed in 2020 and 2021 as additional amenities to the park. Replacing Helms Hall and the other small buildings is a necessity based on current building structural conditions. It will also enable Cabarrus County to maintain the long-term relationship with the B&G Club.

Impact If Not Funded and Maximum Time it Can be Delayed

Liability with the current facilities structural integrity and mechanical, electrical, and plumbing systems. Loss of revenue for rentals. Continued space constraints for staff space to conduct daily operations including outreach events.

Total Cost: TBD

Years Funded: 2026

CONCORD LIBRARY RENOVATIONS

Project Description

Renovations to the Concord Library.

Background & Justification/Status

Currently, the some of Library Department Administration and support staffs staff has relocated to another location. The space they have vacated needs to be renovated to open work space in order to move all branch specific staff from the first floor. First and second floor renovations are planned to increase public space. Staff work spaces will also be modified to increase footprint utilization and line of site through the facility. Planned upgrades include flooring, wall coverings, lighting, and furniture. Impact If Not Funded and Maximum Time it Can be Delayed

Operations can continue in the library but there will inefficiencies in the operations and the utilization by the public.

Total Cost: TBD

Years Funded: 2026



FRANK LISKE PARK SYNTHETIC TURF FOR EXISTING SOCCER FIELDS

Project Description

Frank Liske Park Synthetic Turf for Existing Soccer Fields

Background & Justification/Status

Artificial turf for eight (8) fields at Frank Liske Soccer Park. Design Services for entire facility (landscape architecture, surveys, civil engineering, CAD, erosion control compliance, site planning, etc.). Permitting included. Rough Grading and soil removal, if any, to create a flat field area, spoiling excavated materials onsite. Finish grading, drainage, and curbing for field, all green for flexible field use, with soccer game lines inlaid.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued wear down of turf and subgrade material of the existing natural turf fields that are used the most by the contract partners. Loss of potential revenue and economic development.

Total Cost: TBD

Years Funded: 2026



ROB WALLACE PARK PHASE III & IV

Project Description

Continued development of amenities at Rob Wallace Park

Background & Justification/Status

Phase IIB includes trails, playground, shelter, restrooms, and support facilities and amenities and is budgeted in FY 2022. Phase III and IV represent a multipurpose building, splash pad, shelters, restrooms, boardwalk and other amenities located at the quarry.

Impact If Not Funded and Maximum Time it Can be Delayed

No funding would put the residents of the County further behind in recreational pursuits.



Total Cost: TBD

Years Funded: 2026

MIDLAND LIBRARY BRANCH

Project Description

This facility will accommodate the need for Library and Senior programs and events as well as potentially the Lunch Plus Club for the Midland community and southern area of Cabarrus County. The facility will allow an accessible location in this community to provide access to all available services and/or resources that provide support to older adults and library patrons.

Background & Justification/Status

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 6 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. Additionally, the county has a need for a larger library branch to serve the Harrisburg area.

Impact If Not Funded and Maximum Time it Can be Delayed

Libraries and senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

Total Cost: TBD

Years Funded: 2030



TENNIS COURT RENOVATIONS AT FRANK LISKE PARK

Project Description

Complete Subgrade and Surface Renovations of six (6) Tennis Courts at Frank Liske Park.

Background & Justification/Status

The existing Tennis Courts were constructed in the late 1980s and have had several crack-sealing and surfacing projects over the past thirty (30) years. Currently, the condition of the actual subgrade materials has degraded from years of water intrusion and a complete renovation of the courts is needed.

Impact If Not Funded and Maximum Time it Can be Delayed

Safety is the biggest concern with this CIP. The existing cracks in the subsurface our potential trip hazard for public and students who use the courts. The more water intrusion allowed over the time the less likely we will be able to reuse the current base in the pulverizing process and therefore causing a higher cost of new material needed to create the new base.

Total Cost: \$280,000

Years Funded: 2023



PLAYGROUND REPLACEMENTS/RENOVATIONS AT MULTIPLE PARKS

Project Description

Playground replacements/renovations of all County playgrounds and like amenities

Background & Justification/Status

The County has eleven (11) plus playground like amenities including playgrounds, fit stations, splash pads, etc. These amenities suffer condition issues as each year passes and this CIP is intended to provide a financial mechanism for replacing and renovating.

Impact If Not Funded and Maximum Time it Can be Delayed

Safety is the largest concern with these amenities as they are utilized by the public on a daily basis. Additionally, there is an issue of the amenities not being able to perform operationally if they are not replaced/renovated.

Total Cost: \$330,000

Years Funded: 2022, 2023, 2026



SOFTBALL COMPLEX UTILITIES AT FRANK LISKE PARK

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

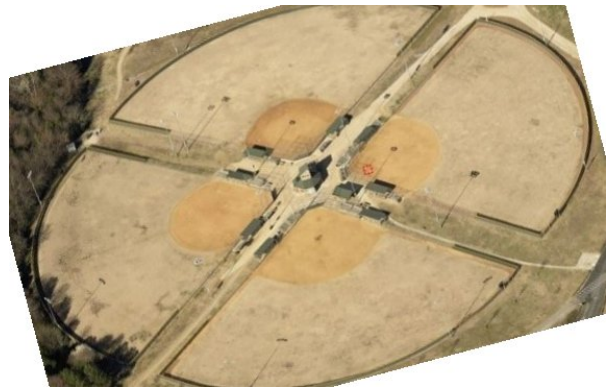
All of the underground lines at the Frank Liske Park Softball Complex "wagon wheel" were placed "direct bury" without tracer capabilities. Many of the electric lines are direct buried and not protected by conduit or tray. The County has to repair and or replace several lines a year due to broken lines 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.

Total Cost: \$410,000

Years Funded: 2022, 2023



OVERFLOW PARKING LOT AT CONCORD SENIOR CENTER

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.

Total Cost: \$700,000

Years Funded: 2022, 2023



SIGNIFICANT NATURAL HERITAGE AREAS

Project Description

Protect state-designated Significant Natural Heritage Areas, including but not limited to the Concord Ring Dike/Jackson School, Back Creek Gabbro Hill, Butcher Branch Forest, Charity Church Hardwood, Hartsell Road Mesic Forest, Reed Gold Mine, and Schweinitz's Sunflower with donated/purchased permanent conservation easements.

Background & Justification/Status

The Adopted project is to acquire development rights on these sites through donation/purchase and place conservation easements. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Development pressure on these and other priority conservation projects is likely to increase in the future. A wetland in the Rocky River Corridor was altered by construction of Bruton Smith Blvd. and a portion of state Stonewall Jackson YDC. Prompt and strategic protection of these sites is crucial to permanently protect these Significant Natural Heritage Areas.

Total Cost: \$750,000

Years Funded: Future



RIPARIAN BUFFER AND FLOODPLAIN CONSERVATION

Project Description

Protect buffers and floodplains along priority streams and place donated/purchased, permanent conservation easements on these areas.

Background & Justification/Status

Requests for donated easements are rarely granted during development plan reviews. Donated easements will be sought on riparian buffers and floodplains on school campuses and other public properties. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Enhancement and restoration of streams and bottomland hardwood forests are SWCD priorities, in keeping with local, state and federal quality and wildlife goals. Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens 4th priority of "protecting water quality and the environment," expressed in the 2018 Community Survey Findings.

Impact If Not Funded and Maximum Time it Can be Delayed

Development pressure on this and other priority conservation projects is likely to increase in the future. Flooding and resulting loss of lives and property will increase more rapidly due to debris blockages and siltation of stream channels as a result of unstable stream banks and inadequate vegetative buffers.

Total Cost: \$500,000

Years Funded: Future



PRIME FARMLAND SOIL & WATER CONSERVATION EASEMENT

Project Description

Protect prime and statewide important farmland soils with donated and/or purchased permanent conservation easements on private working lands. Farmland preservation and voluntary land use planning using conservation easements are priorities in the SWCD Strategic Plan.

Background & Justification/Status

The proposed project is to purchase development rights and place conservation easements on farms. The Cabarrus SWCD board supports use of the county Agriculture and Farmland Preservation Fund to secure conservation easements. State and federal funds are also available. Prime and statewide important farmland soils are identified in the 1988 "Soil Survey of Cabarrus County, North Carolina" report. Protection of open space and associated environmental services in general, and prime and statewide important farmland soils in particular are a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. Preservation of working lands is also a federal and state priority. Farmland protection is consistent with citizens 4th priority of "protecting water quality and the environment" expressed in the 2018 Community Survey Findings.

Impact If Not Funded and Maximum Time it Can be Delayed

New state grant fund deadline requires cost(survey, title work, legal cost, environmental assessment) in the first year of contract. *Any portion of the \$125,000.00 not spent in the current year will roll to the next fiscal year. The amount set aside for the next fiscal year is dependent upon the amount of funds brought forward. The balance for the project will be kept at \$125,000.00 annually.

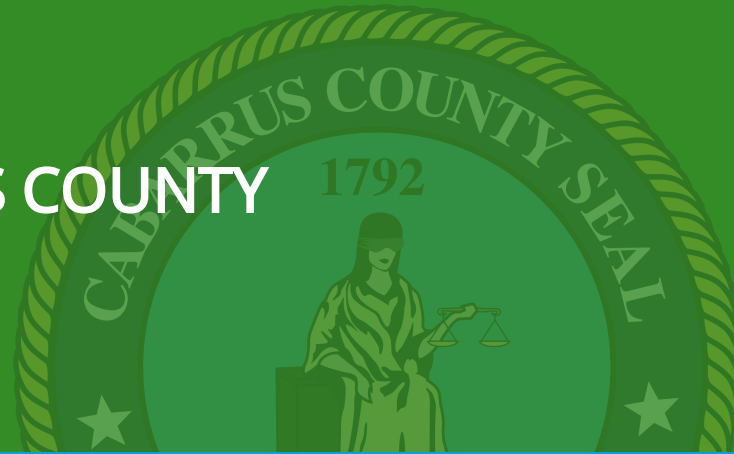
Total Cost: \$125,000

Years Funded: Future



EDUCATION: CABARRUS COUNTY SCHOOLS

FY2023 Capital Budget



MT. PLEASANT HIGH SCHOOL PARKING AND DRIVE REPLACEMENT

Project Description

Replace parking lot and road to handle current loads and volume at Mount Pleasant High School (MPHS). Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21

Background & Justification/Status

Mount Pleasant High School is currently 32 years old. At time of construction, the parking lots and drives were not designed or constructed to accommodate today's vehicle weights. Currently, all parking lots and drives are failing and will result in additional repair costs if not addressed. There are significant safety concerns for human and vehicular accidents. High schools are experiencing increased usage outside of school hours due to student drivers, sports activities, club activities, and community usage. Price reduction of \$171,840 from previous year request is based on most recent completed project pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Impact is apparent now. The parking lots and drives are failing and require constant maintenance. These type of repairs are an extreme drain on the operating budget.



Total Cost: 1,648,000

Years Funded: 2022

CONCORD HIGH SCHOOL ROOF REPLACEMENT

Project Description

Replace existing ballasted EPDM rubber membrane with 60 mil PVC at Concord High School (CHS). Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21

Background & Justification/Status

Roof has reached the end of its lifecycle with the oldest sections being 54 years old and the newer sections 12-13 years old. Cabarrus County Schools Facilities Management Division is beginning to receive an increase in work orders related to damage of internal systems. Cabarrus County Schools currently has 45 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion. If this project is funded, it will reduce the FY22 \$25K - \$499K project list by \$150,000. Price reduction of \$155,730 from previous year request is due to current market pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operational funds will be required to repair water damages to all aspects of the building including structural integrity, electrical, technology systems, finishes, and furniture. Failure to make these repairs can result in increased potential for unsafe air quality in building.

Total Cost: \$1,493,500

Years Funded: 2022



CC GRIFFIN MIDDLE SCHOOL ROOF REPLACEMENT

Project Description

Replace existing EPDM rubber membrane with 60 mil PVC at C.C. Griffin Middle School (CCGMS). Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21.

Background & Justification/Status

Roof is 19 years old, beyond its life cycle and has reached a point where it affects other internal systems by water intrusion. Cabarrus County Schools currently has 45 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion. Price reduction of \$128,880 from previous year request is due to current market pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operating funds will be required to repair water damages to all areas of the building including structural integrity, electrical and technology systems, casework finishes, and furniture. Failure to make these repairs could result in unsafe air quality within building.

Total Cost: \$1,236,000

Years Funded: 2022



CENTRAL CABARRUS HIGH SCHOOL ROOF REPLACEMENT

Project Description

Replace existing various roof types with 60 mil PVC Central Cabarrus High School (CCHS). Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21

Background & Justification/Status

Roof varies in age, with all areas beyond their life cycle. CCHS has reached a point where roof failures affect other internal systems by water intrusion. Cabarrus County Schools currently has 45 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion. Price reduction of \$128,880 from previous year request is due to current market pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operating funds will be required to repair water damages to all areas of the building including structural integrity, electrical and technology systems, casework finishes, and furniture. Failure to make these repairs could result in unsafe air quality within building.

Total Cost: \$1,236,000

Years Funded: 2022



WEDDINGTON HILLS ELEMENTARY SCHOOL ROOF REPLACEMENT

Project Description

Replace existing ballasted EPDM rubber membrane with 60 mil PVC at Weddington Hills Elementary School (WHES). Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21

Background & Justification/Status

Roof is 25 years old and beyond the end of its life cycle. Cabarrus County Schools-Facilities Maintenance Department is beginning to receive an increase in work orders related to damage of internal systems by water intrusion. Cabarrus County Schools currently has 45 facilities. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion. Price reduction of \$128,880 from previous year request is due to current market pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operational funds will be required to repair water damages to all aspects of the building including structural integrity, electrical and technology systems, finishes, and furniture. Failure to make these repairs can result in increased potential for unsafe air quality in building.

Total Cost: \$1,236,000

Years Funded: 2022



BETHEL ELEMENTARY SCHOOL ROOF REPLACEMENT

Project Description

Replace existing EPDM rubber membrane with 60 mil PVC at Bethel Elementary School (BES). Requested but not funded: FY19, FY20, FY21

Background & Justification/Status

Roof is 17 years old and is reaching the end of its life cycle. Cabarrus County Schools-Facilities Department is beginning to receive an increase in work orders related to damage of internal systems due to water intrusion. Cabarrus County Schools currently has 45 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion. Price reduction of \$96,660 from previous year request is due to current market pricing.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operating funds will be required to repair water damages to all areas of the building including structural integrity, electrical and technology systems, casework finishes, and furniture. Failure to make these repairs could result in unsafe air quality within building.

Total Cost: \$927,000

Years Funded: 2022



COLTRANE-WEBB ELEMENTARY SCHOOL REPLACEMENT

Project Description

Coltrane-Webb Elementary Replacement
(Cabarrus County Schools)

Background & Justification/Status

Cabarrus County Schools (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.

Total Cost: TBD

Years Funded: 2026



CENTRAL SERVICES AND AUXILLARY SATELLITES RENOVATION

Project Description

MFW renovation to accommodate departments and staff from the Glenn Center.

Background & Justification/Status

The Glenn Center is currently occupied by numerous departments and staff including Accountability, KIDS:Plus, Technology, and Exceptional Children. Portions of this facility are well beyond the buildings life cycle. CCS is currently looking to vacate this facility due to the high annual maintenance cost and outdated systems. We will relocate this population of staff and administrators to the newer portions of the existing Mary Frances Wall Center. Renovations of this space as well as demolition of the 1936 portion of the site will be required for the project.

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.

Total Cost: TBD

Years Funded: 2026



MARY FRANCES WALL RENOVATION

Project Description

Consists of three projects: Replacing and relocating boiler at Mary Frances Wall Center (MFWC); HVAC mechanical upgrade at Mary Frances Wall Center; and Demolish Mary Frances Wall Center (1936). Project will include remediation, replacement of HVAC system, and relocation of fire/security alarm panels.

Background & Justification/Status

Mary Frances Wall Center main building was constructed in 1936. The original structure is beyond its life cycle and the structure is beginning to fail. The boiler system for that campus is housed in the original building and will need to be relocated before demolition can occur.

Impact If Not Funded and Maximum Time it Can be Delayed

If delayed or not funded, original structure on campus will have to remain in place and poses safety hazards.

Total Cost: TBD

Years Funded: 2026



NEW OPPORTUNITY SCHOOL

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 45 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.

Total Cost: TBD

Years Funded: 2026



NORTH CABARRUS MIDDLE SCHOOL (FORMER NCHS) RENOVATION

Project Description

Renovate Northwest Cabarrus Middle School (formerly Northwest Cabarrus High).

Background & Justification/Status

This project consist of the demolition to the existing 1967 portion of this facility and rebuilding it with new classroom spaces, administration space and support spaces. This will provide much needed upgrades to the building systems, technology and overall educational spaces to be in line with current district standards. The exterior athletic facilities will need to be renovated as a part of this project as well. Program capacity will be approximately 1,200 students for this site adding 250 additional seats to our middle school capacity.

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.

Total Cost: TBD

Years Funded: 2026



SOUTHEAST HIGH SCHOOL

Project Description

Acquire a roughly 30 acre site and build new high school to serve residents in the southeast area of of the County

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.

Total Cost: TBD

Years Funded: 2026, 2028



NORTH CABARRUS ELEMENTARY SCHOOL (FORMER NCMS) RENOVATION

Project Description

Renovate Northwest Cabarrus Elementary School (formerly Northwest Cabarrus Middle -NCMS).

Background & Justification/Status

With the relocation of the existing NCMS students to the old existing NCHS campus, we will be performing minimal renovations to this facility to accommodate grades 3-5 that are currently located in the Charles E. Boger Elementary School. This will provide additional much needed elementary seats in an area of Cabarrus County that continues to see higher than expected growth. The overall project will essentially add roughly 900 seats between the K-2 and 3-5 grades at each site.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued impact on current elementary grades capacity challenges will be faced in this area of the county. Failure to provide adequate learning environment to meet CCS needs and building/fire/DPI code requirements.

Total Cost: TBD

Years Funded: 2028



CC GRIFFIN MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

Project Description

Completing the valued engineering phase of the auditorium at C.C. Griffin Middle School (CCGMS). Requested but not funded: FY22

Background & Justification/Status

When C.C. Griffin Middle was constructed, in order to meet budget constraints, the auditorium section was value engineered out, in order to provide an area for assemblies, dramatics, debates, musicals and other talent shows. Cabarrus County Schools (CCS) promotes new avenues for the all-round development of students. An important and critical feature of school facilities is a fully functioning auditorium. The benefits and equity created with innovative thought and creative design, the modern middle school auditorium can serve as the foundation for learning about the arts in our community, while performing as a flexible and essential component of the school and creating opportunities for community use.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the result will be inequitable learning experience for the students at CCGMS. Additionally, not funding an auditorium addition restricts the school from opportunities to raise funding from community use.

Total Cost: TBD

Years Funded: 2030



HARRIS ROAD MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

Project Description

Completing the valued engineering phase of the auditorium at Harris Road Middle School Requested but not funded: FY22

Background & Justification/Status

When Harris Road Middle School (HRMS) was constructed, in order to meet budget constraints, the auditorium section was valued engineered out in order to provide an area for assemblies, dramatics, debates, musicals and other talent shows. Cabarrus County Schools (CCS) promotes new avenues for the all-round development of the students. An important and critical feature of school facilities is a fully functioning auditorium. The benefits and equity created with innovative thought and creative design, the modern middle school auditorium can serve as the foundation for learning about the arts in our community, while performing as a flexible and essential component of the school and creating opportunities for community use.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the result will be inequitable learning experience for the students at Harris Road Middle School. Additionally, not funding an auditorium addition restricts the school from opportunities to raise funding from community use.

Total Cost: TBD

Years Funded: 2030



ROOF REPLACEMENT AT HICKORY RIDGE HIGH SCHOOL

Project Description

Replace existing roof with 60 mil PVC at the Hickory Ridge High School (HRHS).

Background & Justification/Status

Hickory Ridge High School roof is 15 years old and has reached the end of its life cycle. HRHS roof has reached a point where roof failures affect other internal systems by water intrusion. Cabarrus County Schools currently has 47 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, additional operating funds will be required to repair water damages to all areas of the building including structural components, electrical and technology systems, casework finishes, furniture, and personal items. Failure to make these repairs could result in unsafe air quality within the building.

Total Cost:

Years Funded: 2023



FUEL TANK EXPANSION AND REFURBISHMENT AT BUS GARAGE

Project Description

Expand current Cabarrus County Schools (CCS) Diesel fuel storage and refurbish existing tanks/equipment

Background & Justification/Status

Currently CCS has a diesel fuel capacity of 24k gallons at our main fueling location, with a emergency reserve capacity of 8k gallons located at Facilities. At this capacity, we have to purchase a tanker of diesel fuel every other day when school is in operation in order to maintain a sufficient amount of fuel for operation. The proposal is to add an additional 20k gallons of capacity at the main fueling location to meet current and future demand. The proposal would also allow for refurbishment of our 25+ year old tanks and fueling equipment. CCS fuel storage also acts as an emergency reserve for Cabarrus County Emergency Management.

Impact If Not Funded and Maximum Time it Can be Delayed

CCS's daily operations will grow ever more dependent on vendors ability to deliver fuel and be even more vulnerable to supply chain disruption.

Total Cost: TBD

Years Funded: 2023



ROOF REPLACEMENT AT W.M. IRVIN ES

Project Description

Replace existing ballasted EPDM rubber membrane with 60 mil PVC at W.M. Irvin Elementary School (WMIES). Requested but not funded: FY17, FY18, FY19, FY20, FY21, FY22

Background & Justification/Status

The roof is 23 years old and is beyond the end of its life cycle. Cabarrus County Schools-Facilities Maintenance Department is beginning to receive an increase in work orders related to damage of internal systems due to water intrusion. Cabarrus County Schools currently has 47 facilities. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operational funds will be required to repair water damages to all aspects of the building including structural integrity, electrical and technology systems, finishes, and furniture. Failure to make these repairs can result in increased potential for unsafe air quality in building.

Total Cost: \$1,265,664

Years Funded: 2023



ROOF REPLACEMENT AT HARRIS ROAD MS

Project Description

Replace existing various roof types with 60 mil PVC at Harris Road Middle School (HRMS). Requested but not funded: FY16, FY17, FY18, FY21, FY22

Background & Justification/Status

Harris Road Middle School (HRMS) roof is currently 20 years old and has reached the end of its life cycle. HRMS roof has reached a point where roof failures affect other internal systems by water intrusion. Cabarrus County Schools currently has 47 facilities. If we average 3 roof replacements per year, we will be able to decrease damages caused by water intrusion.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operating funds will be required to repair water damages to all areas of the building including structural integrity, electrical and technology systems, casework finishes, and furniture. Failure to make these repairs could result in unsafe air quality within the building.

Total Cost: \$1,265,664

Years Funded: 2023



R. BROWN MCALLISTER ELEMENTARY REPLACEMENT FF&E



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.

Total Cost: \$1,650,000

Years Funded: 2024

BEVERLY HILLS ES REPLACEMENT

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.

Total Cost: TBD

Years Funded: 2030



TOP 20 DEFERRED MAINTENANCE PROJECTS

Project Description

Projects include Fire Alarm System Replacements at Coltrane Webb Elementary, Mary Frances Wall, Wolf Meadow Elementary, Northwest Cabarrus Middle, Weddington Hills Elementary, and WM Irvin Elementary; Cooling Tower Replacement at Northwest Cabarrus Middle; HVAC Catwalks at Auxiliary Services/Bus Garage; Paving at CC Griffin Middle; Roof Replacements at Auxiliary Services/Bus Garage and the Education Center; Roof Repair at Cox Mill High; Playground Replacements at WR Odell Primary Elementary and Weddington Hills Elementary; ADA Ramps at Concord High; ADA Access at Cox Mill Elementary; ADA Playground at Charles E Boger Elementary; Public Safety Building Renovations at Concord High; and Door Assembly at Wolf Meadow Elementary.

Total Cost: \$4,187,963

Years Funded: 2023

RESERVED FOR DEFERRED MAINTENANCE

Total Cost: \$2,273,381

Years Funded: 2024

EDUCATION: KANNAPOLIS CITY SCHOOLS

FY2023 Capital Budget

A.L. BROWN HIGH SCHOOL RENOVATIONS

Project Description

Use information from the campus study to develop a master plan for A.L. Brown including renovations and additions

Background & Justification/Status

A.L. Brown is the only high school serving the students of Kannapolis City Schools and is in need of renovation and additional space. The main building was constructed in the 1950s and has not been renovated since. The classrooms are small (most are around 500 square feet) and have asbestos tile floors. The size of the classrooms is not conducive to today's learning environment and the asbestos is a safety issue. Cannon Gym is currently closed due to structural issues and needs to be renovated or replaced. The ROTC program needs a dedicated drill area and shooting range. The football and baseball stadiums need several buildings replaced due to age and code issues. The tennis courts need to be relocated to an area with suitable soil to house them. The band and chorus rooms need complete renovation including removing the tiered floor. Additional space will be required in the future to accommodate our growing enrollment.

Impact If Not Funded and Maximum Time it Can be Delayed

Kannapolis City Schools is in the process of procuring an architect in order to complete a master campus plan for A.L. Brown High School. Any delay in this process will potentially make any recommendations from the master plan outdated due to environmental, building code, or other changes.



Total Cost: TBD

Years Funded: 2026

JACKSON PARK ELEMENTARY SCHOOL ADDITION/HVAC/ROOF

Project Description

Gym/Classroom addition, HVAC

Background & Justification/Status

Add a gym and classroom addition due to lack of current gym space and anticipated growth from the opening of a language immersion magnet at this location. Replace piping, insulation, air handlers, unit ventilators, VAV boxes, valves, pumps, ductwork, boiler burners, exhaust fans, diffusers, grills.

Impact If Not Funded and Maximum Time it Can be Delayed

Gym space has been needed at this school for many years in order to provide equitable opportunities to the children of this school. Classroom space will be needed at some point in the future for anticipated growth. Systems 15 years or older are beyond their life cycle per ASHRAE standards and need to be replaced. This expense can be pushed to later years, but a system failure could result in an emergency request.

Total Cost: TBD

Years Funded: 2030



FRED L. WILSON ELEMENTARY SCHOOL ADDITION/HVAC

Project Description

Classroom Addition, HVAC replacement.

Background & Justification/Status

Add a 4 classroom addition to accommodate growth. Replace piping, insulation, air handlers, unit ventilators, VAV boxes, valves, pumps, ductwork, boiler burners, exhaust fans, diffusers, grills.

Impact If Not Funded and Maximum Time it Can be Delayed

This school houses a successful language immersion program which has created the need for more space in the next couple of years. Systems 15 years or older are beyond their life cycle per ASHRAE standards and need to be replaced. This expense can be pushed to later years, but a system failure could result in an emergency request.

Total Cost: TBD

Years Funded: 2030



FOREST PARK ELEMENTARY SCHOOL HVAC/GUTTERS/PLAYGROUND

Project Description

HVAC replacement, Replace playground

Background & Justification/Status

Replace piping, insulation, air handlers, unit ventilators, VAV boxes, valves, pumps, ductwork, boiler burners, exhaust fans, diffusers, grills.

We will be replacing a playground set that is past its life cycle. Parts for this playground are next to impossible to find making it hard to keep in operation. A sun shade will also be installed for the new equipment. This project will not increase operational costs and most likely will lower them. **Impact If Not Funded and Maximum Time it Can be Delayed**

Systems 15 years or older are beyond their life cycle per ASHRAE standards and need to be replaced. This expense can be pushed to later years, but a system failure could result in an emergency request.

Total Cost: TBD

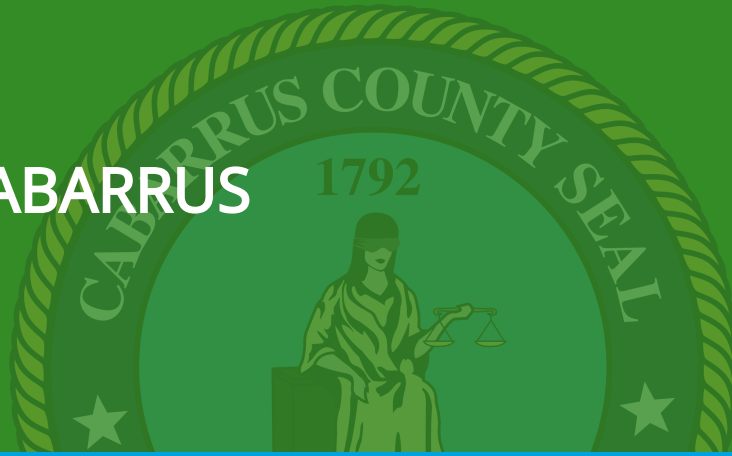
Years Funded: 2030





EDUCATION- ROWAN-CABARRUS COMMUNITY COLLEGE

FY2023 Capital Budget



HVAC REPLACEMENT AT SOUTH CAMPUS

Project Description

RCCC South Campus Building 1000 is a 3 story, 43,426 SF brick facade educational building completed in 1991 (31 years)

Located on Trinity Church Road off Highway 73 at Interstate 85 Exit 55.

This project request will replace two aging chillers (31 and 24 years), which serve the entire campus, with a modular ground source heat pump chilling solution. The project will also replace the building's air handling unit that is original to the building and beyond it's anticipated life (31 years). Pneumatic controls, which are no longer well supported will be replaced with direct digital controls. The Building Automation System software will also be upgraded to the college standard to enhance operation of the system.

Background & Justification/Status

Replacement of the centrifugal chillers with ground source heat pump chillers will provide significantly better energy efficiency for the campus and lower maintenance costs.

Replacement of the air handler will provide improved air quality within the spaces. Replacement of pneumatic controls and the building automation system software will provide better control and monitoring of the system. Life expectancy of a centrifugal chiller is between 20 and 30 years. Life expectancy of an air handle unit is between 25 and 30 years. Replace beyond anticipated life air handling Unit (31 years). Replace system components that are past their anticipated life. Replace pneumatic controls with digital electronic controls. Resurface parking lot over top of the wells for the ground source heat pump.

Impact If Not Funded and Maximum Time it Can be Delayed

With the chillers and air handler past the anticipated life for the equipment, the increasing degradation of system performance will result in higher operating and maintenance costs as well as lower occupant comfort. An unexpected failure will result in loss of teaching environments during the period needed to procure and replace the equipment.

Total Cost: TBD



SOUTH CAMPUS BUILDING 4000 CONSTRUCTION

Project Description

A new 70,000 square foot multipurpose building housing state-of-the-art classrooms, labs, offices, and support spaces.

Background & Justification/Status

This building will support the anticipated growth in career continuing education programs to meet government and local industry's workforce needs. It is envisioned that the building will house law enforcement programs, workforce career credit, and new audio/visual programs. A key element of the building would be large, flexible multi-purpose meeting spaces. The Project also includes construction of a Central Energy Plant serving the entire South Campus.

Impact If Not Funded and Maximum Time it Can be Delayed

South Campus is approaching full utilization, and will soon have insufficient student capacity to meet the needs of the students who wish to enroll their to meet their educational goals. The central Energy Plant element of the project will improve the energy efficiency, and facilitate future growth of the campus.



Total Cost: TBD

Years Funded: 2028

BUILDING 2000 RENOVATION AT SOUTH CAMPUS

Project Description

RCCC South Campus Building 2000 is a 3 story, 41,469 SF brick facade educational building completed in 1996 (26 years). Located on Trinity Church Road off Highway 73 at Interstate 85 Exit 55. Remodel Building 2000 classrooms, office and work spaces after Early College vacates. These spaces will be renovated to support Law Enforcement, EMT/Paramedic, and Certified Nursing Assistant programs. The project will also replace the aging air handling unit (25 years) which is at the end of its anticipated useful life, and upgrade the Building Automation Software to the college standard.

Background & Justification/Status

Building spaces will require infrastructure and technology replaced after Early College vacates, as well as a refresh of the spaces, replace the classroom furniture. The air handling unit will provide improved air quality within the spaces. Replacement of the building automation system software will provide better control and monitoring of the system. Life expectancy of an air handler unit is between 25 and 30 years.

Impact If Not Funded and Maximum Time it Can be Delayed

The spaces are needed for classroom space to expand class offerings at South Campus to support student needs. The spaces will not be usable until remodeled to support College needs. The increasing degradation of air handler system performance will result in higher operating and maintenance costs as well as lower occupant comfort. An unexpected failure of the air handler unit will result in loss of teaching environments during the period needed to procure and replace the equipment.

Total Cost: \$2,260,000

Years Funded: 2023



BUILDING 3000 RENOVATION AT SOUTH CAMPUS

Project Description

Refreshing finishes (floors, walls, ceilings), upgrade lighting to LED lighting, HVAC upgrades, restroom renovations, and minor other renovations.

Background & Justification/Status

Replace the original worn finishes of the classrooms, restrooms, and common areas, replace the florescent lighting with energy efficient, long life LED fixtures, HVAC system and controls upgrades.

Impact If Not Funded and Maximum Time it Can be Delayed

The improvements in HVAC control and lighting will provide better energy efficiency, reduce maintenance costs, and improve occupant comfort.

Total Cost: \$3,059,000

Years Funded: Future



BUILDING 1000 RENOVATION AT SOUTH CAMPUS

Project Description

This project involves the renovation of the 1st and 3rd floors of Building 1000 on the College's South Campus. Project includes renovation of classrooms, multi-purpose rooms, offices, and restrooms; energy efficiency upgrades, and security upgrades.

Background & Justification/Status

Spaces within this building, which was constructed in 1991, are in need of upgrades to meet the teaching and administrative needs of the College. Aging ventilation, lighting and plumbing systems will be upgraded to improve efficiency and functionality. Security systems, including mass notification and video surveillance will be installed.

Impact If Not Funded and Maximum Time it Can be Delayed

Aging building requires investment to remain current to the evolving educational needs of the College. HVAC/Lighting/Plumbing systems upgrades will lower operating costs as well as improving functionality. Installation of mass notification and video surveillance will improve security of the building.

Total Cost: \$2,825,000

Years Funded: Future



DOMINION PSNC PROPERTY ACQUISITION

Project Description

Acquisition of a 4.61 acre commercial site adjacent to the north end of the College's South Campus.

Background & Justification/Status

Spaces within this building, which was constructed in 1991, are in need of upgrades to meet the teaching and administrative needs of the College. Aging ventilation, lighting and plumbing systems will be upgraded to improve efficiency and functionality. Security systems, including mass notification and video surveillance will be installed.

Impact If Not Funded and Maximum Time it Can be Delayed

Aging building requires investment to remain current to the evolving educational needs of the College. HVAC/Lighting/Plumbing systems upgrades will lower operating costs as well as improving functionality. Installation of mass notification and video surveillance will improve security of the building.

Total Cost: \$1,300,000

Years Funded: Future



TRINITY CHURCH ROAD PROPERTY ACQUISITION

Project Description

Acquisition of a 1.21 acre homesite across Trinity Church Road from the College's South Campus. Acquisition of a 1.21 acre homesite across Trinity Church Road from the College's South Campus.

Background & Justification/Status

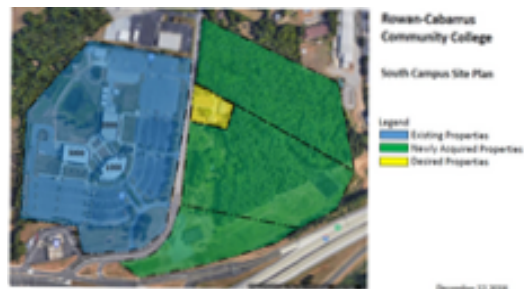
This property is the "donut hole" resulting from the acquisition of three other parcels (two from Crown Court LCC, one from Ron Page) on the east side of Trinity Church Road, and, when combined with the original South Campus 23 acre property, and the recently acquired properties, will bring the size of South Campus up to 49.42 acres. This acquisition will allow for future construction of facilities on South Campus to continue serving the needs of the citizens of Cabarrus County as the County grows and the College's enrollment increases correspondingly.

Impact If Not Funded and Maximum Time it Can be Delayed

This property is key to completing the expansion site for South Campus. Failure to acquire the property may allow for a third party to acquire it from the current owners, which will inevitably increase the cost of the land in the future. Acquisition of this parcel should not be delayed.

Total Cost: \$380,000

Years Funded: Future



PUBLIC LIBRARY/SENIOR CENTER (MT. PLEASANT)

FY2023 Capital Budget



PUBLIC LIBRARY/SENIOR CENTER (MT. PLEASANT)

Department: Library/Active Living & Parks

Function: Culture & Recreation

Project Title: Mt. Pleasant Cabarrus Library

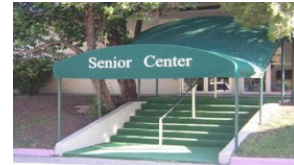
Branch

Type: New

Status: Future

Total Cost: \$10,000,000

Years Funded: 2022



PROJECT DESCRIPTION

This facility will accommodate the need for Library and Senior programs and events as well as potentially the Lunch Plus Club for the Midland community and southern area of Cabarrus County. The facility will allow an accessible location in this community to provide access to all available services and/or resources that provide support to older adults and library patrons.

BACKGROUND & JUSTIFICATION/STATUS

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 6 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. Additionally, the county has a need for a larger library branch to serve the Harrisburg area.

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

Libraries and senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

MOUNT PLEASANT ATHLETIC COMPLEX (IN CONJUNCTION WITH MT PLEASANT LIBRARY AND SENIOR CENTER)

The County will replace the existing three (3) youth athletic ballfields located on North Drive in Mount Pleasant with a new three (3) field facility. A restroom, picnic shelter(s), parking, playground and additional multi-purpose fields, and ball field lighting will all be incorporated into the project.

The project can be delayed as the property has already been acquired.

ROBERTA ROAD MIDDLE SCHOOL

FY2023 Capital Budget



ROBERTA ROAD MIDDLE SCHOOL

Department: Cabarrus County Schools
Function: Education
Project Title: Roberta Road Middle School
Type: New
Status: Future
Total Cost: \$6,673,074
Year Funded: 2022



PROJECT DESCRIPTION

New Middle School

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.

EMERGENCY MEDICAL SERVICES (EMS) HEADQUARTERS

FY2023 Capital Budget

EMERGENCY MEDICAL SERVICES (EMS) HEADQUARTERS

Department: Emergency Medical Services
Function: Public Safety
Project Title: EMS Headquarters
Type: New
Status: Future
Total Cost: \$17,768,902
Years Funded: 2022



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.

FRANK LISKE PARK MULTIPLE PROJECTS

FY2023 Capital Budget

FRANK LISKE PARK MULTIPLE PROJECTS

Department: Active Living & Parks
Function: Culture and Recreation
Project Title: Frank Liske Park Multiple Projects
Type: New
Status: In Progress
Total Cost: \$ 5,000,000
Years Funded: 2022



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. Additionally, the boat dock area will be renovated and additional docks will be added.

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.

COURTHOUSE

FY2023 Capital Budget



COURTHOUSE

Department: Courthouse
Function: Public Safety
Project Title: Courthouse
Type: New
Status: In Progress
Total Cost: \$75,000,000
Years Funded: 2022



PROJECT DESCRIPTION

Construction of a new Cabarrus County Courthouse and an interior and exterior renovation of the existing courthouse. The same services would be offered for a much larger population.

BACKGROUND & JUSTIFICATION/STATUS

With the growing population of the County, the courthouse facilities will require expansion to meet the needs of the judicial system and the community. This increase in population has also provided ADA and safety issues that need to be considered in design and construction. In 2009, Moseley prepared a Courts Study and Master Plan which included space needs for the courts. As we approach the time for expansion/relocation, more details will be available for the required space needs. This expansion/relocation was estimated to be needed by FY 2012, but due to the economic climate funding for this project, it has been pushed back indefinitely. This project aligns with Goal 3 of the Strategic Plan. The new courthouse would provide more opportunity for services due to increased space. Therefore, the project would maximize the value of County investments, expenditures and services.

R. BROWN MCALLISTER ELEMENTARY SCHOOL REPLACEMENT

FY2023 Capital Budget



R. BROWN MCALLISTER ELEMENTARY SCHOOL

REPLACEMENT

Department: Cabarrus County Schools

Function: Education

Project Title: Replacement of R. Brown McAllister Elementary School

Type: New

Status: In Progress

Total Cost: \$39,800,000

Years Funded: 2022

PROJECT DESCRIPTION

Replacement of R. Brown McAllister Elementary School

BACKGROUND & JUSTIFICATION/STATUS

CCS maintains 45 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.

A.L. Brown Campus Master Plan (Renovations/Additions) Ope...

Object	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
CIP Personnel and Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000

Object	Total
CIP Personnel and Operating	\$20,000
TOTAL	\$20,000

WEST CABARRUS LIBRARY BRANCH & SENIOR CENTER

FY2023 Capital Budget

WEST CABARRUS LIBRARY & SENIOR CENTER

Department: Library
Function: Culture and Recreation
Project Title: West Cabarrus Library and Senior Center
Type: New
Status: In Progress
Total Cost: TBD
Years Funded: 2024



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

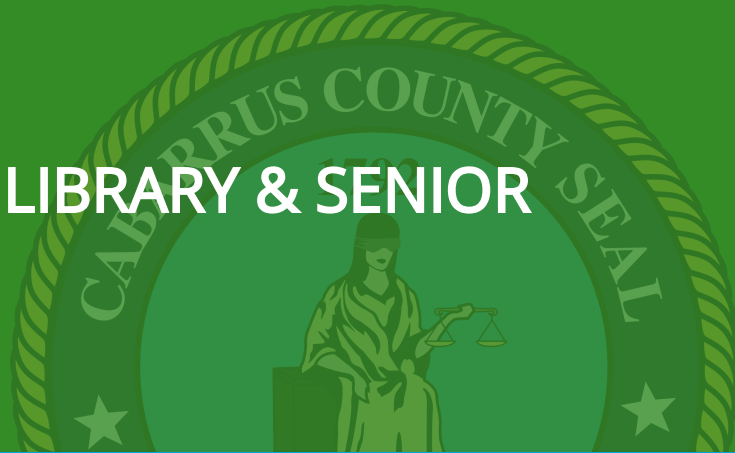
If not funded, the other libraries in the County will continue to be crowded and over utilized. This request should be delayed no later than 8 years (2023). Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project 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.



SOUTHEAST CABARRUS LIBRARY & SENIOR CENTER

FY2023 Capital Budget



SOUTHEAST CABARRUS LIBRARY & SENIOR CENTER

Department: Library
Function: Culture and Recreation
Project Title: Southeast Cabarrus Library and Senior Center
Type: New
Status: In Progress
Total Cost: TBD
Years Funded: 2026



PROJECT DESCRIPTION

This facility will accommodate the need for Library and Senior programs and events as well as potentially the Lunch Plus Club for the Midland community and southern area of Cabarrus County. The facility will allow an accessible location in this community to provide access to all available services and/or resources that provide support to older adults and library patrons.

BACKGROUND & JUSTIFICATION/STATUS

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 6 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. Additionally, the county has a need for a larger library branch to serve the Harrisburg area.

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

Libraries and senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

NORTHWEST HIGH SCHOOL (NEW)

FY2023 Capital Budget



NORTHWEST HIGH SCHOOL (NEW)

Department: Cabarrus County Schools
Function: Education
Project Title: New High School
Type: New
Status: Future
Total Cost: \$7,260,000
Years Funded: 2022, 2024, 2026



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. The project also includes furniture, fixtures, and equipment (abbreviated as FF&E) and buses in FY 2026.

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.

BOARD OF COMMISSIONERS

FY 2023 Program Summary & Performance Measures

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 2022 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, joining the municipalities in investing in economic development as well as providing relief funding to nonprofits.
- Continued partnership with local and state stakeholders to address mental health and substance abuse (opioids) issues in the county.

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.
- Community outreach and involvement due to COVID-19.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The legal department budget was separated from the Board of Commissioners in FY23

BUDGET SUMMARY

1110- Board of Commissioners Expenses

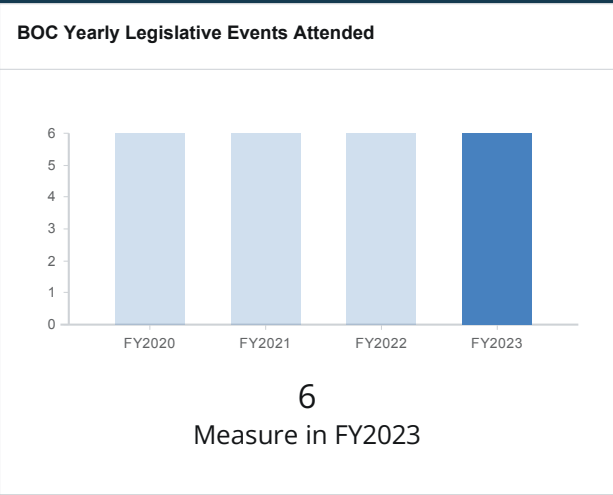
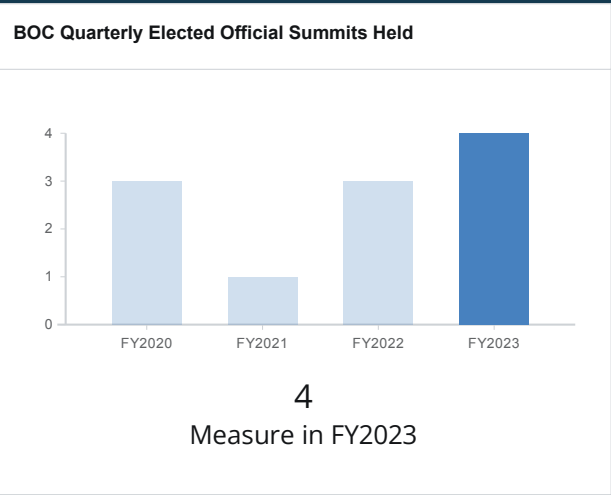
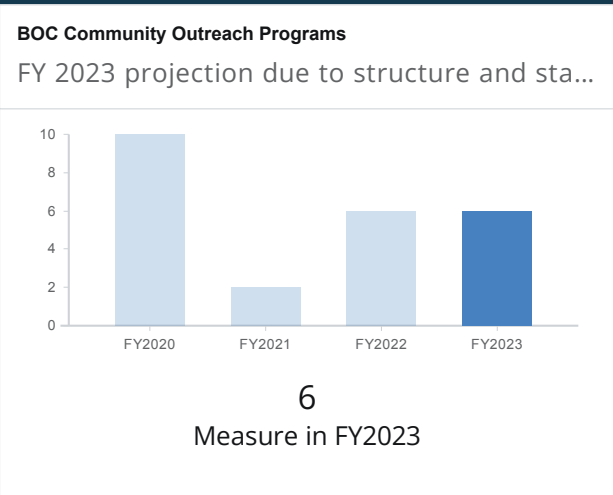
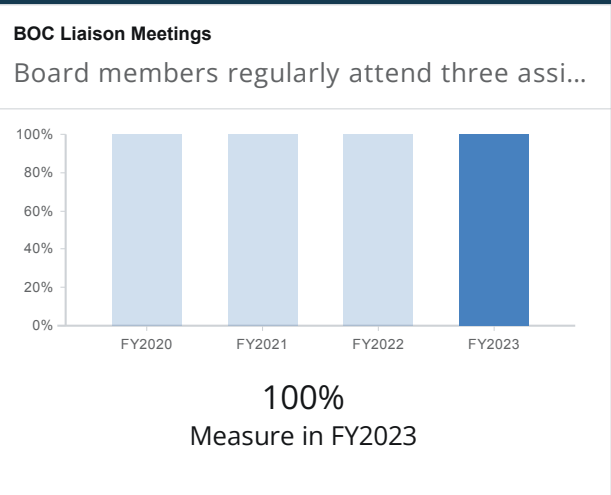
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Services & Charges	\$686,550	\$654,528	\$170,028
Personnel Services	\$287,876	\$294,529	\$317,571
Employee Benefits	\$96,612	\$125,958	\$135,294
Supplies	\$5,115	\$21,690	\$27,290
Other Operation Cost	\$3,348	\$4,580	\$5,660
TOTAL	\$1,079,501	\$1,101,285	\$655,843

Board of Commissioners

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

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



LEGAL SERVICES

FY 2023 Program Summary & Performance Measures

MISSION

To provide Cabarrus County leaders and employees with solution-oriented, articulate, legally sufficient, and timely legal advice and counsel.

OVERVIEW

The Cabarrus County Legal Department provides legal advice, counsel, and representation to all levels of Cabarrus County government, including interpretation of applicable laws and regulations, compliance review and enforcement, and zealous representation in federal, state, and administrative courts.

MAJOR ACCOMPLISHMENTS

- Collected almost \$50,000 in debts owed to Cabarrus County.
- Successfully acquired the Milestone Property through a condemnation lawsuit.
- Concluded federal jail inmate lawsuit with minimal cost to the County.

CHALLENGES & TRENDS

- Many departments are reviewing legacy policies, procedures, and ordinances, which often require substantial legal support.
- Increased need for legal review of procurement contracts to mitigate legal risk.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The Legal Department was separated from the Board of Commissioners department in FY 23

BUDGET SUMMARY

1115- Legal Department Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$0	\$0	\$168,339
	165		

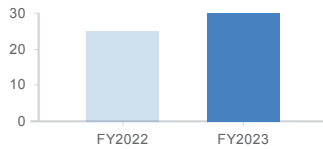
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Employee Benefits	\$0	\$0	\$62,439
Supplies	\$0	\$0	\$85
Other Operation Cost	\$0	\$0	\$5,064
Other Services & Charges	\$0	\$0	\$511,942
TOTAL	\$0	\$0	\$747,869

PERFORMANCE MEASURES

FY 2023 numbers are projections

Contracts and Other Agreements Reviewed by Legal

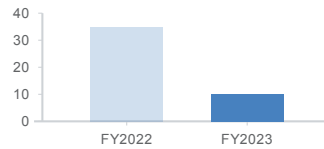
Review, amend, and appro...



30
Measure in FY2023

Hours of Employee Training and Outreach

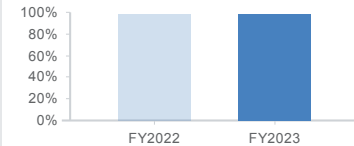
Educate county employee...



10
Measure in FY2023

Client Satisfaction Rating

Department Head survey r...



98%
Measure in FY2023

Legal Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	-	-	2.00	2.00

DEPARTMENT CONTACT

Name: David Goldberg

Email: dbgoldberg@cabarruscounty.us

Phone: 704-920-2408



COUNTY MANAGER'S OFFICE

FY 2023 Program Summary & Performance Measures

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 administers 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.

MAJOR ACCOMPLISHMENTS

- Prepared and presented the FY 2023 Budget.
- The FY 2021-2022 Annual Budget received the Distinguished Budget Presentation award from the Government Finance Officers Association (GFOA) for the 24th consecutive year.
- Continued construction of the county's new courthouse that will transform downtown Concord.

CHALLENGES & TRENDS

- 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.
- 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.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds a Strategy Manager to oversee strategic planning and performance efforts for an accountable government as well as a Management Fellow Program and increased internship opportunities. The three (3) Management Fellows will be recent graduates or students in Master's-level programs interested in serving full-time in a high-priority area of the county. Interns will be recent graduates or current students at a community college or university who are willing to serve part-time for three to six months. Both programs align with the Board's goal to create opportunities for people to see value in the work of County government. They also support our commitment to succession planning and continuous improvement.

BUDGET SUMMARY

1210- County Managers Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$0	\$15,500	\$15,500
TOTAL	\$0	\$15,500	\$15,500

1210- County Managers Expenditures

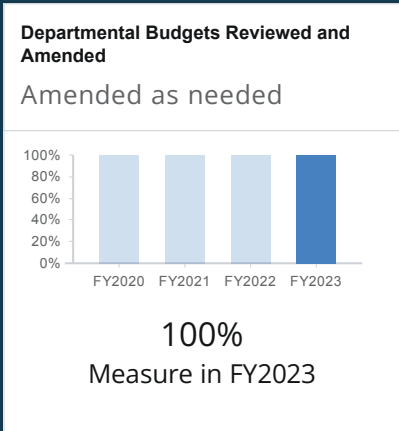
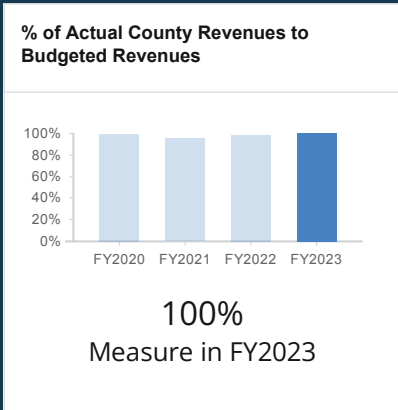
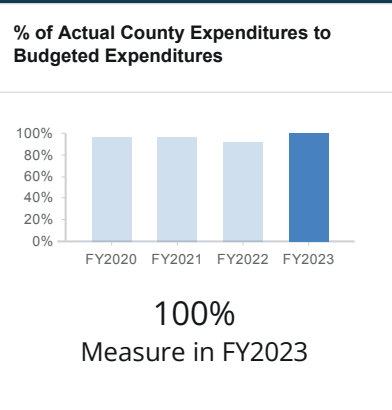
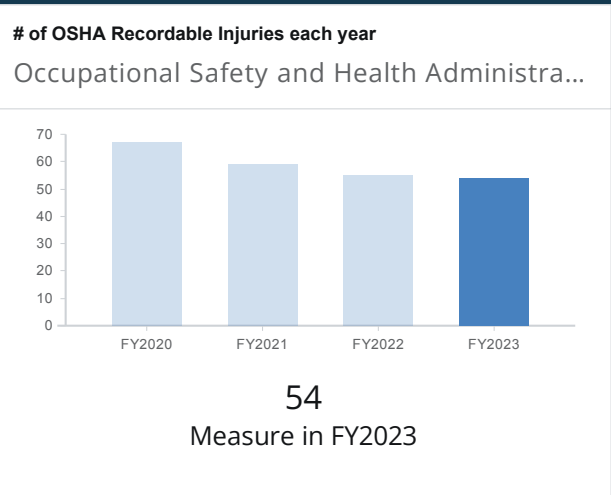
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$1,383,921	\$1,694,955	\$2,022,452
Employee Benefits	\$440,246	\$535,463	\$686,023
Other Services & Charges	\$46,341	\$42,011	\$360,768
Other Operation Cost	\$169,597	\$87,716	\$156,000
Supplies	\$24,648	\$21,285	\$38,194
Maintenance & Repair	\$76,058	\$1,500	\$0
TOTAL	\$2,140,810	\$2,382,930	\$3,263,436

1210- County Managers Budget Summary

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$0	\$15,500	\$15,500
Expenses	\$2,140,810	\$2,382,930	\$3,263,436
REVENUES LESS EXPENSES	-\$2,140,810	-\$2,367,430	-\$3,247,936

PERFORMANCE MEASURES

FY 2023 numbers are projections



County Manager

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	15.00	16.40	19.40	3.00

DEPARTMENT CONTACT

Name: Michael K. Downs, County Manager

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2139



COMMUNICATIONS AND OUTREACH

FY 2023 Program Summary & Performance Measures

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 supports employee development and work/life initiatives with information, events, training and resources. It 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 CabCo TV (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

- Improved on our creative development and distribution strategy, which led to continued increases in online engagement. The initiative also led to more County program features, which has increased visibility of programs.
- Provided ongoing support of the County's values-based brand "America Thrives Here." 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 and updated existing content for the County's website and performed work on the development of a new website.
- 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.
- Consistently improved relationships among the communications office and other departments, agencies, municipalities and civic organizations.
- Participated in several high-profile collaborative campaigns and initiatives, including COVID-19 response and community support programs, construction updates and milestone events, American Rescue Plan funding communication, Resiliency Grants, Emergency Rental Assistance Programs, Lockhart Child Development Center, economic development mental health, opioid misuse and recycling/solid waste reduction.
- Developed a Fiscal Year 2021 Popular Annual Financial Report (PAFR).
- Held a in-person groundbreaking for the Cabarrus County EMS Headquarters project, Beam Raising ceremony for the Cabarrus County Courthouse and Government 101 sessions.
- Reconfigured large-scale annual in-person events, including the Veterans Day Program, Veterans Christmas Breakfast and the County's Employee Service Recognition, as drive-thru and digital events.
- Expanded the reach of CabCo TV through livestream broadcasting capabilities and services on OTT broadcast mediums, such as Amazon, Hulu, Adobe, Roku, Verizon and others.

CHALLENGES & TRENDS

- Continued to address the demands of building a cohesive team vision and implementing a team-based production strategy while working remotely.
- As a safety precaution, transitioned to using Microsoft Teams to capture interview videos whenever possible. One episode of the commissioner interview show, "Out & About," was filmed before face-to-face interviews were postponed. Shows with one on-screen host continued with adequate spacing and outdoors whenever possible.
- Finding safe and effective ways to connect with and engage the community and our employees.
- Contending with fast-circulating misinformation.
- 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.
- Continuing our work to establish our website, social media outlets and CabCo TV as the best sources for news about Cabarrus County Government.
- Addressing general County communications needs while managing emergent issues.
- Consumers rely 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 in continued decline due to culture shifts and rates.
- Through anecdotal research, we discovered the community is not aware that Cabarrus County administers many of the programs and services they use

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds a Community Survey Proposal for the county's biannual Community Survey.

1220- Communications Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales/Other Taxes	\$467,059	\$528,000	\$528,000
Intergovernmental - Grants - Other	\$8,600	\$0	\$0
TOTAL	\$475,659	\$528,000	\$528,000

1220- Communications Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$391,214	\$404,703	\$434,374
Other Services & Charges	\$119,805	\$209,938	\$242,540
Employee Benefits	\$157,033	\$153,025	\$172,743
Other Operation Cost	\$15,795	\$25,290	\$25,290
Supplies	\$2,465	\$4,000	\$4,000
Maintenance & Repair	\$400	\$3,000	\$3,000
TOTAL	\$686,713	\$799,956	\$881,947

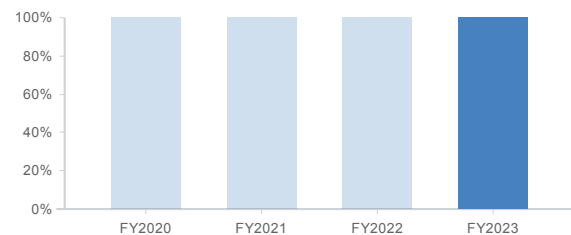
1220- Communications Budget Summary

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$475,659	\$528,000	\$528,000
Expenses	\$686,713	\$799,956	\$881,947
REVENUES LESS EXPENSES	-\$211,054	-\$271,956	-\$353,947

PERFORMANCE MEASURES

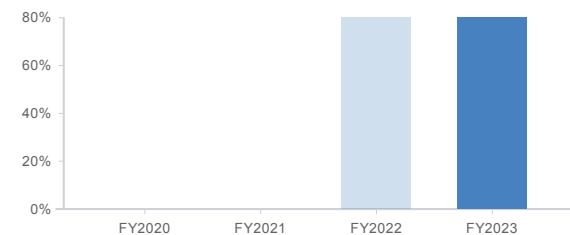
FY 2023 numbers are projections

% Who Agree that Communications Produces Quality Work
% of department head survey respondents ...



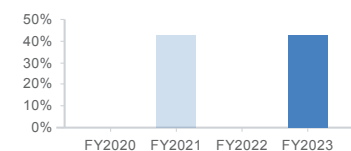
100%
Measure in FY2023

% Who Agree the County Keeps Them Informed
% of employee survey respondents who ag...



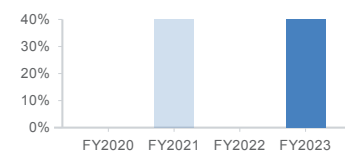
80%
Measure in FY2023

% Who Agree that County Information Improves Their Lives
% community survey resp...



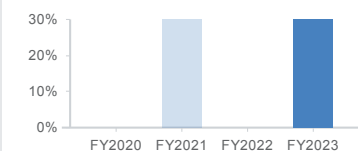
42.9%
Measure in FY2023

% Who Agree that County Information is Trustworthy
% of community survey re...



40%
Measure in FY2023

% Who Act on News Distributed by the County
% of community survey re...



30%
Measure in FY2023

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	6.00	6.00	6.00	-

DEPARTMENT CONTACT

Name: Kasia Thompson

Email: kthompson@cabarruscounty.us

Phone: 704-920-2336



HUMAN RESOURCES

FY 2023 Program Summary & Performance Measures

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

- **Employee Benefits**
 - Completed first year with new insurance broker USI. Year one initiatives included bidding stop loss coverage and moving to Symetra, evaluating disability vendor and moving to Lincoln, reviewing supplemental (employee paid) benefits policy and combined AFLAC policies for ease of administration. Also completed GASBE evaluation.
 - Transitioned to BenefitsFirst for benefits administration including open enrollment and new hire enrollment.
 - Completing a market analysis for medical and dental coverages. Planning to move to a 4-year agreement with the successful bidders.
 - Initiated a focused campaign on improving employee mental health. This included a resource tool that lays out and compares and contrasts options under Cigna, Atrium, EAP, etc. Held lunch and learn sessions focused on stress and mental health topics.
 - Partnered with Catapult on an internal compensation practices year (new year 4 of the rotational schedule) which resulted in compression corrections for 225 employees. These along with accompanying Personnel Ordinances changes strengthened our ability to offer competitive external and internal promotional offers.
- **Hiring, Training, Retainment**
 - Onboarded over 200 employees per year with a combination of virtual and in-person programming.
 - Complete Harassment Prevention training for all current employees with the assistance of our new Deputy County Attorney.
 - Utilized new technology, PowerDMS, for harassment and other policy sign offs including integration of the signed acknowledgment in LaserFiche files.

- Continued Supervisor Boot Camp programming and introduced a new offering for “Emerging Leaders”, up and comers who have an interest in moving into leadership positions, 6 modules with two sessions or cohorts per year.
- Hosted a drive through Employee Appreciation event at the Cabarrus Arena to recognize employee efforts during the pandemic. 691 employees participated by driving through the event or received take-out/care packages from the sponsoring committee.
- Diversity, Equity and Inclusion programming including an introduction to the committee at the employee appreciation event including a trivia contest with prizes. The group also sponsored a lunch and learn on understanding LGBT with a speaker, a panel on Hispanic heritage and a local trivia questionnaire for black history month.
- Employee engagement survey meetings and follow up took place with numerous departments over this past year.
- **Health and Wellness**
 - Supported County Management and Safety/Risk on continuation of COVID efforts including quarantine pay for special situations, OSHA ETS related vaccination and weekly testing research and data collection survey and continuing advice and support to business units with staffing impacts.
 - Worked with Atrium Health to transition new staff into the Employee Health and Wellness Center including a new Nurse Practitioner.
 - 962 employees/retirees completed annual AIM Screenings after a disrupted year in 2021.

CHALLENGES & TRENDS

- Continuation of COVID-19 protocols impacted in-person programming throughout the year but is returning to more normal procedures in March/April 2022.
- Turnover has increased in some departments and recruitment has been more challenging this year as we deal with low unemployment numbers and increasing wages.
- Health insurance claims have increased due to continuation of COVID as well as resurgence of procedures that have been postponed in previous year due to COVID.

BUDGET HIGHLIGHTS & CHANGES

- This department’s budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

The budget adds an Employee Survey fee and five (5) focus groups as well as increased recruitment efforts such as general advertising, job fairs, and job slots on sites like Indeed, LinkedIn, etc.

1230- Human Resources Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$159,649	\$122,876	\$0
Miscellaneous	\$37,525	\$50,000	\$50,000
TOTAL	\$197,175	\$172,876	\$50,000

1230- Human Resources Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$628,981	\$747,961	\$800,171
Employee Benefits	\$220,667	\$274,211	\$321,511
Other Operation Cost	\$81,581	\$109,743	\$109,743
Other Services & Charges	\$38,804	\$109,925	\$133,878
Supplies	\$24,491	\$40,780	\$50,780
Capital Outlay	\$17,064	\$15,000	\$15,000
TOTAL	\$1,011,587	\$1,297,620	\$1,431,083

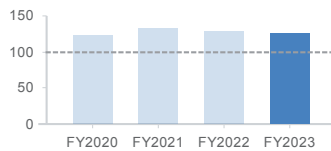
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$197,175	\$172,876	\$50,000
Expenses	\$1,011,587	\$1,297,620	\$1,431,083
REVENUES LESS EXPENSES	-\$814,412	-\$1,124,744	-\$1,381,083

PERFORMANCE MEASURES

FY 2023 numbers are projections

Average # of days to fill vacant positions

IN PROGRESS Target Less than ...

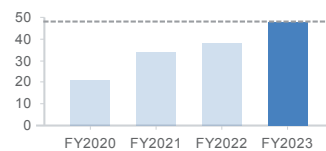


125
Measure in FY2023

Supervisors completing Boot Camp Training

Training program for supe...

ON TARGET Target Greater tha...

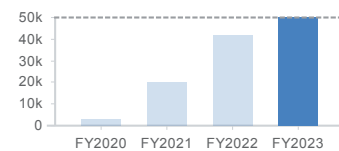


48
Measure in FY2023

Training courses completed in NeoGov

Online training courses co...

ON TARGET Target Greater tha...

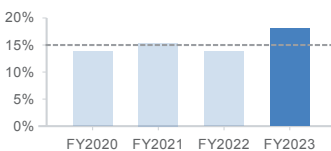


50,000
Measure in FY2023

% turnover for full and part time positions

Turnover rate includes ret...

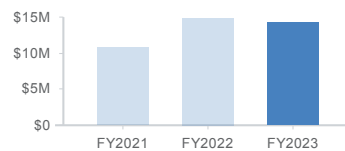
IN PROGRESS Target Less than ...



18%
Measure in FY2023

Total Medical Claims Paid Out

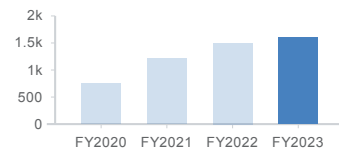
Employee medical claims ...



\$14,259,300.00
Measure in FY2023

Wellness for Life Programming Participation

Participants includes welln...



1,600
Measure in FY2023

Human Resources

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	9.40	10.20	10.50	.30

DEPARTMENT CONTACT

Name: Lundee Covington

Email: llcovington@cabarruscounty.us

Phone: 704-920-2827



TAX COLLECTION

FY 2023 Program Summary & Performance Measures

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

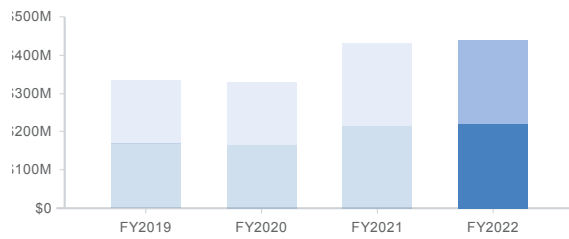
We ensure the collection of all current, delinquent and gross receipt taxes as well as nuisance and abatement fees for the county, contracted municipalities and special districts. We are responsible for accepting payments, assisting taxpayers, attorneys and other customers; enforcing collection through 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

- Successfully managed to maintain tax collection efforts with office closure due to COVID-19.
- Deployment of new Online Credit Card payment system: myCabCo.

Property Tax Collected vs Property Tax Levy

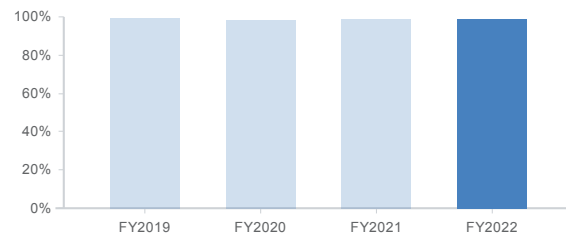
Actuals for Fiscal Years 2019-2022



\$438,478,897.00
Measure in FY2022

Tax Collection Rate

Actuals for Fiscal Years 2019-2022



98.88%
Measure in FY2022

CHALLENGES & TRENDS

Continued Economic challenges and uncertainty related to the COVID-19 Pandemic for some taxpayers.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

1310- Tax Collector Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Property Taxes	\$214,594,270	\$213,023,933	\$226,563,987
Sales/Other Taxes	\$343,487	\$305,000	\$365,000
Sales & Services	\$252,944	\$285,000	\$307,000
Miscellaneous	\$126	\$0	\$0
TOTAL	\$215,190,827	\$213,613,933	\$227,235,987

1310- Tax Collector Expenses

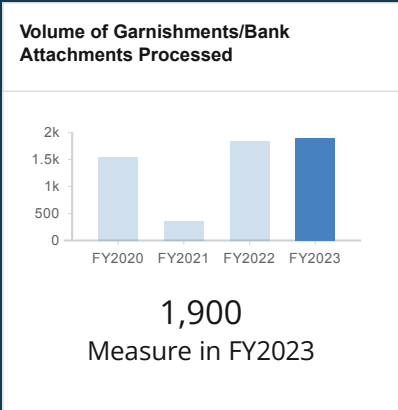
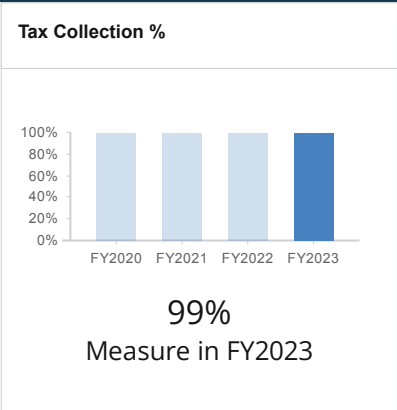
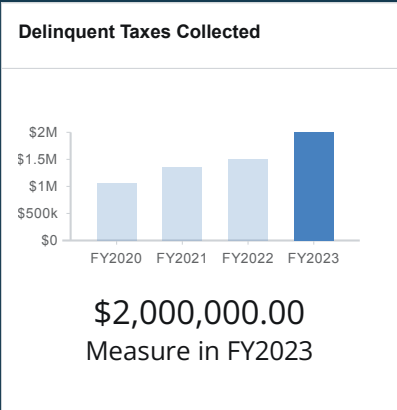
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$564,507	\$532,700	\$574,800
Personnel Services	\$387,983	\$410,657	\$448,064
Employee Benefits	\$167,711	\$196,908	\$214,143
Supplies	\$39,040	\$44,000	\$49,900
Other Services & Charges	\$20,520	\$14,975	\$22,795
Maintenance & Repair	\$0	\$250	\$250
TOTAL	\$1,179,761	\$1,199,490	\$1,309,952

1310- Tax Collector

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$215,190,827	\$213,613,933	\$227,235,987
Expenses	\$1,179,761	\$1,199,490	\$1,309,952
REVENUES LESS EXPENSES	\$214,011,066	\$212,414,443	\$225,926,035

PERFORMANCE MEASURES

FY 2023 numbers are projections



Tax Collections

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	10.00	10.00	10.00	-

DEPARTMENT CONTACT

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186



TAX ADMINISTRATION

FY 2023 Program Summary & Performance Measures

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

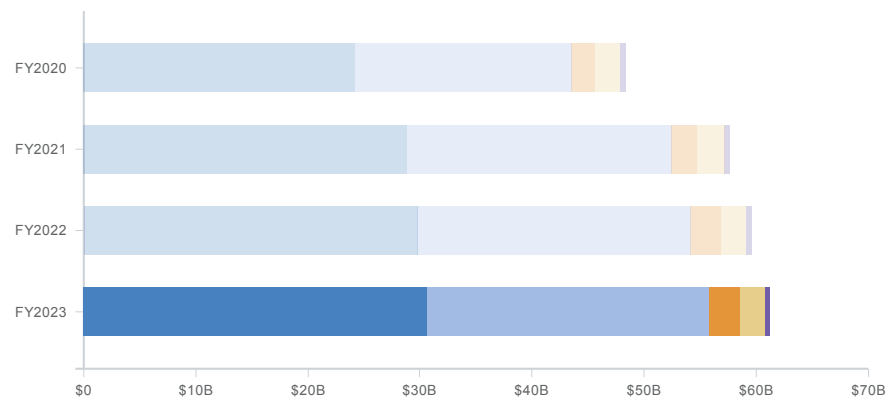
In addition to meeting the department's many complex statutory mandates while maintaining equity and fairness through innovation, dedication, professionalism and good stewardship, the department accomplished several additional initiatives:

- Successfully maintained operations of the Tax Administration while offices closed during COVID-19 through remote work.
- Successfully defended the 2020 Revaluation Project through the appeals process, maintaining fair and equitable values while addressing the concerns of taxpayers.
- Transferred and mapped 11,244 recorded documents and 415 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.

Assessment (in \$Billions) by Property Type

Fiscal Years 2020-2022 are actuals; Fiscal Year 2023 is an estimate.

Data Updated 27 weeks ago



\$61,272,976,398.00
Measure in FY2023

CHALLENGES & TRENDS

There is a growing effort, now boldened by COVID-19, of 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 HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds one (1) Assessment Associate position to provide support for personal property appraisal staff to increase customer service and responsiveness.

BUDGET SUMMARY

1410- Tax Administration Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$280	\$250	\$250
TOTAL	\$280	\$250	\$250

1410- Tax Administration Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$1,661,259	\$1,674,598	\$1,865,009
Employee Benefits	\$662,372	\$696,997	\$803,152
Other Operation Cost	\$165,501	\$72,068	\$74,168
Other Services & Charges	\$57,543	\$49,280	\$80,582
Supplies	\$43,721	\$63,800	\$72,100
Maintenance & Repair	\$505	\$1,225	\$1,225
TOTAL	\$2,590,900	\$2,557,968	\$2,896,236

1410- Tax Administration

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$280	\$250	\$250
	182		

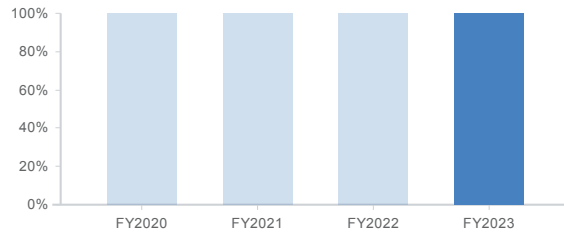
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$2,590,900	\$2,557,968	\$2,896,236
REVENUES LESS EXPENSES	-\$2,590,620	-\$2,557,718	-\$2,895,986

PERFORMANCE MEASURES

FY 2023 numbers are projections

Splits & Transfers Completed by February 1

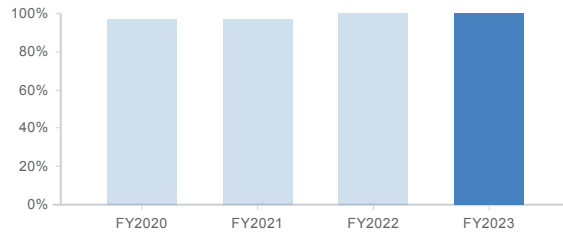
All documents recorded in the Register of ...



100%
Measure in FY2023

Mapping of Subdivision Plats within 10 Business Days

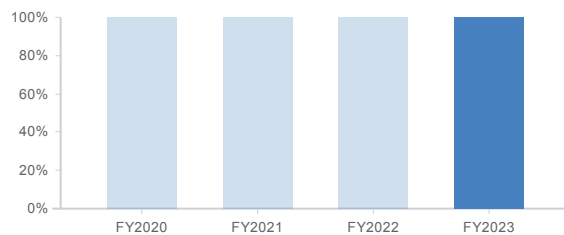
Enter transfers into the database and assign...



100%
Measure in FY2023

Assessment Changes on Splits, Listings & New Construction

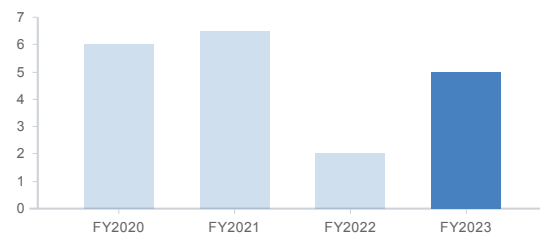
Complete the appraisal of real property spl...



100%
Measure in FY2023

Average # of Business Personal Property Audits per Month

FY 2022 numbers reduced due to COVID-19...



5
Measure in FY2023

Tax Administration

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	30.00	30.00	31.00	1.00

DEPARTMENT CONTACT

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186



BOARD OF ELECTIONS

FY 2023 Program Summary & Performance Measures

MISSION

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

MANDATE

This Board is mandated by North Carolina laws under NC General Statute 163, NC Administrative Code, Federal NVRA 1993, Federal Help American Vote Act of 2002 and UMOVA Act of 2011 effective January 1, 2012.

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

- Following the November 2020 election 5 out of a total of 6 staff members either retired or resigned. All positions were filled and staff was trained prior to the November 2021 election.
- 2021 Municipal Elections saw a voter turnout of 10% with no voter challenges or protests.
- Redistricting changes were made to all precincts affecting NC State and House districts. Cards to voters were not mailed as we await a final resolution of the maps.
- A new Election Day electronic pollbook was successfully implemented by all of our precincts. All precinct officials were trained on the new software.
- New accessible voting equipment was utilized during the municipal election. Training and implementation was successful and the equipment was well received by both the precinct officials and the voters.

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.
- The Board of Elections must keep current with the latest technological advances with respect to voting equipment and create training for the precinct officials regardless of their level of technical expertise.
- County growth impacts our polling places, especially early voting sites. Availability of sites with adequate parking and accessibility can be difficult as well as staffing those sites.
- Constantly changing legislation and results of legal proceedings are an increasing challenge.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

1510- Board of Elections Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Other	\$433,976	\$0	\$0
Sales & Services	\$32	\$96,000	\$96,000
TOTAL	\$434,008	\$96,000	\$96,000

1510- Board of Elections Expenses

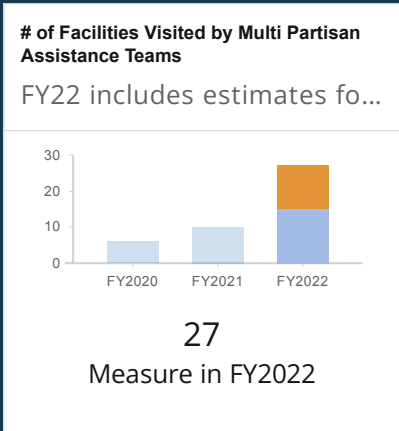
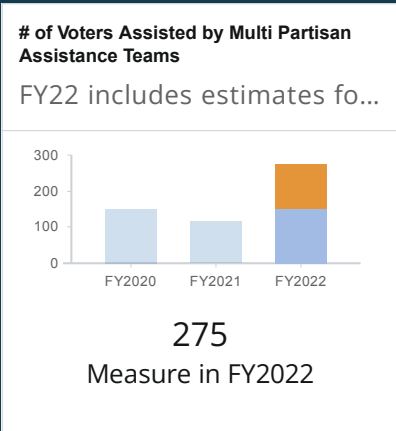
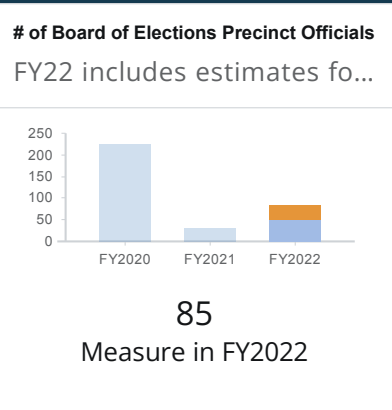
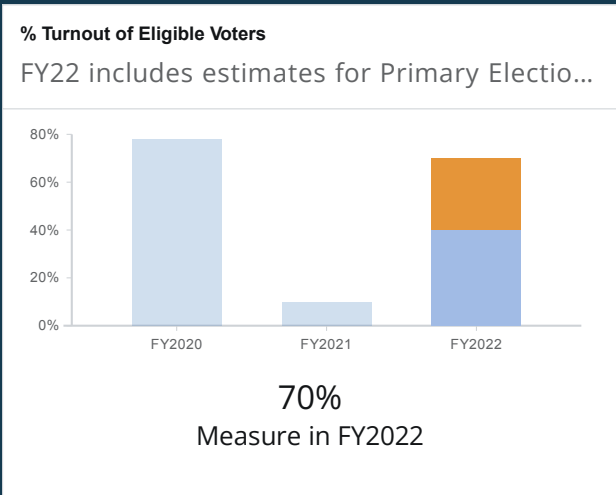
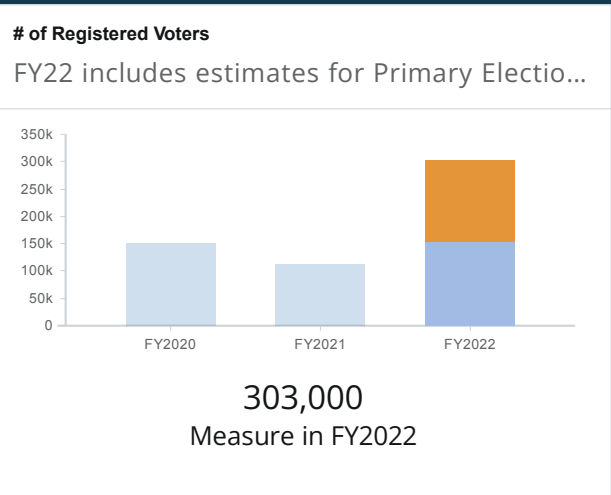
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$789,392	\$895,261	\$797,802
Other Services & Charges	\$340,195	\$484,643	\$371,034
Employee Benefits	\$117,603	\$240,885	\$173,530
Supplies	\$19,825	\$131,803	\$52,688
Other Operation Cost	\$69,460	\$51,973	\$55,230
TOTAL	\$1,336,474	\$1,804,565	\$1,450,285

1510- Board of Elections

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$434,008	\$96,000	\$96,000
Expenses	\$1,336,474	\$1,804,565	\$1,450,285
REVENUES LESS EXPENSES	-\$902,466	-\$1,708,565	-\$1,354,285

PERFORMANCE MEASURES

FY 2023 numbers are projections



Board of Elections

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	8.43	8.43	8.43	-

DEPARTMENT CONTACT

Name: Carol Soles

Email: clsol@cabarruscounty.us

Phone: 704-920-2860



REGISTER OF DEEDS

FY 2023 Program Summary & Performance Measures

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

After being closed to the public due to COVID-19 from March 19, 2020 until October 19, 2020, the office reopened to walk in patrons and continued to provide all services mandated by statute. These included recordation of land records and vital records, as well as issuance of marriage licenses and providing certified copies of vital records pursuant to online and mail requests.

Also:

- Land record recordings increased 35% in FY 2021 to 55,362 documents from 41,085 in FY 2020.
- Increased utilization of E-recording by patrons to 82% of all land records recorded in the 2021 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. Currently certified staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools. Currently, 4 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 2021 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%.
- Increased utilization of “get certificate now”, which allows patrons to order vital records online.
- Maintained fraud protection notice system, which provides notification to registrants whenever a land record transaction occurs in that person’s name.

CHALLENGES & TRENDS

Our biggest challenge is to efficiently and accurately process the increase in volume of work generated by the economic growth of the County.

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

- This department’s budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

1610- Register of Deeds Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Permits & Fees	\$4,312,716	\$3,970,500	\$4,330,000
Sales & Services	\$6,391	\$4,500	\$4,500
TOTAL	\$4,319,107	\$3,975,000	\$4,334,500

1610- Register of Deeds Expenses

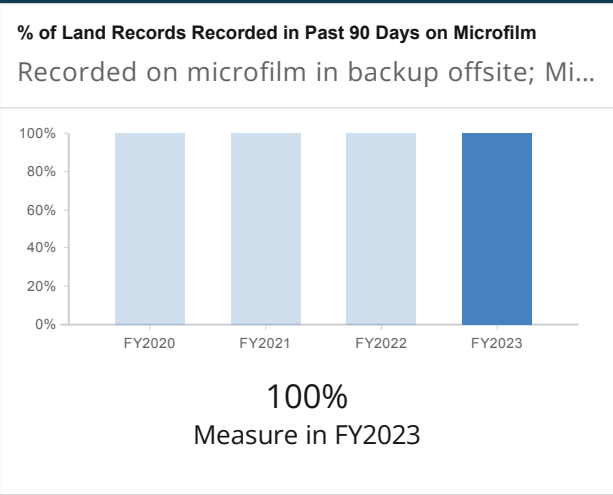
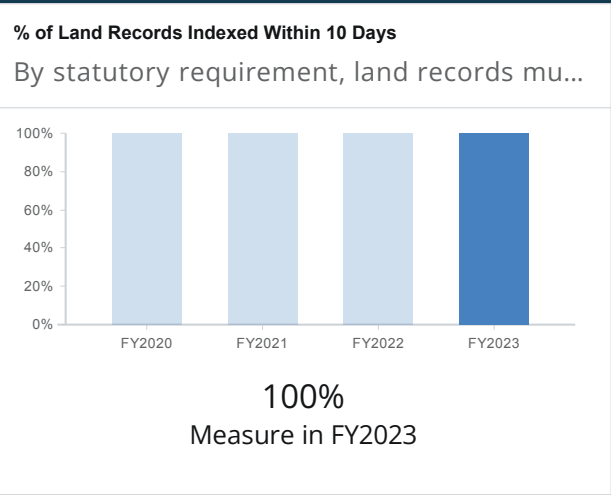
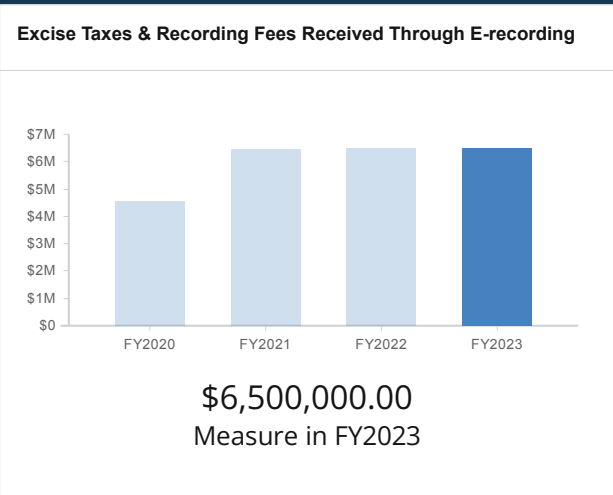
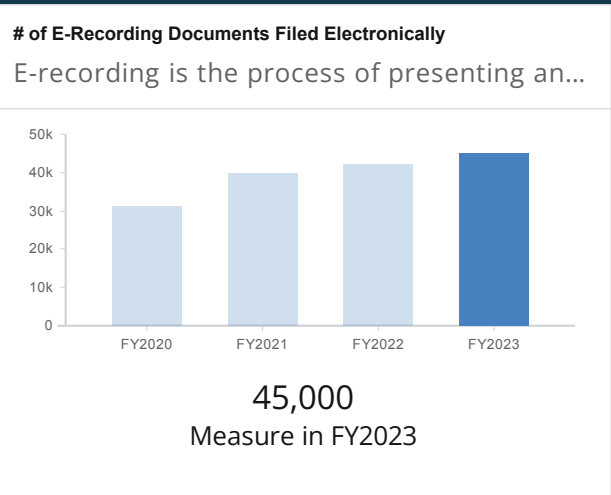
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$387,496	\$390,626	\$427,433
Employee Benefits	\$185,642	\$193,038	\$190,777
Other Services & Charges	\$69,689	\$64,947	\$92,586
Supplies	\$14,487	\$12,500	\$13,600
TOTAL	\$657,314	\$661,111	\$724,395

1610- Register of Deeds

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$4,319,107	\$3,975,000	\$4,334,500
Expenses	\$657,314	\$661,111	\$724,395
REVENUES LESS EXPENSES	\$3,661,792	\$3,313,889	\$3,610,105

PERFORMANCE MEASURES

FY 2023 numbers are projections



Register of Deeds

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	8.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Wayne Nixon

Email: mwnixon@cabarruscounty.us

Phone: 704-920-2112



FINANCE

FY 2023 Program Summary & Performance Measures

MISSION

The mission of the Finance Department is to provide financial accountability and leadership through a commitment to responsive, solution-oriented, and customer-centered services.

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

- Cabarrus County Government earned the distinction of a triple-A rating by Fitch Ratings and Moody's Investors Service—two of three national bond rating agencies. This is the first time in history the County achieved triple-A status. Cabarrus also maintained its AA+ rating with S&P Global Ratings.
- The Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2021 was issued and Martin Starnes and Associates, 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 36th consecutive year for the June 30, 2020 Comprehensive Annual Financial Report (CAFR).
- Completed issuance of \$113 million in Limited Obligation Bonds and opened another two-year draw program to complete the construction of the courthouse and middle school. The new two-year draw program will also fund the new Emergency Management Headquarters, McAllister Elementary School, and multiple deferred maintenance projects for Cabarrus County Schools.
- Continued updates to the new vendor authentication process with a third-party vendor to automate and revise the process.
- Redesigned and reformatted the Annual Comprehensive Financial Report (ACFR) to create a report that is easy to read and understand.
- Hired an outside audit firm to review internal controls and assist with creating, revising, and implementing policies and procedures.
- Fully staffed to address the issues of internal controls and segregation of duties.

GENERAL OBLIGATION BOND RATINGS

CREDIT RATING AGENCY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTION
 Moody's	Aa1	Aa1	AAA	AAA
 Standard & Poor's	AA+	AA+	AA+	AA+
 Fitch	AA+	AA+	AAA	AAA

A bond rating performs the isolated function of credit risk evaluation. There are three major rating agencies for municipal bonds: Moody's Investors Service, S&P Global (formerly Standard & Poor's) and Fitch Ratings. "AAA" - Issuers or issues rated AAA demonstrate the strongest creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues. "Aa" - Issuers or issues rated Aa demonstrate very strong creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues. Bonds in the Aa, A, and Baa are also assigned "1", "2" or "3" based on the strength of the issue within each category. Accordingly, "A1" would be the strongest group of A securities and "A3" would be the weakest A securities. S&P's ratings are similar except that all letters are capital letter and ratings within a rating category are assigned a "+" for the strongest credits within a group or "-" for the weakest credits within a group.

CHALLENGES & TRENDS

- Governmental Accounting Standards Board (GASB) pronouncement implementation of Leases (GASB 87). The County is working with an accounting firm as well as implementing new software to manage the new standard.
- Governmental Accounting Standards Board (GASB) pronouncement fiduciary activities implementation of Leases (GASB 84). The County will need to budget two additional special revenue funds to implement this GASB pronouncement.
- 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.
 - Challenge: Revising and implementing forms.
 - 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 to properly account for and secure County assets.
- COVID-19 - coordinating limited staff in office and working remotely
- Interest rates and maximizing investment opportunities.
- Streamlining, transparency, internal controls, and oversight of Federal and State grants allocated due to the COVID-19 crisis.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

1710- Finance Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Miscellaneous	\$25,865	\$0	\$0
Intergovernmental - Other	\$6,000	\$0	\$0
Investments	\$669	\$0	\$0
Sales & Services	\$5	\$0	\$0
TOTAL	\$32,539	\$0	\$0

1710- Finance Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$913,159	\$925,836	\$1,015,170
Employee Benefits	\$313,816	\$351,264	\$402,761
Other Services & Charges	\$101,253	\$102,396	\$165,925
Other Operation Cost	\$105,836	\$50,028	\$51,534
Supplies	\$7,201	\$7,630	\$8,000
TOTAL	\$1,441,264	\$1,437,154	\$1,643,392

1710- Finance

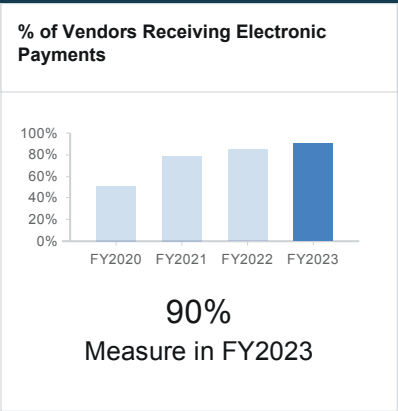
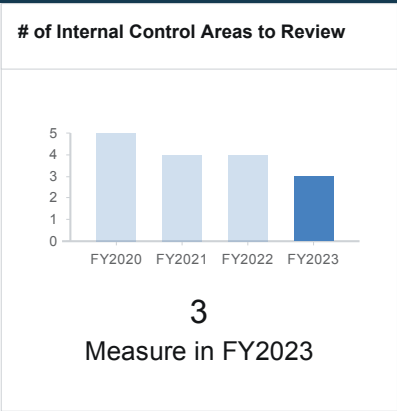
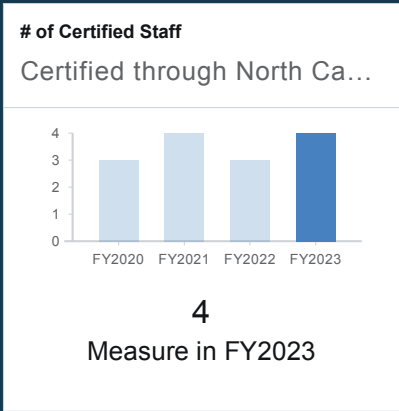
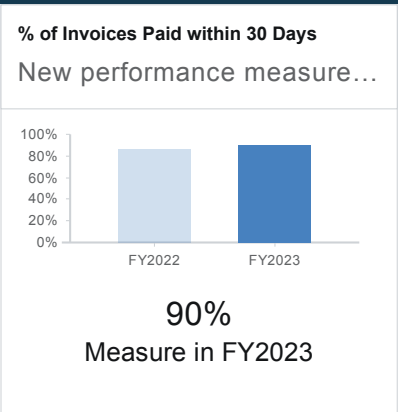
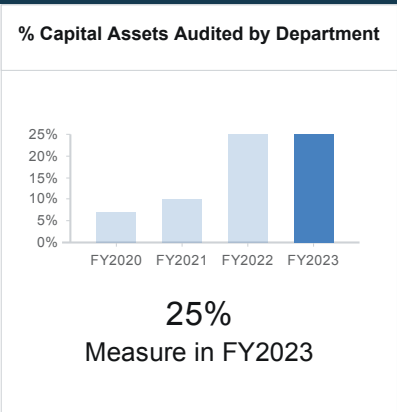
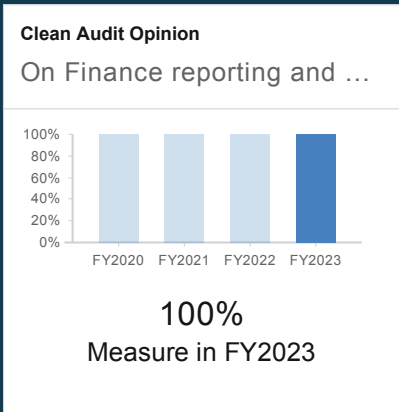
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$32,539	\$0	\$0
Expenses	\$1,441,264	\$1,437,154	\$1,643,392
REVENUES LESS EXPENSES	-\$1,408,724	-\$1,437,154	-\$1,643,392

Finance

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	13.00	14.00	15.00	1.00

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

Name: Wendi Heglar

Email: wmheglar@cabarruscounty.us

Phone: 704-920-2894



INFORMATION TECHNOLOGY SERVICES

FY 2023 Program Summary & Performance Measures

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.

ITS also works to reduce duplicate expenditures through collaboration and shared technology services with schools, municipalities, volunteer fire districts and non-profit organizations including:

- City of Concord Planning and Zoning Hosting Services.
- Town of Harrisburg Zoning Hosting Services.
- City of Kannapolis Planning and Zoning Hosting Services.
- GIS County Wide Addressing Hosting Services.
- Kannapolis City Schools Datacenter and Network Services.
- Cabarrus County Schools Datacenter Services.
- Mt. Pleasant, Harrisburg and Midland Mobile Public Safety Services.
- Volunteer Fire Mobile Public Safety Services.
- Concord and Kannapolis E911 Public Safety Answering Points (PSAPs).
- Union County E911 Regional Back-Up Services.
- Rowan County E911 Regional Back-Up Services.
- Cabarrus County Partnership for Children Managed Technology Services.
- Cabarrus Arts Council Voice and Data Services.
- Harrisburg and Kannapolis Fire Electronic Plan Review Services.
- Cabarrus Health Alliance ArcGIS Online.

MAJOR ACCOMPLISHMENTS

Awards

- Center for Digital Government: Overall County Government Experience 1st Place 2020.
- Center for Digital Government (CDG) and the National Association of Counties (NACo) 2020 Third 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 nine years in a row in the 150,000-249,999 population category. Cabarrus previously ranked 1st in 2019, 2nd in 2014, 3rd in 2018, 5th in 2017, 6th in 2016, 7th in 2015 and 8th in both 2012 and 2013.
- Center for Digital Government: Government Experience Project Award 2020: MyCabCo Payit Digital Platform.
- Laserfiche Run Smarter Award: Digital Transformation – Digital Records Chatbot 2021.
- NACo Achievement Awards in Financial Management 2020 Abstracts and Abstract Reconciliation; Information Technology 2020 Election IT Mobilization; Libraries 2020 Summer Reading Program 2019; and in Personnel Management, Employment and Training 2020 – Performance Review Chatbot.
- MCCi 2020 Excellence Award – Veterans Benefits Digital Process.
- Laserfiche Empower Government Innovation Award 2020 – Championing digital integrated collaborative.

Security projects to protect people, property and data.

- ESInet 911 upgrade and NG911 – GIS Data Compliance
- CAD Dashboard for Fire and Emergency Management outage and road closure
- Added MS-ISAC Malicious Domain Blocking and Reporting
- Upgraded storage to support additional video archiving

New innovations and upgrades for operational improvements.

- Created a Permit Fee Calculator
- Migrated our phone system to virtual PBX
- Implemented software to enable realtime online tax payments
- Relocated communications upgraded to support business continuity during the Courthouse Construction
- Implemented dashboards to support COVID-19 and provide access to the Emergency Rental Assistance Program

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

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds new Departmental Software including: IAM Work Order Software, Room Reservation Software, Tax Grant Tracking Software, Contract Management Software, and JustFOIA
- The budget also adds one (1) Cyber Security Analyst position to monitor the County's internal and third-party security prevention and detection solutions, which ensures the integrity and protection of the County's network and systems; and one (1) Network Engineer position to manage, configure, install, and analyze network security, infrastructure, voice, wireless and building security systems.

BUDGET SUMMARY

1810- Information Technology Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$383,150	\$291,522	\$112,606
TOTAL	\$383,150	\$291,522	\$112,606

1810- Information Technology Services Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$2,834,415	\$3,013,486	\$3,440,449
Personnel Services	\$2,171,814	\$2,491,309	\$2,995,224
Employee Benefits	\$781,982	\$910,568	\$1,155,946
Supplies	\$704,129	\$622,237	\$675,237
Other Services & Charges	\$171,539	\$42,568	\$109,144
Maintenance & Repair	\$41,681	\$33,700	\$33,700
Capital Outlay	\$36,735	\$35,000	\$0
TOTAL	\$6,742,295	\$7,148,868	\$8,409,701

1810- Information Technology Services

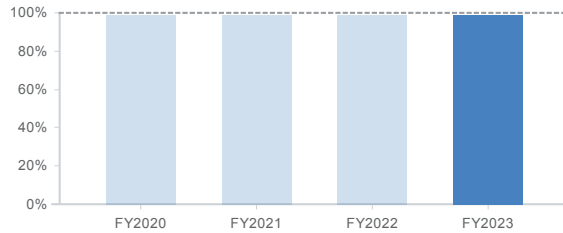
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$383,150	\$291,522	\$112,606
Expenses	\$6,742,295	\$7,148,868	\$8,409,701
REVENUES LESS EXPENSES	-\$6,359,145	-\$6,857,346	-\$8,297,095

PERFORMANCE MEASURES

FY 2023 numbers are projections

% of ITS Customers Satisfied

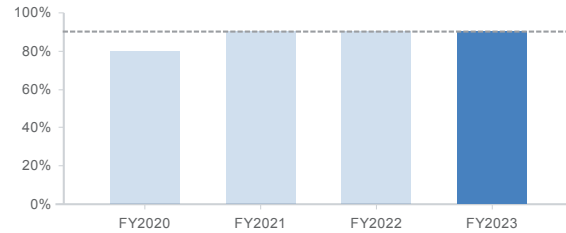
IN PROGRESS Target Is equal to 100%



99%
Measure in FY2023

% Unsatisfied Customers Who Improve Rating After Follow Up

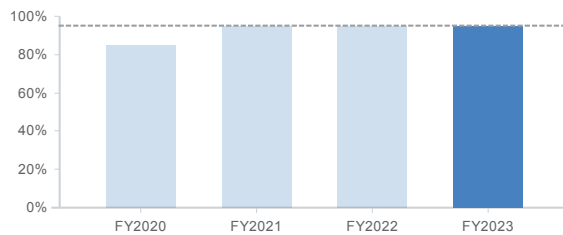
ON TARGET Target Greater than or equal to 90%



90%
Measure in FY2023

% Application Changes Tested & Approved Before Production

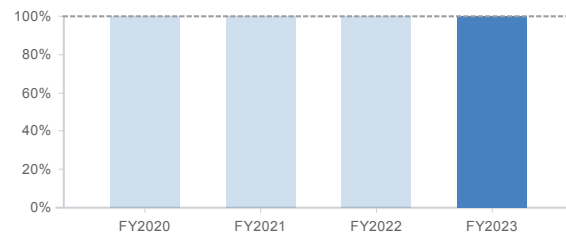
ON TARGET Target Greater than or equal to 95%



95%
Measure in FY2023

% Departments Reviewing Technology Projects/Expenditures

ON TARGET Target Is equal to 100%



100%
Measure in FY2023

Information Technology Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	33.00	37.00	38.00	1.00

DEPARTMENT CONTACT

Name: Todd M. Shanley

Email: tmshanley@cabarruscounty.us

Phone: 704-920-2154



INFRASTRUCTURE & ASSET MANAGEMENT: GROUNDS MAINTENANCE

FY 2023 Program Summary & Performance Measures

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, over-seeding, 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

- Three new employees earned NC State Pesticide Applicators license from the NCDA & CS
- Two employees earned Class B Commercial Drivers Licenses
- Trained and hired five new employees
- All Grounds Maintenance staff received eight hours of HAZMAT training
- Completed phase I of the paving replacement project at the Cabarrus Arena & Events Center
- Updated landscaping in front of the Events Center
- Completed phase I of replacing the landscaping at the Kannapolis Library
- Completed construction of community gardens at Rob Wallace and Frank Liske parks

- Completed construction of the single track walking trail adjacent to the quarry at Rob Wallace Park
- Repair and maintenance to the pond dam on the Thompson Property at Rob Wallace Park
- Installed geo-tags on irrigation heads at the Frank Liske Park soccer and softball fields
- Implementation of pond maintenance service contract

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-B
- Increase in the frequency of use of recreational playing surfaces and trails for cross-country meets
- Inclement weather events
- Maintenance of newly acquired properties (Stonewall Jackson Training School, the Milestone building, and St. Stephen's Church Rd. properties)
- Managing workload with staff shortages due to COVID-19.
- Multiple cleanings and disinfections of playgrounds/outdoor fit stations at Vietnam Veterans, Frank Liske, Camp Spencer, and Rob Wallace parks as well as the Concord Senior Center due to COVID-19
- Current Grounds Maintenance workers are spending approximately 2,000 man hours per year doing equipment maintenance and mechanic work
- Continue to be able to address more unforeseen infrastructure concerns due to the new Deferred Maintenance account

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget includes one (1) Grounds Maintenance Mechanic position to increase efficiency by providing in-house maintenance and repairs on equipment and small engines; as well as a new Courthouse Landscaping Contract.

BUDGET SUMMARY

1940- Grounds Maintenance Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$427,086	\$808,800	\$1,018,123
Maintenance & Repair	\$209,691	\$256,300	\$1,350,000
Personnel Services	\$384,519	\$442,876	\$525,457
Employee Benefits	\$192,315	\$223,700	\$276,745
Capital Outlay	\$82,519	\$46,500	\$18,000
Supplies	\$45,858	\$40,900	\$43,775
Other Services & Charges	\$7,787	\$17,050	\$21,885
TOTAL	\$1,349,774	\$1,836,126	\$3,253,986

1940- Grounds Maintenance

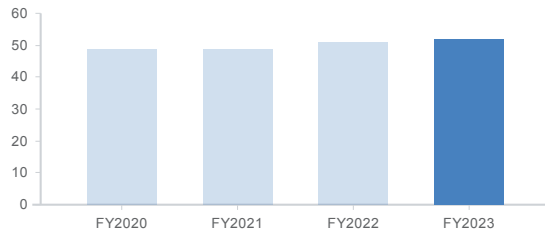
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$1,349,774	\$1,836,126	\$3,253,986
REVENUES LESS EXPENSES	-\$1,349,774	-\$1,836,126	-\$3,253,986

PERFORMANCE MEASURES

FY 2023 numbers are projections

of Active Living and Parks Amenities Managed

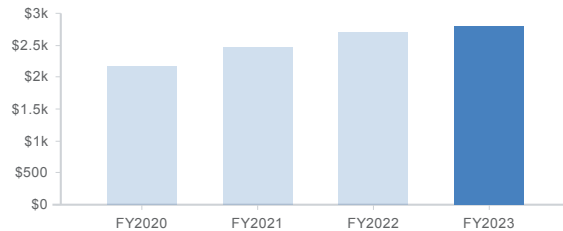
Increase is due to the addition of multi-purp...



52
Measure in FY2023

Maintenance Cost per Acre

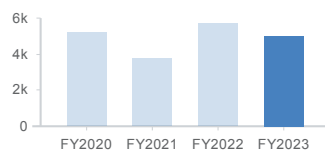
Includes labor, materials, service contracts, ...



\$2,800.00
Measure in FY2023

of Ground Maintenance Work Orders Completed

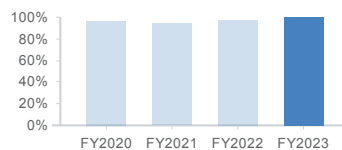
Increase is due to better w...



5,000
Measure in FY2023

Satisfaction with Grounds Appearance

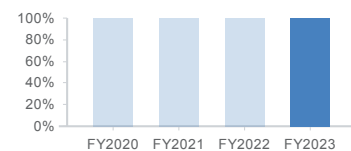
% of survey respondents ...



100%
Measure in FY2023

Timely Response for Grounds Maintenance Work Orders

% of survey respondents ...



100%
Measure in FY2023

Grounds Maintenance

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	12.00	12.00	13.00	1.00

DEPARTMENT CONTACT

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



INFRASTRUCTURE AND ASSET MANAGEMENT: ADMINISTRATION

FY 2023 Program Summary & Performance Measures

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 seven 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, Business Services Manager, 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 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

- All Fleet Maintenance, Building Maintenance, Sign Shop, Facility Services, and Administration divisions are fully up and running in the new Operations Center.
- Completed project management of the following construction and renovation projects: Kannapolis Library roof replacement, Concord Library restroom renovations, ballfield shade structure installation at Frank Liske Park, Governmental Center skylight replacement, front lobby renovations at the Human Services Center, Sheriff's Office entrance canopy installation, and power cart replacement Phase I at the Cabarrus Arena & Events Center.
- Participated in planning and programming of the new Western branch Library and Senior Center, the replacement Mt. Pleasant Library and Senior Center, the Mt Pleasant area park, the EMS headquarters, the Emergency Equipment Warehouse/ITS facility, the replacement barn at Frank Liske Park, and the public safety training facility.
- Participated in project management of the new Courthouse construction.
- Began construction of the new EMS Headquarters, Frank Liske Park barn replacement, and the Emergency Equipment Warehouse/ITS facility.
- Generator upgrades at the Sheriff's Office and Detention Center.
- Moved multiple County departments into the Milestone Building.
- Hired and trained the new IAM Business Services Manager position.

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 new construction projects and real estate purchases requires significant time commitments.
- Increase in the amount of vehicles, equipment, property, and square footage maintained.
- Adapting procedurally to the new location at the Operations Center.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

- The budget adds new Employee Safety Boots for the Building Maintenance Courthouse position, Building Maintenance Courthouse HVAC position, and Grounds Maintenance Mechanic position.

BUDGET SUMMARY

1950- Infrastructure and Asset Management Administration ...

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$52,100	\$34,100	\$32,600
TOTAL	\$52,100	\$34,100	\$32,600

1950- Infrastructure and Asset Management Administration ...

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$1,186,716	\$1,375,822	\$1,500,925
Personnel Services	\$427,006	\$500,873	\$546,647
Employee Benefits	\$162,398	\$178,394	\$219,931
Other Services & Charges	\$48,010	\$37,610	\$48,197
Supplies	\$20,086	\$25,360	\$24,285
TOTAL	\$1,844,216	\$2,118,059	\$2,339,985

1950- Infrastructure and Asset Management Administration

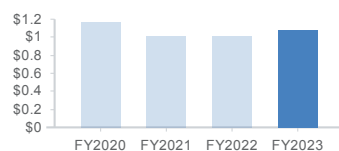
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$52,100	\$34,100	\$32,600
Expenses	\$1,844,216	\$2,118,059	\$2,339,985
REVENUES LESS EXPENSES	-\$1,792,116	-\$2,083,959	-\$2,307,385

PERFORMANCE MEASURES

FY 2023 numbers are projections

Utility Cost per Square Foot of Space Maintained

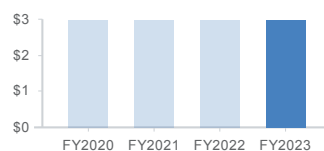
Cabarrus County Utility C...



\$1.08
Measure in FY2023

Overall Utility Cost per Square Foot in Mid-Atlantic Region

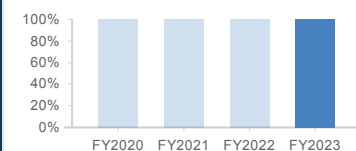
Per the International Facili...



\$2.98
Measure in FY2023

% Respondents with Positive Experience with IAM

% of survey respondents ...



100%
Measure in FY2023

Infrastructure & Asset Management Administration

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	6.00	7.00	7.00	1.00

DEPARTMENT CONTACT

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



INFRASTRUCTURE & ASSET MANAGEMENT: SIGN MAINTENANCE

FY 2023 Program Summary & Performance Measures

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 election 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 County wayfinding signage. The division also supports the County Fair in fabrication and installation of signage for the annual event.

MAJOR ACCOMPLISHMENTS

- Set up new shop at the Infrastructure & Asset Management Operations Center.
- Design, construction, and installation of signage package at the Courthouse, EMS Headquarters, Emergency Equipment Warehouse, and the ITS office
- Installation of new marquee sign at the Infrastructure & Asset Management Operations Center.
- Contracted with the Town of China Grove to provide new and replacement street signs.

CHALLENGES & TRENDS

- Updated software and equipment permits staff to make more high quality signs in-house.
- New larger shop space at the Infrastructure & Asset Management Operations Center.
- 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) and Library programs.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

1951- Sign Maintenance Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$1,769	\$2,200	\$2,800
TOTAL	\$1,769	\$2,200	\$2,800

1951- Sign Maintenance Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$81,792	\$85,937	\$91,356
Maintenance & Repair	\$41,303	\$108,500	\$79,500
Employee Benefits	\$39,764	\$40,181	\$45,597
Capital Outlay	\$0	\$0	\$50,000
Supplies	\$2,475	\$3,500	\$4,500
Other Services & Charges	\$1,434	\$0	\$1,529
Other Operation Cost	\$0	\$0	\$1,864
TOTAL	\$166,768	\$238,118	\$274,346

1951- Sign Maintenance

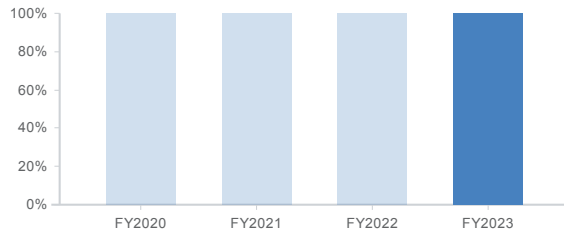
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$1,769	\$2,200	\$2,800
Expenses	\$166,768	\$238,118	\$274,346
REVENUES LESS EXPENSES	-\$164,999	-\$235,918	-\$271,546

PERFORMANCE MEASURES

FY 2023 numbers are projections

Signage Satisfaction

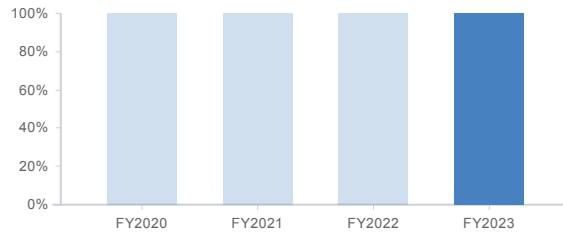
% of customers who agree that they are sa...



100%
Measure in FY2023

Timely Response by Sign Maintenance

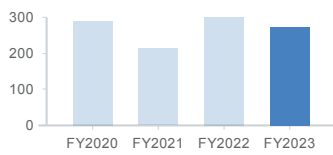
% of customers who agree that they believ...



100%
Measure in FY2023

of Departmental Signage Work Orders

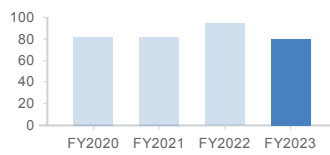
of work orders for buildi...



275
Measure in FY2023

of County Street Sign Work Orders

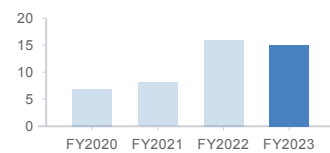
of street sign work orde...



80
Measure in FY2023

of Municipality Street Sign Work Orders

of street sign work orde...



15
Measure in FY2023

Sign Maintenance

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	2.00	2.00	2.00	-

DEPARTMENT CONTACT

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



INFRASTRUCTURE & ASSET MANAGEMENT: BUILDING MAINTENANCE

FY 2023 Program Summary & Performance Measures

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 93 County owned facilities/structures and 15 leased structures. This totals 1,436,529 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/renovation/maintenance projects:
 - Rob Wallace Park restroom renovations;
 - Cooperative Extension restroom renovations;
 - New storage buildings at Frank Liske Park and Grounds Maintenance;
 - HVAC building automation system replacement at Cooperative Extension;
 - Lighting upgrades at the Concord Library;
 - Shade structure installation at the Frank Liske Park softball fields;
 - Window and precast sealant replacement at the Governmental Center
 - Parking deck recoat at the Governmental Center;
 - Human Services lobby office addition
 - Roof replacement at the Kannapolis Library;
 - Renovations to the Emergency Management office;
 - and Siemens automation system upgrades at the Cabarrus Arena & Events Center.
- Participated in architectural planning and programming for the new EMS Headquarters building and the new Emergency Equipment Warehouse building.

- Relocation to the new Infrastructure & Asset Management Operations Center.
- Boiler replacements at the Jail with tankless water heaters.

CHALLENGES & TRENDS

- 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.
- Newly built and acquired square footage requiring additional maintenance.
- Increase in labor, material, and project costs are due to the additional square footages.
- Staffing shortages due to COVID-19.

BUDGET HIGHLIGHTS & CHANGES

- The budget adds a Building Maintenance Courthouse position and a Building Maintenance Courthouse HVAC position, including tools and uniforms for both positions.

BUDGET SUMMARY

1952- Building Maintenance Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$29,888	\$30,000	\$28,000
TOTAL	\$29,888	\$30,000	\$28,000

1952- Building Maintenance Expenses

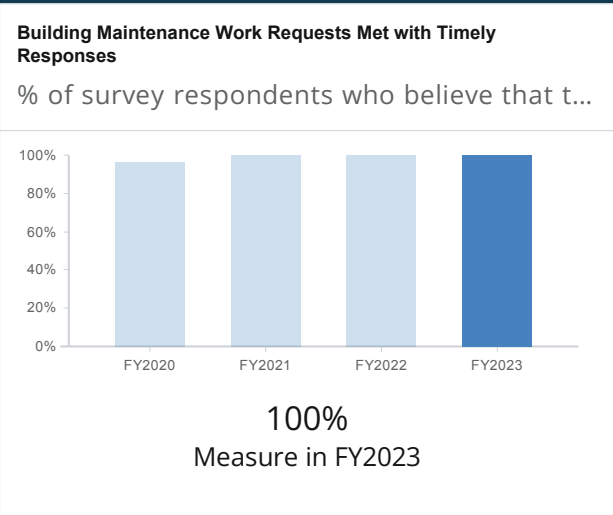
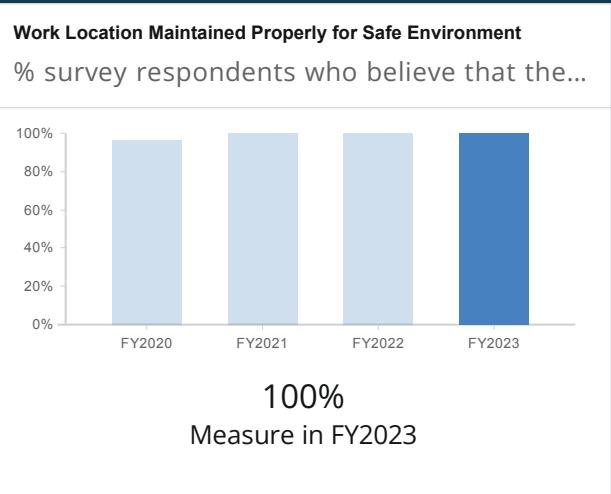
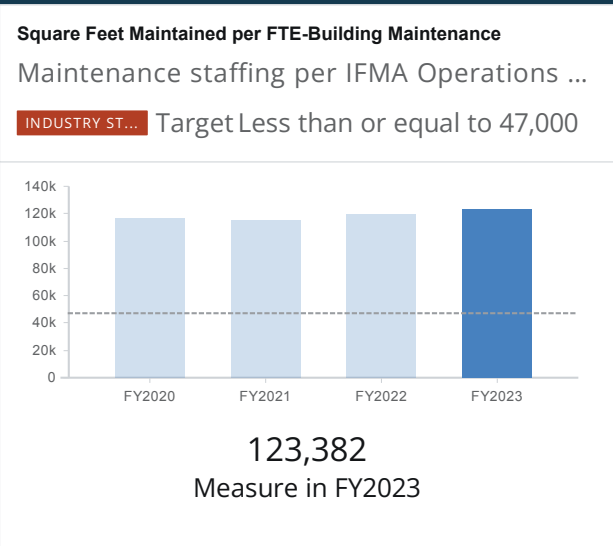
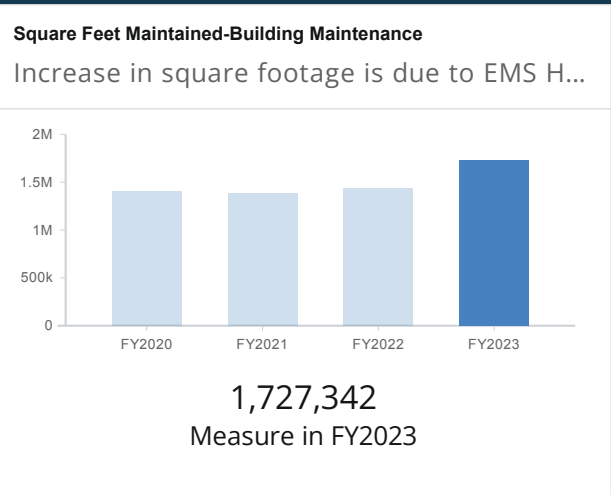
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$564,086	\$874,495	\$923,591
Personnel Services	\$575,743	\$620,584	\$808,922
Maintenance & Repair	\$278,907	\$279,000	\$1,136,500
Other Services & Charges	\$272,776	\$334,680	\$409,178
Employee Benefits	\$248,860	\$283,835	\$376,332
Supplies	\$58,605	\$51,700	\$53,950
Capital Outlay	\$63,447	\$21,000	\$0
TOTAL	\$2,062,424	\$2,465,294	\$3,708,474

1952- Building Maintenance

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$29,888	\$30,000	\$28,000
Expenses	\$2,062,424	\$2,465,294	\$3,708,474
REVENUES LESS EXPENSES	-\$2,032,535	-\$2,435,294	-\$3,680,474

PERFORMANCE MEASURES

FY 2023 numbers are projections



Building Maintenance

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	14.00	15.00	15.00	-

DEPARTMENT CONTACT

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



INFRASTRUCTURE & ASSET MANAGEMENT: FACILITY SERVICES

FY 2023 Program Summary & Performance Measures

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 886,839 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

- 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.
- Continued countywide COVID-19 response with disinfection and PPE procurement, allocation, and inventory management, including procurement, inventory management, and delivery of PPE, sanitizer, disinfectant, and microfiber related to the Designated Cleaner program.
- Two shift Supervisors became Global Biorisk Advisory Council Trained Technicians specialized in Infectious Disease Outbreak and Biohazard Crisis Response.
- Implemented new techniques of disinfecting to help fight COVID-19 (electrostatic, fogging, airless sprayer).
- Development and implementation of janitorial supply inventory system at the new Operations Center warehouse.

CHALLENGES & TRENDS

- COVID-19

- Balancing of location staffing due to sickness, vacations, light duty, and extended leaves of absence, although, staff turnover rates are trending in a positive direction.
- 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.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds uniforms for new Courthouse Custodial employees

BUDGET SUMMARY

1953- Facility Service Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$0	\$600	\$300
TOTAL	\$0	\$600	\$300

1953- Facility Service Expenses

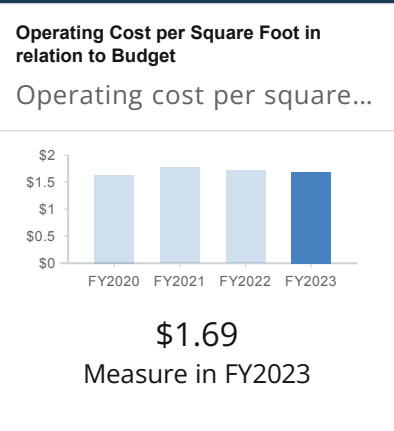
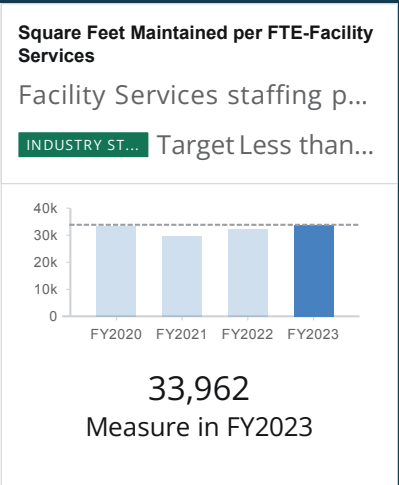
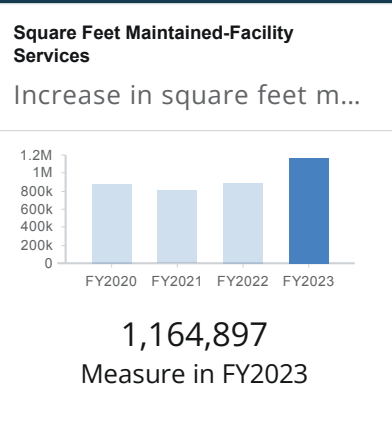
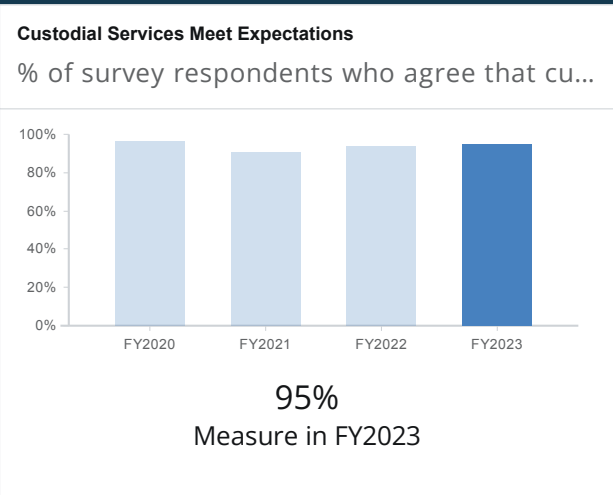
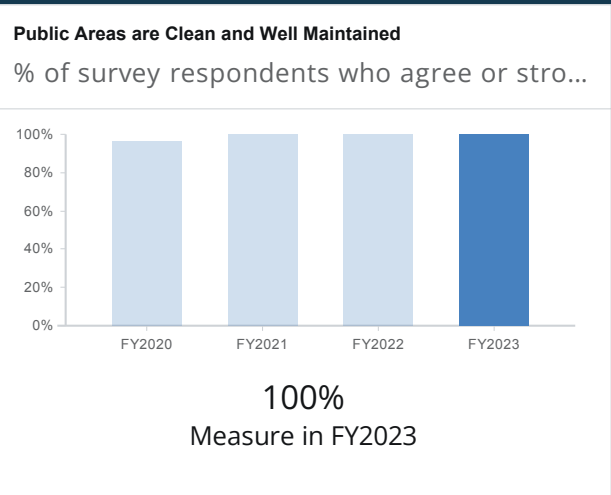
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$867,973	\$984,947	\$1,468,643
Employee Benefits	\$493,345	\$522,250	\$803,707
Supplies	\$194,883	\$227,191	\$272,213
Other Operation Cost	\$65,592	\$103,250	\$138,596
Maintenance & Repair	\$23,280	\$38,500	\$48,500
Capital Outlay	\$29,468	\$0	\$28,500
Other Services & Charges	\$15,177	\$0	\$25,192
TOTAL	\$1,689,719	\$1,876,138	\$2,785,351

1953- Facility Service

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$0	\$600	\$300
Expenses	\$1,689,719	\$1,876,138	\$2,785,351
REVENUES LESS EXPENSES	-\$1,689,719	-\$1,875,538	-\$2,785,051

PERFORMANCE MEASURES

FY 2023 numbers are projections



Facility Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	29.00	32.00	39.00	7.00

DEPARTMENT CONTACT

Name: Michael Miller

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



INFRASTRUCTURE & ASSET MANAGEMENT: FLEET MAINTENANCE

FY 2023 Program Summary & Performance Measures

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 652 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 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

- Relocated and fully set up the shop at the new IAM Operations Center without delaying any services.
- Upfit two new EMS ambulances.
- Ordered and installed equipment for 35 new Sheriff's Department vehicles.
- Surplused 25 vehicles.
- Advertised for bids and purchased 24 new County vehicles as part of the FY22 budget.
- Hired two new mechanics to fill open positions due to retirements.
- Hired and trained the new Parts Room Attendant and one additional mechanic, which were new positions for FY22.

CHALLENGES & TRENDS

- The larger square footage of the new garage provides the ability to work on more vehicles at the same time and the increased number of lifts allows multiple ambulances to be serviced at

the same time. This will lead to quicker turnaround for the customers.

- Maintaining high quality services despite an increase in the number of rolling stock of vehicles and various types of motorized equipment annually.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

1955- Fleet Maint Revenue

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$68,025	\$65,000	\$65,000
Miscellaneous	-\$23,572	\$0	\$0
TOTAL	\$44,453	\$65,000	\$65,000

1955- Fleet Maintenance Expenses

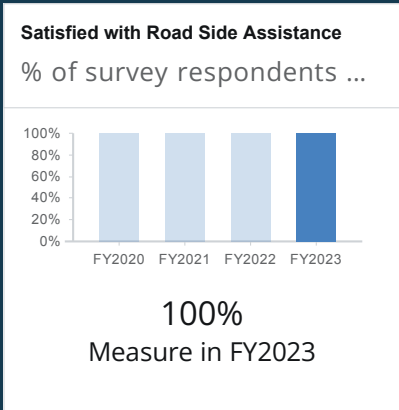
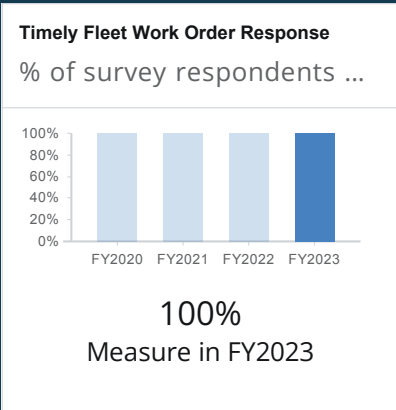
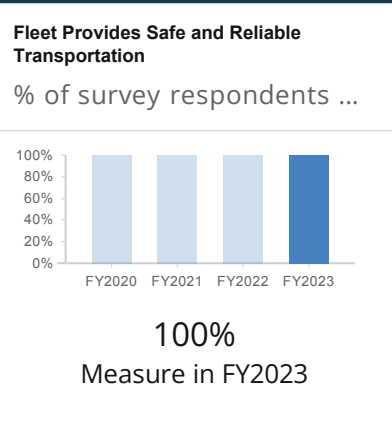
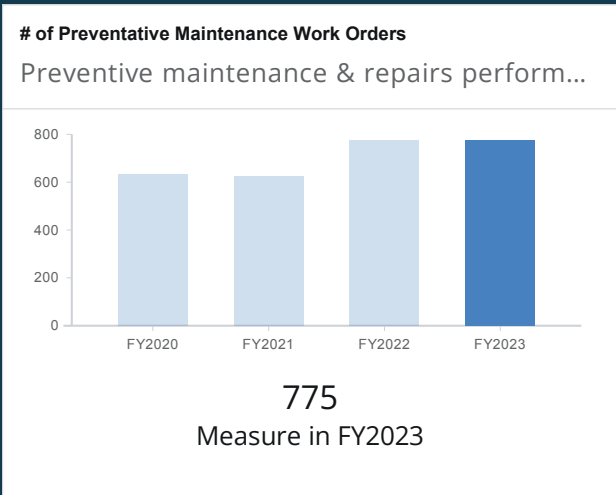
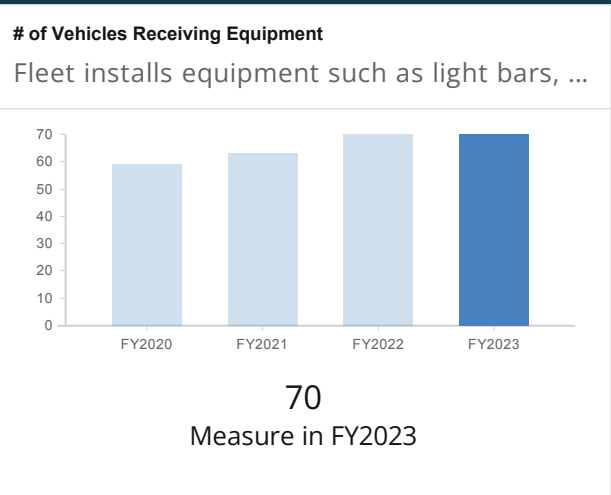
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Capital Outlay	\$536,199	\$567,125	\$708,700
Personnel Services	\$329,708	\$396,606	\$422,546
Employee Benefits	\$136,154	\$153,277	\$195,549
Supplies	\$33,582	\$33,650	\$28,700
Maintenance & Repair	\$7,658	\$9,500	\$16,000
Other Operation Cost	\$6,671	\$8,310	\$7,170
Other Services & Charges	\$6,007	\$1,625	\$9,449
TOTAL	\$1,055,978	\$1,170,093	\$1,388,114

1955- Fleet Maintenance

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Revenues	\$0	\$600	-\$300
Expenses	\$1,689,719	\$1,876,138	\$2,778,374
REVENUES LESS EXPENSES	-\$1,689,719	-\$1,875,538	-\$2,778,674

PERFORMANCE MEASURES

FY 2023 numbers are projections



Fleet Maintenance

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	6.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Michael Miller
Email: mamiller@cabarruscounty.us
Phone: 704-920-3212



ACTIVE LIVING AND PARKS

FY 2023 Program Summary & Performance Measures

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

- Securing a \$100,000 Park and Recreation Trust Fund Grant to purchase a 13-acre parcel of land adjacent to Rob Wallace Park. The property appraised at \$314,000, the owner agreed to sell for \$200,000, and sold at a reduced rate of \$100,000. The reduced sale price allowed the County to use the donated or bargain sale price as their 50/50 match.
- Purchased a 615-acre parcel on St Stephens Church Rd for a future park.
- Purchased a 30-acre parcel on Washington St in Mt Pleasant for a new Library-Sr Center and Park. The Park will replace the 3 ball fields and multi-purpose field on property sold by the County.
- Securing an agreement with Concord Parks and Recreation to take ownership of WW Flowe Park. Transitioning the Park and Recreation Trust Fund Grant secured in the development of the park to Concord and meeting requirements of the NC Natural and Cultural Resources division.
- Securing agreements with Concord Parks and Recreation Department to coordinate, plan, and maintain Cox Mill Elementary and Pitts School Road Elementary School Parks.
- ALP's Department rose to the needs of the community by providing safe, clean access to: greenspace, exercise, camps, virtual and in-person learning/activities (classroom education sessions to aid schools during the pandemic).
- Social Media: ALP's Facebook reached 193,901 patrons (July-December) engaging participants with environmental education topics, mental/physical activities and offerings around the county. Instagram account has added 26 followers and 381 reactions to posts.
- Hosted 3 new events at Rob Wallace Park: July 4th Town of Midland Fireworks, Pawsitively Midland, and NC Cyclocross Series Race #9 (3,000+ participants).
- Outdoor archery range opened in August at Camp T.N. Spencer. 259 new archers participated to date through Half Day Adventure Camps, private/homeschool sessions, special events and classes. Four half day adventure camps scheduled this spring/summer along with multiple private group sessions.

STAFF HIGHLIGHTS

- Two staff members obtained their National Recreation and Park Association Certified Park and Recreation Professional certification. Two others received their recertification.

- One staff member obtained Certified Angling Instructor with Scouts of America, and Certified Hunter's Education Instructor.
- All staff have created new ways to increase quality of life, active lifestyles and social interaction while not gathering groups together.
- Jacob Wintink hired as the department's newest Senior Ranger.
- Rob Wallace Park staff hosted a High School Intern for the spring semester (August – December).

MAJOR CHALLENGES

- \$8.88 per capita cost makes it difficult to close the gap on identified needs highlighted in the department's masterplan (\$83.10 State Average \$88.30 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.
- Lack of Lifeguards through a vendor caused the Pool at Camp Spencer to be closed more days than it was open. Lack of Lifeguards has been a trend nationwide.
- 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.
- 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.
- Continued virtual interviews, Natures Corner, limited the numbers in classes/dances/pool numbers for social distancing, virtual staff/Commission meetings, and cleaning of public use areas for the safety of all.
- Decline in youth sports participation has caused several volunteer athletic associations to discontinue their programs.
- Car break-in at the parks leads to patrons not feeling their valuables are safe causing them not to return to the parks.
- Discovery Day Camp location with the Barn at Frank Liske Park not useable and the Cabarrus Arena having events again caused the staff to look at Cabarrus County Schools.
- Satisfying the Land and Water Conservation Fund Grant program with the re-build of the Barn at Frank Liske Park.

BUDGET HIGHLIGHTS

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

8140- Active Living and Parks Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$219,446	\$422,300	\$456,425
Miscellaneous	\$22,000	\$50,000	\$50,000
Other Financing Sources	\$144,088	\$0	\$0
TOTAL	\$385,534	\$472,300	\$506,425

8140- Active Living and Parks Expenditures

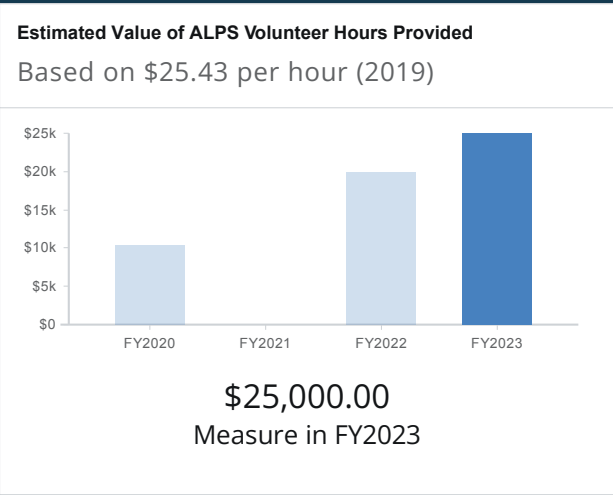
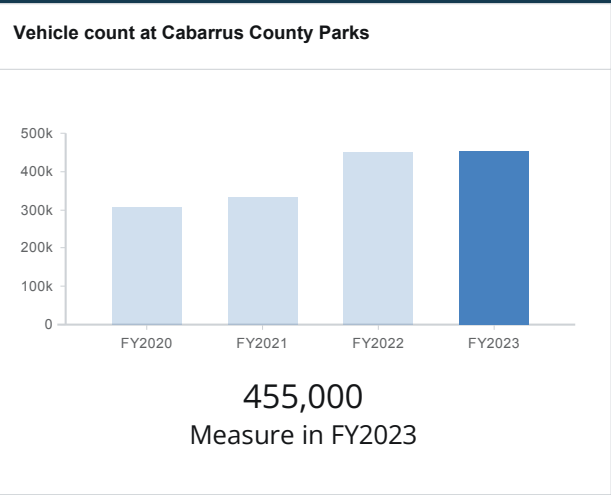
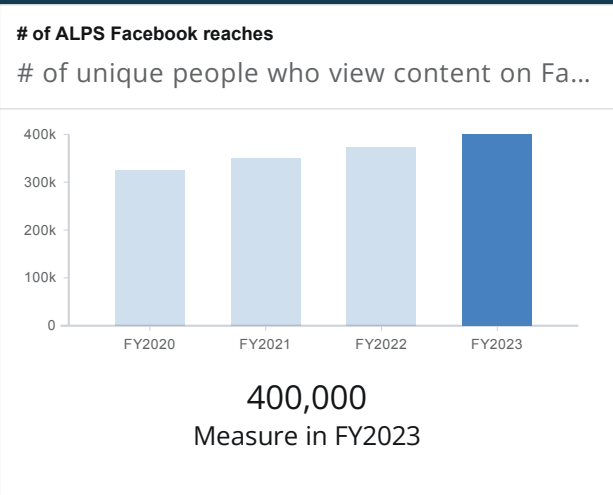
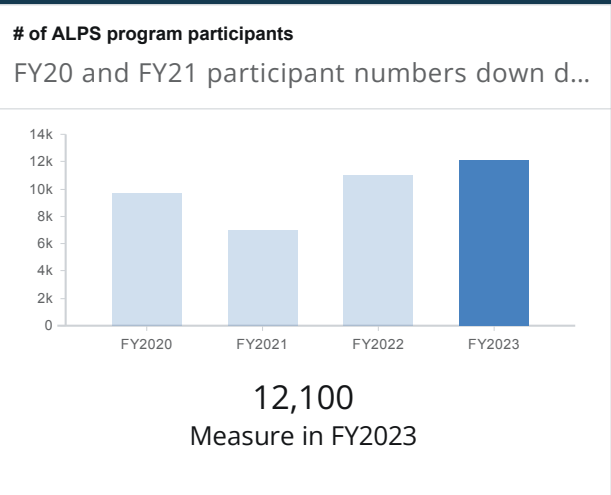
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$999,704	\$1,015,359	\$1,297,160
Employee Benefits	\$330,896	\$424,579	\$533,516
Supplies	\$145,618	\$187,480	\$189,550
Other Operation Cost	\$98,734	\$150,722	\$130,086
Maintenance & Repair	\$11,705	\$8,550	\$8,550
Other Services & Charges	\$23,824	\$18,425	\$37,734
Capital Outlay	\$49,986	\$100,000	\$100,000
TOTAL	\$1,660,467	\$1,905,115	\$2,296,595

8140- Active Living and Parks

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$385,534	\$472,300	\$506,425
Expenses	\$1,660,467	\$1,905,115	\$2,296,595
REVENUES LESS EXPENSES	-\$1,274,933	-\$1,432,815	-\$1,790,170

PERFORMANCE MEASURES

FY 2023 numbers are projections



Active Living & Parks

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	17.14	17.14	19.14	2.00

DEPARTMENT CONTACT

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920.3354



SENIOR CENTER

FY 2023 Program Summary & Performance Measures

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

- Purchased a 30-acre parcel in Mt Pleasant for the development of a new Library-Sr. Center. The building will replace the currently leased Sr. Center located by Town Hall in Mt. Pleasant.
- Cabarrus Touch-A-Truck event showcased over 90 vehicles/exhibitors for the 3000 patrons in attendance.
- Over 30 (sports/arts) activities offered to 175 registered participants for Cabarrus Senior Games
- Developed a plan to update the outside amenities at the Concord Sr. Center to include re-construction of the shuffleboard courts and the bocce courts, remove the horseshoe pits to develop a multi-purpose area, and improve underground drainage.
- Working with the Library and a design team on the layout of the new Library-Sr. Centers for Mt Pleasant and the West side of the County.
- Continued to introduce more classes back into the schedule.
- Received a pay increase for class instructors in hopes of being able to recruit qualified and certified instructors.
- Host site for AARP Tax Aid program that processed over 300 returns.

STAFF HIGHLIGHTS

- One staff member promoted as the new Project/Event Manager
- One staff member hired as the new Wellness Supervisor
- All staff have created new ways to increase quality of life, active lifestyles and social interaction while not gathering groups together.

MAJOR CHALLENGES

- Mt. Pleasant remained closed for almost half of the fiscal year due to the Lunch Plus Program utilizing the facility as a drive through service.
- Retention of certified instructors during a pandemic (health concerns/mandates) and finding new instructors for all classes.

- Educating participants to effectively utilize virtual program platforms to actively participate in workshops.
- Engaging older adults in a safe manner during a worldwide pandemic, while promoting options for physical and emotional health and well-being.
- 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 negative connotations around the word "senior".
- Engaging the growing number of older adults, determining wants/needs and adapting/improving current programs while continuously adapting to meet changing needs/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 restrictions for distancing led to fewer classes and less participants in classes leading to reduced revenues.
- Popularity of Pickleball with few places to participate indoors.
- Not having in-person Senior Games or other competitive activities leading to a more sedentary lifestyle.
- Limited number of participants at dances leading to loss of revenue with no reduced expenditures.
- Participants continually request a therapy pool.
- Turnover in the Wellness Coordinators position (6 staff in 12 years) due to pay.

BUDGET HIGHLIGHTS

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

8145- Senior Center Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Other	\$110,116	\$95,528	\$119,320
Sales & Services	\$30,179	\$214,607	\$152,745
Miscellaneous	\$4,095	\$4,680	\$8,000
TOTAL	\$144,390	\$314,815	\$280,065

8145- Senior Center Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$335,587	\$433,442	\$444,588
Employee Benefits	\$127,107	\$181,643	\$152,858
Supplies	\$28,167	\$87,922	\$68,570
Other Operation Cost	\$86,275	\$155,040	\$168,020
Maintenance & Repair	\$781	\$4,100	\$4,000
Other Services & Charges	\$8,964	\$13,880	\$24,351
TOTAL	\$586,882	\$876,027	\$862,387

8145- Senior Center

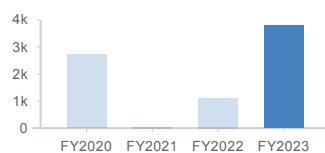
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$144,390	\$314,815	\$280,065
Expenses	\$586,882	\$876,027	\$862,387
REVENUES LESS EXPENSES	-\$442,491	-\$561,212	-\$582,322

PERFORMANCE MEASURES

FY 2023 numbers are projections

of Senior Center programs offered

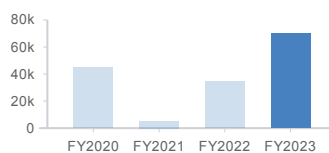
Number of programs, pro...



3,800
Measure in FY2023

of Senior Center program participants

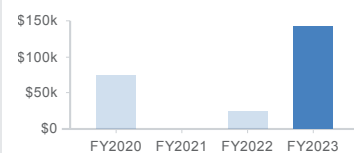
Number of programs, pro...



70,000
Measure in FY2023

Estimated Value of Senior Center Volunteer Hours Provided

Based on \$25.43 per hour ...



\$143,000.00
Measure in FY2023

Senior Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	4.00	4.00	4.00	-

DEPARTMENT CONTACT

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920-3354



LIBRARY SYSTEM

FY 2023 Program Summary & Performance Measures

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

- A CARES NC grant was secured, in partnership with Kannapolis City Schools, to provide mobile hotspots for students with no home internet connection to increase chances for success in a digital learning environment.
- The Midland branch expanded service hours in January of 2021 to allow an extra day of service, and extended hours during weekday operation.

CHALLENGES & TRENDS

- COVID-19 significantly impacted library services at the end of FY20 and in FY21, resulting in drastic decreases in most statistical performance areas.
- 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.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

- The budget adds a Deputy Director position to oversee the growing system's external programs, marketing and outreach.

8240- Library Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$71,400	\$0	\$0
Intergovernmental - Grants - Other	\$198,499	\$195,541	\$195,541
Sales & Services	\$26,583	\$50,000	\$50,000
Miscellaneous	\$136,500	\$0	\$0
TOTAL	\$432,982	\$245,541	\$245,541

8240- Library Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$2,277,797	\$2,378,413	\$2,632,474
Employee Benefits	\$904,102	\$1,184,761	\$1,230,295
Supplies	\$704,328	\$563,758	\$563,758
Other Operation Cost	\$101,665	\$43,756	\$43,756
Maintenance & Repair	\$1,677	\$8,200	\$8,200
Other Services & Charges	\$43,466	\$5,995	\$52,051
TOTAL	\$4,033,035	\$4,184,883	\$4,530,534

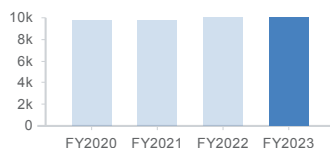
8240- Library

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$432,982	\$245,541	\$245,541
Expenses	\$4,033,035	\$4,184,883	\$4,530,534
REVENUES LESS EXPENSES	-\$3,600,052	-\$3,939,342	-\$4,284,993

PERFORMANCE MEASURES

FY 2023 numbers are projections

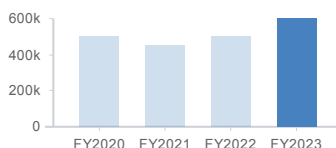
Total # of New Library Users Added



10,000
Measure in FY2023

Total # of Visits (door count) of all Libraries

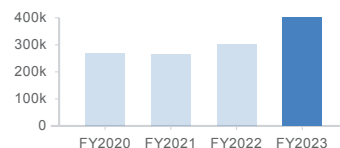
Total physical items circul...



600,000
Measure in FY2023

Total # of Digital Resources Used

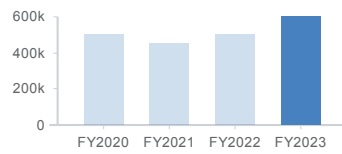
Including digital circulation



400,000
Measure in FY2023

Total # of Physical Items Circulated

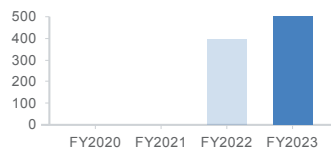
Total physical items circul...



600,000
Measure in FY2023

of Adult Students Supported by Literacy Services

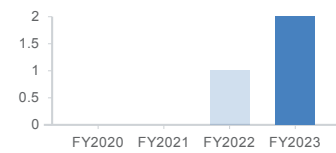
Services include one on o...



500
Measure in FY2023

of Literacy Programs at Cabarrus County Detention Center

Some data incomplete or ...



2
Measure in FY2023

Library System

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	55.25	56.00	56.60	.60

DEPARTMENT CONTACT

Name: Emery Ortiz

Email: emortiz@cabarruscounty.us

Phone: 704-920-2063



ARENA AND EVENTS CENTER

FY 2023 Program Summary & Performance Measures

MISSION

To provide a versatile, 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 with a portfolio of over 340 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

The COVID-19 pandemic disrupted normal programming at Cabarrus Arena & Events Center for over a year. After being used for essential government meetings and training sessions, to aid programming by other governmental jurisdictions, and as the community's large scale COVID-19 testing and vaccination site for over a year, there was a quick and dramatic shift toward normal venue operations over the summer of 2021. Reactivating the venue for its busiest year since inception is a major accomplishment – and one that will not be fully realized until the summer of 2022. Bringing the venue's infrastructure back online after a year of reduced use and achieving minimum staffing levels over a three-month reactivation period was challenging. The number of events and particular demands of those events while addressing COVID-19 mitigation was taxing on venue staff and those services supporting the facility.

CHALLENGES & TRENDS

The most significant challenge faced by the venue is balancing event labor demands with labor availability while maintaining acceptable labor costs. The venue, its subcontractors, temporary staffing resources, and partner non-profit organizations are all experiencing trouble attracting and retaining as-needed staff even after significant wage increases.

Interest in hosting events at Cabarrus Arena & Events Center is stronger than ever, except for catered events. Finding dates for new events is proving challenging for much of the year. This demand has allowed the venue to raise rental rates, labor rates, and implement other means to increase revenue. Benefits from some of these increases will come in FY2023 and others will have greater effect in future years.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

8310- Arena and Events Center Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Investments	\$23	\$0	\$0
Other Financing Sources	\$1,126,795	\$1,218,084	\$1,364,326
TOTAL	\$1,126,818	\$1,218,084	\$1,364,326

8310- Arena and Events Center Expenditures

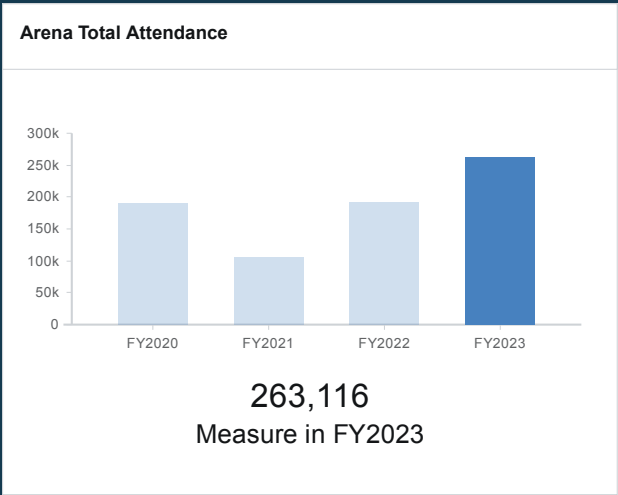
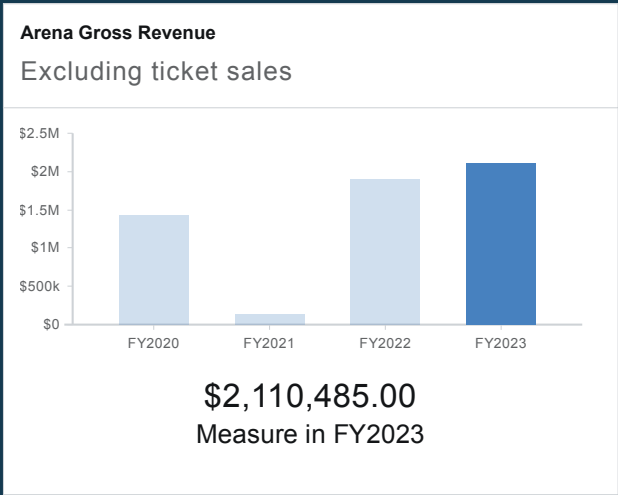
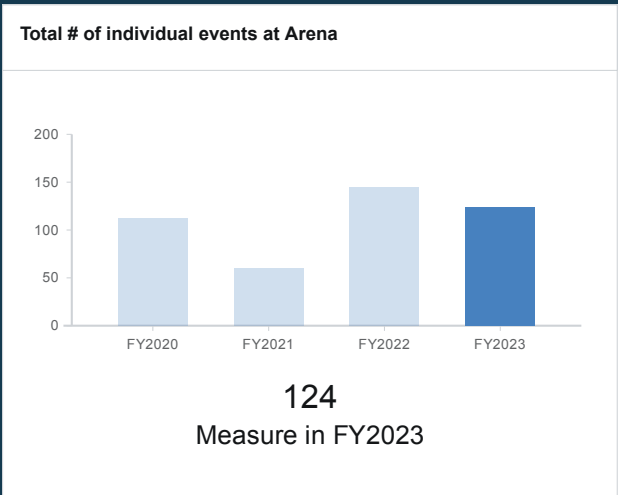
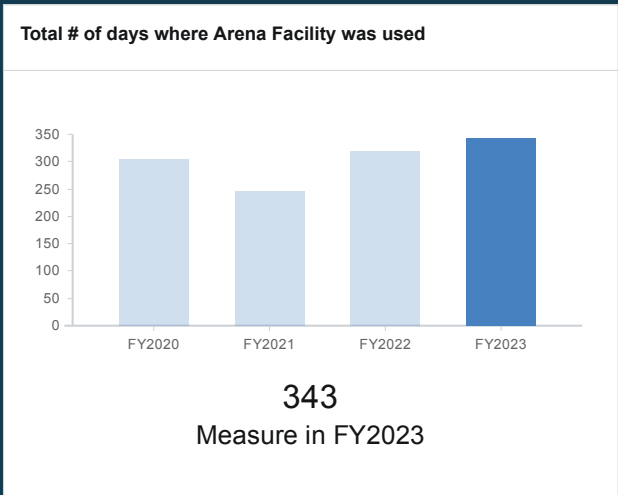
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Services & Charges	\$1,047,197	\$997,084	\$736,326
Maintenance & Repair	\$112,116	\$221,000	\$628,000
TOTAL	\$1,159,313	\$1,218,084	\$1,364,326

8310- Arena and Events Center

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$1,126,818	\$1,218,084	\$1,364,326
Expenses	\$1,159,313	\$1,218,084	\$1,364,326
REVENUES LESS EXPENSES	-\$32,494	\$0	\$0

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

Name: Kenny Robinson

Email: klrobinson@cabarruscounty.us

Phone: 704-920-3986



AGRICULTURAL FAIR

FY 2023 Program Summary & Performance Measures

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. For the first time in its history, the Fair was canceled in 2020 and again in 2021 due to the COVID-19 pandemic public health concerns.

MAJOR ACCOMPLISHMENTS

- The 2021 Fair received 9 international recognitions for their efforts in marketing and educational programming, despite the cancelation a week prior to opening.
- Over the last 4 years, despite challenges due to inclement weather and the cancelation of the 2020 and 2021 Fairs as a result of the COVID-19 pandemic, the Cabarrus County Fair has received well over 40 international recognitions for exceptional efforts in numerous areas such as educational programming, safety, community and youth involvement, marketing and communications.

CHALLENGES & TRENDS

Immediate:

- COVID-19 pandemic impacts.

Ongoing:

- Economic climate.
- Weather impacting attendance (i.e. heat and threatening storms in the region).

- Patrons increasingly utilize the free or discounted admission days.
- Labor costs escalating.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

8320- County Fair Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$0	\$694,737	\$749,831
Investments	\$4,965	\$15,000	\$15,000
Miscellaneous	\$0	\$5,000	\$5,000
TOTAL	\$4,965	\$714,737	\$769,831

8320- County Fair Expenditures

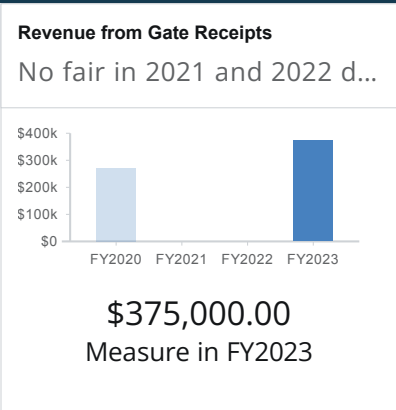
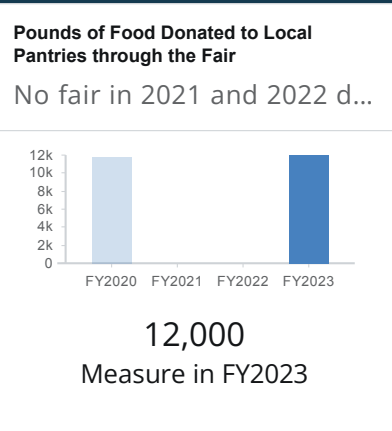
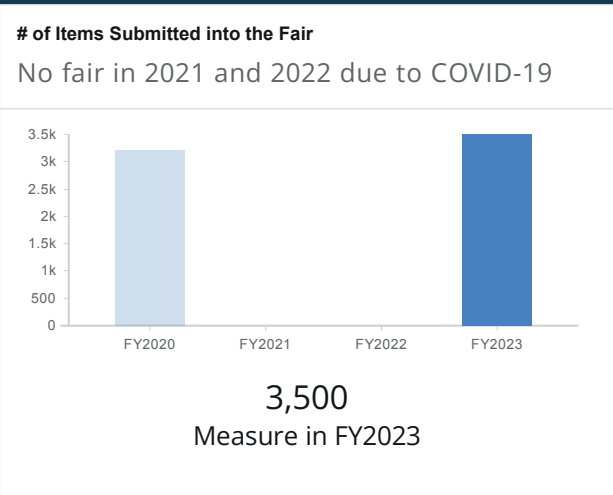
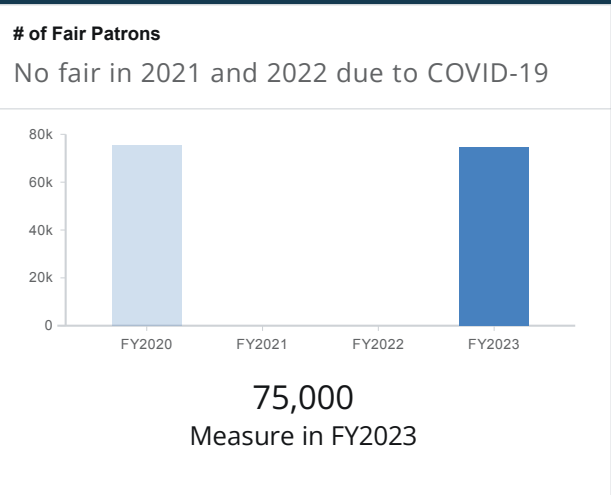
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$86,987	\$120,625	\$134,929
Employee Benefits	\$30,548	\$43,672	\$51,526
Supplies	\$15,741	\$54,175	\$56,175
Other Operation Cost	\$756	\$340,390	\$366,365
Maintenance & Repair	\$0	\$13,550	\$16,150
Other Services & Charges	\$4,965	\$142,325	\$144,686
TOTAL	\$138,996	\$714,737	\$769,831

8320- County Fair

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$4,965	\$714,737	\$769,831
Expenses	\$138,996	\$714,737	\$769,831
REVENUES LESS EXPENSES	-\$134,031	\$0	\$0

PERFORMANCE MEASURES

FY 2023 numbers are projections



Fair

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	1.67	1.67	1.67	-

DEPARTMENT CONTACT

Name: Kate Sharpe

Email: kpsharpe@cabarruscounty.us

Phone: 704-920-3982



OTHER CULTURAL AND RECREATIONAL

FY 2023 Program Summary

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

8910- Other Culture and Rec Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$26,000	\$26,000	\$26,000
TOTAL	\$26,000	\$26,000	\$26,000

8910- Other Culture and Rec

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$26,000	\$26,000	\$26,000
REVENUES LESS EXPENSES	-\$26,000	-\$26,000	-\$26,000

SHERIFF'S OFFICE

FY 2023 Program Summary & Performance Measures

MISSION

The Cabarrus County Sheriff's Office is committed to protecting all people's lives, property, and rights. The Sheriff's Office is dedicated to maintaining order and enforcing the law impartially. We provide quality law enforcement services in partnership with other community members. To fulfill our mission, we strive to attain the highest degree of ethical behavior and professional conduct at all times.

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.

247 sworn law-enforcement officers, 107 detention officers, and 64 civilian staff members work diligently to provide excellent service to our community. There are also eight part-time staff members and many retired law enforcement officers who supplement our services at a lower cost to the taxpayer.

In addition to responsibilities commonly recognized as law enforcement duties, the Sheriff is responsible for the courts and courthouse security, security for County government facilities, transportation of prisoners to state prison units, transportation of involuntarily committed mental patients to regional mental hospitals, and the return to their place of residence upon release. The Sheriff is also responsible for the service of all civil processes countywide, including domestic violence orders, juvenile petitions, and summons. Also, the Sheriff's Office maintains Animal Control services county-wide and the operation of the Cabarrus County Animal Shelter.

Within the Sheriff's Office, there are 15 divisions: Patrol, Crime Reduction Unit, 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 16 specialty units: Special Response Team (SRT), Negotiators, Bomb Squad, Vice Narcotics, K-9's, Clandestine Drug Lab Team, Special Vehicle Response Team (SVRT), Sex Offender Registry, Crime Prevention, Project SAFE Cabarrus, Polygraph, Motor Unit, Honor Guard, Drone Unit, Critical Incident Peer Support Team and Civil Emergency Response Team.

MAJOR ACCOMPLISHMENTS

LOW CRIME RATE

The FBI has not published an Index Crime Rate since 2019; however, that year, we were ranked 22nd in the state out of 100 counties, despite being the 10th largest. Cabarrus County had the 9th lowest rate of violent crime among all 100 counties. It continues to be our goal to continue to be one of the safest communities in the state.

TRAFFIC EDUCATION AND ENFORCEMENT UNIT

The unit is partially funded by the NC Governor's Highway Safety Program grant. The following two graphics will illustrate the increasing traffic enforcement actions by the Cabarrus County Traffic Enforcement and Education Unit and the entire agency's traffic enforcement efforts. Since the unit's inception in October 2019, GHSP has reimbursed the County \$325,360.72.

Traffic Unit Data Grand Totals			
CFS	2019	2020	2021
TRAFFIC STOP	403	1,584	1,898
DISPATCHED	4	19	9
OFFICER-INITIATED	413	1,764	2,253
Total	417	1,783	2,262

CITATION CHARGES	2019	2020	2021
SPEED VIOLATION	119	670	767
CHILD PASS. VIOL.	5	14	21
SEAT BELT VIOL.	38	126	329
ALL OTHER CHARGES	205	773	873
Total	367	1,583	1,990

Cabarrus County Sheriff's Office			
CFS	2019	2020	2021
TRAFFIC STOP	16,833	13,321	14,319
DISPATCHED	22,048	20,949	20,178
OFFICER-INITIATED	82,761	100,151	100,852
Total	104,809	121,100	121,030

CITATION CHARGES	2019	2020	2021
SPEED VIOLATION	2,840	2,817	2,467
CHILD PASS. VIOL.	48	40	35
SEAT BELT VIOL.	93	310	382
ALL OTHER CHARGES	6,210	4,767	3,992
Total	9,191	7,934	6,876

INCREASED MANPOWER

The Cabarrus County Sheriff's Office has increased the workforce significantly by filling open, previously approved positions at a highly efficient rate. When many law enforcement agencies struggle to remain fully staffed, our agency has experienced the opposite trend. Our hiring and recruiting efforts have paid off through our efforts to onboard and retain highly qualified professionals that primarily represent our county's demographics. According to US Census Data, Cabarrus County's demographics are 72.4% white, 19.6% African American and 11.1% Hispanic or Latino. We have also added positions to meet the need of our continuously growing county.

TOTAL HIRED 2020			
42			
DEPUTY	Detention Officer	Communicator	Civilian
12	24	3	3
2020 Recruitment Demographics			
FEMALE (23)	54.8%	MALE (19)	45.2%
WHITE (35)	83.3%	BLACK	16.7%

TOTAL HIRED 2021			
47			
DEPUTY	Detention Officer	Communicator	Civilian
21	19	4	3
Recruitment Demographics			
MALE (28)	59.6%	FEMALE (19)	40.4%
WHITE (35)	74.5%	BLACK (9)	19.1%
HISPANIC (3)	6.4%		

AXON FLEET CAMERAS, BODY WORN CAMERAS, AND TASERS

The Sheriff Office continues to utilize and expand our current Axon products. As an agency we pride ourselves on being transparent in an age where the public demands accountability. These camera systems are extremely valuable as they capture the events without bias and show the entire interactions and not just a portion of an event a citizen may post to social media. We also utilize their less-lethal hand-held conducted energy product (Taser) to deescalate elevated situations and bring them to a resolution without unnecessary injury to the citizen and/or officer. Our agency currently has Axon fleet kits/cameras (dash cameras and interior vehicle cameras) in 82 of our fleet vehicles. We will be expanding them with 30 additional fleet kits this year to bring our total number of fleet cameras to 112. Our agency currently has 129 Axon body worn cameras assigned to officers. We will be expanding and adding 19 additional body worn cameras to bring our total number of body worn cameras to 148. The Sheriff's Office currently has 160 Axon Tasers assigned to officers. We will be expanding our number of Tasers by adding 25 more to bring our

total number of Tasers to 185. We hope to continue expanding the fleet cameras, body worn cameras, and Tasers with the goal of having them deployed to all personnel that need them.

COMPUTER FORENSIC INVESTIGATIONS

One of the most noticeable changes in law enforcement investigations is the need for forensic examination of numerous computer devices involved in criminal activity. The need to examine a smartphone, tablet, computer, vehicle entertainment system or more is present in the vast majority of crimes reported or investigated, including the victimization of children, fraud, narcotic sales, etc. The Cabarrus County Sheriff's Office has continued to grow our computer forensic examination unit and lab to keep up with this trend and stay ahead of the criminal activity we want to stop. In 2020 our investigators examined 359 cellular devices and 74 computer-related devices totaling 433 devices resulting in 48.8 TB of data read. In 2021 our investigators examined 316 cellular devices and 112 computer-related devices for 428 devices resulting in 195 TB of data analyzed. In the first two months of 2022, our investigators examined 66 cellular devices and 16 computer-related devices for a total of 82 devices resulting in 40 TB of data analyzed. In 2020, Detective Sgt. Jerry Grimes was recognized as a top 50 Forensic Examiner in the nation by the US Secret Service and the National Computer Forensics Institute. In 2021, Detective Houston Rickard was recognized as 12th out of 2,442 examiners nationwide by the same entities.

PROACTIVE CRIME PREVENTION AND REDUCTION

The Cabarrus County has refocused our resources on a more proactive approach to preventing and reducing criminal activity. There will always be a reactive element of law enforcement due to our responsibility to respond to calls for service. However, our goal is to see calls for service decline as we refocus some of our resources to initiate our proactive efforts. The following are some of these efforts to take a more proactive approach.

- Crime Reduction Unit - One element of this is forming our Crime Reduction Unit. This uniformed street-level division works hand in hand with our criminal investigations division, vice and narcotics unit, and patrol division to identify crime trends and focus enforcement efforts to prevent and reduce crime.
- Growth of Vice and Narcotics Unit - The second element of this effort has been the growth of our Vice and Narcotics Unit by adding two positions to better target drug sales within the county, from the street level to the distribution level. This has resulted in a considerable increase in our narcotics cases, seizures, and arrests. In 2019 the Vice and Narcotics Unit initiated 24 cases, sought nine search warrants, seized \$6,000.00 in cash from the narcotics trade, seized 20 guns, and seized the following dosage amounts of narcotics: 5,255 grams methamphetamine, 103 grams heroin, 2,644 grams marijuana, 427 grams cocaine and 282 CS pills. The following graphics show the massive growth in the enforcement efforts against the narcotics trade. This led to the arrest of higher-level offenders.

2020 Narcotics Seizures

2020	Total	Controlled Substances	
Narcotic Search Warrant	18	Sch. I Seized (GRAMS)	363.3
DNA/ Cell Phone SW	34	Sch. I Value	\$36,330.00
Warrants obtained	97	Sch II Seized (GRAMS)	5,511.2
Drug cases initiated	105	Sch II Value	\$275,560.00
Federal Forfeiture (DAG) Amount	\$172,700.00	Sch III Seized (Dos. Unit)	0
Firearms Seized	46	Sch III Value	0
Cash Money Seized	\$50,357.00	Sch IV Seized (Dos. Unit)	2,507
Federal Indictments Served	1	Sch IV Value	\$50,140.00
		Sch VI Seized (GRAMS)	49,516.4
		Sch VI Value	\$495,164.00

2021 Narcotics Seizures

2021	Total	Controlled Substances	
Narcotic Search Warrant	18	Sch. I Seized (GRAMS)	354.9
DNA/ Cell Phone SW	52	Sch. I Value	\$35,490.00
Warrants obtained	56	Sch II Seized (GRAMS)	5,936.1
Drug cases initiated	57	Sch II Value	\$296,805.00
Federal Forfeiture (DAG) Amount	\$50,039.00	Sch III Seized (Dos. Unit)	9
Firearms Seized	42	Sch III Value	
Cash Money Seized	\$49,579.00	Sch IV Seized (Dos. Unit)	50
Federal Indictments Served	2	Sch IV Value	\$1,000.00
		Sch VI Seized (GRAMS)	2,786.5
		Sch VI Value	\$27,865.00

Schedule I: These are highly addictive and mind-altering. They include: Heroin, Morphine, Mescaline, and LSD

Schedule II: These include most of the pain killers on the market. They include: Opium, Oxycodone, Methamphetamine, and Fentanyl

Schedule III: These drugs include sedatives such as barbiturates and ketamine along with larger amounts of the pain medicine codeine. Anabolic steroids and ketamine are also in this class.

Schedule IV: A mix of stimulants and depressants, schedule IV drugs include Xanax, Valium, Clonazepam.

Schedule V: Has a low potential for abuse. Has no accepted medical use. Abuse may lead to limited dependence. Includes over the counter cough medicine with codeine

Schedule VI: Has a low potential for abuse. Has no accepted medical use. Abuse may lead to limited dependence. Includes Marijuana, Hashish

PROACTIVE OPERATIONS

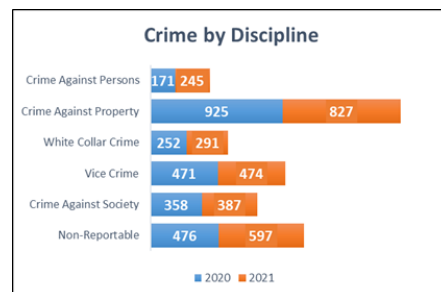
As an agency, we have partnered with local and federal partners to target areas of concern. Our partnership with ICAC (Internet Crimes Against Children Task Force) has continued to grow over the past several years, resulting in many cases investigated off of tips generated, leading to the arrest of offenders and saving children. We have also begun working on proactive operations targeting predators in areas such as Human Trafficking and Online Chat applications. Our proactive operations and efforts have led to the increased crime statistics in Crimes Against Persons, Vice Crime, and Crimes Against Society going up, as seen in the graphic below. However, these crimes took place all along, but we have increased the number of offenders charged.

	2020	2021	2022
PORNOGRAPHY EXPL CHILDREN	1	0	0
SEXUALEXPLOITATION OF A MINOR	1	23	18

	2020	2021	2022
INDECENT LIBERTIES WITH A CHILD	2	2	0
PORNOGRAPHY EXPL CHILDREN	1	0	0
SEX OFFENSE WITH A CHILD/ADULT OFFENDER	5	15	0
SEXUALEXPLOITATION OF A MINOR	11	49	21

PROACTIVE OPERATIONS

Overall, with these proactive enforcement efforts, the county-wide number of calls for service has decreased dramatically. In FY 20, the number of calls for service was 121,977. The number of calls for service in FY 21 was 109,783, showing a 10% decrease in the volume of calls. This led to the Cabarrus County Sheriff's Office meeting our goal of reducing calls for service through proactive crime prevention and reduction efforts.



CHALLENGES & TRENDS

Process Volume – There continued to be a decrease seen in civil process volume during FY 21 due mainly to Covid-19 related mandates by the North Carolina Supreme Court and our local judiciary. The number of Civil Processes received in FY 21 decreased to 11,826 from 15,136 in FY 20. Due to the continued challenges of the pandemic, the service rate dropped from 79% in FY 20 to 73% in FY 21. A goal for FY 22 will be to increase this agency's service rate of civil papers.

BUDGET HIGHLIGHTS & CHANGES

This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

One (1) Captain position and two (2) Deputy Sheriff positions for the Town of Harrisburg. Expenses associated with the three positions will be paid by the Town of Harrisburg through their contract for law enforcement services

BUDGET SUMMARY

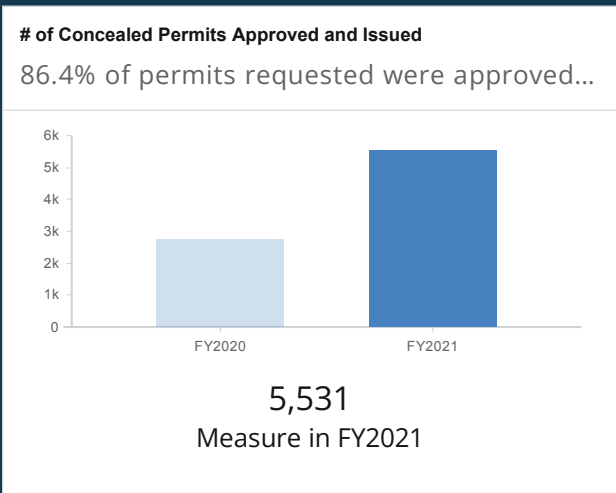
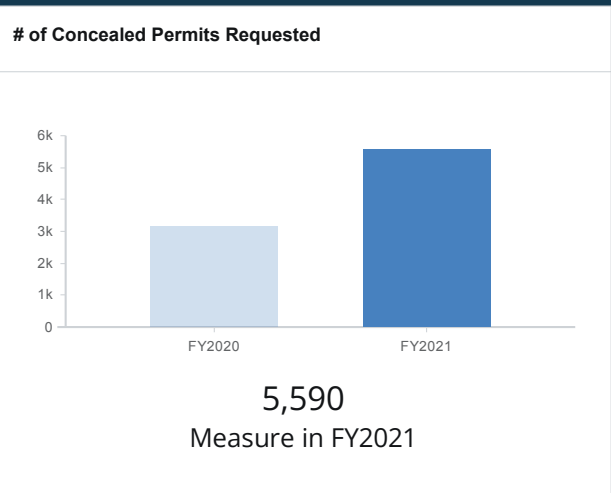
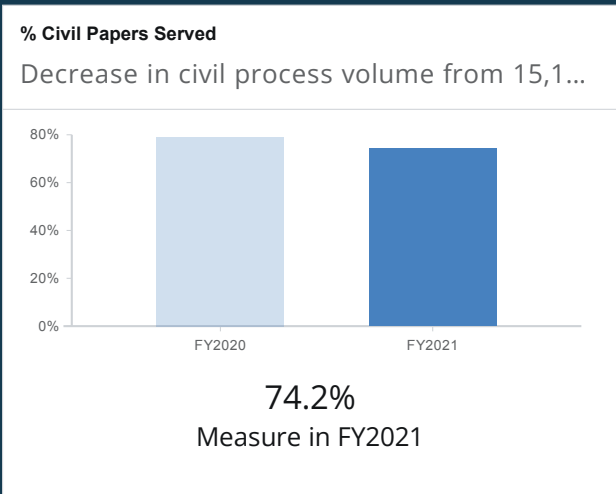
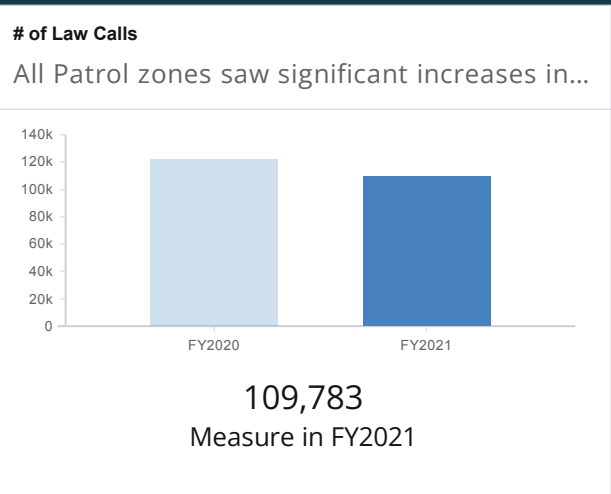
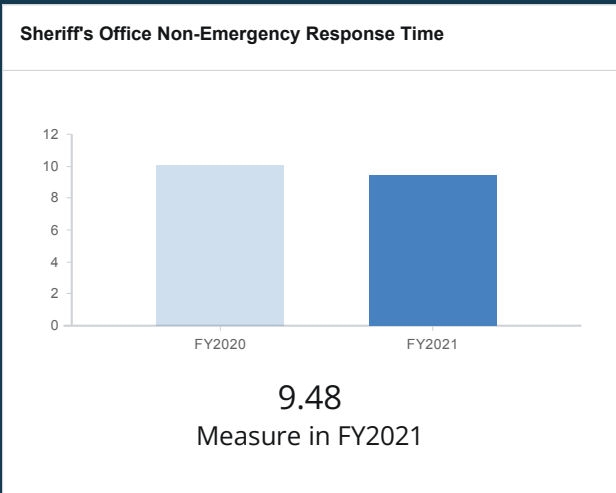
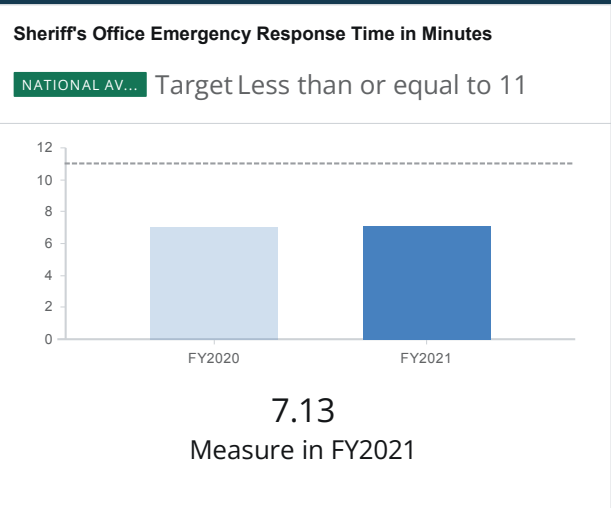
2110-Sheriff's Office Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$8,737,189	\$12,895,923	\$14,404,015
Employee Benefits	\$4,893,780	\$5,406,954	\$6,409,395
Capital Outlay	\$1,412,944	\$1,244,200	\$1,317,000
Other Operation Cost	\$1,101,004	\$1,529,055	\$1,253,853
Supplies	\$884,693	\$959,768	\$1,712,672
Maintenance & Repair	\$135,940	\$255,500	\$855,500
Other Services & Charges	\$385,126	\$215,021	\$463,157
Contributions to Other Funds or Activities	\$15	\$900	\$0
TOTAL	\$17,550,690	\$22,507,321	\$26,415,592

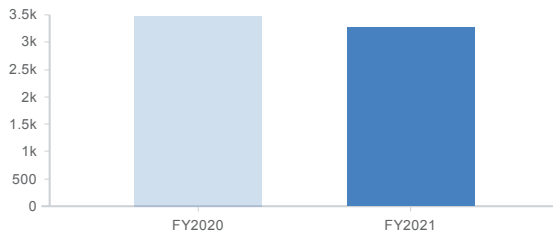
2110- Sheriff Administration

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$3,566,747	\$3,145,501	\$3,599,599
Expenses	\$17,550,690	\$22,507,321	\$26,415,592
REVENUES LESS EXPENSES	-\$13,983,944	-\$19,361,820	-\$22,815,993

PERFORMANCE MEASURES



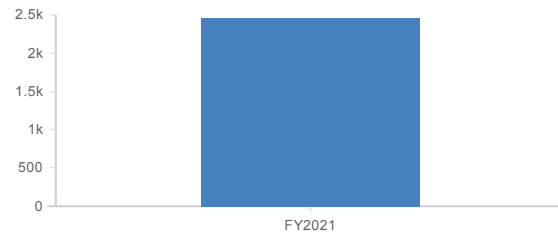
of Gun Permit Requests



3,267
Measure in FY2021

of Fingerprints

Fingerprints taken for conceal carry, nursin...



2,461
Measure in FY2021

Sheriff's Office Administration & Operations

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	229.75	237.75	240.75	3.00

DEPARTMENT CONTACT

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



SHERIFF'S OFFICE: JAIL

FY 2023 Program Summary & Performance Measures

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 have been completed. All female inmates have been moved to the annex. This movement has allowed for other space to be made available, so that minor renovations, including painting and general maintenance, can take place in the main housing unit without operational disruption. This flexibility in movement of the inmates ensures that our facility is kept in optimal condition.

The Detention Center is located at 30 Corban Avenue SE, and the annex is located at 20 Corban Avenue SE which is beside of the Sheriff's Office Administration building. Both of these facilities are considered maximum security facilities and 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 Skillet Kitchen a subsidiary of Kimble's Food Service, under contract with Cabarrus County, through June 30th, 2022. We have been with this vendor for approximately a year and inmates have received more food options with higher quality meals prepared each day.

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:

- 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).
- NC State Misdemeanor 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 is to reduce the recidivism rate within the facility thus reducing the tax burden placed upon the taxpayer for the operation of the facility.
- 42 community volunteers donated their time to assist with the implementation of 21 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".
- Stepping Up Program in 2021 had 73% of the inmates that were signed up for the program made it to their first treatment appointment once they were released. This program is a partnership with the Cabarrus Detention Center and Department of Human Services to staff a Human Resources case manager who works with individuals that are positive for mental health or substance use. Human Resources case manager screens and links them to services through a transition plan that includes a treatment appointment. A Post Release case manager works with individuals following incarceration, to provide support in connecting services in the transition plan. Since January 2018, 247 inmates have left the detention center with a transition plan to follow.
- 13,948 volunteer hours were provided for over 74,000 inmates since 2012.
- Compared to the majority of Detention Facilities in North Carolina we have had minimum COVID exposure to our inmates. Our success is contributed to two factors, the first being Infrastructure and Asset Management having installed equipment to give the Sheriff's Office two (4) 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. The second is our dedicated detention officers and supervisors that

kept the strict guidelines enforced. These have been trying times for the detention staff having to wear their mask 12 hours a day and working short staffed.

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. This suspension 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 begin offering inmate programming in a virtual environment.
- New State mandated "Special Watch" has increased the demands placed upon staff. With "Special Watch", any individual ordered confined in the Cabarrus County Jail that has any history of mental illness, regardless of their current state at the time of intake processing, must be placed on "Special Watch". Individuals presenting with any type of mental or physical impairment must also be placed on "Special Watch". With "Special Watch", visual observation of the individual must take place no longer than every 15 minutes. Any deviation, as much as 1 minute, is considered a violation of State mandates and corrective/punitive can be incurred.
- It is projected that the average daily inmate population for FY 23 will begin to increase from the current average of between 200-230.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- Increased Inmate Healthcare
- Six (6) Detention Officers

2130- Jail Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$647,647	\$732,860	\$582,600
Intergovernmental - Other	\$1,950	\$0	\$0
TOTAL	\$649,597	\$732,860	\$582,600

2130- Jail Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$6,993,739	\$7,203,987	\$8,148,787
Employee Benefits	\$3,014,988	\$3,213,583	\$3,795,224
Supplies	\$820,436	\$1,064,100	\$1,116,600
Other Services & Charges	\$953,096	\$872,830	\$1,133,531
Other Operation Cost	\$236,231	\$337,844	\$412,508
Capital Outlay	\$78,585	\$0	\$0
Maintenance & Repair	\$1,990	\$6,000	\$6,000
TOTAL	\$12,099,065	\$12,698,344	\$14,612,650

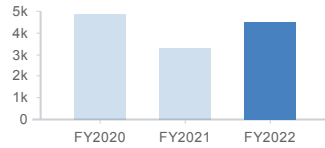
2130- Jail

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$649,597	\$732,860	\$582,600
Expenses	\$12,099,065	\$12,698,344	\$14,612,650
REVENUES LESS EXPENSES	-\$11,449,468	-\$11,965,484	-\$14,030,050

PERFORMANCE MEASURES

of State Pre-Trial Detainees

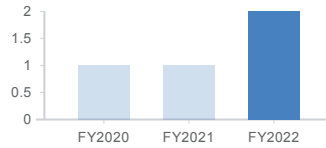
FY21 numbers reduced du...



4,500
Measure in FY2022

of Federal Pre-Trial Detainees

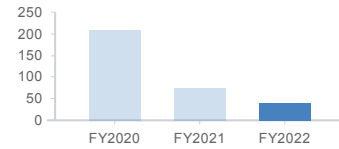
FY21 numbers reduced du...



2
Measure in FY2022

of State Misdemeanant Confinement Program

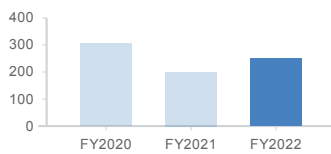
FY21 and FY22 numbers r...



40
Measure in FY2022

Average Daily Inmate Population

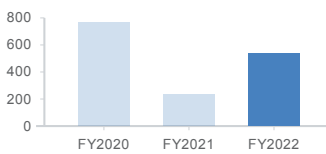
The overall decrease is du...



250
Measure in FY2022

of Sentenced County Prisoners

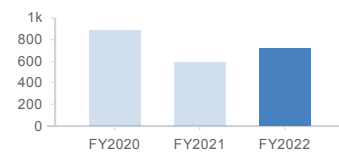
FY21 numbers reduced du...



536
Measure in FY2022

of Sentenced State Prisoners

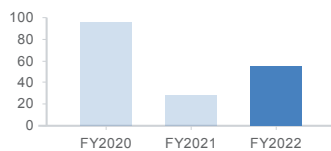
FY21 numbers reduced du...



725
Measure in FY2022

of Civil Contempt

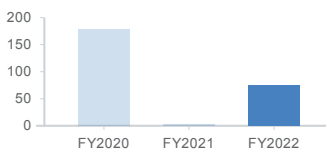
FY21 numbers reduced du...



55
Measure in FY2022

of Compliance

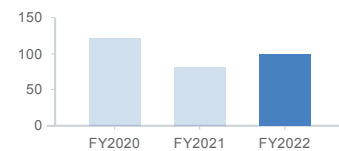
FY21 numbers reduced du...



75
Measure in FY2022

of Custody Orders

FY21 numbers reduced du...



100
Measure in FY2022

Jail

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	149.62	149.62	155.62	6.00

DEPARTMENT CONTACT

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



SHERIFF'S OFFICE: ANIMAL CONTROL

FY 2023 Program Summary & Performance Measures

MISSION

The Animal Control Division is a unit of the Cabarrus County Sheriff's Office. The Mission of the Animal Control Division is to protect the health and safety of our residents, and to protect animals and promote their humane treatment. It is the responsibility of this division to enforce all state laws and county health regulations pertaining to domestic animals and the county animal control ordinance. Animal Control provides effective investigations of cases of animal abuse or cruelty and manage reports of dangerous or vicious animals. The reporting of animal bites, as it relates to statewide rabies reporting, is also a primary objective of the Animal Control Division. In addition to being animal services officers, Deputies also augment other functions of the Sheriff's Office, providing patrols of County properties and assistance to other deputies as needed.

OVERVIEW

The Cabarrus County Sheriff's Office Animal Control Division provides professional and 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 various wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for over 225,000 County residents, including all five municipalities, and covers a geographical area of approximately 364 square miles.

Additionally, the Animal Control Division assists other Field Operation units in responding to law enforcement calls for service. During some hours, the Cabarrus County Sheriff's Office Patrol Division may respond to emergency calls regarding animal welfare and dangerous or vicious animals. The reporting of animal bites, as it relates to statewide rabies reporting, may also be handled by both Animal Control and the Patrol Division. 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 various 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

- Increased self-initiated activity to augment patrol functions and assist other divisions on calls for service.

- Increased monthly review of statistics to focus on improving officer self-initiated activity and decrease response times.

CHALLENGES & TRENDS

- Overall call volume decreased in large part due to the continued COVID-19 pandemic.
- Continued effort to reduce response times for Service Calls.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

2140-Animal Control Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Financing Sources	\$58,725	\$0	\$0
TOTAL	\$58,725	\$0	\$0

2140-Animal Control Expenses

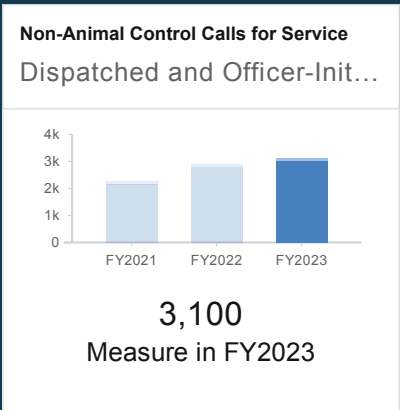
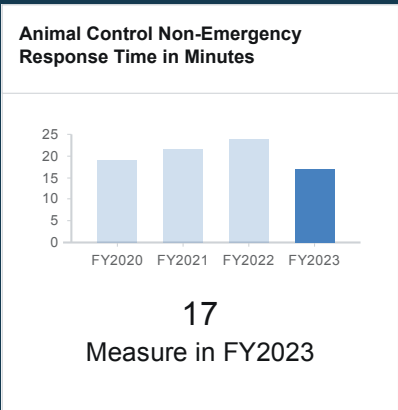
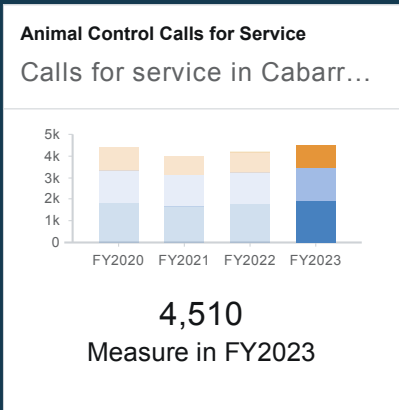
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$504,607	\$514,812	\$584,525
Employee Benefits	\$211,317	\$215,156	\$253,871
Capital Outlay	\$95,502	\$102,000	\$99,000
Supplies	\$36,985	\$37,385	\$52,900
Maintenance & Repair	\$8,951	\$17,000	\$19,000
Other Services & Charges	\$11,844	\$4,455	\$14,136
Other Operation Cost	\$6,832	\$6,832	\$7,264
TOTAL	\$876,037	\$897,640	\$1,030,695

2140- Animal Control

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$58,725	\$0	\$0
Expenses	\$876,037	\$897,640	\$1,030,695
REVENUES LESS EXPENSES	-\$817,312	-\$897,640	-\$1,030,695

PERFORMANCE MEASURES

FY 2023 numbers are projections



Animal Control

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	9.00	9.00	9.00	-

DEPARTMENT CONTACT

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



SHERIFF'S OFFICE: ANIMAL SHELTER

FY 2023 Program Summary & Performance Measures

MISSION

Operated as a Division of the Cabarrus County Sheriff's Office, the Animal Shelter is dedicated to serving the citizens and animals of Cabarrus County in a professional and compassionate manner to ensure proper care is provided to every animal that enters our facility. Our mission is to promote an environment of responsible pet ownership through progressive animal welfare initiatives, community outreach and humane education in a culture of compassion, creativity and integrity. This Mission will be accomplished in partnership with the citizens of Cabarrus County through the highest ethical, professional, and legal standards.

MANDATE

According to the Department of Agriculture Animal Welfare Act, the Cabarrus County Animal Shelter is 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. 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

Growing Adoption Program - Year after year the adoption program continues to thrive and this year was no different. The year started with the same COVID restrictions as the previous year, but full services reopened in the Spring of 2021 with some minor modifications to continue limiting the amount of foot traffic through the shelter while optimizing our adoption outcomes. We continued with appointment based adoptions while working on walk-ins as manageable. Yearly adoption totals continue to surpass the previous year, though the gap is thinning, we seem to be capitalizing on our program by maximizing our efforts and utilizing existing resources.

- Adoption totals for FY2021 were 610 versus 581 the previous year (a nearly 5% increase).
- From the inception, the adoption program has grown 252% (starting at 173 adoptions in 2017).

Teamwork & Staff Development – Despite a challenging year, shelter staff persevered. Although we encountered some turnover during FY2021, we were able to build a resilient team of shelter staff which ultimately improved our ability to care for the animals. Frequent training opportunities have been provided to new and existing staff to remain up to speed with sheltering best practices and personal skill development.

CHALLENGES & TRENDS

Staff – In FY2021, like many industries, the shelter faced a staffing crisis and had difficulty finding qualified employees to fill vacancies. This appeared to be a problem that many animal shelters were facing nationwide. Several staff members were forced to take on additional responsibilities in order to maintain operations. There were several months when there were a few vacant positions, but by the end of the year we had filled the majority of them.

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 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, personnel has increased and will continue to increase as approved, to meet operational needs as well as new programs, while office space remains minimal.

COVID Impacts – COVID has impacted animal sheltering in many ways.

- In 2020, animal shelters statewide saw an increase in adoptions by many people who had begun working remotely, home quarantining, and home for other reasons. People were home and wanted the companionship of a pet. In 2021, many of those people had returned to work in-person, had acquired new jobs, or conversely had lost their job. For these reasons, there was an increase in returns and surrenders once those people no longer had the time to adequately care for their pets.
- During 2020, many veterinary facilities had shut down services, minimizing trap-neuter-release (TNR) efforts for community/feral cats. This meant cats were not getting spayed and neutered and, despite efforts of TNR teams and organizations, were back to reproducing at an exponential rate. In 2021, we felt the effects of this as an increase in feral cats were being brought to the shelter. In order to sustain an operational capacity, we were forced to limit the amount of feral cats brought in by one person to five per week. Despite those efforts, there was a significant increase in euthanasia in cats due to lack of shelter space and lack of outside resources for feral cats.
- These impacts were also experienced by many of partnering rescue organizations who previously assisted by transferring animals from our shelter to their organizations. Since their space was also at capacity, they were not able to transfer many animals as they had in the past.

Increased Euthanasia Rate – Due to a culmination of the above referenced impacts, plus a growing animal population in the county, the current facility was unable to manage the space needs as animals were coming in at a higher rate. This meant that for the first time in many years the shelter was forced to euthanize animals in order to create available space for incoming animals.

- Our adoption program is unable to keep up with placement alone, and with a significant decrease in placement of animals with rescue organizations, many animals were left with no other option than euthanasia.
- After a record breaking high placement rate of 89% in 2020, our 2021 placement rate fell to 75%.

BUDGET HIGHLIGHTS & CHANGES

Additional Storage and Walk-in Freezer – This year discussions and budgeting began to renovate the storage area located at the rear of the property. Currently storage pods are used to store animal food, litter, and other supplies. Crates and other supplies are being stored outside in the elements.

- We will be adding a temperature controlled storage building to replace the two pods. This building will be organized with shelving, will provide a proper storage space to keep food and supplies safe from the elements and will prevent as much rodent infestation as possible.
- A walk-in freezer unit will be added next to our incinerator for proper and more convenient holding of deceased animals for transfer into the cremation chamber. Currently a deep chest freezer inside the building must be unloaded and the carcasses transported outside to the chamber. The new setup will allow for easier transferring to complete this process safely.

Modular Intake & Visitation Rooms – Two modular rooms are being added to the breezeway area.

- One will serve as a cat intake room, where the intake process for cats can be performed in a separate room to determine where in the building the cats need to be housed. This room will be self-contained and provide a place to perform proper intake examinations on cats.
- The second room will serve as a visitation room for cats and puppies. Currently adopters visit with cats in the room where they are caged. This has the potential for them to get loose. It does not allow the adopter to visit with the cat in an enclosed setting and get a true feeling for the cat's personality. Also, since puppies are prone to illnesses it is not safe for them to walk on surfaces traveled by other dogs. This room will allow for a sanitized space where puppies can safely visit with adopters.

BUDGET SUMMARY

2145- Animal Shelter Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$37,345	\$43,800	\$27,100
Miscellaneous	\$8,005	\$0	\$0
TOTAL	\$45,350	\$43,800	\$27,100

2145- Animal Shelter Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$324,086	\$384,886	\$411,723
Employee Benefits	\$118,091	\$151,617	\$177,363
Supplies	\$87,503	\$101,700	\$116,100
Other Services & Charges	\$25,337	\$28,640	\$37,006
Other Operation Cost	\$0	\$0	\$432
TOTAL	\$555,017	\$666,843	\$742,624

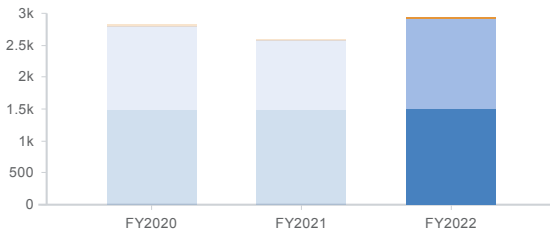
2145- Animal Shelter

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$45,350	\$43,800	\$27,100
Expenses	\$555,017	\$666,843	\$742,624
REVENUES LESS EXPENSES	-\$509,667	-\$623,043	-\$715,524

PERFORMANCE MEASURES

FY 2023 numbers are projections

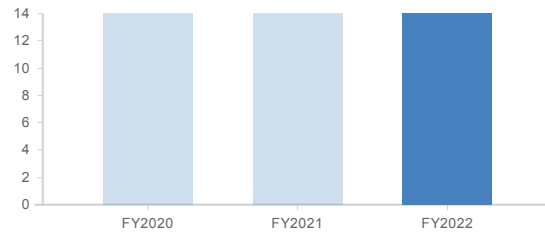
of Animals Brought into Shelter



2,930
Measure in FY2022

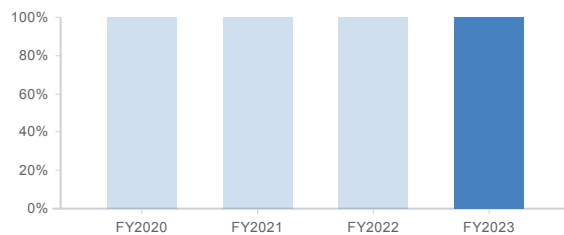
Average # of Days at Shelter

Any animal that presents to the shelter as a ...



14
Measure in FY2022

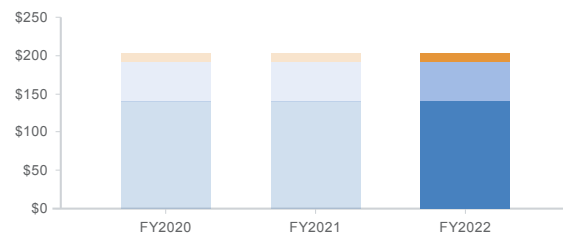
% of Animals Needing Medical Services



100%
Measure in FY2023

Average Cost per Animal for Standard Care

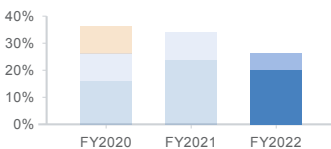
Cost includes two-week average stay, vacci...



\$202.00
Measure in FY2022

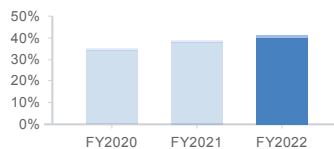
Euthanasia Rate

Large influx in animals ha...



26%
Measure in FY2022

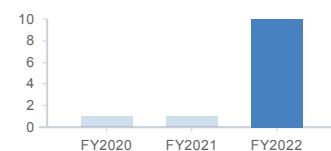
% Animals Reclaimed by Owners



41%
Measure in FY2022

Average # of Animal Shelter Volunteers per Month

Lack of volunteers due to ...



10
Measure in FY2022

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	7.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



COURTS MAINTENANCE

FY 2023 Program Summary

MANDATE

According to General Statutes (NCGS 7A-VI), the County is responsible for providing facilities for the courts.

OVERVIEW

This cost center records facility fees collected through the Cabarrus County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library and other court-related facilities.

COURTHOUSE EXPANSION & RENOVATION PROJECT

The courthouse expansion capital is projected to provide 240,000 of new gross square feet and renovations of 72,000 gross square feet for court related functions. Space will be provided for the following end users: District Attorney's Office, Clerk of Courts, Judges' Office, Courthouse Security, Guardian Ad Litem, Community Corrections, Juvenile Justice, and Mediation/Dispute Resolution. The projected plan calls for construction of a total 11 courtrooms (District, Superior and Triage) with shell space provided for future courtroom construction. Construction began in CY 2020 and be completed in mid CY 2024. See the Courthouse expansion capital improvement plan individual project sheet in the Capital Improvement Plan section of this budget book.

/ Cabarrus County Courthouse Expansion

CONCORD, NORTH CAROLINA

PERSPECTIVE
Union Street Site Approach



SILLING
ARCHITECTS

BUDGET SUMMARY

2210- Courts Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Other	\$238,639	\$368,000	\$368,000
TOTAL	\$238,639	\$368,000	\$368,000

2210- Courts Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$87,185	\$137,200	\$1,096,950
Maintenance & Repair	\$22,993	\$86,000	\$180,000
Supplies	\$8,089	\$46,050	\$112,000
Personnel Services	\$31,719	\$34,106	\$100
Employee Benefits	\$2,924	\$6,257	\$7
Other Services & Charges	\$673	\$0	\$0
TOTAL	\$153,583	\$309,613	\$1,389,057

2210- Courts

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$238,639	\$368,000	\$368,000
Expenses	\$153,583	\$309,613	\$1,389,057
REVENUES LESS EXPENSES	\$85,056	\$58,387	-\$1,021,057

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	7.78	7.78	-	-

PLANNING & DEVELOPMENT: CONSTRUCTION STANDARDS

FY 2023 Program Summary & Performance Measures

MISSION

Cabarrus County Construction Standards contributes to the safety and welfare of Cabarrus County by conducting inspections of new and existing construction and verifying compliance with the North Carolina Building Code. Cabarrus County Construction Standards strives to serve customers' needs in a compliant, courteous, and efficient manner. Additionally, Cabarrus County Construction Standards seeks to be aware of trends in green building products, methods and materials and seeks to promote them during the plan review, building permit and inspections process.

OVERVIEW

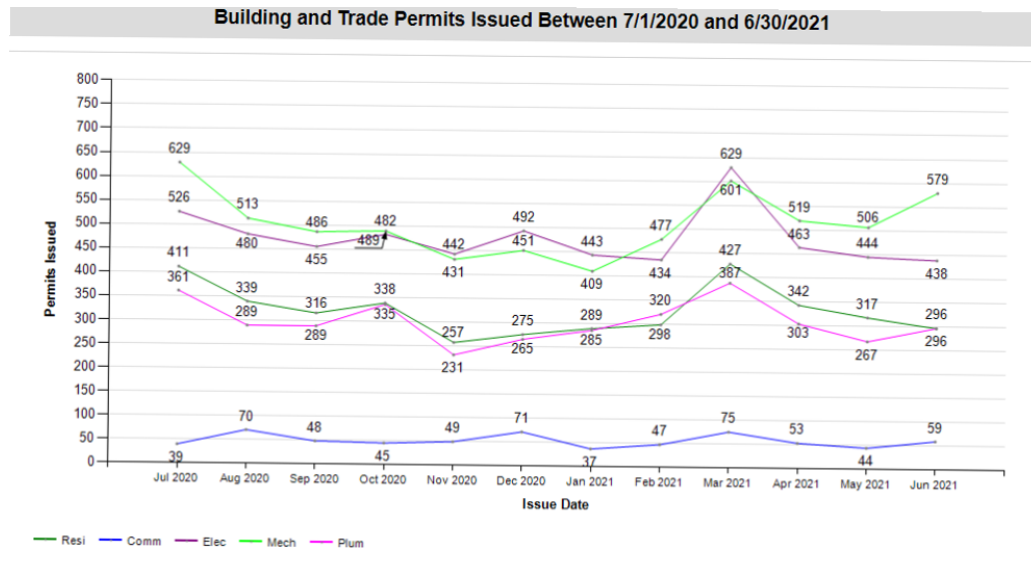
This division enforces state and local ordinances, regulations and codes related to the construction, repair and/or installation of the following: new buildings, remodeling of existing buildings, electrical systems, refrigeration units, heating and air conditioning systems and plumbing systems.

Construction Standards also regulates the maintenance of all buildings to at least a minimum level of life-safety and health as conferred by NC statutes and the Cabarrus County Board of Commissioners. This division prepares census reports and reviews all construction plans for commercial, residential, industrial, educational, institutional, and multi-family residential projects. The division investigates alleged building code violations, enforces the Cabarrus County Minimum Housing Ordinance, and performs life-safety inspections on all new and existing commercial, multi-family, institutional, educational, and industrial buildings. This is a county-wide service that includes the inspections performed within the Rowan County portion of the City of Kannapolis. The specific types of inspections conducted by this division include building, plumbing, electrical, mechanical, and heating and air conditioning. Minimum housing inspections are performed in the unincorporated areas of the county.

MAJOR ACCOMPLISHMENTS

- Successfully separated our two inspections divisions (electrical/mechanical and building plumbing) into four divisions (commercial building/plumbing and residential building/plumbing along with commercial electrical/mechanical and residential electrical/mechanical) making our inspectors more efficient
- All inspectors earned continuing education hours in their licensed trades.
- Additional staff were added to meet the industry demand for more timely inspections processing along with hiring two bilingual inspectors to help with customer service.
- Implemented a “up-next” inspection that notifies the permit holder that they are coming up.

- Purchased Selectron's select-txt enhancement software that is currently being developed by our IT dept to suit our needs that will give customers another avenue to schedule inspections, which in turn will alleviate some workload from permit associates.
- Continued collaboration with City of Concord, City of Kannapolis and Town of Harrisburg Development Services and the County to develop and implement online plan submittal and central permitting processes which are designed to streamline the permitting and building processes.



CHALLENGES & TRENDS

- Train and certify all inspectors so that they are certified in a minimum of two (2) trades.
- Provide high quality customer service for complete online permit issuance.
- Maintain adequate staffing levels to ensure that inspections performed are efficient, safe, and thorough.
- Working to stay competitive within our region in compensation for inspector positions so that staff attrition rate is kept to a minimum.
- Working to improve inspectors' knowledge and experience to assist builders in finding solutions for problems in the field.
- Maintaining our technology hardware that allows us to use up to date technology and enhancement features.
- Train and certify staff for larger and more complex commercial projects, this coming year we will be seeing an influx of economic development projects.
- Updating our Mobile online platform that is used by the field inspectors that allows them to do their daily workload. This update could cause us to look at additional enhancement software in future. There is concern that the current platform will no longer be supported by Accela.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- Two (2) Code Enforcement Officers and a Permit Associate to complete residential and commercial property inspections and issue building permits for residents and developers. These positions will be funded using additional inspection and permit fees collected by the County throughout the year. As in the past, these positions will remain vacant until the demand increases beyond current staff abilities.

BUDGET SUMMARY

2410- Construction Standards Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Permits & Fees	\$5,907,509	\$5,200,000	\$5,200,000
Sales & Services	\$55,320	\$209,897	\$209,897
Miscellaneous	\$219	\$0	\$0
TOTAL	\$5,963,048	\$5,409,897	\$5,409,897

2410- Construction Standards Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$1,741,939	\$2,162,821	\$2,549,029
Employee Benefits	\$688,354	\$843,122	\$1,107,471
Other Services & Charges	\$43,074	\$1,264,203	\$444,786
Supplies	\$32,898	\$719,779	\$783,844
Other Operation Cost	\$228,140	\$384,972	\$408,172
Capital Outlay	\$0	\$25,000	\$101,000
Maintenance & Repair	\$11,525	\$10,000	\$15,595
TOTAL	\$2,745,931	\$5,409,897	\$5,409,897

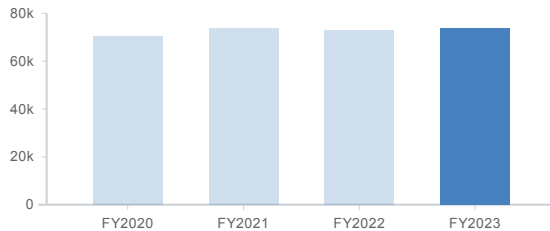
2410- Construction Standards

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$5,963,048	\$5,409,897	\$5,409,897
Expenses	\$2,745,931	\$5,409,897	\$5,409,897
REVENUES LESS EXPENSES	\$3,217,117	\$0	\$0

PERFORMANCE MEASURES

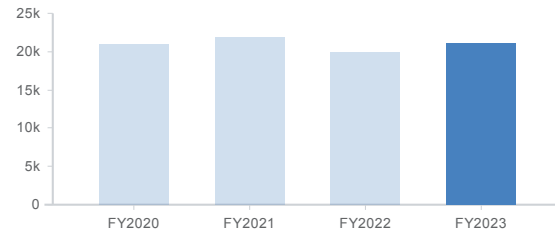
FY 2023 numbers are projections

of Construction Work Inspections within Jurisdiction



74,000
Measure in FY2023

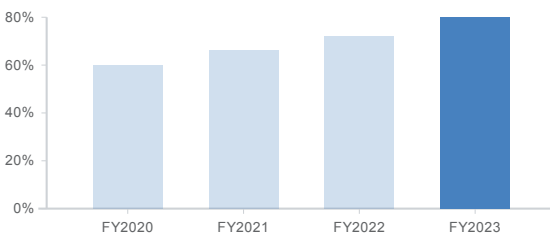
of Construction Permits Issued for All Projects



21,000
Measure in FY2023

% of Inspectors Cross-Trained in Other Trades

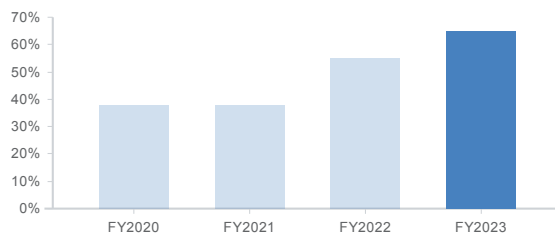
Inspectors cross-trained in trades other than...



80%
Measure in FY2023

% of Inspectors with Minimum Level III Certifications

Level III certifications in primary trades are f...



65%
Measure in FY2023

Construction Standards

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	33.00	36.00	41.00	5.00

DEPARTMENT CONTACT

Name: Matt Love

Email: tmlove@cabarruscounty.us

Phone: (704) 920-2131



EMERGENCY MANAGEMENT

FY 2023 Program Summary & Performance Measures

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 \$5698 for completing benchmarks on time. Receiving additional one-time funding through EMPG program.
- Updated Fatality Management Plan in conjunction with Cabarrus Health Alliance (CHA).
- Assisted Atrium Cabarrus with additional decedent space by coordinating with local funeral homes.
- Hosting Homeland Security Grant to increase sheltering capacity and equipment for Cabarrus County and other regional partners. Project completion expected by mid-year of 2022.
- Provided Emergency Action Plan (EAP) training to community businesses and entities through Local Emergency Planning Committee (LEPC).
- Successfully completed Federal Emergency Management Agency (FEMA) graded McGuire Nuclear Station (MNS) full-scale exercise (photos below).
- Assisted Cabarrus County Sheriff's Office in receiving Urban Area Security Initiative (UASI) funding for bomb team equipment as well as hazardous materials response equipment for Cabarrus County.



CHALLENGES & TRENDS

- The current EOC infrastructure was installed in 2016 and provides unreliable service. Negative impacts include a third-party system that has produced significant network connectivity issues, the inability to transition applications through an outdated forward-facing platform and hardware/infrastructure that needs to be upgraded.
- Changes made in the administration of the False Alarm Reduction Program have created a 3-year downward trend in the amount of appeals and false alarms being processed.
- Continued support of managing and distribution of personal protective equipment.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

2710-Emergency Management Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Property Taxes	\$6,087,614	\$5,909,748	\$6,497,950
Intergovernmental - Grants - Other	\$95,103	\$62,500	\$65,375
Permits & Fees	\$35,414	\$30,000	\$32,000
Miscellaneous	\$25,000	\$25,000	\$25,000
TOTAL	\$6,243,131	\$6,027,248	\$6,620,325

2710-Emergency Management Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$6,087,614	\$5,909,748	\$6,497,950
Personnel Services	\$218,544	\$198,850	\$214,129
Employee Benefits	\$84,620	\$77,030	\$93,659
Supplies	\$149,376	\$14,428	\$7,950
Other Operation Cost	\$27,837	\$31,684	\$31,684
Other Services & Charges	\$6,185	\$10,750	\$14,647
Maintenance & Repair	\$2,803	\$3,700	\$5,656
TOTAL	\$6,576,979	\$6,246,190	\$6,865,675

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$6,243,131	\$6,027,248	\$6,620,325
Expenses	\$6,576,979	\$6,246,190	\$6,865,675
REVENUES LESS EXPENSES	-\$333,849	-\$218,942	-\$245,350

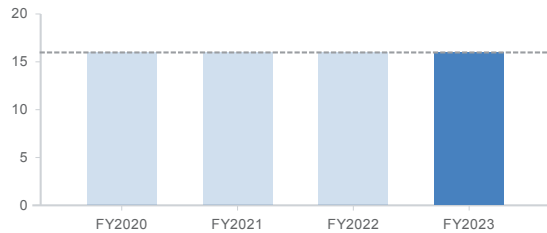
PERFORMANCE MEASURES

FY 2023 numbers are projections

of EM Preparedness Grant benchmarks completed

The Emergency Management Performance ...

ON TARGET Target Is equal to 16

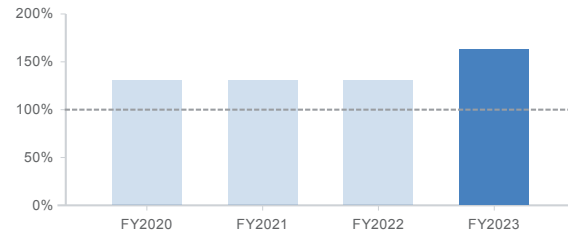


16
Measure in FY2023

% of EM Preparedness Grant funding received

Base Emergency Management Preparednes...

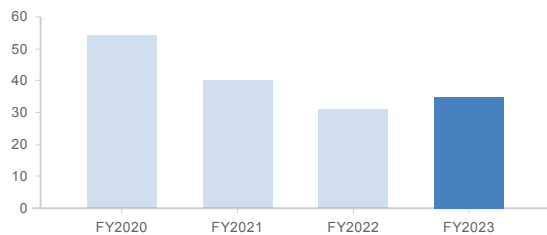
ON TARGET Target Greater than or equal to 100%



163%
Measure in FY2023

of External Plans Reviewed

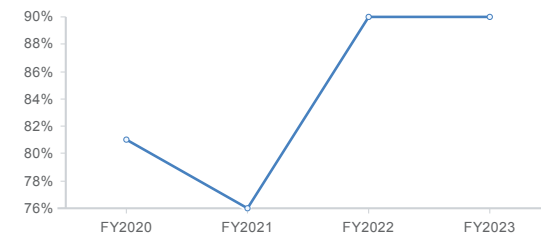
Review emergency preparedness plans for ...



35
Measure in FY2023

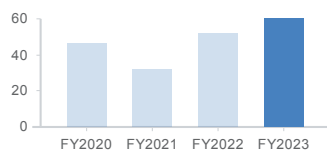
% of External Plans Reviewed within 10 Days

Review emergency preparedness plans for ...



90%
Measure in FY2023

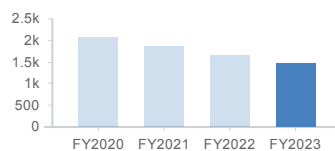
of Training Hours per Emergency Management Staff



60
Measure in FY2023

of False Alarms

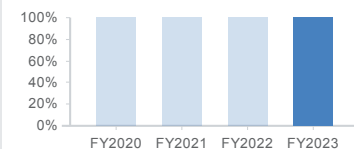
The dispatch of emergenc...



1,475
Measure in FY2023

% of Departmental Continuity Plans Updated Annually

Continuity plans ensure co...



100%
Measure in FY2023

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	3.00	3.00	3.00	-

DEPARTMENT CONTACT

Name: Steven Langer

Email: smlanger@cabarruscounty.us

Phone: 704-920-2562



FIRE DISTRICTS

FY 2023 Program Summary

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

2715-Fire Districts

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales/Other Taxes	\$0	\$1,238,539	\$1,400,000
TOTAL	\$0	\$1,238,539	\$1,400,000

FIRE SERVICES

FY 2023 Program Summary & Performance Measures

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

- Finalized digital fire plan review process in conjunction with ITS and other fire jurisdictions.
- (3) county fire departments (East Gold Hill FD, Midland FD and Odell FD) lowered their Insurance Services Office (ISO) rating. Northeast-Cabarrus FD has scheduled their first lower than 9S ISO inspection for October 2022.
- Hired Fire Operations Chief position to manage the Fire Manpower Response Unit.
- Participated in Smoke Alarm Saturday during June 2021 installing new smoke alarms in several homes within the Rimertown Community.
- Assisted in several public education events throughout the county that included face-to-face education for elementary-aged children to elderly citizens.
- Created sub-committee of fire department representatives to begin working on a recommendation from the fire study on creation of a fire service district. Meetings were conducted with (6) different counties within North Carolina on their implementation of a fire service district.



CHALLENGES & TRENDS

- Recruitment and retention of volunteer firefighters continues to be a challenge. Evaluation of current recruitment programs based on recommendations from the fire study are being conducted.
- Process and time commitment of moving fire study recommendations forward.
- Changes to National Fire Protection Association codes have necessitated additional education and adaptations by staff.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- Addition of 360-degree camera to scan and model fire investigation scenes to increase proper documentation and allows for both three dimensional views and digital measurements.

BUDGET SUMMARY

2715-Fire Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Permits & Fees	\$26,748	\$18,000	\$18,000
TOTAL	\$26,748	\$18,000	\$18,000

2715-Fire Services Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$760,856	\$884,006	\$895,295
Employee Benefits	\$332,400	\$354,529	\$427,074
Other Services & Charges	\$312,918	\$312,701	\$327,242
Supplies	\$43,108	\$43,741	\$43,515
Maintenance & Repair	\$13,856	\$20,000	\$8,140
Other Operation Cost	\$8,259	\$13,201	\$14,017
TOTAL	\$1,471,397	\$1,628,178	\$1,715,283

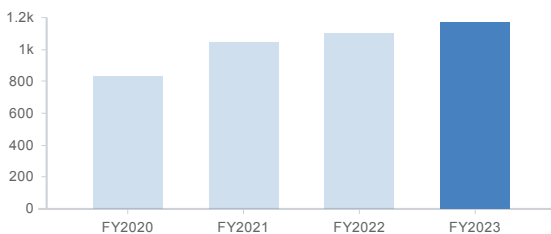
2715- Fire Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$26,748	\$18,000	\$18,000
Expenses	\$1,471,397	\$1,628,178	\$1,715,283
REVENUES LESS EXPENSES	-\$1,444,649	-\$1,610,178	-\$1,697,283

PERFORMANCE MEASURES

FY 2023 numbers are projections

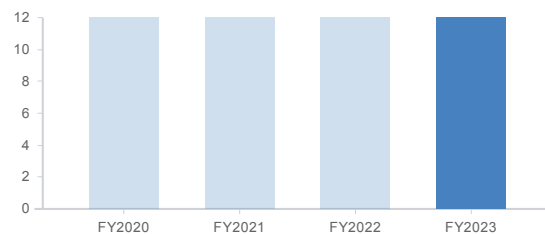
of Fire Inspections Conducted



1,165
Measure in FY2023

of firefighter training evolutions completed per year

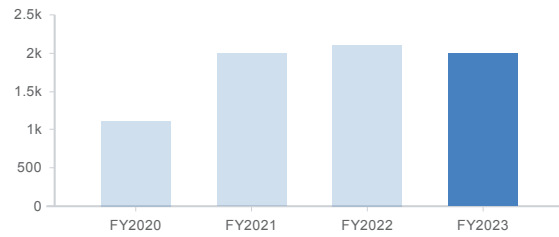
Fire-fighter training evolutions includes edu...



12
Measure in FY2023

of Violations Found

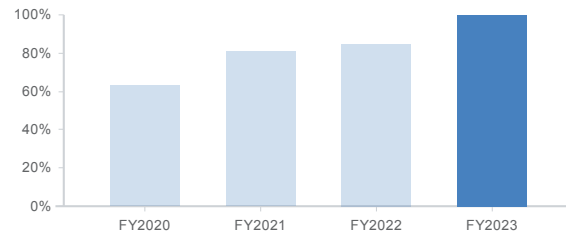
Violations found after inspections completed



2,000
Measure in FY2023

% Violations Corrected

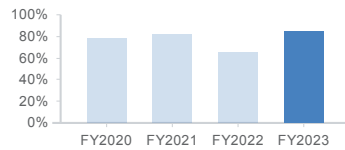
Violations found and corrected after inspection



100%
Measure in FY2023

% of Fire Cause Determination

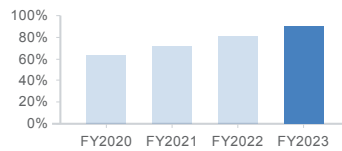
Goal is to determine cause...



85%
Measure in FY2023

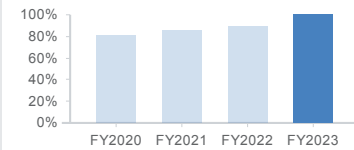
% of Fire Departments with an ISO rating lower than 9

ISO fire insurance rating is...



90%
Measure in FY2023

% of Squad calls responded to <11 minutes



100%
Measure in FY2023

Fire Department

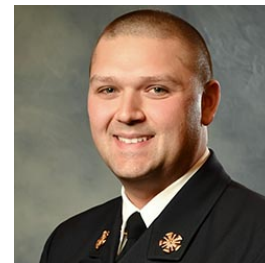
	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	16.00	17.00	17.00	-

DEPARTMENT CONTACT

Name: Jacob Thompson

Email: jathompson@cabarruscounty.us

Phone: 704-920-2562



EMERGENCY MEDICAL SERVICES

FY 2023 Program Summary & Performance Measures

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

Emergency Medical Services (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.
- Actively involved in providing community CPR training to improve cardiac arrest outcomes.
- Received the American Heart Association Mission Lifeline 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.
- Achieved 34% out of hospital cardiac arrest survival for patients with a witnessed cardiac arrest.

CHALLENGES & TRENDS

- Maintain unit hour utilization (an industry standard for measurement of work load) below 0.3. Average unit hour utilization for calendar year 2021 = 0.36.
- 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.
- Staffing and pay continue to be an industry-wide challenge. Managing part time utilization and overtime.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds two (2) Paramedics to maintain appropriate response times and prevent ambulance shut down during night shift, as well as three (3) Paramedic Trainee positions that will attend the new Paramedic Academy at Rowan-Cabarrus Community College. Upon completion of the program, these trainees would move into full-time Paramedic positions with a two-year employment commitment to the County.
- The budget also adds one new ambulance

BUDGET SUMMARY

2730-Emergency Medical Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$6,791,224	\$6,654,000	\$6,954,000
Miscellaneous	\$100,000	\$100,000	\$100,000
Intergovernmental - Grants - Other	-\$3,139	\$3,000	\$3,000
TOTAL	\$6,888,085	\$6,757,000	\$7,057,000

2730-Emergency Medical Services Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$5,991,991	\$6,520,119	\$7,124,378
Employee Benefits	\$2,643,842	\$2,654,267	\$3,511,093
Supplies	\$604,038	\$558,813	\$722,716
Other Operation Cost	\$557,370	\$605,325	\$671,057
Capital Outlay	\$353,566	\$483,000	\$654,000
Maintenance & Repair	\$135,449	\$225,375	\$170,800
Other Services & Charges	\$196,893	\$105,770	\$222,019
Contributions to Other Funds or Activities	\$9,883	\$13,000	\$13,000
TOTAL	\$10,493,031	\$11,165,669	\$13,089,064

2730- Other Public Safety

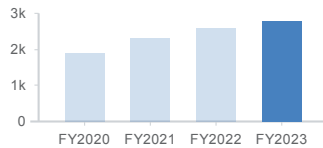
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$6,888,085	\$6,757,000	\$7,057,000
Expenses	\$10,493,031	\$11,165,669	\$13,089,064
REVENUES LESS EXPENSES	-\$3,604,946	-\$4,408,669	-\$6,032,064

PERFORMANCE MEASURES

FY 2023 numbers are projections

of Community Paramedic Calls

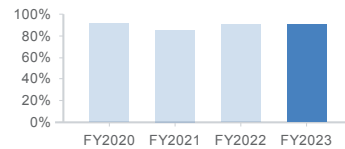
The community paramedic...



2,800
Measure in FY2023

% readmissions prevented through community paramedics

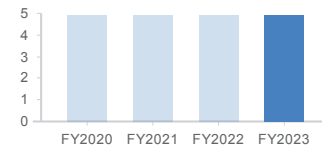
Hospital readmissions pre...



90%
Measure in FY2023

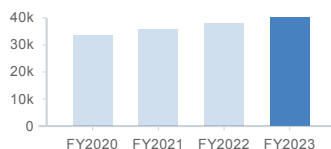
Patient Satisfaction Score

Score based on a 0-5 scale



4.9
Measure in FY2023

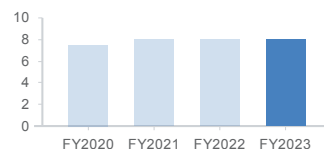
of EMS Calls



40,000
Measure in FY2023

EMS Response Time (in minutes)

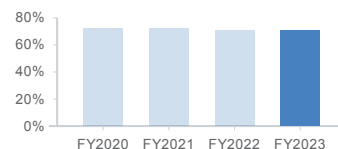
Increase in response time ...



8
Measure in FY2023

% of EMS Collections

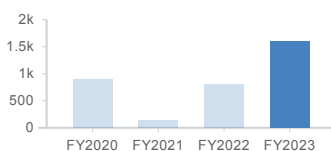
Historical average collecti...



71%
Measure in FY2023

of Citizens Reached/Trained in CPR

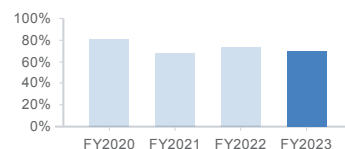
Decrease in CPR trained i...



1,600
Measure in FY2023

% of Cardiac Arrest Return of Spontaneous Circulation (ROSC)

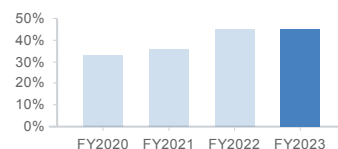
Return of spontaneous cir...



70%
Measure in FY2023

% of Cardiac Arrest Survival to Discharge

National cardiac arrest sur...



45%
Measure in FY2023

Emergency Medical Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	127.51	128.91	134.94	6.03

DEPARTMENT CONTACT

Name: James Lentz

Email: jwlentz@cabarruscounty.us

Phone: 704-920-2601



911 EMERGENCY TELEPHONE SYSTEM

FY 2023 Program Summary & Performance Measures

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.

MAJOR ACCOMPLISHMENTS

Communications continued to exceed the State Standards for 911 calls being dispatched within 10 seconds or less, 90% of the time. FY22 we are expected to be near the 99 percentile.

CHALLENGES & TRENDS

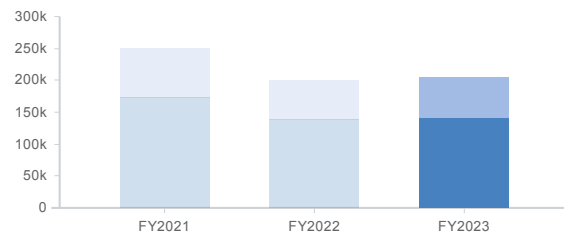
- Overall call volume decreased in large part due to the implementation of a phone tree, which allowed automated transfers to specific divisions bypassing the communications division.
- CAD Dispatched calls for service also decreased due to the implementation and integration of NG911 ESInet, which allows a reliable network to support and transport 911 calls. Essentially, 911 calls made by use of a cellular phone are more efficiently routed to the proper jurisdiction instead of being transferred by personnel after obtaining location information.

PERFORMANCE MEASURES

FY 2023 numbers are projections

Incoming Calls to 911 Communications

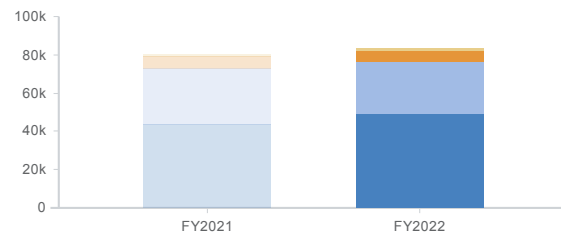
Emergency and Non-Emergency calls



205,000
Measure in FY2023

Dispatched Calls for Service

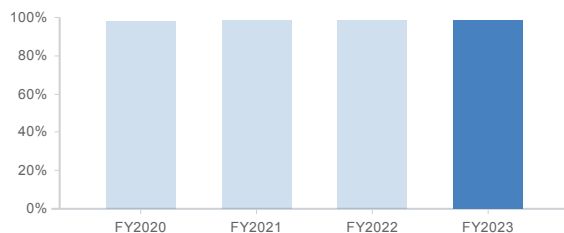
Emergency Law Enforcement, Non-Emerge...



82,950
Measure in FY2022

% 911 calls from received to dispatched

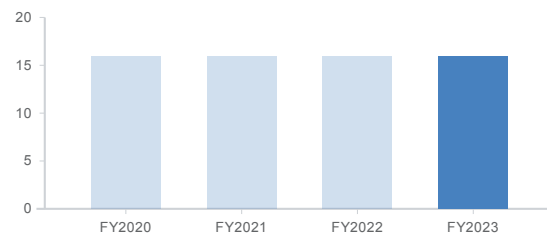
State Standard is for 911 calls to be dispatc...



98.5%
Measure in FY2023

Hours of Mandated Training

16 hours of training per employee are man...



16
Measure in FY2023

DEPARTMENT CONTACT

Name: Sheriff Van Shaw

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



OTHER PUBLIC SAFETY

FY 2023 Program Summary

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 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.

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

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.

2910-Other Public Safety Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Sales/Other Taxes	\$1,266,513	\$0	\$0
Intergovernmental - Grants - Human Services	\$424,098	\$518,539	-\$518,539
TOTAL	\$1,690,611	\$518,539	-\$518,539

2910-Other Public Safety Expenses

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Contributions to Other Funds or Activities	\$1,599,873	\$339,870	\$339,870
Personnel Services	\$470,921	\$474,868	\$673,000
Other Services & Charges	\$195,650	\$207,138	\$207,138
Supplies	\$109,830	\$104,557	\$104,557
Employee Benefits	\$34,206	\$20,000	\$0
TOTAL	\$2,410,480	\$1,146,433	\$1,324,565

2910- Other Public Safety

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Revenues	\$1,690,611	\$518,539	-\$518,539
Expenses	\$2,410,480	\$1,146,433	\$1,324,565
REVENUES LESS EXPENSES	-\$719,868	-\$627,894	-\$1,843,104

ECONOMIC DEVELOPMENT INCENTIVES

FY 2023 Program Summary

DESCRIPTION

The Cabarrus County Board of Commissioners use incentive grants, as authorized by the North Carolina General Statutes, to encourage new business investment within the County through the location of new or the expansion of existing operations. In some instances, the local incentive grants are supported by the Department of Commerce with state economic development grants. The state incentives require the local match but when combined the grants offer greater leverage to attract new investments to the community. The main goals of the economic development investments are to diversify the tax base, offer improved employment opportunities for citizens and promote the economic growth and welfare of the business community. The Economic Development Incentives program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations and renovation of historical properties.

BUDGET SUMMARY

3320- Economic Development Incentives Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$2,469,648	\$2,127,000	\$1,750,000
TOTAL	\$2,469,648	\$2,127,000	\$1,750,000

PLANNING AND DEVELOPMENT: PLANNING

FY 2023 Program Summary & Performance Measures

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 requests for information (RFIs) and potential project sites.
- Provided technical assistance for multiple county projects and proposed school sites.
- Successful FEMA Community Rating System program audit.
- Assisted NCDOT with multiple area impact reviews for bridge replacement and widening projects.
- Served on Steering Committees for several multi-jurisdiction projects, plans and studies.

CHALLENGES & TRENDS

- Frequency of addressing conflicts continues to increase due to increased development.
- Planning position vacant for several months.
- Continued staff and legal time related to NC102 Project case.
- COVID-19 continues to impact Planning and Zoning Meetings and procedures.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

3230-Planning and Development Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$56,699	\$16,103	\$16,118
Permits & Fees	\$18,582	\$18,627	\$12,150
Miscellaneous	\$20	\$0	\$0
TOTAL	\$75,301	\$34,730	\$28,268

3230-Planning and Development Expenses

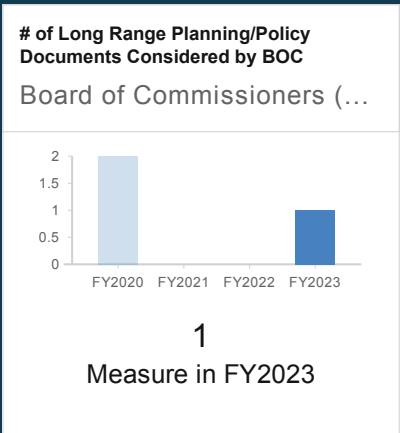
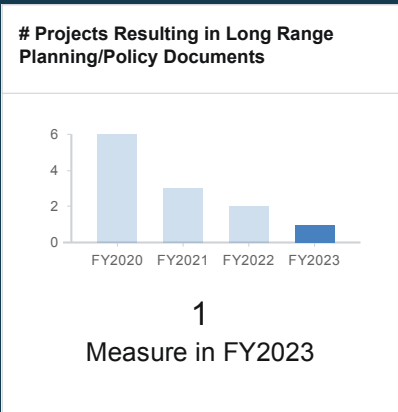
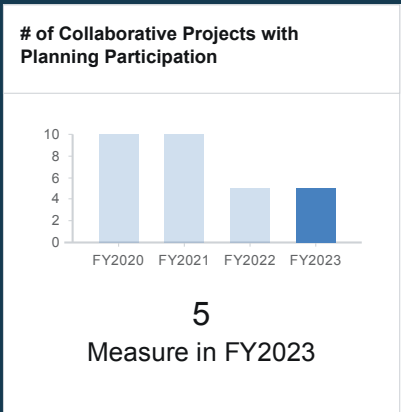
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$445,208	\$525,675	\$480,624
Employee Benefits	\$170,852	\$183,563	\$187,943
Other Services & Charges	\$42,130	\$63,670	\$72,901
Supplies	\$6,022	\$6,275	\$7,075
Other Operation Cost	\$2,453	\$4,236	\$4,236
TOTAL	\$666,664	\$783,419	\$752,779

3320- Economic Incentives

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$2,469,648	\$2,127,000	\$1,750,000
REVENUES LESS EXPENSES	-\$2,469,648	-\$2,127,000	-\$1,750,000

PERFORMANCE MEASURES

FY 2023 numbers are projections



Planning & Development

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	6.00	7.00	6.00	-1.00

DEPARTMENT CONTACT

Name: Susie Morris

Email: samorris@cabarruscounty.us

Phone: 704-920-2858



PLANNING & DEVELOPMENT: COMMUNITY DEVELOPMENT

FY 2023 Program Summary & Performance Measures

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 promote 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 owner occupied and rental units, and other housing opportunities. Cabarrus County has committed HOME funding to build a new home to sell to a qualified person and/or family within the city limits this year, as well as provide some limited housing rehabilitation services in the unincorporated areas of the county.

Other programs include the Weatherization Assistance program (WAP), Heating and Air Repair and Replacement Program (HARRP), DUKE WX Rebate Program, Blue Cross Blue Shield Healthy Home Initiative Program, and Housing and Home Improvement Program (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. 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

- Obtained private weatherization funding of \$14,000 Duke Rebate funds, \$10,000 Blue Cross Blue Shield funds, and \$32,000 Duke HHF 2.0 funds that will allow for expanded client services.
- Repairs were provided to 106 residences and/or households in FY 2021.
- Community Development staff procured \$526,462 in federal funds for FY 2022.

- As required by the program, staff rolled over \$28,642 from Duke Rebate funds from FY2021 to continue expanding weatherization Services.
- Agreement to partner with the City of Concord to construct a new home for sale to qualified applicants.
- Provided staff with required training.

CHALLENGES & TRENDS

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all 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.
- Access to homes during the pandemic has hampered service provision.
- The federal government is requiring staff to perform computerized audits on 100% of the DOE Weatherization Program units. This requirement is expected to greatly reduce the per unit average.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds Community Development Wheelchair Ramps for people under 60 who do not qualify for grants

BUDGET SUMMARY

3250-Community Development Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$362,286	\$390,980	\$390,980
Sales & Services	\$460	\$0	\$0
TOTAL	\$362,746	\$390,980	\$390,980

3250-Community Development Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Operation Cost	\$154,994	\$197,195	\$201,535
Personnel Services	\$147,921	\$149,346	\$239,760
Supplies	\$178,128	\$179,241	\$179,241
Employee Benefits	\$64,037	\$65,400	\$105,316
Other Services & Charges	\$15,350	\$28,560	\$32,756
Maintenance & Repair	\$1,421	\$2,800	\$2,800
TOTAL	\$561,851	\$622,542	\$761,408

3250- Community Development

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$362,746	\$390,980	\$390,980
Expenses	\$561,851	\$622,542	\$761,408
REVENUES LESS EXPENSES	-\$199,105	-\$231,562	-\$370,428

PERFORMANCE MEASURES

FY 2023 numbers are projections



Community Development

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	3.00	3.00	4.00	1.00

DEPARTMENT CONTACT

Name: Linda Cruse

Email: lcruise@cabarruscounty.us

Phone: 704-920-2192



PLANNING & DEVELOPMENT: SOIL AND WATER CONSERVATION

FY 2023 Program Summary & Performance Measures

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

- Virtual and in-person conservation classes were taught in the county schools during the 2021-2022 school year. Professional Development continued for over 110 educators in the county and state through virtual curriculum offerings of Food, Land and People, and in-person Project Learning Tree, Project Wet, and Leopold Education Project curricula. CSWCD also gave natural resource presentations and classes to over 2000 students and teachers in the county.
- We continued to have many local students participating in CSWCD's annual conservation contests and Envirothon competition.
- CSWCD's message of natural resource management reached county individuals in person and virtually despite the continued COVID-19 pandemic.

- CSWCD received funding for a 148 acre conservation easements in Eastern Cabarrus County.
- Cabarrus Soil & Water Conservation District was given three awards by the NC Association of Soil and Water Conservation Districts: The district was awarded the District of the Year award for its educational endeavors; District Conservation teacher of the year, Ashleigh Miller of Mt. Pleasant Middle School, went on to become the NC Association of Soil and Water Conservation Districts' Secondary Education Conservation teacher of the year; and former long-time supervisor Ned Hudson was inducted into the NC Soil and Water Conservation Hall of Fame.

CHALLENGES & TRENDS

- The continued restrictions on visitors to schools due to COVID-19 caused CSWCD to continue spreading the conservation message virtually in some instances. Other teachers invited the educator to come into the classroom. Due to constantly changing schedules, many teachers were not able to utilize the district's offered programs. Emphasis continued to provide professional develop for the teachers and other educators in our county and across the state. CSWCD continues to work closely with the district administration in Cabarrus County, Kannapolis City and private and charter schools, to get the information out to the teachers as efficiently as possible.
- 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.
- Due to rapid urbanization in the county large tracts of land are becoming obsolete for farmland protection.
- Working closely with the City of Concord in developing a new city park next to a conservation easement held by the district. The timing of this project is slower than anticipated.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- A Resource Conservation Easement Specialist will be added to review, record and monitor easement for programs that preserve county land.

BUDGET SUMMARY

3270-Soil and Water Conservation Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Other	\$30,480	\$23,600	\$27,165
TOTAL	\$30,480	\$23,600	\$27,165

3270-Soil and Water Conservation Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$160,018	\$160,701	\$223,171
Employee Benefits	\$71,658	\$68,190	\$99,957
Other Services & Charges	\$9,704	\$23,219	\$28,724
Other Operation Cost	\$2,105	\$11,080	\$11,080
Supplies	\$1,715	\$3,350	\$8,500
Maintenance & Repair	\$123	\$1,000	\$1,000
TOTAL	\$245,322	\$267,540	\$372,433

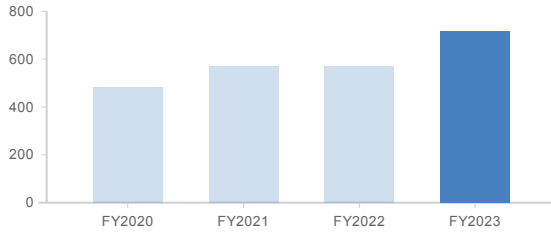
3270-Soil and Water Conservation

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$30,480	\$23,600	\$27,165
Expenses	\$245,322	\$267,540	\$372,433
REVENUES LESS EXPENSES	-\$214,842	-\$243,940	-\$345,268

PERFORMANCE MEASURES

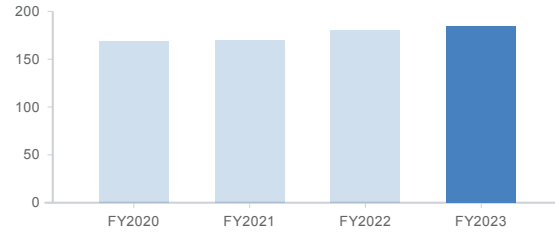
FY 2023 numbers are projections

Acres of Conservation Easements/Fee Simple Titles Managed



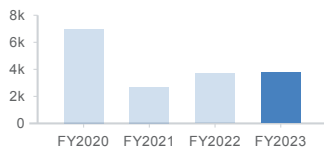
716
Measure in FY2023

of Active Long Term Conservation Agreements/Contracts Between landowners and Soil & Water



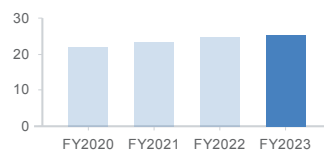
185
Measure in FY2023

Stewardship Education Participation
Includes repeat contacts ...



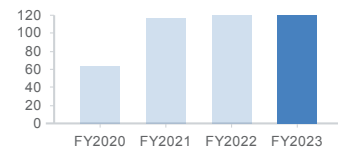
3,800
Measure in FY2023

Total Miles of Streams with Livestock Excluded
Streams in Cabarrus Coun...



25.5
Measure in FY2023

of Site Plans Reviewed for Natural Resource Concerns



120
Measure in FY2023

Soil & Water Conservation

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	3.00	3.00	4.00	1.00

DEPARTMENT CONTACT

Name: Daniel McClellan

Email: wdmcclellan@cabarruscounty.us

Phone: 704-920-3301



PLANNING & DEVELOPMENT: ZONING ADMINISTRATION

FY 2023 Program Summary & Performance Measures

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 (BOC). 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

- 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 5-year audit cycle.
- Response time for investigating verified complaints continues to be above division goal.

CHALLENGES & TRENDS

- Number of complaints reported that are not county zoning related remains high.
- Number of calls for assistance with FEMA flood mapping questions remains high.
- Number of projects requiring floodplain development permit reviews continues to rise.
- Continued staff and legal involvement with NC102 Project case.
- FEMA 5-year Community Rating System audit held open due to revisions required to NC Model Ordinance.
- Increased legal involvement for Notice of Violations issued and appeals being filed in response.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

3280-Zoning Administration Expenses

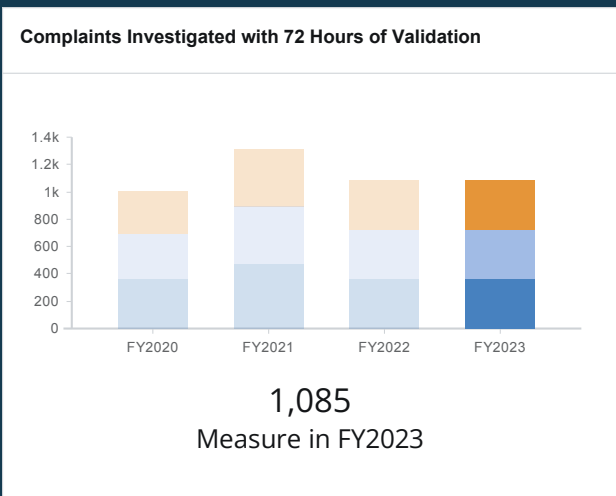
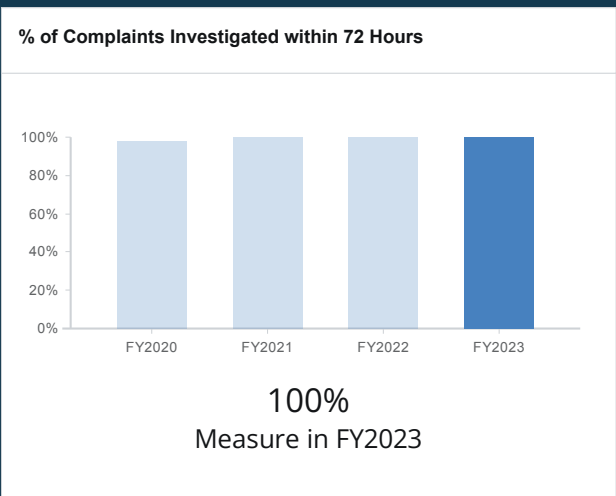
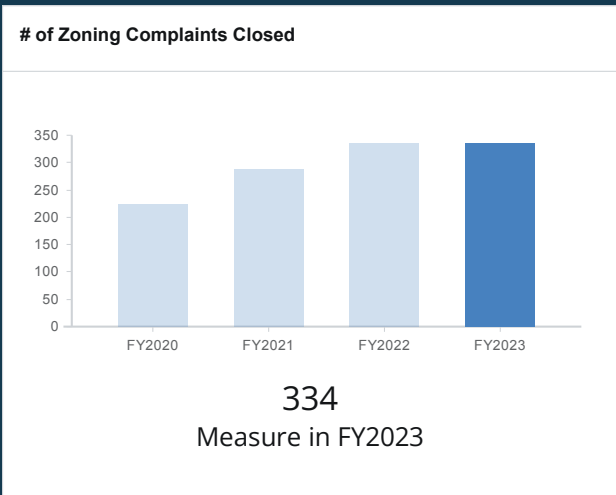
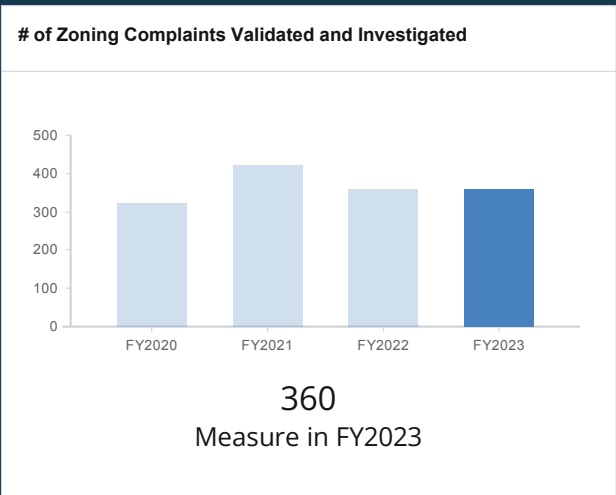
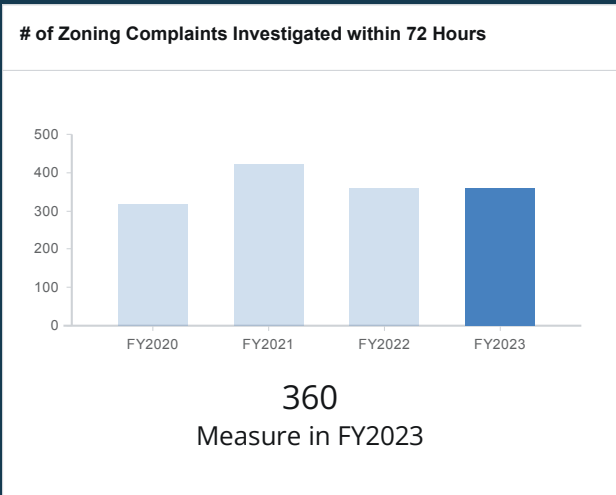
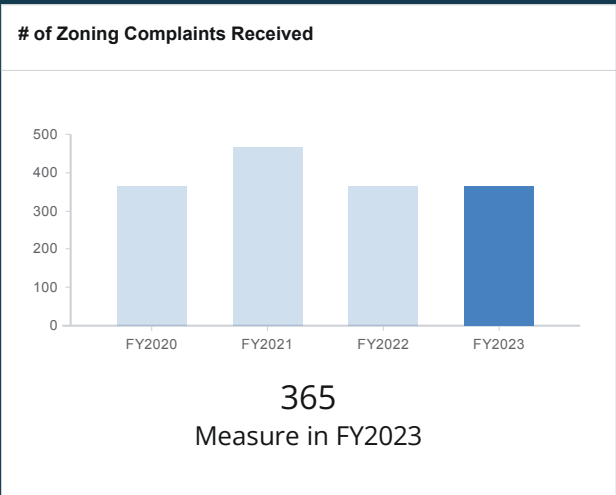
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$1,754,292	\$1,526,402	\$1,589,433
TOTAL	\$1,754,292	\$1,526,402	\$1,589,433

3280- Zoning Administration

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$1,754,292	\$1,526,402	\$1,589,433
REVENUES LESS EXPENSES	-\$1,754,292	-\$1,526,402	-\$1,589,433

PERFORMANCE MEASURES

FY 2023 numbers are projections



	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	3.00	3.00	3.00	-

DEPARTMENT CONTACT

Name: Susie Morris

Email: samorris@cabarruscounty.us

Phone: 704-920-2858



ECONOMIC DEVELOPMENT CORPORATION

FY 2023 Program Summary & Performance Measures

MISSION

To increase the quality of life of Cabarrus County residents through the creation of high impact jobs and new tax investment. Cabarrus Economic Development Corporation (EDC) strives to enhance the overall non-residential tax base growth in Cabarrus County and is primarily concerned with the guided growth of the local economy through new business recruitment, start-up business creation and existing business retention and expansion.

OVERVIEW

Each year the Cabarrus EDC creates a program of work focused on driving new project activities and job creation opportunities into Cabarrus County.

MAJOR ACCOMPLISHMENTS

- As of March 31, 2022 (July 1, 2021 – March 31, 2022), the Cabarrus EDC has received 123 requests for information (RFI) and was able to respond to 80 of those requests with a suitable site or building. The remaining 43 RFIs could not be responded to due to lack of needed infrastructure (i.e. rail, natural gas, etc.) or lack of suitable real estate. A majority of the RFIs that we were not able to respond to were because there was available no site or building within the company's search criteria.
 - New project announcements: 8
 - New jobs announced: 2,137
 - New investment: \$2.2 Billion
- Announced two investments of \$1B or more – Red Bull/Rauch/Ball and Eli Lilly – at the Grounds at Concord. These two projects were the largest economic development announcements in the history of Cabarrus County and will add over 1,200 new jobs to the county.
- Through collaboration at the Cabarrus Center for Innovation and Entrepreneurship, successfully launched the Spark Grant program, Retail Lab Bootcamp and Cabarrus Venture Mentoring Service.
- Successfully launched an Investor Relations Program, which includes quarterly investor events. As a result, private investment has increased by \$25k
- The EDC kicked off a strategic planning initiative in January 2022, to be completed in May 2022. This will inform additional strategies and programs for FY23.



CHALLENGES AND TRENDS

- **Product related challenges.** Existing industrial buildings for lease, which is a preference for many companies, are hard to come by in Cabarrus County and there remains little to no industrial product for sale. With the sale of parcels at the Grounds at Concord, 800+/- acres remain for sale, but development and access will be challenging. As speed-to-market continues to be one of the top decision drivers for companies making location decisions, site ready industrial or existing buildings for sale will be necessary.
- **Sewer capacity challenges.** With the WSACC Rocky River Regional Wastewater Treatment Plant nearing capacity, Cabarrus EDC is working closely with the municipalities to understand their sewer allocation process and how economic development projects will be prioritized. Expansion of the treatment plant in 2024 and 2027 will provide additional capacity for future industrial development in the community.
- **External factors beyond our control.** The ability for our community to locate a new business is dependent on many factors that are somewhat beyond our control, such as private vs. publicly-owned industrial land, the price of industrial land, the State's willingness to provide incentives, etc. This often makes it difficult to remain competitive against other communities in consideration.
- **Engagement with existing companies.** We continue to learn the best way to engage with and support existing companies. Events are not well-attended, so many of the resources must be communicated via newsletters and social media.

BUDGET HIGHLIGHTS AND CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

3310- Economic Development Corporation Revenue

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$355,712	\$403,021	\$405,497
TOTAL	\$355,712	\$403,021	\$405,497

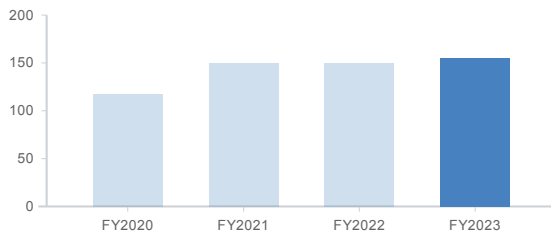
3310- Economic Development Corporation Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$2,469,648	\$2,527,000	\$2,175,000
Personnel Services	\$238,149	\$265,410	\$283,557
Employee Benefits	\$84,707	\$102,647	\$117,425
Other Services & Charges	\$0	\$0	\$4,962
TOTAL	\$2,792,504	\$2,895,057	\$2,580,944

PERFORMANCE MEASURES

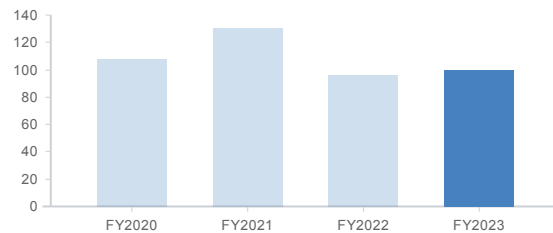
FY 2023 numbers are projections

of New Economic Development Project RFIs Received
Request for Information (RFIs)



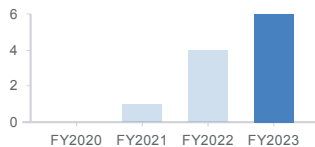
155
Measure in FY2023

of New Economic Development Project RFIs Responded to
Request for Information (RFIs)



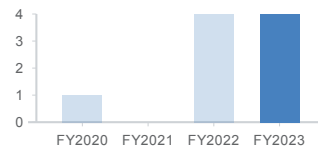
100
Measure in FY2023

of Events for Existing Companies
Fewer events in FY20 and ...



6
Measure in FY2023

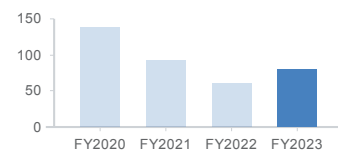
of Events for EDC Investors
Fewer events in FY20 and ...



4
Measure in FY2023

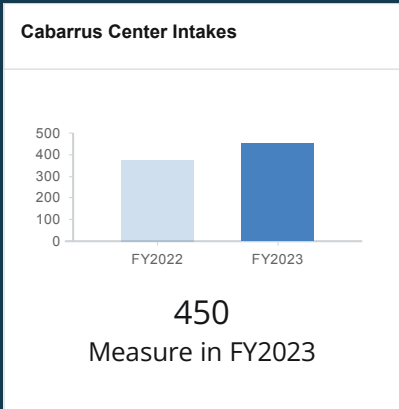
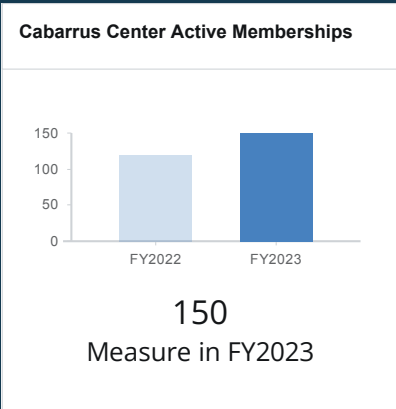
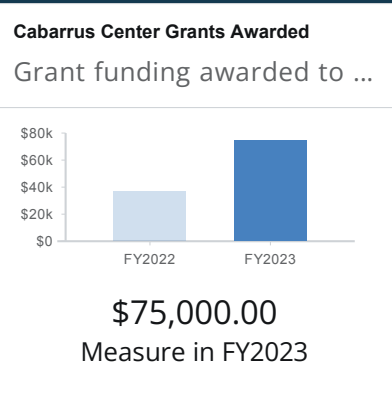
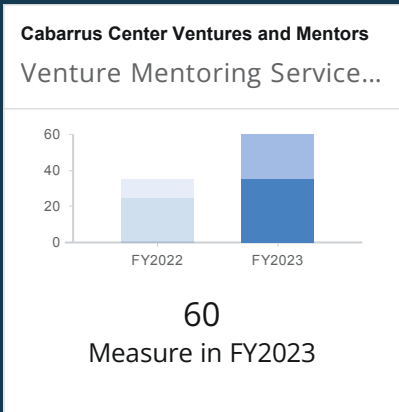
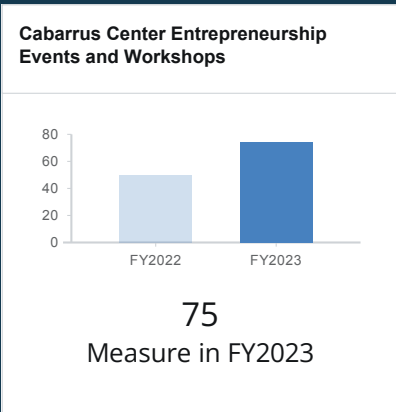
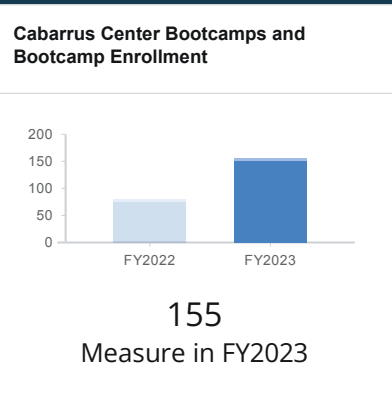
of Interactions/Engagements with
Existing Companies

Increased in 2020 because...



80
Measure in FY2023

CABARRUS CENTER PERFORMANCE MEASURES



Economic Development Corporation

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	4.00	4.00	4.00	-

DEPARTMENT CONTACT

Name: Page Castrodale

Email: pcastrodale@cabarrusedc.com

Phone: 704-490-4974



OTHER ECONOMIC DEVELOPMENT

FY 2023 Program Summary

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.

BUDGET SUMMARY

3910- Other Economic and Physical Development Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$1,754,292	\$1,526,402	\$1,589,433
TOTAL	\$1,754,292	\$1,526,402	\$1,589,433

3910- Other Economic and Physical Development

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$1,754,292	\$1,526,402	\$1,589,433
REVENUES LESS EXPENSES	-\$1,754,292	-\$1,526,402	-\$1,589,433

VETERAN SERVICES

FY 2023 Program Summary & Performance Measures

MISSION

To provide free assistance to Veterans, 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).
- Strengthened our partnership with the VA and NC Division of Military and Veterans Affairs (NCDMVA). Provided training facilities for both organizations when requested. Continued to promote and assist both agencies to best benefit County Veterans.
- Organized a meeting with the Chief of Staff at the Salisbury, VAMC to have directive implemented for staff doctors to follow through with completing documents and forms for Veterans to assist with claims for VA disability.
- Continued our 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.
- Continues our efforts of working with the 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 (continue via Teams and Zoom).

CHALLENGES & TRENDS

- Keeping up with ever-changing policies and procedures within the Department of Veterans Affairs and NCDMVA 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 and those in need of financial assistance.
- 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 3-5 years for the average appeal to be settled. Decreasing this time is currently the focus of the VA.
- Veterans Administration (VA) Blue Water program to include Navy/Military vessels that were within twelve miles from land in Vietnam potentially exposing Veterans to Agent Orange continues to be a successful program. There has been an increase in claims due to the COVID-19 Pandemic and new Agent Orange Presumptive list of diseases (Bladder Cancer, Hypothyroidism and Parkinson's).
- There have been additions to the Southwest Asia (Gulf War) Presumptive list (Asthma, Allergic Rhinitis & Sinusitis).

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds a Veteran Services Officer position to help veterans get the benefits they have earned.

BUDGET SUMMARY

5110- Veterans Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$2,084	\$2,000	\$2,000
TOTAL	\$2,084	\$2,000	\$2,000

5110- Veterans Services Expenses

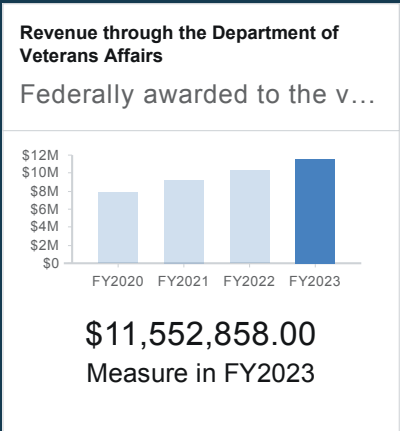
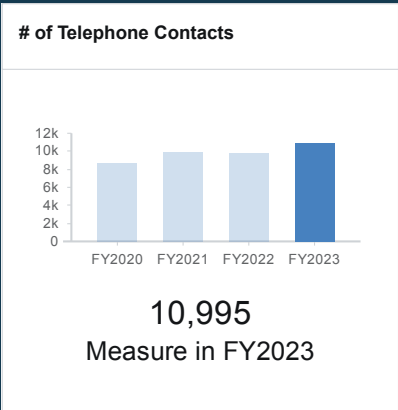
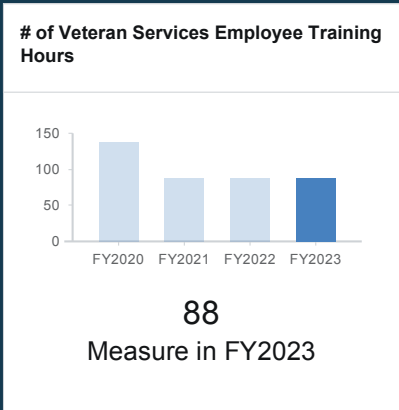
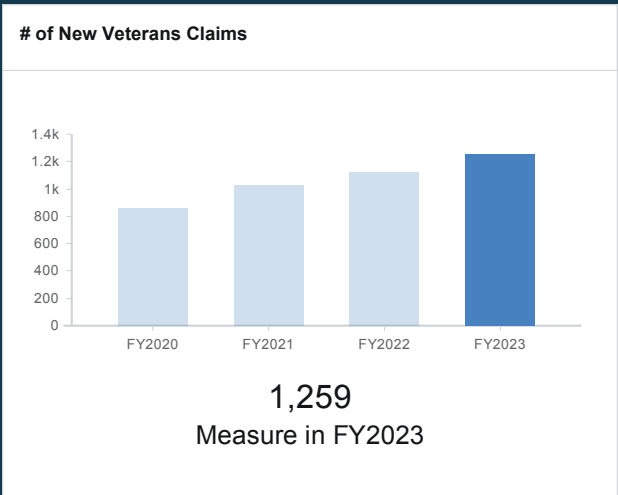
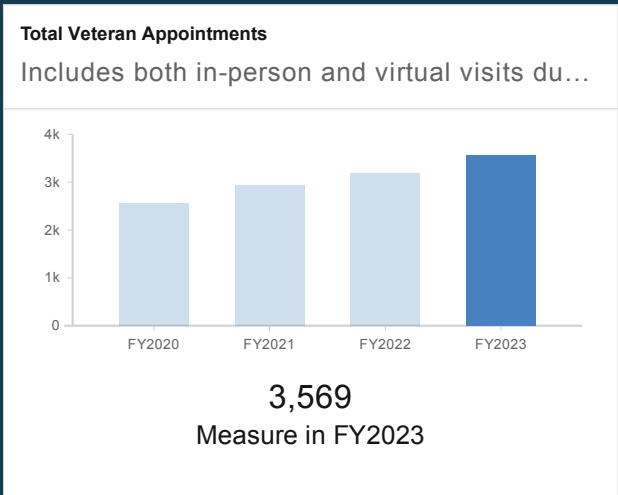
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$213,585	\$213,347	\$290,002
Employee Benefits	\$80,740	\$89,410	\$125,341
Other Services & Charges	\$4,970	\$4,250	\$10,475
Supplies	\$1,772	\$3,450	\$3,850
Other Operation Cost	\$756	\$756	\$756
TOTAL	\$301,823	\$311,213	\$430,425

5110- Veterans Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$2,084	\$2,000	\$2,000
Expenses	\$301,823	\$311,213	\$430,425
REVENUES LESS EXPENSES	-\$299,740	-\$309,213	-\$428,425

PERFORMANCE MEASURES

FY 2023 numbers are projections



Veterans Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	4.00	4.00	5.00	1.00

DEPARTMENT CONTACT

Name: Tony R. Miller

Email: trmiller@cabarruscounty.us

Phone: 704-920-2868



COOPERATIVE EXTENSION

FY 2023 Program Summary & Performance Measures

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 & nutrition 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

- Through varying COVID restrictions, Cooperative Extension continued to provide education to Cabarrus Citizens. Extension program efforts were multiplied and enhanced by 735 trained volunteers giving 47,885 volunteer hours. Their gift of hours is the equivalent to \$1,244,052 in savings for Cabarrus County and the State of North Carolina.
- As precautions lifted, Cooperative Extension Staff were able to host programming virtually, in-person with small groups and in a variety of hybrid techniques. Cooperative Extension staff continued to create educational videos on our YouTube channel, record episodes for Cabarrus County Communications and held multiple Facebook live educational events. Large events were able to be held virtually, often with hands-on at-home activities that allowed participants to interact with our staff. Community members needs were met through virtual programming throughout the state and national Extension network.
- Afterschool programming continued to grow, and our 4-H Afterschool staff continued to develop hands-on educational activity kits to be utilized by 20 afterschool sites in Cabarrus County. The 4-H Kits provides all the supplies needed to enjoy hands-on projects and activities in creative arts, animal science, plant science, STEM, health, and nutrition. As a result, over 700 kits have been distributed to 20 afterschool centers in the past four months. Over 1080 children have benefitted from the 4-H kits.
- Traditional programs such as 4-H Summer Classes & Camps, Pesticide Trainings, Farm School and ECA Leader Trainings have all be able to be offered as guidelines have allowed. Virtual and hybrid options have become registration options offered by Cooperative Extension Staff.

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.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

5410- Cooperative Extension Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$57,523	\$50,280	\$53,450
TOTAL	\$57,523	\$50,280	\$53,450

5410- Cooperative Extension Expenses

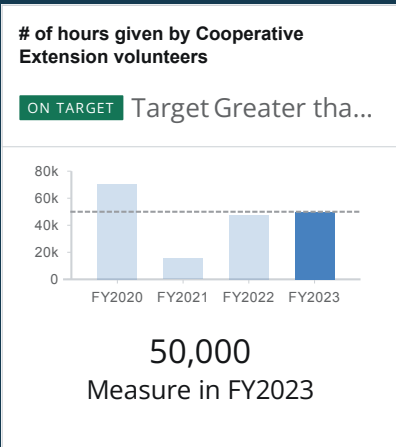
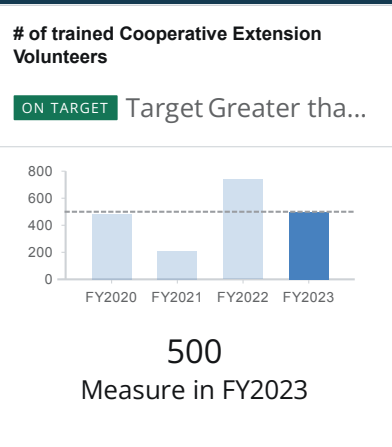
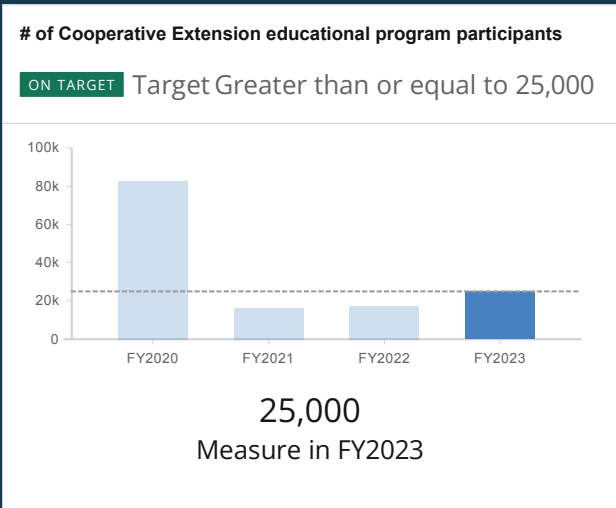
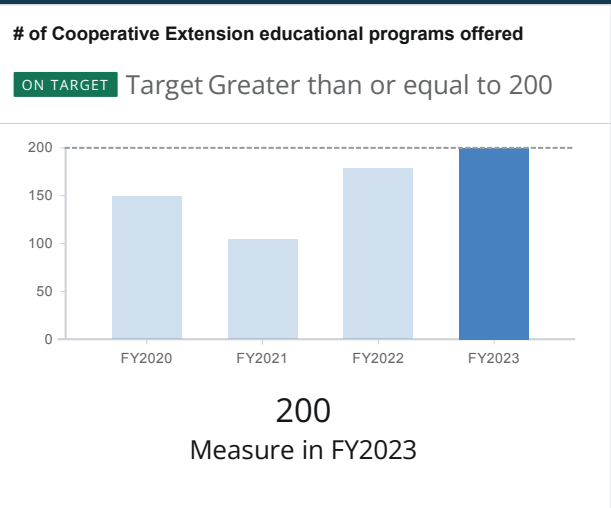
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$340,886	\$358,070	\$390,463
Supplies	\$33,265	\$38,030	\$38,450
Other Services & Charges	\$2,462	\$8,215	\$10,315
Other Operation Cost	\$986	\$8,756	\$8,756
Maintenance & Repair	\$316	\$500	\$500
Employee Benefits	\$699	\$0	\$0
TOTAL	\$378,614	\$413,571	\$448,484

5410- Cooperative Extension

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$57,523	\$50,280	\$53,450
Expenses	\$378,614	\$413,571	\$448,484
REVENUES LESS EXPENSES	-\$321,090	-\$363,291	-\$395,034

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

Name: Tracy LeCompte

Email: tlecompte@cabarruscounty.us

Phone: 704-920-3310



DEPARTMENT OF HUMAN SERVICES ADMINISTRATION

FY 2023 Program Summary & Performance Measures

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.

VISION

Through community partnership and effective collaboration, Cabarrus County Human Services will be a leader and innovator in providing quality seamless services to the citizens. CCDHS will strive to streamline services to the citizens to effectively meet the needs of a changing economy, improve lives, and create opportunity.

OVERVIEW

The Administration Division consists of the Director, Business Manager, Customer Service Program Manager, Customer Relations Supervisor, two Income Maintenance Supervisors, Income Maintenance Caseworker I (IMCI), finance professionals and para-professional staff responsible for a wide array of functions regarding program operations and fiscal/budgetary operations. The unit provides supportive services to all programs and divisions within the Department of Human Services.

MAJOR ACCOMPLISHMENTS

- The Agency drew down 99.65% Federal and State allocated dollars while saving county dollars.
- The installation of new greeter and express center windows with protective glass for safety is now in place to assess the needs of customers quickly in our vestibule and to determine if further assistance is needed such as scanning documents, picking up EBT cards, and other agency mail.
- The addition of a fourth Spanish interpreter to assist our LEP community and reduce the number of abandoned calls due to the increased volume of LEP clients calling the agency.

MAJOR CHALLENGES & TRENDS

- As a result of the COVID-19 pandemic, we learned to use technology by way of a virtual greeter to assist customers in our vestibule due to the lobby closure and in order to continue to maintain exceptional customer service to our citizens.
- Working to meet sixteen NC DHHS Department of Social Services (DSS) Mandated Program Measures (S.L. 2017-41) in six different program areas from January 1, 2021, to June 30, 2022.
- In 2020, we averaged 4,800 walk-in clients per month until March 2020 at the beginning of the pandemic, we then averaged 600 or less per month. For 2021, we have averaged 1,085 per month. As federal waivers sunset that currently do not require in-person interviews, we do anticipate seeing the average number of walk-in clients increase during 2022 back up to pre-COVID numbers.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

5610- Department of Human Services Administration Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$297,482	\$407,135	\$407,135
Intergovernmental - Grants - Human Services	\$0	\$65,236	\$65,236
Investments	\$152	\$0	\$0
TOTAL	\$297,634	\$472,371	\$472,371

5610- Department of Human Services Administration Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$1,865,889	\$1,954,542	\$2,262,433
Other Operation Cost	\$1,906,670	\$1,925,281	\$1,913,210
Employee Benefits	\$830,348	\$703,068	\$1,036,071
Other Services & Charges	\$433,847	\$494,035	\$542,364
Supplies	\$396,733	\$397,388	\$404,400
Maintenance & Repair	\$9,104	\$16,500	\$16,500
TOTAL	\$5,442,591	\$5,490,814	\$6,174,978

5610- Department of Human Services Administration

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$297,634	\$472,371	\$472,371
Expenses	\$5,442,591	\$5,490,814	\$6,174,978
REVENUES LESS EXPENSES	-\$5,144,957	-\$5,018,443	-\$5,702,607

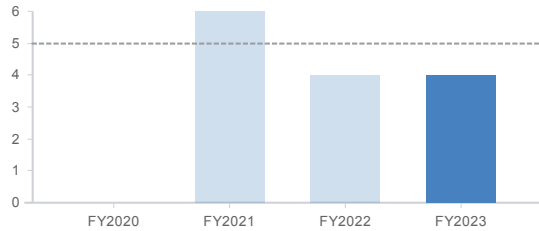
PERFORMANCE MEASURES

FY 2023 numbers are projections

DHS Lobby Wait Times

Wait times should be 5 minutes or less

ON TARGET Target Less than or equal to 5

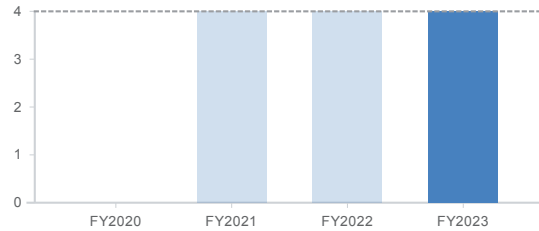


4
Measure in FY2023

DHS Call Wait Times

Call wait times should be 4 minutes or less

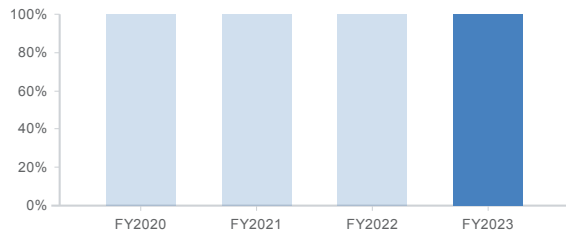
ON TARGET Target Less than or equal to 4



4
Measure in FY2023

Monthly state 1571 report submitted on time

1571 is a monthly report submitted to the ...

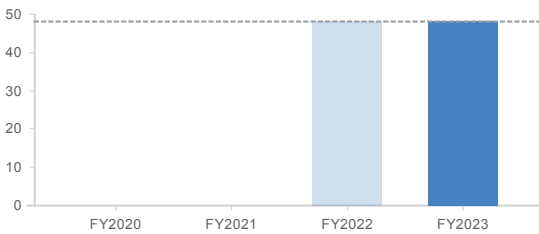


100%
Measure in FY2023

DHS return mail addresses updated and re-mailed

Goal of return mail is 48 hours for no interr...

ON TARGET Target Less than or equal to 48



48
Measure in FY2023

Human Services: Administration

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	34.00	36.00	37.00	1.00

DEPARTMENT CONTACT

Name: Karen B. Calhoun

Email: kbcalhoun@cabarruscounty.us

Phone: 704-920-1400



DEPARTMENT OF HUMAN SERVICES: ECONOMIC FAMILY SUPPORT SERVICES

FY 2023 Program Summary & Performance Measures

MISSION

The mission of the Economic Family Support Services Division is to provide supportive services to the citizens of Cabarrus County to assist and support employment, self-sufficiency and promote personal responsibility.

MANDATE

- Child Day Care is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal childcare funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy.
- The Low-Income Energy program is mandated under Title XXVI of the Omnibus Budget Reconciliation Act of 1981. The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141.
- The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141.
- Work First Family Assistance Program (WFFA) and Work First Employment Services are mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25.

OVERVIEW

- The Subsidized Child Care Program is a service-oriented program administered by local purchasing agencies (LPA's) that purchase childcare services for low income and other eligible families. LPA's determine if families are qualified for childcare services based on federal, state and county rules and requirements.
- Emergency Rental Assistance (ERA) program provides assistance with rent and utility costs to households who have been impacted by COVID -19.
- Child Support Services is responsible for ensuring that non-custodial parents (NCP) support their children through financial means and with medical insurance coverage or medical support. This support is irrespective of whether owed to the custodial parent or caretaker, which could include foster care or the state for recovery of WFFA. Actions include the location of NCPs, establishment of paternity including DNA/genetic testing, establishment of a support obligation based upon the NC Child Support Guidelines, enforcement of collection of court

orders for child support and medical insurance and medical support, spousal support and modifying such orders as deemed appropriate.

- The Crisis Intervention Program (CIP) assists low-income persons with a heating or cooling related crisis.
- Low Income Energy Assistance Payments (LIEAP) provides annual one-time assistance to low income households to assist with the cost of heating expenses.
- Low Income Household Water Assistance Program (LIHWAP) provides emergency assistance to low-income households to prevent disconnection, provide assistance with reconnection of drinking water, and wastewater services.
- Work First Employment Services and Services to Families Under 200% of Federal Poverty Level is provided to families to secure short-term training and other services to help them become employed and self-sufficient, thereby, supporting themselves and their children.

MAJOR ACCOMPLISHMENTS

- 6,851 parents and caregivers received childcare subsidy services supporting employment.
- Provided over \$1 million in heating and cooling assistance to eligible households approving over 2,538 applications and assisted 139 families with emergency assistance.
- More than \$12 million collected in child support on behalf of children in Cabarrus County.
- Provided \$6,252,049 in Emergency Rental Assistance funds to 796 families from April 2021 to January 2022.



CHALLENGES & TRENDS

- Through the challenges brought to us by COVID-19, Child Support exceeded total collections goal by 5.78%.
- Child Care Subsidy served an additional 150+ children from the Waiting List despite funding and provider availability challenges due to the aftermath of COVID-19.
- Cabarrus County's rapid growth continues to have an impact on the Child Care Provider Community. As the demand for childcare subsidy continues to increase, Cabarrus and surrounding counties are lacking childcare providers to meet the demand of enrollment and capacity. COVID -19 has also created staffing challenges, classroom and facility closures.
- Child Care Subsidy has seen significant copayments and relatively low reimbursement rates to providers, which can limit their childcare options or require them to pay additional funds to bridge the gap between the subsidy value and the payment rate. This puts additional strain on the parents' ability to access high-quality childcare.
- Affordable housing, plus the volume of applications along with staffing challenges continues to pose an issue for the Emergency Rental Assistance Program.
- Adding the Low Income Household Water Assistance Program (LIHWAP) has been a challenge with trying to work with existing water companies to enroll in the energy provider portal in NCFast in order to establish the vendor payment process.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.



BUDGET SUMMARY

5615- Economic Family Support Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$1,441,695	\$1,577,482	\$2,026,891
TOTAL	\$1,441,695	\$1,577,482	\$2,026,891

5615- Economic Family Support Services Expenses

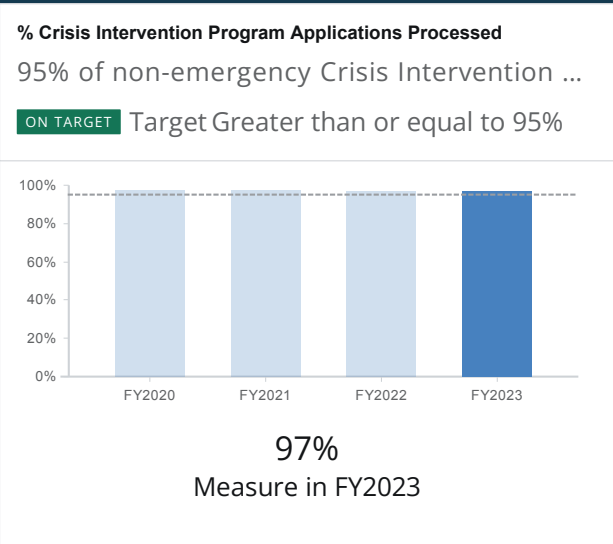
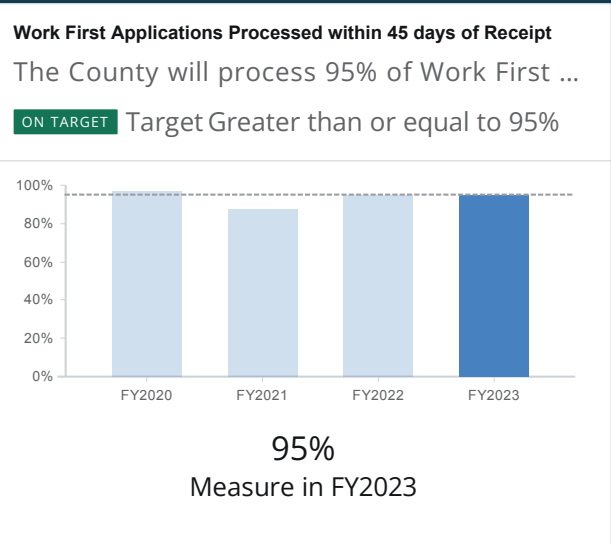
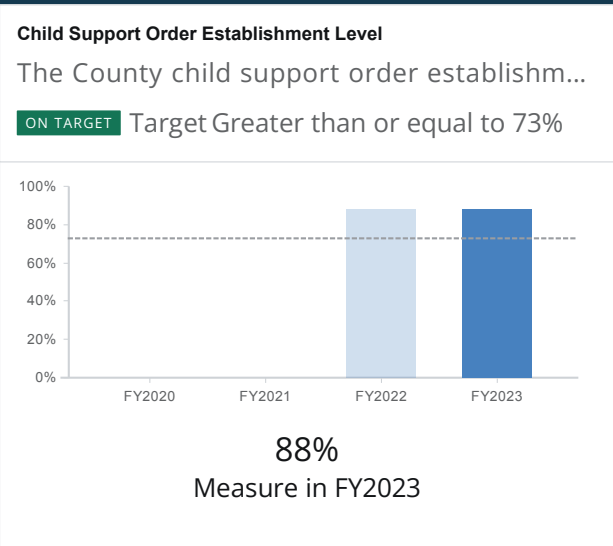
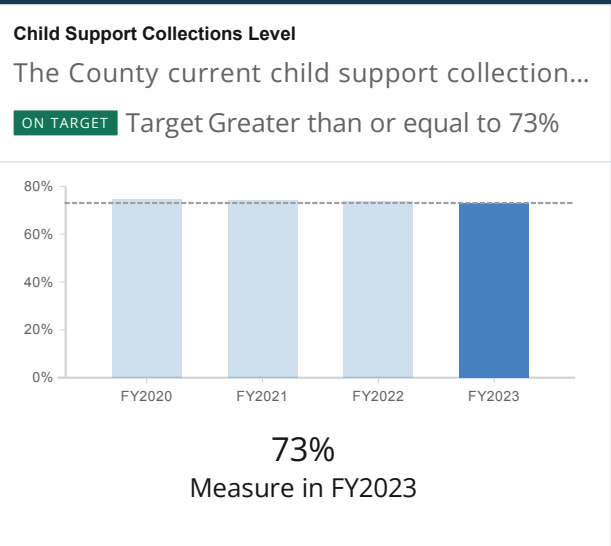
	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Other Operation Cost	\$1,106,304	\$1,543,210	\$1,836,858
Personnel Services	\$954,399	\$1,029,666	\$1,163,049
Employee Benefits	\$376,822	\$399,992	\$501,714
Other Services & Charges	\$15,365	\$4,617	\$22,907
TOTAL	\$2,452,889	\$2,977,485	\$3,524,527

5615- Economic Family Support Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$1,441,695	\$1,577,482	\$2,026,891
Expenses	\$2,452,889	\$2,977,485	\$3,525,779
REVENUES LESS EXPENSES	-\$1,011,194	-\$1,400,003	-\$1,498,888

PERFORMANCE MEASURES

FY 2023 numbers are projections



Human Services: Economic Family Support Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	19.00	19.00	28.00	9.00

DEPARTMENT CONTACT

Name: Lora Lipe, EFSS Program Administrator

Email: llipe@cabarruscounty.us

Phone: 704-920-1400



DEPARTMENT OF HUMAN SERVICES: CHILD WELFARE

FY 2023 Program Summary & Performance Measures

MISSION

Cabarrus County Child Welfare is committed to achieving safety, permanence, and well-being for children at risk for abuse, neglect or dependency based upon received and accepted reports, working one-on-one with the family by assessing, coordinating, and providing services that address the safety, risk, and family needs of the child. Staff will be vigilant in their effort to protect these children.

MANDATE

The following Child Welfare Services are mandated services by federal and/or North Carolina laws, policies and standards:

- Adoption Services and Adoption Assistance are mandated by G.S. 108 A-49 & 50, Title IV-B and IV-E of the Social Security Act, P.L. 96-272, P.L. 99-514, P.L.103-382, P.L. 106-385, P.L. 105-89, P.L. 106-169 and P.L. 109-171;
- Foster Care Services for Children and Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act, CAPTA (P.L. 93-247) and G.S. 108A-48 and 49; 45, G.S. 143B-153 (2) (d) ; 10A NCAC 21; 10A NCAC 22F;
- Home studies are ordered by the District Court Judges; P.L. 103-432; G.S. 7B-38, 143B-153; 10A NCAC 70C;
- CSST Services are mandated through 10 NCAC 436.0203;
- Individual and Family Adjustment Services are mandated under G.S. 143B-153 and 10 NCAC 436.2023;
- Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), Titles IV-B, IV-E, P.L. 108-36, P.L. 105-89, G.S. 108A-14 and G.S. 7B Article 3;
- Intensive Family Preservation Services are established under G.S. 143B-150.5;
- Contracts with the Child Advocacy Center and the local LME-MCO are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

OVERVIEW

- Child Protective Services (CPS) Program is responsible for receiving, screening, investigating, and assessing reports of alleged abuse, neglect, and dependency.

- In-Home Services Program provides services directly to families that have received a substantiation of abuse, neglect and dependency that help to address the issues identified through services and case management.
- Foster Care provides a safe, temporary place for children to live until they can be in a permanent home. A permanent home may include being reunified with the biological parents, legal placement with a relative or court approved guardian, or adoption. Children enter foster care when a department of human services files a juvenile petition outlining the reasons why a child cannot remain in their own home AND a judge signs a non-secure custody order. When these two things occur, children are placed in the legal custody of a department of human services.
- Adoption Services are provided for children in the legal custody of the department and are placed in temporary living arrangements with the goal being reunification with the biological parent. If reunification cannot occur and the child is cleared for adoption, the placement provider may be considered as an adoptive placement at that time.
- Foster Home Licensing services are provided by the department to license foster families to provide temporary protection and care of children who are in the legal custody of the department and who must live apart from their biological family for a period of time due to abuse, neglect or dependency. Extensive training and home consultations occur over a period of 10 weeks to prepare families for their critical role in caring for children. Licensing standards set forth by the state guide the department in determining eligibility/suitability of those wishing to become foster parents.
- LINKS Program services youth between the ages of 13 and 21 who are or were in the legal custody of a local child welfare agency. The LINKS program is based on positive youth development principles in which the social worker and the youth build a network of relevant services to ensure the youth will have ongoing connections with resources to facilitate their transition to adulthood.
- Prevention/Aftercare Support Services is a voluntary program that offers case management services to assist families in the coordination and access of community resources that enhance the overall health, behavioral, and emotional safety of children and their caregivers. We partner with families who have had previous CPS involvement and families with no prior CPS history. In accordance with the Families First Prevention Act, we are targeting vulnerable families identified through Screen out child protection reports and providing voluntary services.
- Stepping Up Program is a national initiative designed to reduce the numbers of adults with mental health, substance use and co-occurring disorders in jail. Stepping Up provides voluntary case management services to identified individuals in the Cabarrus County Detention Center and continues services in the community post-release. Case managers connect clients with the appropriate treatment and care providers and direct them to other available community resources. Linking clients to their support resources reduces the repetition of incarcerations, assist with treatment, and helps to create a successful individual.
- Quality Assurance is a program designed to evaluate, analyze, and provide trends in data, specifically related to compliance, and outcome measures in all aspects of Child Welfare by conducting internal reviews. Data collected in this program yield training, recommendations, and technical assistance to advance the skillset and knowledge base of the policy and practices of Child Welfare. The team also evaluates and coordinates all external reviews requested by the NC Division and Federal partners for program and fiscal compliance and outcomes. Quality assurance is a quality improvement process that can be applied to any activities to establish a pattern of behavior which supports the achievement of compliance of outcomes.

MAJOR ACCOMPLISHMENTS

- In-Home Services has been able to keep caseloads under the State ratio and staffing has been stable over the past year, which has helped to keep caseloads manageable.
- Agency Foster Care Adoptions: Year 2020: 7, Year 2021: 22, Year-to date 2022: 4

- Investigations is working in collaboration with the Hospitals, Dr. Suda through the Sun Project with children born substance exposed, implementing Plan of Safe Care.
 - During November and December of 2021, our Prevention Team reached out to 217 local churches in Cabarrus County in efforts to form an ongoing partnership to help families involved with Child Welfare during the Holidays. The result was 13 local churches helped to feed 21 families for Thanksgiving and 11 local Churches helped to feed 12 families and provided gifts for 36 families. We anticipate we will be able to partner with many more local churches in 2022.
- Recruitment of Foster Families within the local church.
- The Prevention team will partner with mandatory services involved with Substance Affected Infant.
- Parenting Specialist in the Prevention Unit has been certified in Active Parenting. She is now certified in Active Parenting of Teens, Active Parenting 4th Edition, and Active Parenting: First Five Years. She is actively applying this curriculum with Families involved in Child Welfare mandatory services with the goal of facilitation of group parenting being offered in the next 6 months.
- With the addition of an Afterhours Supervisor, we have Implemented a more structured process for our Afterhours program that strengthens coverage for CPS needs at night and on weekends.
- The Agency completed 43 adoptions this past year finding forever homes and moving children to permanence.
- Stepping Up increased the Inmate Medical Screenings by 48% with 1,404 IMS screened in 2020 versus 2,707 IMS screened in 2021.
- Stepping Up acceptance rate increased from 48% in 2020 to 55% in 2021.
- Stepping Up completed 293 Program Assessments with eligible clients.
- Client participation in treatment services upon release increased from 20% in 2020 to 73% in 2021.
- Stepping Up has provided services to 535 Cabarrus County residents since 2018.
- Quality Assurance Program specific work which focuses on working with Child Welfare supervisors to focus on staff development, training/policy education, and the improvement of our practice with families. In 2021, QA evaluated 786 cases to include both targeted and full case reviews.
- Quality Assurance is conducting exit interviews to assess the overall employee experience and identify opportunities to improve retention and engagement. This will help us to identify areas that can help improve staff retention. We are also providing peer support/consultation to supervisors as another effort of retention.

CHALLENGES & TRENDS

- Through the challenges brought to us by COVID-19, Child Welfare was still able to initiate cases in a timely manner consistently meeting the Performance Measured outcome of 95% each month. Across the spectrum of Child Welfare programs, we saw an increase in families involved and the need for services. Internal processes and practices were quickly modified to ensure quality services to families as COVID-19 changed our response and working landscape.
- Turnover in permanency planning, investigations, and afterhours staff.
- Staff being out for either COVID exposures, symptoms or COVID.
- Ongoing safety concerns of Social Workers continuing to be in the field during COVID.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds two (2) Social Worker Investigative/Assessment positions to work a non-traditional schedule (3 p.m. to midnight) during the busiest time of the week; a Social Worker Supervisor III to oversee their intake staff; a Social Worker Supervisor III to oversee family assessments; and a Social Worker III to receive intake calls. The division has experienced significant turnover in the past year, and continues to manage high caseloads. These positions will provide much-needed stability.



BUDGET SUMMARY

5630- Child Welfare Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$4,425,237	\$4,611,979	\$4,791,584
Sales & Services	\$2,525	\$7,500	\$7,500
TOTAL	\$4,427,762	\$4,619,479	\$4,799,084

5630- Child Welfare Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$4,879,332	\$5,371,039	\$6,175,277
Other Operation Cost	\$1,990,393	\$2,336,984	\$2,690,540
Employee Benefits	\$1,966,595	\$2,179,584	\$2,748,315
Other Services & Charges	\$334,378	\$276,898	\$379,077
Supplies	\$583	\$2,800	\$44,184
TOTAL	\$9,171,280	\$10,167,305	\$12,037,393

5630- Child Welfare

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$4,427,762	\$4,619,479	\$4,799,084
Expenses	\$9,171,280	\$10,167,305	\$12,037,393
REVENUES LESS EXPENSES	-\$4,743,518	-\$5,547,826	-\$7,238,309

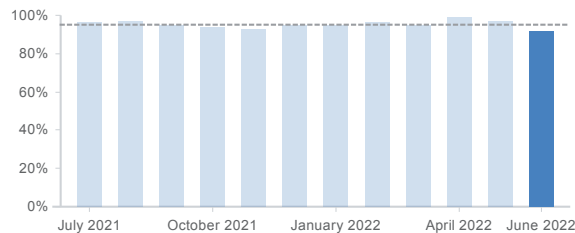
PERFORMANCE MEASURES

FY 2023 numbers are projections

Initiate 95% screen in reports

County will initiate 95% of all screened-in r...

ON TARGET Target Greater than 95%

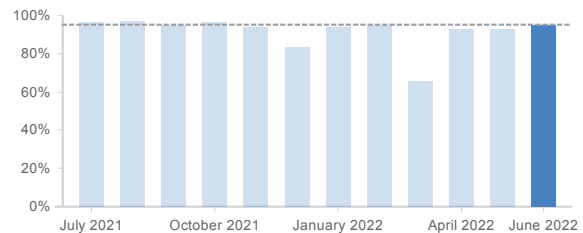


92%
Measure in June 2022

Foster Care Face to Face Visits

County will ensure 95% of all foster youth ...

NEEDS FOCUS Target Greater than 95%

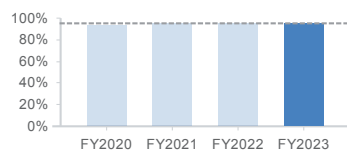


95%
Measure in June 2022

% of Child Welfare Reports Responded to

Accepted reports of abuse...

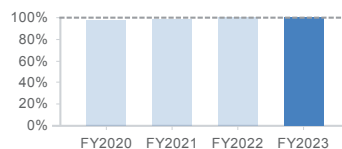
ON TARGET Target Greater than 95%



95%
Measure in FY2023

% of Children Maintained in Stable Placement per Month

ON TARGET Target Is equal to 100%

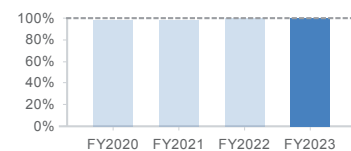


100%
Measure in FY2023

% Children not Re-Entered in Foster Care within 12 months

% of children who are disc...

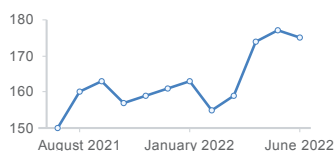
ON TARGET Target Is equal to 100%



100%
Measure in FY2023

Children in Foster Care

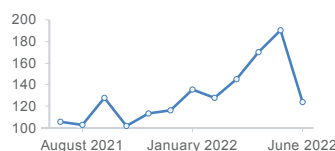
Number of children in fost...



175
Measure in June 2022

CPS Reports Accepted

Number of CPS Reports ac...



124
Measure in June 2022

CPS Reports

Number of CPS intake rep...



160
Measure in June 2022

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	91.13	99.13	104.13	5.00

DEPARTMENT CONTACT

Name: Sharon Schueneman

Email: slschueneman@cabarruscounty.us

Phone: 704-920-1400



DEPARTMENT OF HUMAN SERVICES: ECONOMIC SERVICES

FY 2023 Program Summary & Performance Measures

MISSION

The mission of the Economic Services Division is to improve and enhance the health and well-being of Cabarrus County Citizens by providing access to food and nutrition services and medical care to all eligible applicants while making active referrals to community partners that provide resources and supportive services to empower the opportunity for individuals and families in their transition from poverty to prosperity.

MANDATE

- Medicaid is mandated by Title XIX of the Social Security Act and NCGA 108A-25, which requires acceptance and processing of applications and conducting eligibility reviews within required timeframes for anyone wishing to apply. Reviews are required by regulation to reassess eligibility for ongoing benefits on an annual basis.
- Food and Nutrition Services program is mandated by Federal US Code 2011, NCGS 1098-25 and GS108A, Article 2, Part 5 and requires that applications must be taken upon request with the client to access through the Electronic Benefits Transfer (EBT) system within seven days when eligible for emergency services. Under regular non-emergency circumstances the application must be completed within thirty days. Reviews are required by regulation to reassess eligibility for ongoing benefits on a semi-annual or annual basis.
- Special Assistance is mandated by GS 108A-25, which mandates that applications must be taken and processed and reviews completed as required by regulations.
- North Carolina Health Choice for Children (NCHC) is mandated by Title XXI of the Social Security Act in order to provide health insurance coverage for eligible uninsured children from birth through age 18. It is administered by the Division of Medical Assistance but is not an entitlement.
- Limited English Proficiency Services – Title VI, Sec 601 of the Civil Rights Act of 1964 states that “no person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, denied the benefits of or be subjected to discrimination under any program or activity receiving Federal financial assistance.

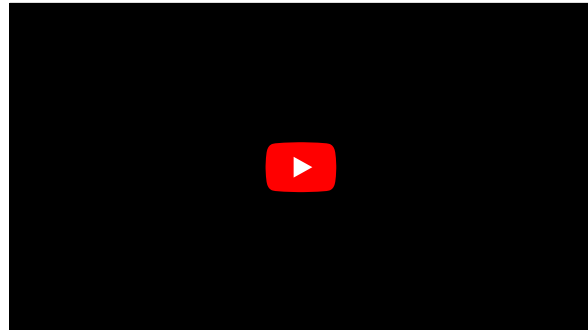
OVERVIEW

The Economic Services Division is responsible for administering federally means tested public assistance programs mandated under the Social Security Act. There are extensive, distinct regulations for different programs that must be followed in determining and re-determining

eligibility. These include elements such as age, health, income, citizenship and resources. These items must almost always be verified by a third party source, because a verbal statement from the client is rarely acceptable.

MAJOR ACCOMPLISHMENTS

- Successfully passed the Recipient Eligibility Redetermination Audit (REDA) with the following accuracy rates:
 - Approvals – 99%
 - Denials/Terminations – 98%
 - Technical Errors – 98.5%
 - These scores exceeded the required 96.8% accuracy rate for approvals and denials/terminations and 90% accuracy rate for technical errors.
- Assisted 21,720 Cabarrus County children with Pandemic-EBT benefits totaling \$17,513,465 from August 2020 to May 2021. School age children continue to receive these benefits.
- 97% expedited Food & Nutrition applications processed within four days.
- Passed the Medicaid report card for 12 of 12 consecutive months.
- Program Integrity staff presented on statewide webinar with all 100 counties detailing information on their processes for referring and prosecution of benefit fraud cases.
- Implemented the Employment & Training (E&T) program January 2022 and began working with the Rowan-Cabarrus Community College on a small scale and will continue to build up this voluntary program moving forward.
- Successfully met and exceeded all MOU state mandated performance measures this year while going through COVID-19 pandemic.
- Successfully worked with communications department to create advertisement of the Dream Center to promote our presence there to the public (see video to the right).



CHALLENGES & TRENDS

- Increased number of cases in Food & Nutrition Services and Medicaid due to the COVID-19 pandemic as well as an increase in the number of changes on current cases as a result of job loss, unemployment extensions, other loss of income and health insurance benefits.
- Federal waivers put in place by the state to get counties through the pandemic are extended based on the national public health emergency declaration. As these waivers are lifted the

workload will increase for staff and will pose challenges for newer staff that have not worked cases when waivers were not in place.

- Medicaid Transformation continues with an effective date for tailored plans on December 1, 2022. We anticipate a significant increase in customer contact due to the plan changes.
- Continued scrutiny of Medicaid eligibility determination by the federal and state Department of Health and Human Services (DHHS) in five separate audits. This includes Program Electronic Review Management System (PERM), Statewide Single Audit, Medicaid Eligibility Quality Control (MEQC), CCAFR single county audit, and Recipient Eligibility Determination audit (REDA).
- Medicaid Expansion was not approved in the state budget. However, the budget did include an 18-member committee to study the issue. Medicaid coverage gap supports expanding Medicaid eligibility to provide healthcare access for more than 600,000 North Carolinians. Should the legislature expand Medicaid, we do anticipate the need for more Medicaid staff to process the increased number of Medicaid eligibles.
- Senate Bill 105/2021 Appropriations Act was signed into law November 18, 2021 and will continue Medicaid coverage for Pregnant women for twelve months postpartum. This will become effective April 1, 2022 and we anticipate increased customer contact and case management services.
- Turnover challenges in the Economic Services Division have resulted in current staff taking on vacant caseloads leading to burnout, low morale and overall dissatisfaction in the job.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- One (1) Income Maintenance Caseworker II position
- The FNS Employment and Training program expansion, which provides FNS participants with opportunities to improve skills that can assist with job training, professional development and work related skill building in order to assist with finding or advancing a career. Eligible participants will receive supportive services like transportation assistance, uniforms, books, tuition and other educational assistance as needed.

BUDGET SUMMARY

5645- Economic Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Human Services	\$7,494,193	\$6,831,470	\$7,598,824
Sales & Services	\$61,500	\$99,913	\$105,360
Miscellaneous	\$9,525	\$0	\$0
TOTAL	\$7,565,218	\$6,931,383	\$7,704,184

5645- Economic Services Expenses

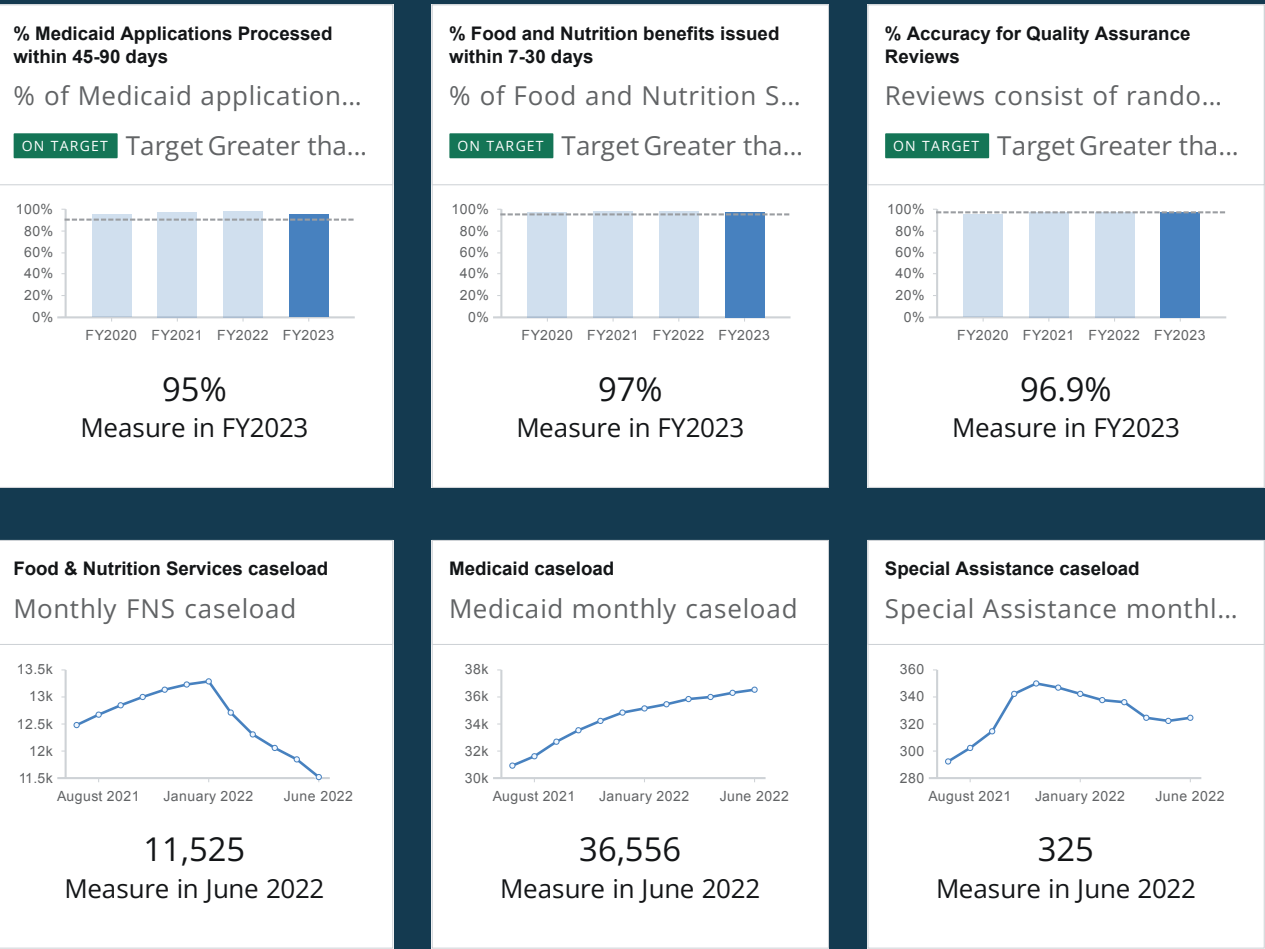
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$4,883,103	\$5,233,897	\$5,681,953
Employee Benefits	\$2,124,960	\$2,363,792	\$2,634,075
Other Operation Cost	\$825,943	\$1,164,303	\$1,170,303
Other Services & Charges	\$89,515	\$8,915	\$111,584
Supplies	\$0	\$50	\$50
TOTAL	\$7,923,520	\$8,770,957	\$9,597,964

5645- Economic Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$7,565,218	\$6,931,383	\$7,704,184
Expenses	\$7,923,520	\$8,770,957	\$9,597,964
REVENUES LESS EXPENSES	-\$358,302	-\$1,839,574	-\$1,893,780

PERFORMANCE MEASURES

FY 2023 numbers are projections



Human Services: Economic Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	117.00	119.00	119.00	-

DEPARTMENT CONTACT

Name: Michelle Kremer, ES Program Administrator

Email: mdsturgill@cabarruscounty.us

Phone: 704-920-1400



DEPARTMENT OF HUMAN SERVICES: ADULT, AGING & TRANSPORTATION SERVICES

FY 2023 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Adult, Aging and Transportation Services Division is to support personal independence and social, physical and emotional well-being for disabled and older adults and their families.

MANDATE

- Adult Protective Services are mandated by GS 108A, Article 6.
- Guardianship Services are mandated by GS 108A-15 and 35A.
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F.
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D.
- Adult Care Home Licensure and Monitoring is mandated by GS 108A-14 and GS 131D-2.11.
- Special Assistance In-Home Services are mandated by GS 108A-25, 111-13; 111-14; 111-17 and 143B-157.
- The Department of Human Services (DHS) must execute specified responsibilities in relation to unclaimed bodies under GS 130A-415.
- N.C. Medicaid policy requires the county to provide non-emergency medical transportation services to Medicaid recipients to medically authorized appointments.

OVERVIEW

Adult Services are a wide range of services to protect and support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- Adult Care Home Licensure and Monitoring - Adult home specialists complete routine monitoring of adult and family care homes, adult day care centers and day health centers to ensure compliance with state licensure and certification requirements. Complaints against adult and family care homes are investigated by the Social Workers who also provide technical assistance to the facilities.
- Adult Day Care and Health Services - Provided to older adults to support personal independence and promote their social, physical and emotional well-being.
- In-Home Aide Services – Provided to older adults and adults with disabilities to support personal independence and promote their social, physical and emotional well-being.

- Adult Protective Services (APS) - Provided to disabled adults in situations where they are abused, neglected or exploited.
- Adult Placement - Provided by social workers to prepare and assist individuals and families in planning for and locating adult care home and nursing home facilities.
- Guardianship Services - Provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and wellbeing.
- Individual and Family Adjustment Services - Provided by social workers to assist an individual to recognize, understand and cope with problems they are experiencing as well as providing assistance to becoming more self-reliant in problem solving and in becoming more resourceful in seeking the help needed.
- Special Assistance In-Home Services (SA/IH) - Provides help to Medicaid eligible individuals who are at risk of entering an Adult Care Home and would like to remain at home with additional support services and income.
- LunchPlus Clubs - are more than just a nutritious meal. It is a Wellness Program that provides a variety of fun, exercise and educational activities to engage participants socially, physically and mentally.
- Cabarrus County Transportation Services (CCTS) – provides transportation for eligible Cabarrus County citizens. Our mission is to provide transportation services that enable all eligible individuals to access necessary medical care and other resources that can improve and enhance their quality of life. By providing transportation for essential services, we promote an independent lifestyle that allows individuals to remain in their homes living independently as long as possible.

MAJOR ACCOMPLISHMENTS

- 88.2% of seniors and disabled adults were not repeat victims of substantiated abuse, neglect or exploitation.
- 68,330 meals served to senior adults at our Lunch Plus sites.
- 53,990 transportation trips provided and 96.9% on time.
- Nutrition Site Supervisors had to get creative and bring the special events/decorations outside to the participants to continue some enjoyment through the COVID-19 pandemic.
- Transportation collaborating with Cabarrus Health Alliance to provide transportation to COVID-19 vaccination site for individuals that lack transportation. CCTS completed 21 trips.
- Continued success with virtual Powerful Tools for Caregivers 6-week class series in the Fall 2021, with another scheduled for the Spring 2022, allowing Caregivers to attend from the convenience of their homes.
- Began implementation of Aunt Bertha in division, as well as new STAR program in SHIP and Apricot in the Family Caregiver Support Program. Also, began working with Failing Forward and Aspire programs.
- Cabarrus County SHIP conducted more than 16 dedicated enrollment events (virtual counseling clinics) during the Open Enrollment period (10/15/2021 through 12/7/2021) at the Cabarrus County Dept. of Human Services.
- Successful programmatic monitoring through the NC Division of Aging and Adult Services and the Centralina Area Agency on Aging.



CHALLENGES & TRENDS

- Lack of experience and knowledge in Adult Protective Services due to three APS Social Workers retiring within a one year timeframe.
- Lack of sufficient numbers of CNAs due to COVID 19 has caused interruption of In-Home Aide Services for our clients.
- Multiple changes in staff due to retirements and movement within the division from hiring from within.
- In order to maintain quality service at congregate nutrition sites, staffing continues to be an issue due to the increase in program participation. From FY 2021 to FY 2022 the LunchPlus Club program has had a participation increase of 72 percent.

- The NC Division of Aging and Adult Services has instituted a Continuous Quality Improvement program.
- The number of guardianship cases continue to rise and the cases are becoming more complex (younger wards, more mental health issues, housing difficulties).
- Programmatic changes approved in the FY22 state budget will eliminate the ability to have a waiting list for the Special Assistance In-Home Program and increase income limits thus increasing staffing needs for the program.
- During COVID-19, adaptation to virtual practices for outreach and educational programs, as well as SHIP counseling over the phone during the 2020 Medicare Open Enrollment Period.
- Staff scheduling challenges due to mandatory rotations of staff for remote work and accommodating necessary quarantines.
- Introduction and integration of the new Traverse software program to staff.
- Transportation numbers limited due to COVID-19.
- Discussions and planning are ongoing between Cabarrus County and the cities of Concord and Kannapolis concerning the potential consolidation of Cabarrus County Transportation and the CKRider bus system. View the [Long Range Public Transportation Master Plan here.](#)

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- The budget adds a Social Worker III to address the rising number of Guardianship and Adult Protective Services cases. Guardianship is a legal relationship in which a person or agency is appointed by the courts to make decisions and act on behalf of a person who does not have adequate capacity to make those decisions. The division is currently responsible for 63 individuals, with expectations of increasing next year due to policy changes at the state level.
- Similar policy changes at the state and federal levels have made an additional Social Worker II in the Special Assistance In-Home Program necessary. This program provides at-home support services for Medicaid-eligible individuals at risk of entering an adult care home.



BUDGET SUMMARY

5240- Transportation Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Grants - Other	\$728,737	\$1,014,260	\$1,190,548
Sales & Services	\$813,671	\$1,036,000	\$1,031,000
Intergovernmental - Grants - Human Services	\$157,839	\$201,381	\$234,666
TOTAL	\$1,700,247	\$2,251,641	\$2,456,214

5240- Transportation Services Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$1,044,314	\$1,274,928	\$1,383,499
Employee Benefits	\$524,653	\$613,972	\$719,180
Capital Outlay	\$0	\$655,000	\$655,000
Maintenance & Repair	\$164,722	\$305,645	\$324,645
Supplies	\$116,149	\$247,162	\$278,024
Other Operation Cost	\$131,479	\$190,478	\$190,217
Other Services & Charges	\$20,787	\$12,491	\$34,768
TOTAL	\$2,002,104	\$3,299,676	\$3,585,333

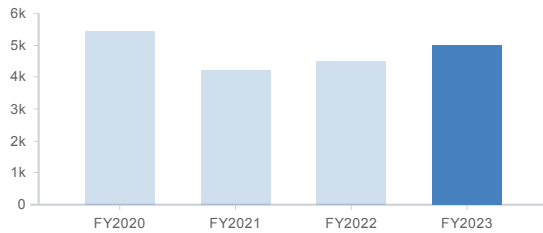
5240- Transportation Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$1,700,247	\$2,251,641	\$2,456,214
Expenses	\$2,002,104	\$3,299,676	\$3,585,333
REVENUES LESS EXPENSES	-\$301,857	-\$1,048,035	-\$1,129,119

PERFORMANCE MEASURES

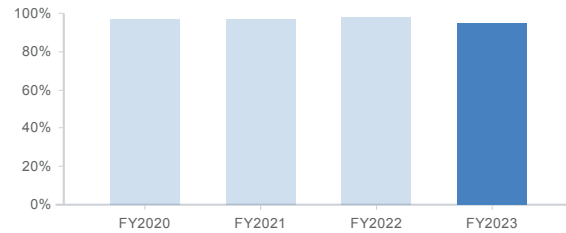
FY 2023 numbers are projections

Average number of Transportation trips per month
Decrease in FY21 due to COVID-19 pandem...



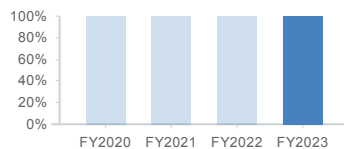
5,000
Measure in FY2023

% of respondents satisfied with Transportation Services
Data from monthly survey respondents



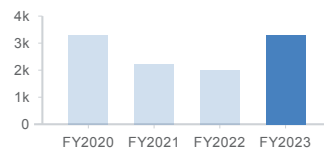
95%
Measure in FY2023

% of Adult Protective Service evaluations completed
Completed within 30 days ...



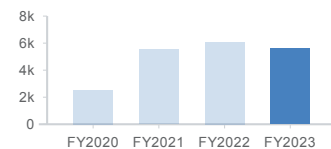
100%
Measure in FY2023

Medicare Recipients that received SHIP Assistance
Decrease in FY21 recipient...



3,300
Measure in FY2023

of meals served monthly to Lunch Plus Club participants
Increase in Lunch Plus par...



5,600
Measure in FY2023

Human Services: Adult & Family Services

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	25.10	28.10	30.10	2.00

DEPARTMENT CONTACT

Name: Anthony Hodges

Email: alhodges@cabarruscounty.us

Phone: 704-920-1400



CABARRUS HEALTH ALLIANCE

FY 2023 Program Summary & Performance Measures

MISSION

Achieving the Highest Level of Individual and Community Health through Collaborative Action.

OVERVIEW

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.

MAJOR ACCOMPLISHMENTS

Environmental Health

- Provided interpretation of Executive Orders to owners and directors as they pertained to inspected facilities (nursing homes, pools, restaurants, childcare centers, hotels and institutions): EO 116-138
- Initiated COVID mitigation, support and education to community partners including, but not limited to, Cabarrus County Schools, Kannapolis City Schools, Cabarrus County Emergency Management and early child care institutions.
- Recipient of National Association of City and County Health Officials (NACCHO) equipment grant for Food and Lodging Program and NACCHO Retail Flexible Funding Model (RFFM) Mentorship Program; Recipient of NACCHO Mentorship Program for Vector Program.
- Accepted by Food and Drug Administration (FDA) into Standardization Program
- Implemented retention, succession plan and business continuity model within staffing infrastructure.

School Health

- Worked closely with families and healthcare providers of students with chronic health conditions to ensure that students had updated health plans and medication orders as they returned to in-person learning.
- Worked diligently with Cabarrus County Schools and Kannapolis City Schools on continued COVID response. Response included, but not limited to, the development of a COVID testing program, disease surveillance and response, implementation of mitigation strategies defined in the NC DHHS Strong Schools Toolkit, and providing education to students, families, staff and district

leaders. School Health collaborated closely with both districts and the CHA COVID department to manage and provide guidance for more than 3,300 students with a confirmed COVID-19 diagnoses and more than 7,000 students who were identified as close contacts.

- On-boarded and trained more than 45 support staff who are tasked with assisting school nurses in the management of COVID tasks as well as other assigned duties. This has allowed nurses to refocus on school health roles such as vision screenings.
- Completed tracking and follow-up for state required immunizations and health assessments to decrease the number of students who were out of compliance and then excluded from school.

Communicable Disease

- Led the COVID response in Cabarrus County in the areas of: disease and case investigation; isolation/quarantine measures (mitigation); and, testing, education and vaccination efforts (prevention). CD Department eventually allocated personnel resources to either COVID response or traditional communicable disease efforts, as pandemic grew (see below for COVID-19 specific data).
- Traditional Communicable Disease Department continued providing all services in areas of Sexually Transmitted Infection exams, testing, treatment and follow-up, for all of Cabarrus County; maintained PrEP caseload of ~ 25 patients (Pre Exposure Prophylaxis for HIV prevention); all other reportable disease follow-up and investigation for all of Cabarrus County (~85 diseases); follow-up of all reports of suspected active tuberculosis cases, and, if deemed active and infectious, initiation of Direct Observed Drug Therapy (DOT – NC state law requires active, infectious TB patients to ingest their medication in view of a registered nurse daily for the duration of the regimen - ~6 months. After a specific amount of time of cooperation with treatment, this can occur via FaceTime, with visits occurring only sporadically)
- In last year, six active tuberculosis cases three of which were foreign born, two were diagnosed with ocular tuberculosis. One of the active pulmonary TB cases entire family developed positive skin test which required direct observed drug therapy, lab work and X rays.
- Latent tuberculosis treatment – provided to ~50 people per year – these patients have been previously infected with tuberculosis germ, but are not actively infectious. Medication is provided free of charge from the state to rid them of the TB, and therapy is less intensive.
- Continued to provide all immunizations for children and adults, including ~ 500 at a weekend school immunization clinic.
- Investigation and follow-up of outbreaks of both reportable and non-reportable enterobacterial outbreaks in nursing facilities, of which there were three this past year.
- Of particular note: Hepatitis A rose exponentially within our entire geographic region. While a typical year shows 1-3 cases, by March 2021 Cabarrus County had 10, which mirrored almost every neighboring county, as well as counties in the mountain region. Every case was an individual who used IV drugs. The CD staff worked quickly with the staff in Syringe Services, and was able to start administering vaccines to participants. Within a number of weeks, a CD nurse was deployed to the Cabarrus County Jail with the COVID Vaccine Team, and Hepatitis A vaccines were also distributed there. Within a matter of months, the number of cases, which had risen to 38 by summer, had leveled off, and there has not been a case in our county since October, 2021.

Vital Records

- Facilitated the completion of 2,405 death certificates and 2,817 birth certificates in calendar year 2021.
- Preparing for migration to electronic death certificate process.

COVID-19

- COVID Public Health Command Center continues to be in active response mode and has been since late February 2020. As of March 2021, CHA has investigated more than 19,000 cases in the county, given more than 25,000 vaccines, conducted contact tracing on thousands of cases, and provided educational and consultation services to dozens of organizations. Staff anticipate COVID response to continue for at least 12 more months while transitioning to recovery and resilience efforts.

- On-boarded more than 16 new staff to assist with the response efforts.

CHALLENGES & TRENDS

- The recruitment and hiring environment for School Nurses and Environmental Health Specialists is very challenging. Both roles have had multiple vacancies most of fiscal year 2021. CHA recently completed a salary study and will be recommending adjustments for these classifications at a future Board of Health meeting. Even after hiring, the training of multiple people at one time is time consuming and taxing on existing staff. Environmental Health has an average training time of 6-8 months normally; this has been extended due to extraneous added activities and COVID protocol limitations.
- Challenges in the community are extensive as well. Staff shortages at facilities that are inspected are leading to lower inspection scores and longer inspection times. Quality inspections and follow up visits are necessary to protect and ensure that food-borne, water-borne and vector-borne illnesses are minimized.
- CHA continues to address the COVID-19 recovery process by assessing services and whether they will rebound to pre-COVID-19 numbers, whether programs will remain virtual or in-person, and how long surge staff will be necessary to address vaccination efforts in our community.

BUDGET HIGHLIGHTS & CHANGES

- The budget adds two (2) additional On-site Wastewater staff members to address substantial wait times for septic and well permits; two (2) Food and Lodging staff members to complete required inspections; and a school nurse for Roberta Road Middle School. This funding also covers inflationary costs for personnel.

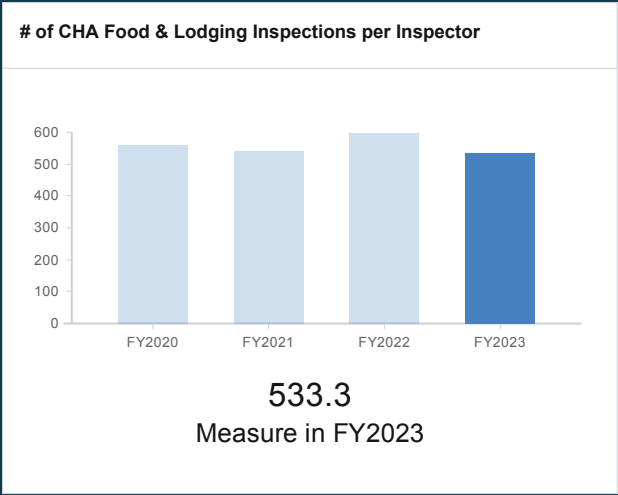
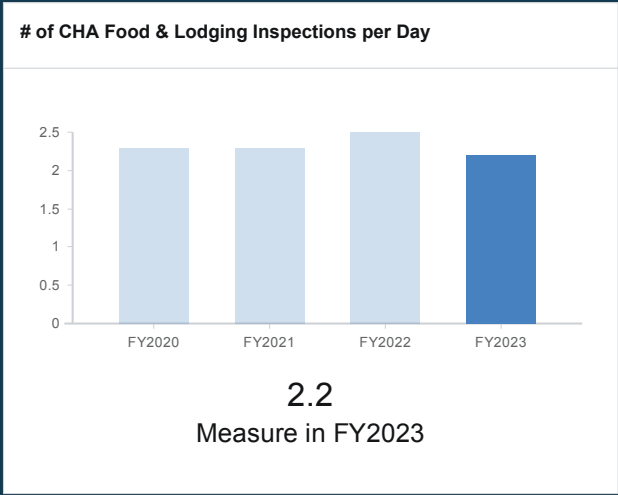
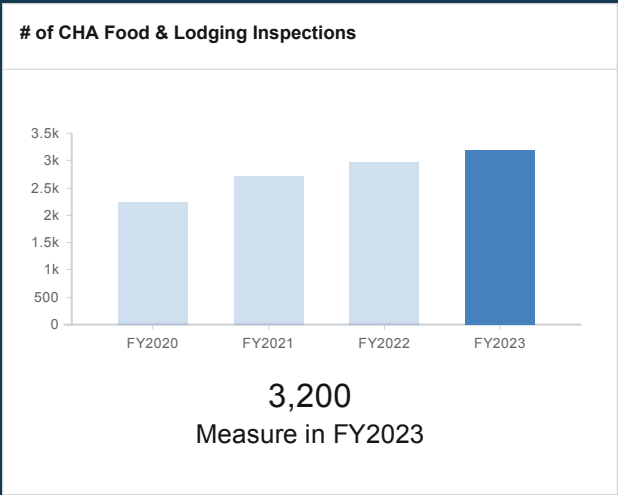
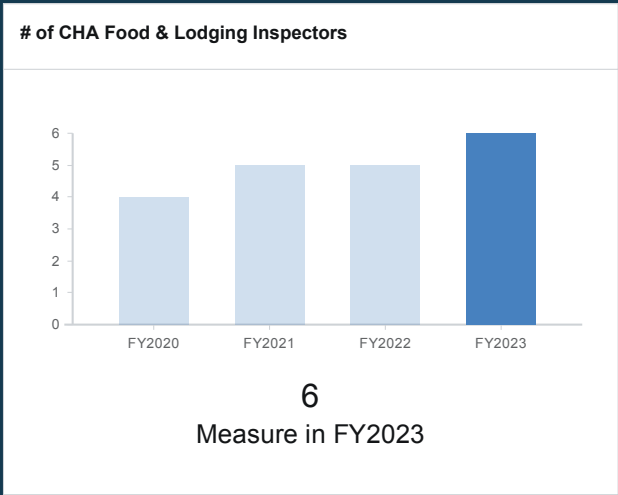
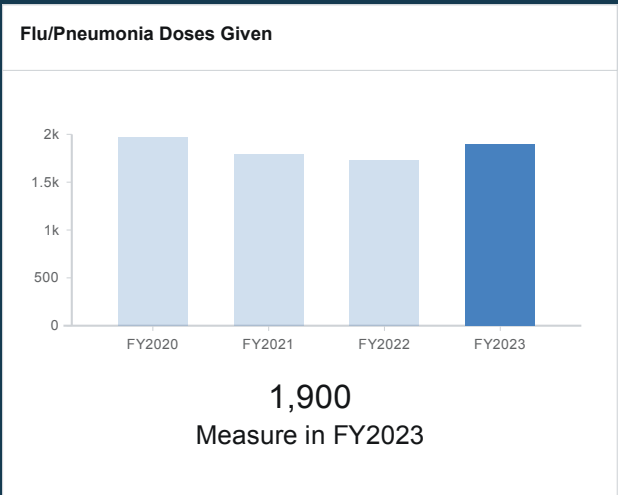
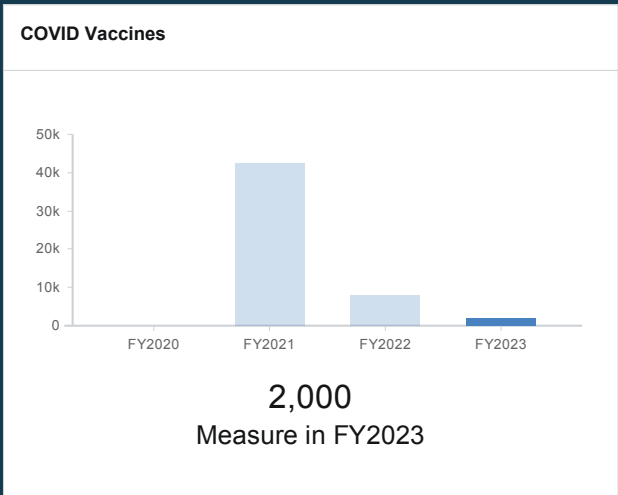
BUDGET SUMMARY

5810- Cabarrus Health Alliance Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities			
Operations			
Public Health Authority	\$0	\$9,198,703	\$10,119,709
OPERATIONS TOTAL	\$0	\$9,198,703	\$10,119,709
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$0	\$9,198,703	\$10,119,709
TOTAL	\$0	\$9,198,703	\$10,119,709

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

Name: Bonnie S. Coyle, MD

Email: Bonnie.Coyle@cabarrushealth.org

Phone: 704-920-1203



OTHER HUMAN SERVICES

FY 2023 Program Summary

DESCRIPTION

Funding for mandated health services that are provided through other agencies.

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 2023 proposed budget is \$5,000.

MENTAL HEALTH

Since September 1, 2021 the mental health services provider is Partners Health Management. Funding for FY 2023 is proposed for mental health purposes in the amount of \$435,511. These funds will go towards assistance with mental health, developmental disabilities and substance abuse needs.

YMCA

In a 15-year agreement between Rowan-Cabarrus – YMCA (formerly 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 was renewed July 1, 2018 for the next 10 swim seasons. The FY 2023 budget is \$250,000.

BUDGET SUMMARY

5910- Other Human Services Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$1,473	\$5,000	\$5,000
TOTAL	\$1,473	\$5,000	\$5,000

5910- Other Human Services Expenses

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities			
Operations			
Public Health Authority	\$8,543,021	\$0	\$0
Non-Profits using Cares	\$1,997,740	\$0	\$0
Mental Health Center	\$471,347	\$435,511	\$435,511
YMCA	\$250,000	\$250,000	\$250,000
Salvation Army	\$250,000	\$0	\$0
Boys/Girls Club Targeted Outre	\$50,000	\$50,000	\$0
OPERATIONS TOTAL	\$11,562,108	\$735,511	\$685,511
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$11,562,108	\$735,511	\$685,511
Other Services & Charges			
Operations			
Veteranarian Services	\$2,703	\$5,000	\$5,000
OPERATIONS TOTAL	\$2,703	\$5,000	\$5,000
OTHER SERVICES & CHARGES TOTAL	\$2,703	\$5,000	\$5,000
TOTAL	\$11,564,811	\$740,511	\$690,511

5910- Other Human Services

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Revenues	\$1,473	\$5,000	\$5,000
Expenses	\$11,564,811	\$740,511	\$690,511
REVENUES LESS EXPENSES	-\$11,563,338	-\$735,511	-\$685,511

SOLID WASTE MANAGEMENT: CONSTRUCTION & DEMOLITION LANDFILL

FY 2023 Program Summary & Performance Measures

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

- Number of C&D waste customers expected to increase for the fourth consecutive year in FY 2021. The incoming C&D tons per customer decreased in FY 2021.
- North Carolina Department of Environmental Quality (NC DEQ) 2021 annual facility inspection found landfill to be in compliance with operating permit conditions.
- Landfill continues to offer leaf compost free of charge to Cabarrus County residents.
- Landfill expansion (Phase 4) completed in September, 2021. NC DEQ issued operating permit in December, 2021. It is estimated that this expansion will provide an additional 5 – 7 years of airspace.
- Maintained projected budget: Facility operates under Enterprise Fund and zero tax dollars were required to assist landfill operations in FY 2021.

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 \$42.95 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. Incoming pounds of waste per vehicle increased in FY 2021.
- 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 \$25 per ton and could go up further in FY 2023. It is also becoming more difficult to schedule time for a grinder to perform this service.

BUDGET HIGHLIGHTS & CHANGES

- This department's budget has increased due to salary and benefit adjustments as well as inflationary adjustments.
- A Heavy Equipment Operator position is added to meet growing demands with a consistent level of customer service at the Construction and Demolition Landfill.

BUDGET SUMMARY

4610- Construction & Demolition Landfill Revenues

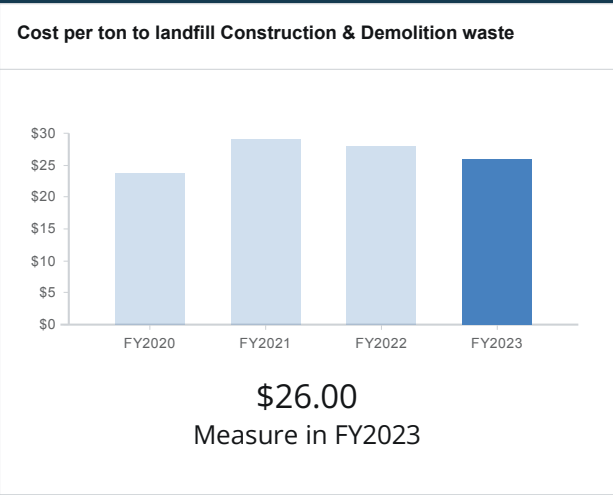
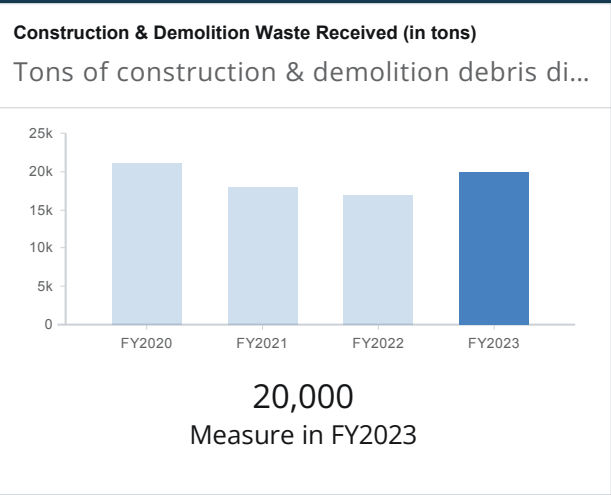
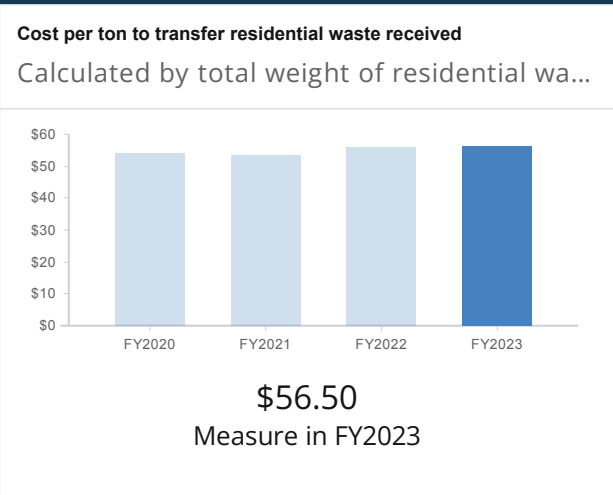
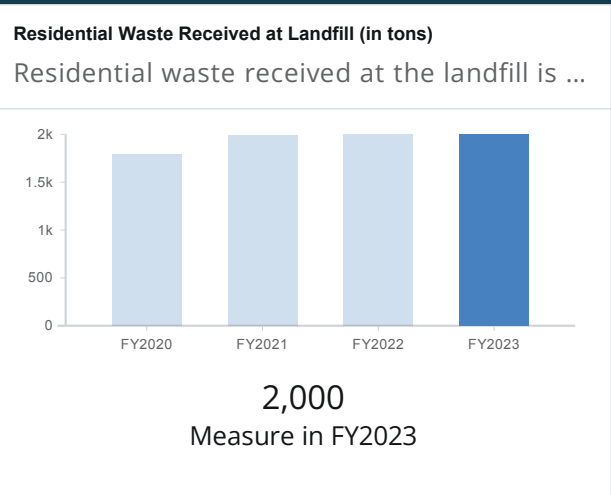
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales & Services	\$1,156,781	\$1,263,000	\$1,300,000
Permits & Fees	\$151,644	\$145,000	\$150,000
Intergovernmental - Other	\$51,460	\$54,000	\$54,000
Investments	\$16,005	\$28,508	\$0
Miscellaneous	\$35	\$0	\$0
TOTAL	\$1,375,924	\$1,490,508	\$1,504,000

4610- Construction & Demolition Landfill Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Supplies	\$265,988	\$348,245	\$363,545
Personnel Services	\$258,226	\$252,645	\$286,973
Other Services & Charges	\$170,992	\$334,670	\$267,922
Other Operation Cost	\$162,733	\$217,418	\$266,118
Employee Benefits	\$146,864	\$113,530	\$151,942
Maintenance & Repair	\$55,718	\$144,000	\$167,500
Capital Outlay	\$0	\$80,000	\$0
TOTAL	\$1,060,521	\$1,490,508	\$1,504,000

PERFORMANCE MEASURES

FY 2023 numbers are projections



Construction and Demolition Landfill

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	5.5	5.5	6.0	0.50

DEPARTMENT CONTACT

Name: Kevin Grant

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209



SOLID WASTE MANAGEMENT: WASTE REDUCTION

FY 2023 Program Summary & Performance Measures

MISSION

To encourage recycling and waste minimization through education and example, reduce the volume and toxicity of the waste stream, demonstrate professionalism and provide excellent customer service in the operation of recycling and Household Hazardous Waste services.

OVERVIEW

The Waste Reduction Division is responsible for developing and implementing waste reduction programs; enforcing waste management, recycling operating rules and regulations; overseeing the collection of refuse and recyclables; and disposal of toxic waste. The following are the principal activities:

- Recycling Convenience Centers: Manage facilities where household paper, containers and other materials are collected. Department employees collect and haul these items to regional recycling processors.
- Curbside Refuse and Recycling: Administer the franchised service to collect containers, paper and trash from households in unincorporated areas of the county.
- Household Hazardous Waste (HHW): Operate HHW facility located on General Services Drive. County residents drop off material on scheduled days. Private company collects, packages, stores and transports HHW for proper recycling or disposal.
- Internal County Waste Reduction: Oversee the County facilities' recycling programs and Recycling Policy, including environmentally preferred purchasing, recycling collections and equipment reuse.
- Schools Recycling Program: Coordinate the county commitment to collect recyclables at Cabarrus County Schools done in partnership with the City of Concord.

MAJOR ACCOMPLISHMENTS

- Approximately 3,100 residents will have participated in the HHW collection days during FY 2022 (24 annual events). FY 2022 will see a slight decline of residents dropping off household hazardous waste versus FY 2021. Most likely due to reopening of businesses from the covid period. The annual number of residents participating in the HHW collection days has increased by over 1,000 during the last five years.
- The Household Hazardous Waste Facility and Recycling Convenience Center has remained open with normal operating hours during the pandemic. Modified operating procedures to ensure social distancing.

- Collaborated with the municipalities to produce a series of short videos to inform Cabarrus County residents how to “recycle right” and reduce recycling contamination.
- Continue to divert glass bottles and jars received at recycling convenience centers to help reduce recycling expense. Approximately 14 tons of glass bottles and jars have been diverted which has resulted in a savings of \$1,500.
- Hosting two (2) Safe Disposal Events (paper shred, prescription medication take back and TV / Electronic recycling) during FY 2021. Cabarrus County and City of Concord co-host the events.

CHALLENGES & TRENDS

- Continue to efficiently and economically serve the increasing number of residents who drop off recyclables and participate in the bi-monthly Household Hazardous Waste collection events.
- Communicate and educate residents to reduce the amount of contamination (i.e. trash, non-acceptable recyclable material) placed in recycling carts and roll offs. Contamination negatively affects recycling processing and market costs.
- Market prices for most recyclable material have started to increase. Recycling revenue is still negatively affecting the Mecklenburg County Material Recovery Facility. This means that any contamination still has a serious effect on their operations.
- The cost to recycle televisions is slowly decreasing primarily due to a decrease in the number of cathode ray tube type televisions dropped off. This type of television is very heavy and expensive to recycle due to the amount of lead in the glass.

BUDGET HIGHLIGHTS & CHANGES

- This department’s budget has increased due to salary and benefit adjustments as well as inflationary adjustments.

BUDGET SUMMARY

4620- Waste Reduction Revenues

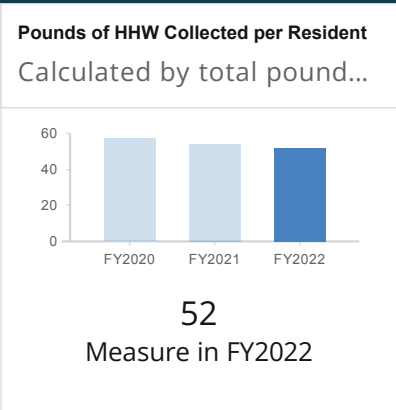
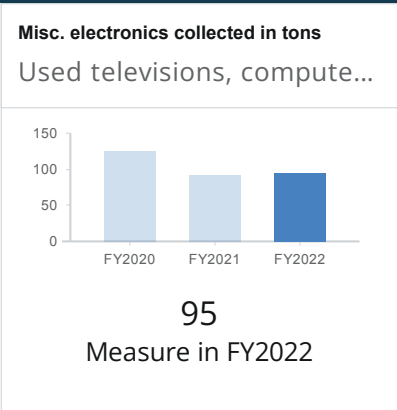
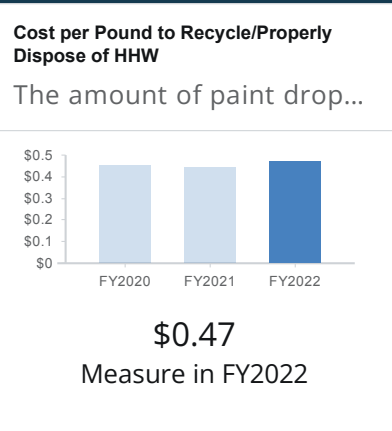
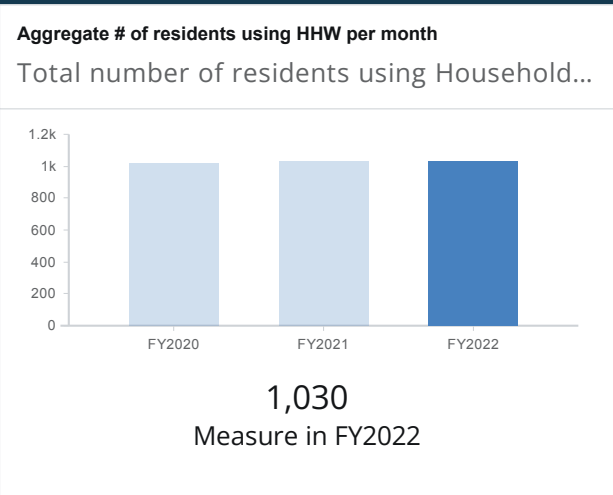
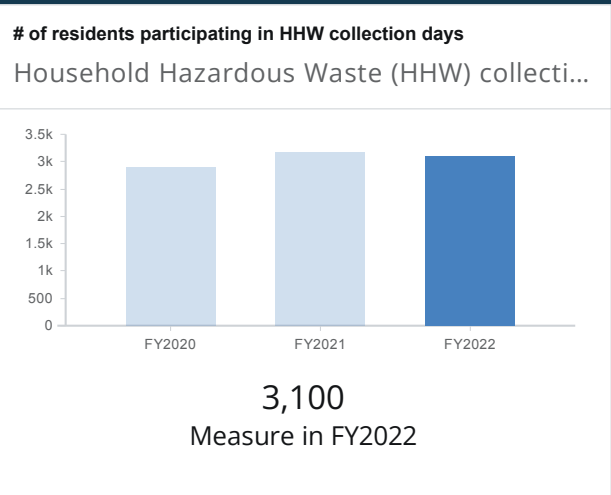
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Financing Sources	\$0	\$553,055	\$621,872
Sales & Services	\$41,027	\$23,000	\$30,000
Intergovernmental - Grants - Other	\$7,532	\$11,000	\$9,000
TOTAL	\$48,560	\$587,055	\$660,872

4620-Waste Reduction Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$200,268	\$200,305	\$242,685
Supplies	\$78,632	\$169,875	\$151,575
Other Operation Cost	\$112,488	\$130,960	\$144,126
Employee Benefits	\$92,791	\$82,715	\$114,370
Capital Outlay	\$163,500	\$0	\$0
Maintenance & Repair	\$36,555	\$750	\$1,250
Other Services & Charges	\$4,108	\$2,450	\$6,866
TOTAL	\$688,341	\$587,055	\$660,872

PERFORMANCE MEASURES

FY 2023 numbers are projections



Waste Reduction

	ADOPTED FY 2021	ADOPTED FY 2022	ADOPTED FY 2023	CHANGE FY 2022 to FY 2023
STAFFING				
FTE Positions	3.5	3.5	4.0	0.50

DEPARTMENT CONTACT

Name: Kevin Grant
Email: kpgrant@cabarruscounty.us
Phone: 704-920-3209



NON DEPARTMENTAL

FY23 ANNUAL BUDGET



DESCRIPTION

Items in this program are those which relate to General Fund programs 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. For the FY 2023 the merit and cost of living (COLA) adjustments are now being budgeted in with the individual position budgets in their respective departments and not centrally. A total of \$1,030,000 was adopted for FY 2023, which includes: \$30,000 for service awards, \$300,000 for vacation payouts, \$500,000 for the salary study for Cabarrus County employees, \$200,000 for salary adjustments related to the Public Safety salary study completed in FY 2022.

Other Benefits

These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of \$10,200 annually per retiree. The FY 2023 adopted budget of \$692,249. Please note that retiree health insurance is also budgeted for in the DHS budget separately.

Fuel

Estimated funds for fuel are budgeted for each department in their operating budgets based on their historical fuel usage and projected future fuel prices at the time the budget is prepared. Additionally, funds for fuel are also set aside here due to the uncertainty of fluctuating gas prices. The FY 2023 budget includes \$450,000 set aside for fuel price uncertainty. An additional \$300,000 for fuel and other uncertainties.

Natural Gas / Power

Funds are budgeted here also for Natural Gas (\$803) and Power (\$12,299) bills that do not belong in the other departments and functional areas where these types of expenditures are also budgeted. Additionally, funds have also been set aside for the impact on both natural gas and power related to the volatility in the global energy markets. The FY 2023 budget includes an additional \$467,000 for power and \$51,000 for natural gas.

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. For FY 2023 \$5,000 has been set aside 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.

Purchased Services

Funds consolidated for shredding services County-wide excluding Courts, Department of Human Services and Emergency Medical Services.

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. Starting with FY 2015 the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Department of Human Services.

Contingency

Contingency funds are budgeted in the amount of \$2,809,394 to cover unanticipated/unbudgeted costs that may occur during the year. Of this amount \$792,000 is for charter school funding adjustment due to increase in enrollment.

BUDGET SUMMARY

1910- Non-Departmental Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Sales/Other Taxes	\$38,121,027	\$37,238,953	\$40,000,000

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Intergovernmental - Other	\$5,887,480	\$2,120,650	\$3,620,650
Investments	\$137,062	\$100,000	\$200,000
Miscellaneous	\$264,790	\$35,000	\$35,000
Sales & Services	\$46,580	\$42,900	\$42,900
TOTAL	\$44,456,939	\$39,537,503	\$43,898,550

1910- Non Departmental Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Personnel Services	\$535,576	\$6,892,657	\$1,030,000
Other Services & Charges	\$28,651	\$830,000	\$2,870,309
Employee Benefits	\$675,129	\$725,673	\$692,249
Other Operation Cost	\$128,788	\$126,063	\$645,008
Maintenance & Repair	\$0	\$12,000	\$12,000
Capital Outlay	\$1,000	\$0	\$0
Supplies	\$0	-\$473,709	\$35,730
TOTAL	\$1,369,144	\$8,112,684	\$5,285,296

CONTRIBUTION TO OTHER FUNDS

FY23 ANNUAL BUDGET



DESCRIPTION

This program consists of funding transfers from the General Fund and the Community Investment Fund to other funds.

Contribution to Community Investment Fund

This fund accounts for sales tax/lottery revenue dedicated to school capital and property tax revenues for debt/capital projects. The Community Investment fund accounts for debt service expenditures and transfers to Capital Projects Funds. The contribution to this fund from the General Fund for FY23 is \$44,591,176.

Contribution to Capital Project Fund

This fund accounts for funding for one time capital and deferred maintenance projects for our school systems and county departments. For FY23 the contribution is \$10,871,176 from the Community Investment Fund.

Contribution to Landfill Fund

This fund accounts 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. Beginning with FY22 the waste management and recycling functions were transferred to this fund from the General fund. Annually a contribution to this fund from the General Fund will be made equal to the cost of the waste management and recycling program. For FY 23 the contribution is \$621,872.

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 is estimated to receives a contribution of \$286,500 from the Cabarrus County Tourism Authority and a contribution of \$1,087,826 from the General Fund, an increase of \$67,242 from the FY 2022 adopted budget.

Contribution to Pension Trust Fund (OPEB)

This fund provides funding for the Other Post-Employment Benefits (OPEB) Trust. Beginning with FY 2022, \$2,000,000 was contributed for the OPEB Trust. GFOA recommends that governments prefund their obligations for postemployment benefits other than pensions (OPEB) once they have determined that a substantial long-term liability has incurred. Making long-term investments to cover these obligations through a separate trust fund should, over time, result in a lower total

cost for providing postemployment benefits. For FY 2023 \$2,000,000 is being contributed to the pension trust fund.

BUDGET SUMMARY

1960- Cont to Other Funds Revenues

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Other Financing Sources	\$47,500	\$0	\$0
TOTAL	\$47,500	\$0	\$0

1960- Cont to Other Funds Expenditures

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$76,521,326	\$51,810,764	\$48,300,874
TOTAL	\$76,521,326	\$51,810,764	\$48,300,874

EDUCATION

FY 2023 Program Summary & Performance Measures

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:

Cabarrus County provides funding to the following:

- **Public Schools, which include:**
- Cabarrus County Schools (CCS)
- Kannapolis City Schools (KCS)
- Charter Schools
- Other related agencies
- **Rowan Cabarrus Community College**

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.



PUBLIC SCHOOLS

CURRENT EXPENSE

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

Current School Expenses- Regular Instruction

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$53,196,371	\$52,846,371	\$54,627,635
Kannapolis City Schools	\$6,653,802	\$6,779,192	\$7,047,629
TOTAL	\$59,850,173	\$59,625,563	\$61,675,264

Current School Expenses- Building Maintenance

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$10,989,963	\$11,369,963	\$11,825,418
Kannapolis City Schools	\$1,410,670	\$1,042,348	\$1,042,348
TOTAL	\$12,400,633	\$12,412,311	\$12,867,766

Current School Expenses- Grounds Maintenance

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Kannapolis City Schools	\$108,680	\$270,364	\$270,364
TOTAL	\$108,680	\$270,364	\$270,364

Current School Expenses- Technology

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$5,798,222	\$6,768,222	\$7,104,667
Kannapolis City Schools	\$528,078	\$528,078	\$528,078
TOTAL	\$6,326,300	\$7,296,300	\$7,632,745

Current School Expenses- School System Total

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$69,984,556	\$70,984,556	\$73,557,720
Kannapolis City Schools	\$8,701,230	\$8,619,982	\$8,888,419
TOTAL	\$78,685,786	\$79,604,538	\$82,446,139

Current School Expenses- Charter Schools*

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$4,665,094	\$5,017,293	\$5,711,860
Kannapolis City Schools	\$478,941	\$486,011	\$586,050
TOTAL	\$5,144,035	\$5,503,304	\$6,297,910

*Money is passed through each school district to the charter schools.

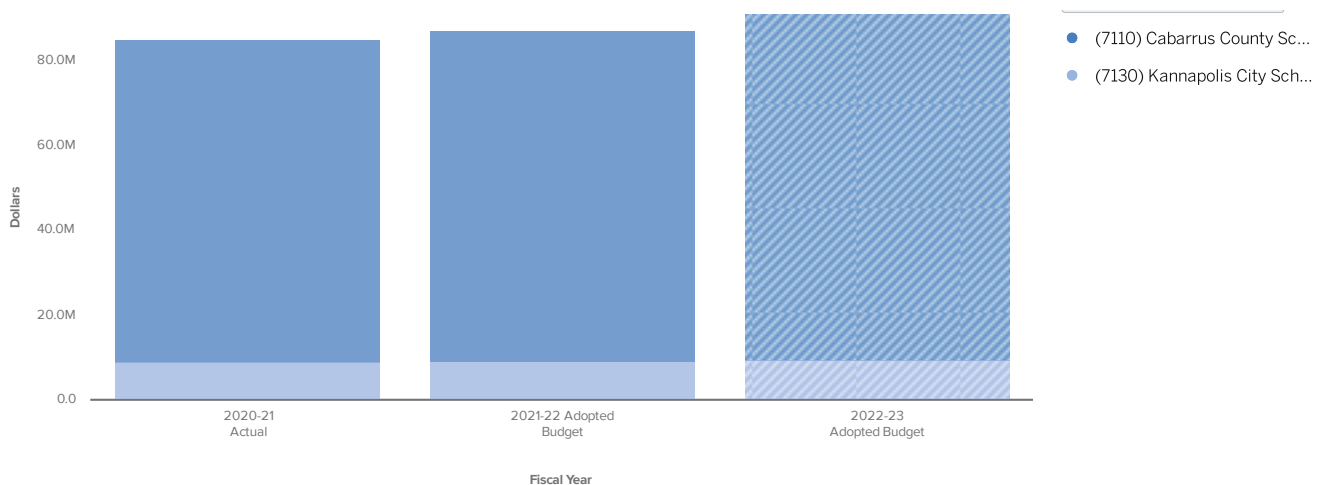
AVERAGE DAILY MEMBERSHIP (ADM)

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 transfers between local school units. The ADM estimate used was 38,828, an increase of 337 students from the prior year. The ADM estimate used for charter schools was 2,966 an increase of 305 students from the prior year. The county is required by law to allocate an equal share to each school system based on their share of the ADM.

For FY23 Cabarrus County School's ADM is 34,642; Kannapolis City School's is 4,186; CCS Charter's is 2,690 and KCS Charter's is 276. 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 unanticipated increase of charter school students.

FY 2023 BUDGET					
		DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	73,557,720	34,642	89.22%	\$ 2,123.37
Kannapolis City Schools		8,888,419	4,186	10.78%	2,123.37
TOTAL	\$	82,446,139	38,828	100%	
CHARTER SCHOOLS					
Cabarrus County Schools	\$	5,711,860	2,690	90.69%	\$ 2,123.37
Kannapolis City Schools		586,050	276	9.31%	2,123.37
TOTAL	\$	6,297,910	2,966	100%	

THREE-YEAR PUBLIC SCHOOLS FUNDING COMPARISONS



CABARRUS COUNTY SCHOOLS

FY 2023 Program Summary & Performance Measures

MISSION

Empowering students to build their futures.

OVERVIEW

Cabarrus County Schools (CCS) is the 8th largest school district in North Carolina with 2,408 teachers and 4,410 employees, including our bus drivers who safely transport 26,000 students on school buses each day. During 2021-2022, the United States Department of Agriculture (USDA) provides funding for all students in CCS to eat breakfast and lunch during this pandemic. We serve 5 million breakfasts and lunches annually.

CCS offers 17 Program Choice options at 32 schools including: science, technology, engineering, and mathematics (STEM), International Baccalaureate (IB), language immersion, fine arts, Early Colleges, National Academy Foundation-certified academies, and balanced calendar. More than \$31 million in scholarships were earned by Class of 2021. Within our schools, 95 languages are spoken by students and families representing 89 countries.

MAJOR ACCOMPLISHMENTS

- District ranks 12th in the state for overall proficiency
- 2020-2021 School Accountability results indicated that CCS Exceeded or Met academic growth indicators in ALL seven academic areas: K-2 Literacy, EOGs, EOCs, PSAT, SAT, ACT, and CTE
- Increased teacher supplement from 10% to 12%
- Provided employment "Covid" bonuses to all staff
- Continue to offer Program Choice Offerings
- Completed 36 deferred maintenance projects

MAJOR CHALLENGES & TRENDS

- Attracting and retaining teachers
- Attracting and retaining service-line staff (bus drivers, child nutrition workers, custodians, and Kids Plus staff).
- Learning loss related to COVID
- Keeping pace with rapid growth

BUDGET HIGHLIGHTS & CHANGES

- The budget includes funding equivalent to 1% of the County-paid local supplement for certified staff to begin reserving the funds that will be needed to cover the shortfall in two years. The remaining 0.5% needed to fully cover the shortfall will be recommended for the FY24 budget.
- In addition to the supplement, the CCS budget includes additional funding to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; and an additional \$561,000 to improve facilities and grounds maintenance. The CCS budget totals \$73.6 million, an increase of 3.6%.

BUDGET SUMMARY

7110- Cabarrus County Schools Operating Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Sales & Services	\$1,233,590	\$2,000,000	-\$2,080,000
TOTAL	\$1,233,590	\$2,000,000	-\$2,080,000

7110- Cabarrus County Schools Operating Expenses

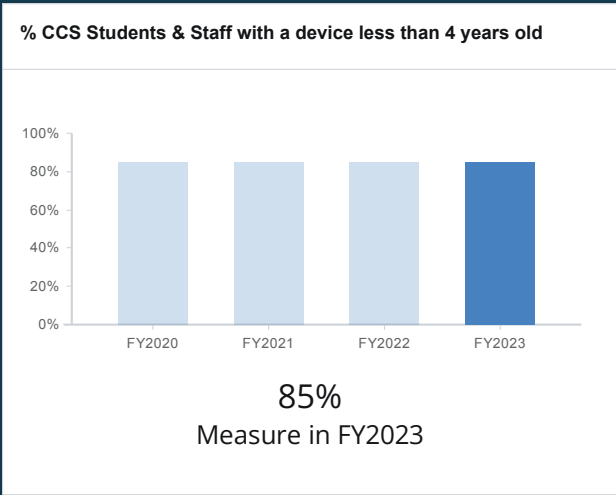
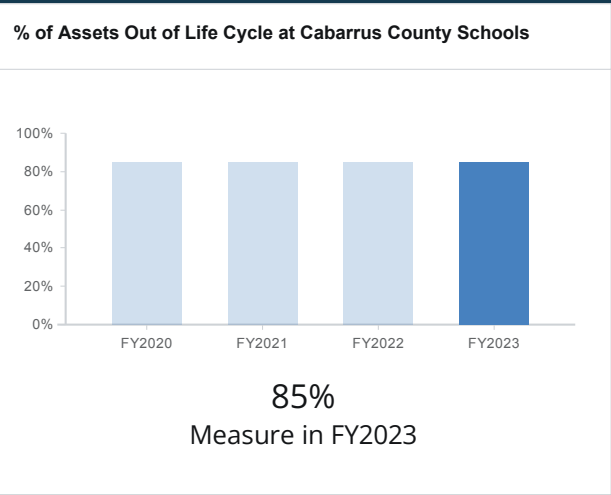
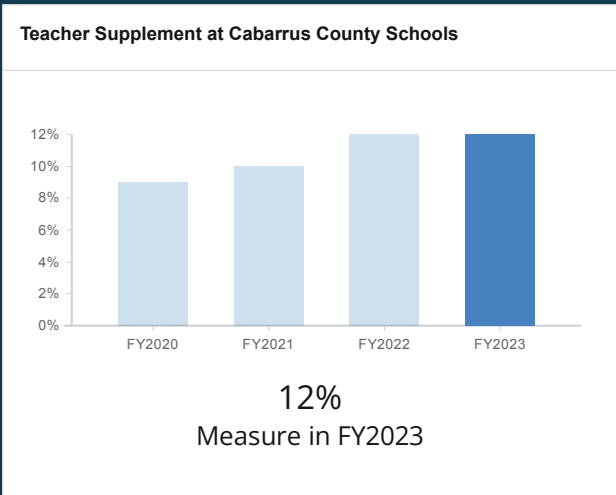
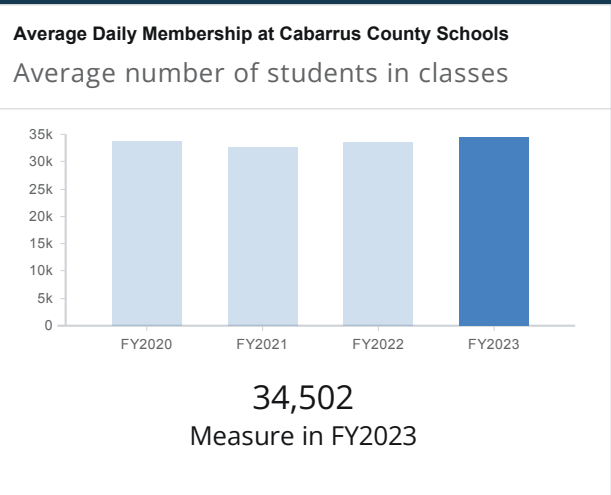
	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Contributions to Other Funds or Activities	\$75,827,112	\$78,001,849	\$81,255,164
Other Services & Charges	\$56,129	\$0	\$80,000
TOTAL	\$75,883,240	\$78,001,849	\$81,335,164

7110- Cabarrus County Schools Operating

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Revenues	\$1,233,590	\$2,000,000	-\$2,080,000
Expenses	\$75,883,240	\$78,001,849	\$81,335,164
REVENUES LESS EXPENSES	-\$74,649,650	-\$76,001,849	-\$83,415,164

PERFORMANCE MEASURES

FY 2023 numbers are projections



DEPARTMENT CONTACT

Name: Carol Herndon
Email: Carol.Herndon@cabarrus.k12.nc.us
Phone: 704-260-5705



KANNAPOLIS CITY SCHOOLS

FY 2023 Program Summary & Performance Measures

MISSION

To promote an environment that ensures safety, community, equity, and growth. vironment that ensures safety, community, equity, and growth.

OVERVIEW

The Kannapolis City School (KCS) System was created by the North Carolina Legislature on March 28, 1935. Kannapolis City Schools is proud to offer two magnet programs, Dual Language Immersion and Global Studies at Fred L. Wilson Elementary School and Jackson Park Elementary School and A+ Arts Magnet at G. W. Carver Elementary. Additionally, our individual elementary schools focus on STEM, Classrooms of Tomorrow, and Wellness and Learning. We also offer 41 different credential programs at the secondary level.

MAJOR ACCOMPLISHMENTS

- Added Jackson Park Elementary as a magnet school and expanded programs at other elementary schools
- Increased bus driver pay to compete with surrounding districts
- Started a work force development program at Shady Brook Elementary

CHALLENGES & TRENDS

- Learning loss related to COVID-19
- Increase pay for non-certified staff
- Attracting and retaining a diverse staff

BUDGET HIGHLIGHTS & CHANGES

- The budget includes funding for a 0.5% increase in the County-paid local supplement for certified staff employed by KCS. The KCS budget totals \$8.9 million, an increase of 3.1%.

BUDGET SUMMARY

	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Contributions to Other Funds or Activities	\$9,180,171	\$9,105,993	\$9,474,469
TOTAL	\$9,180,171	\$9,105,993	\$9,474,469

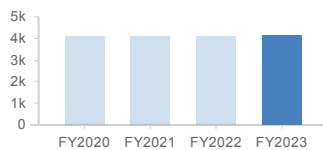
	2020 - 21 Actual	2021-22 Adopted	2022 - 23 Budget
Expenses	\$9,180,171	\$9,105,993	\$9,474,469
REVENUES LESS EXPENSES	-\$9,180,171	-\$9,105,993	-\$9,474,469

PERFORMANCE MEASURES

FY 2023 numbers are projections

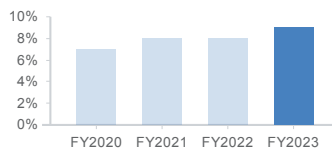
Average Daily Membership at KCS

Average number of stude...



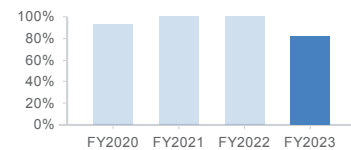
4,127
Measure in FY2023

Teacher Supplement at KCS



9%
Measure in FY2023

% KCS Students & Staff with a device less than 4 years old



82%
Measure in FY2023

DEPARTMENT CONTACT

Name: Will Crabtree

Email: will.crabtree@kcs.k12.nc.us

Phone: 704 791-6231



EDUCATION

FY 2023 Program Summary & Performance Measures

HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

Cabarrus County Schools (CCS)

The budget includes a direct current expense increase of \$2,573,164 to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; including \$561,000 to improve facilities and grounds maintenance. In addition \$4.9 million is reserved in this budget for deferred maintenance projects. In FY22 the County and CCS agreed that funding for continuation and local supplements would instead go to deferred maintenance projects until FY25 to address a significant backlog in deferred maintenance projects.. The school district is using one-time federal funding to cover the gap until that time. This funding will become a part of the districts current expense funding in FY25 with \$4 million for CCS, \$487,887 for KCS and \$345,693 for charter schools.

Kannapolis City Schools (KCS)

The budget includes a direct current expense increase of \$268,437 to cover a 0.5% increase to the County-paid local salary supplement for teachers.

CAPITAL OUTLAY

Capital outlay funding is provided to address the minor capital needs of each district. Capital outlay items include buses or other vehicles, technology equipment, building improvements, and acquisition or replacement of furnishings and equipment.

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Cabarrus County Schools	\$1,020,000	\$1,020,000	\$1,020,000
Kannapolis City Schools	\$100,000	\$100,000	\$100,000
TOTAL	\$1,120,000	\$1,120,000	\$1,120,000

DEBT

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.

Public School Debt Service

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
GO Bonds Principal - Schools	\$6,170,104	\$6,289,887	\$6,376,688
GO Bonds Interest - Schools	\$1,397,720	\$1,132,482	\$816,988
COPS Principal - Schools	\$21,536,225	\$21,097,500	\$22,505,000
COPS Interest - Schools	\$8,584,578	\$7,843,734	\$9,082,090
TOTAL	\$37,688,626	\$36,363,603	\$38,780,765

THE FOLLOWING PROJECTS ARE PLANNED FOR PUBLIC SCHOOLS WITHIN THE COUNTY'S CAPITAL IMPROVEMENT PLAN (CIP):

Project Name	FY22
CABARRUS COUNTY SCHOOLS	
Replacement of R. Brown McAllister ES	39,800,000
Roberta Road MS	6,673,074
New Northwest HS	4,260,000
Parking and Drive Replacement at Mt. Pleasant HS	1,648,000
Roof Replacement at Concord HS	1,493,500
Roof Replacement at CC Griffin MS	1,236,000
Roof Replacement at Central Cabarrus HS	1,236,000
Roof Replacement at Weddington Hills ES	1,236,000
Roof Replacement at Bethel ES	927,000
Total Cabarrus County Schools Debt	58,509,574

Project Name	FY23
KANNAPOLIS CITY SCHOOLS	
Deferred Maintenance Projects	1,500,000
Total Kannapolis City Schools PAYGO	1,500,000
CABARRUS COUNTY SCHOOLS	
Deferred Maintenance Projects (excluding Beverly Hills)	4,187,963
Roof Replacement at W.M. Irvin Elementary School	1,265,664
Roof Replacement at Harris Road Elementary School	1,265,664
Total Cabarrus County Schools PAYGO	6,719,291

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.

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Technology	\$45,156	\$45,156	\$45,156
TOTAL	\$45,156	\$45,156	\$45,156

PUBLIC SCHOOLS- PER PUPIL BREAKDOWN

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN						
	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
PUBLIC SCHOOLS APPROPRIATION						
Current Expense	\$ 78,685,786	\$ 79,604,538	\$ 82,446,139	\$ 2,841,601	3.57%	
Charter Schools	5,144,035	5,503,304	6,297,910	794,606	14.44%	
Capital Outlay	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	37,688,627	36,363,603	38,780,765.00	2,417,162	6.65%	
County Server Space	45,156	45,156	45,156	-	0.00%	
School Nurses	3,560,361	4,041,002	4,522,536	481,534	11.92%	
TOTAL	\$ 126,243,965	\$ 126,677,603.00	\$ 133,212,506.00	\$ 6,534,903.00	5.16%	
ADM ENROLLMENT						
CCS State Estimates	34,339	34,323	34,642	319	0.93%	
KCS State Estimates	4,168	4,168	4,186	18	0.43%	
CCS Estimates of Charter	2,426	2,426	2,690	264	10.88%	
KCS Estimates of Charter	235	235	276	41	17.45%	
TOTAL ESTIMATED ENROLLMENT	41,168	41,152	41,794	642	1.56%	
PER PUPIL FUNDING						
Current Expense	\$ 2,036	\$ 2,068	\$ 2,123	\$ 55	2.67%	
Capital Outlay	27.21	27.22	26.80	(0.42)	-1.54%	
Educational Debt Service	915.48	883.64	927.90	44.26	5.01%	
County Server Space	1.10	1.10	1.08	(0.02)	-1.54%	
School Nurses	86.48	98.20	108.21	10.01	10.20%	
TOTAL	\$ 3,066.56	\$ 3,078.29	\$ 3,187.36	\$ 109.07	3.54%	

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY						
	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUE SOURCE						
1/2 cent Sales Tax Article 40 30%	\$ 3,962,435	\$ 3,900,000	\$ 4,400,000	\$ 500,000	12.82%	
1/2 cent Sales Tax Article 42 60%	8,744,524	8,540,000	9,300,000	760,000	8.90%	
1/4 cent Sales Tax Article 46 100%	10,413,436	10,131,000	11,200,000	1,069,000	10.55%	
Lottery used for School Debt Service	2,300,000	2,300,000	2,300,000	-	0.00%	
QSCB Subsidy	730,240	720,000	720,000	-	0.00%	
TOTAL	\$ 26,150,635	\$ 25,591,000	\$ 27,920,000	\$ 2,329,000	9.10%	
EXPENDITURE CATEGORY						
Current Expense	\$ 78,684,976	\$ 79,604,538	\$ 82,446,139	\$ 2,841,601	3.57%	
Charter Schools	5,144,845	5,503,304	6,297,910	794,606	14.44%	
Capital Outlay	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	37,688,626	36,363,603	38,780,765	2,417,162	6.65%	
County Server Space	45,153	45,156	45,156	-	0.00%	
School Nurses	3,560,361	4,041,002	4,522,536	481,534	11.92%	
TOTAL	\$ 126,243,961	\$ 126,677,603	\$ 133,212,506	\$ 6,534,903	5.16%	
NET COUNTY COST						
GRAND TOTAL	\$ (100,093,326)	\$ (101,086,603)	\$ (105,292,506)	\$ (4,205,903)	4.16%	

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 \$105,292,506, including \$4,522,536, 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 2014 through Recommended FY23.

OTHER RELATED AGENCIES

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
School Park Maintenance	\$50,000	\$50,000	\$50,000
Special Olympics	\$84,405	\$84,405	\$84,405
TOTAL	\$134,405	\$134,405	\$134,405

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.

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.

ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2023 Program Summary & Performance Measures

MISSION

Rowan-Cabarrus improves lives and builds community through public higher education and workforce development.

OVERVIEW

Rowan-Cabarrus Community College is an open door, comprehensive learning-centered institution of public higher education serving the citizens of Rowan and Cabarrus counties. The College, a part of the North Carolina Community College System, offers affordable occupational and educational programs leading to Associate in Arts degree, Associate in Engineering, Associate in Science degree, Associate in Fine Arts degree, Associate in General Education degree, and Associate in Applied Science degrees. Diplomas and certificates are awarded for other occupational, adult and continuing education programs. The College has four locations in Cabarrus County including the North Carolina Research Campus, College Station, Cabarrus Business & Technology Center and South Campus.

The primary focus of the College is workforce development, meeting the educational needs of the individual and changing requirements of the workplace. Reflecting its commitment to student learning outcomes, the College strives to inspire its students to increase their knowledge, develop occupational and technical proficiencies, respond to lifelong learning opportunities, and expand their awareness as responsible citizens in a democratic society.

As Cabarrus County's major workforce development provider, the College needs to keep up with the fast-paced rate of growth in Cabarrus County. According to EMSI, in 2021 the region's population increased by 12.4% since 2016, growing by 25,007. Population is expected to increase by 11.4% between 2021 and 2026, adding 25,868 people. From 2016 to 2021, jobs increased by 5.8% in Cabarrus County, NC from 81,725 to 86,471. This change outpaced the national growth rate of 0.4% by 6.2%.

During the 2020-2021 Academic year, nearly 46% of our unduplicated curriculum students resided in Cabarrus County. During 2015 and 2021, Cabarrus County enrollment grew more than 4.8%. During the same time period, Cabarrus County's population grew 4%.

MAJOR ACCOMPLISHMENTS

- Led the way in workforce and economic development with the newly opened Advanced Technology Center.
- Landed two major corporate training partnerships with Okuma America Corporation and RJG, Inc. to locate international and national training Centers at the College's Advanced Technology Center which will bring over 5,000 hotel nights to Cabarrus County.
- Partnered with the Cabarrus Economic Development Corporation to develop a workforce development plan that resulted in Eli Lilly Corporation selecting Cabarrus County as its new location, which is a \$1 billion, 600 job commitment.
- Continued to serve as the community's first choice for education by serving nearly 19,000 students annually.
- Seamlessly transitioned most courses to virtual instruction during the COVID-19 pandemic and implemented limited on-campus courses to ensure that our community's front-line workers maintained critical certifications and training in hands-on fields such as nursing, firefighting, welding and more.
- Celebrated 1,419 drive-thru graduates (46% from Cabarrus County) at the Charlotte Motor Speedway.
- Partnered with Cabarrus County and Kannapolis City Schools to support two successful early college programs and career and college promise participation growth in Cabarrus County.
- Secured land adjacent to South Campus with financial support from Cabarrus County and the ConnectNC Bond in anticipation of the county's growth precipitating the need for a new master plan.

MAJOR CHALLENGES & TRENDS

- Maintenance of existing facilities continues to be an upcoming challenge because the South Campus buildings are approximately 30 years old. These buildings are now showing age since Building 1000 was built in 1990, Building 2000 was built in 1998 and Building 3000 was built in 2008. These buildings will continue to need additional attention and upkeep.
- Prior to the pandemic, the College was on a steady growth trajectory. At this time, we anticipate curriculum enrollment will be flat for the 2021-2022 academic year since curriculum enrollment is nearly flat and continuing education enrollment is up 17%.
- Throughout the COVID-19 pandemic, the College continued to teach courses in-person to ensure that our community's workforce development needs were met.
 - 56.8% of classes are being offered completely online
 - 28.6% of classes are being offered in a blended format, meaning that over 50% of the course is offered in person, however all of these classes have an online component
 - 14.6% of classes are being offered in a hybrid format, meaning that less than 50% of the course is offered in person

BUDGET HIGHLIGHTS & CHANGES

- Additional funding for utilities, personnel and a new Building Automation Technician position—co-funded by Rowan County—are included in the budget.

BUDGET SUMMARY

7140- Rowan Cab Com College Operating Expenses

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Contributions to Other Funds or Activities	\$3,652,000	\$3,754,500	\$3,951,954
TOTAL	\$3,652,000	\$3,754,500	\$3,951,954

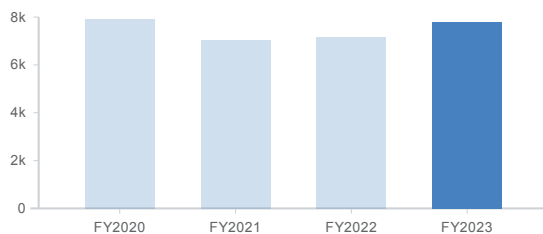
7140- Rowan Cab Com College Operating

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Yearly View
Expenses	\$3,652,000	\$3,754,500	\$3,951,954
REVENUES LESS EXPENSES	-\$3,652,000	-\$3,754,500	-\$3,951,954

PERFORMANCE MEASURES

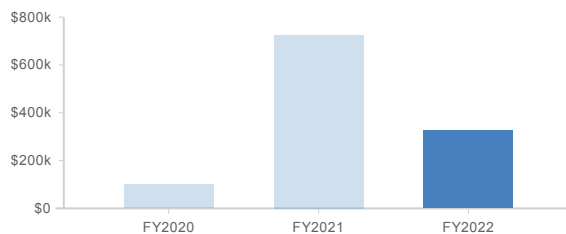
FY 2023 numbers are projections

of Cabarrus County Students at RCCC



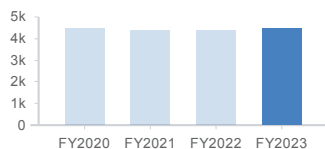
7,800
Measure in FY2023

Dollar Amount spent on Capital Projects



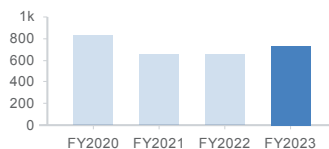
\$324,719.00
Measure in FY2022

Cabarrus County Curriculum Enrollment at RCCC



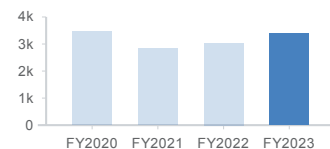
4,480
Measure in FY2023

Cabarrus County Curriculum Graduates at RCCC



730
Measure in FY2023

Cabarrus County Continuing Enrollment at RCCC



3,400
Measure in FY2023

DEPARTMENT CONTACT

Name: Dr. Carol Spalding, President

Email: carol.spalding@rccc.edu

Phone: 704-680-7806



EDUCATION

FY 2023 Program Summary & Performance Measures

ROWAN CABARRUS COMMUNITY COLLEGE



Rowan Cabarrus Community College (RCCC) Funding Breakdown

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Current Expense- RCCC	\$3,652,000	\$3,754,500	\$3,951,954
Capital Outlay- RCCC	\$100,000	\$100,000	\$100,000
Debt Services: Education	\$1,593,754	\$1,553,928	\$1,550,779
TOTAL	\$5,345,754	\$5,408,428	\$5,602,733

The current expense budget for Rowan-Cabarrus Community College (RCCC) totals \$3,951,954 a \$197,454 (5.3%) increase from the prior year. The additional funding covers cost increases for utilities, personnel and a new building automation technician. In addition the county continues to provide annually \$100,000 for various capital outlay needs. Funding is also budgeted for debt service related to RCCC General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) which 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 PROJECT IS PLANNED FOR RCCC WITHIN THE COUNTY'S CAPITAL IMPROVEMENT PLAN (CIP):

Project Name	FY23
ROWAN CABARRUS COMMUNITY COLLEGE (RCCC)	
Building 20000 Renovation at South Campus	2,260,000
Total RCCC PAYGO	2,260,000

DEBT SERVICE

FY23 ANNUAL BUDGET



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, 2021:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
GO Bonds:			
Schools	\$24,679,560	\$1,738,412	\$26,417,972
Rowan Cabarrus Community College	1,055,440	81,913	1,137,353
COPS/LOBS:			
Schools	230,200,000	64,272,956	294,472,956
Sheriff Administration Building	8,320,000	583,933	8,903,933
Jail Housing Unit	22,295,000	2,182,698	24,477,698
Parking Deck	7,875,000	2,568,863	10,443,863
Courthouse	48,715,000	25,562,234	74,277,234
General Gov't Projects	14,885,000	7,810,433	22,695,433
Rowan Cabarrus Community College	12,485,000	3,089,193	15,574,193
Financing Agreements:			
Wallace Property-Installment	2,213,936	826,064	3,040,000
Stretcher - Lease	224,782	5,599	230,381
TOTAL	\$372,948,718	\$108,722,298	481,671,016

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
GO Bonds - Schools								
GO 2013 Refunding - Schools	5-15-13	1.50 - 5.00	Principal	6,237,198	6,261,229	5,893,813		
			Interest	730,859	418,999	199,856		
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	139,490	139,490	144,300	3,168,360	2,695,680
			Interest	90,416	88,460	86,505	84,482	38,836
GO Bonds - Schools Total			Principal	\$ 6,376,688	\$ 6,400,719	\$ 6,038,113	\$ 3,168,360	\$ 2,695,680
			Interest	821,275	507,459	286,361	84,482	38,836
			Subtotal	\$ 7,197,963	\$ 6,908,178	\$ 6,324,474	\$ 3,252,842	\$ 2,734,516
GO Bonds - Rowan Cabarrus Community College (RCCC)								
GO 2013 Refunding (Pub Imprv) - RCCC 2006	5-15-13	1.50 - 5.00	Principal	212,802	213,771	211,188		-
			Interest	31,942	21,301	13,819		-
GO 2020 Refunding	7-16-20	1.60	Principal	5,510	5,510	5,700	216,640	184,320
			Interest	3,454	3,380	3,305	3,228	1,484
GO Bonds - RCCC Total			Principal	\$ 218,312	\$ 219,281	\$ 216,888	\$ 216,640	\$ 184,320
			Interest	\$ 35,396	\$ 24,681	\$ 17,124	\$ 3,228	\$ 1,484
GO Bonds - Grand Total			Principal	\$ 6,595,000	\$ 6,620,000	\$ 6,255,001	\$ 3,385,000	\$ 2,880,000
			Interest	856,671	532,140	303,485	87,710	40,320
			Grand Total	\$ 7,451,671	\$ 7,152,140	\$ 6,558,486	\$ 3,472,710	\$ 2,920,320

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
COPS/LOBS - Schools								
COPS (QSCB) - Schools 2011A Issue	4-14-11	0.00 - 0.07	Principal	1,330,000	1,330,000	1,330,000	1,335,000	
			Interest	776,125	408,925	408,925	408,925	
LOBS - Schools 2020B Refunding	7-16-20	1.60 - 2.35	Principal	2,090,000	2,020,000		-	-
			Interest	47,265	23,230		-	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,520,000	2,485,000	2,430,000	2,375,000	2,330,000
			Interest	359,183	296,435	234,558	174,051	114,914
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,260,000	5,160,000	5,075,000	4,970,000	4,860,000
			Interest	875,448	742,896	612,864	484,974	359,730
LOBS - Schools 2016 issue	3-10-16	2.00 - 5.00	Principal	3,690,000	3,690,000	3,690,000	3,690,000	3,690,000
			Interest	2,370,663	2,186,163	2,001,663	1,817,163	1,632,663
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	3,320,000	3,320,000	2,855,000	2,855,000	2,855,000
			Interest	1,878,850	1,712,850	1,611,500	1,468,750	1,326,000
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,405,000	2,410,000	2,410,000	2,410,000	2,410,000
			Interest	885,568	812,215	738,710	665,205	591,700
LOBS - Schools 2022 issue	6-1-22	5.00	Principal	1,890,000	1,895,000	1,895,000	1,895,000	1,895,000
			Interest	1,888,988	1,799,750	1,705,000	1,610,250	1,515,500
COPS/LOBS - Schools Total			Principal	\$ 22,505,000	\$ 22,310,000	\$ 19,685,000	\$ 19,530,000	\$ 18,040,000
			Interest	\$ 9,082,090	\$ 7,982,464	\$ 7,313,220	\$ 6,629,318	\$ 5,540,507
			Subtotal	\$ 31,587,090	\$ 30,292,464	\$ 26,998,220	\$ 26,159,318	\$ 23,580,507

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
COPS/LOBS - Rowan Cabarrus Community College (RCCC)								
LOBS - Advanced Technology Center 2018 issue RCCC 2006	5-16-18	3.05	Principal	\$ 885,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000
			Interest	380,793	353,800	326,960	300,120	273,280
COPS/LOBS - RCCC Total				Subtotal	\$ 1,265,793	\$ 1,233,800	\$ 1,206,960	\$ 1,180,120
COPS/LOBS - Other								
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal	1,750,000	1,705,000	1,665,000	1,620,000	1,580,000
			Interest	198,016	156,366	115,787	76,160	37,604
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal	3,415,000	3,345,000	3,265,000	3,195,000	3,110,000
			Interest	559,605	473,888	389,929	307,977	227,783
LOBS - Parking Deck 2017 issue	10-26-17	3.00 - 5.00	Principal	525,000	525,000	525,000	525,000	525,000
			Interest	338,775	312,525	296,625	270,375	244,125
LOBS- 2022 - Other general gov't project	6-1-22	5.00	Principal	740,000	745,000	745,000	745,000	745,000
			Interest	742,183	707,250	670,000	632,750	595,500
LOBS - 2022 - Courthouse	6-1-22	5.00	Principal	2,440,000	2,440,000	2,440,000	2,435,000	2,435,000
			Interest	2,428,984	2,313,750	2,191,750	2,069,750	1,948,000
COPS/LOBS - Other Total				Principal	\$ 8,870,000	\$ 8,760,000	\$ 8,640,000	\$ 8,520,000
			Interest	4,267,563	3,963,779	3,664,091	3,357,012	3,053,012
				Subtotal	\$ 13,137,563	\$ 12,723,779	\$ 12,304,091	\$ 11,877,012
COPS/LOBS - Grand Total				Principal	\$ 32,260,000	\$ 31,950,000	\$ 29,205,000	\$ 28,930,000
			Interest	13,730,445.86	12,300,043.00	11,304,271.00	10,286,450.00	8,866,799.00
				Grand Total	\$ 44,724,653	\$ 43,016,243	\$ 39,302,311	\$ 35,028,519

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Capital Leases/Installment Financing								
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	\$ 101,443	\$ 105,500	\$ 109,720	\$ 114,109	\$ 118,673
			Interest	88,557	84,500	80,280	75,891	71,327
Lease - Equipment Stretcher Lease	11-11-18	1.65	Principal	111,469	113,313	-	-	-
			Interest	3,722	1,877	-	-	-
Installment Financing - Grand Total				Principal	\$ 101,443	\$ 105,500	\$ 109,720	\$ 114,109
			Interest	88,557	84,500	80,280	75,891	71,327
				Grand Total	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Capital Lease- Grand Total				Principal	\$ 111,469	\$ 113,313	\$ -	\$ -
			Interest	3,722	1,877	-	-	-
				Grand Total	\$ 115,191	\$ 115,190	\$ -	\$ -
Annual Debt Service								
Bank Service Charges				\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700
Principal - Total				39,067,912	38,788,813	35,569,721	32,429,109	30,313,673
Interest - Total				14,679,396	12,918,560	11,688,036	10,450,051	8,978,446
TOTAL ANNUAL DEBT SERVICE				\$ 53,803,008	\$ 51,763,073	\$ 47,313,457	\$ 42,934,860	\$ 39,347,819

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.

LEGAL DEBT MARGIN

June 30, 2022

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, 2022 *unaudited		<u>\$30,034,962,547</u>
Legal debt margin:		
Debt limit 8% of total assessed value		2,402,797,004
Debt applicable to debt limitation:		
Total bonded debt	\$ 25,735,000	
Total certificates of participation/ limited obligation bonds	344,775,000	
Total installment financings	2,213,936	
Total capital leases (governmental fund types)	<u>224,782</u>	
Total debt applicable to limitations		<u>372,948,718</u>
Legal debt margin		<u>\$2,029,848,286</u>
Source: Cabarrus County Finance		

BUDGET ORDINANCE

FY23 ANNUAL BUDGET



Budget Ordinance

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, 2022, and ending June 30, 2023:

I. General Fund

- a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	\$ 226,563,987
Sales Tax/Other	42,293,000
Intergovernmental	25,147,250
Permits and Fees	9,931,343
Sales and Services	13,454,082
Investment Earnings	200,000
Miscellaneous	268,900
TOTAL REVENUES	\$ 317,858,562

- b. The following expenditures are budgeted in the General Fund:

General Government	\$ 42,440,666
Public Safety	67,497,152
Economic and Physical Development	6,323,686
Human Services	52,705,105
Cultural and Recreational	7,715,516

Cabarrus County Schools

Instructional Services	54,627,635
Charter Schools	5,711,860
Technology Support Services	7,104,667
Building and Grounds Maintenance	11,825,418
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324

Kannapolis City Schools

Instructional Services	7,047,629
Charter Schools	586,050
Technology Support Services	528,078
Building Maintenance	1,042,348
Ground Maintenance	270,364
Schools Information Technology Services (ITS)	8,832

Rowan-Cabarrus Community College

Current Expense	3,951,954
-----------------	-----------

Other Programs

Contributions to Other Funds	48,300,874
TOTAL EXPENDITURES	\$ 317,858,562

Budget Ordinance

II. Community Investment Fund (CIF)

- a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	\$ 24,900,000
Miscellaneous	720,000
Lottery Proceeds	2,300,000
Other Financing Sources	44,591,176
TOTAL REVENUES	\$ 72,511,176

- b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	\$ 28,881,688
Interest	9,899,077
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,103,312
Interest	420,475
Capital Outlay	100,000
Other Debt Service	13,442,753
Other Improvements	6,616,995
Contribution to Capital Project Fund	10,871,176
Bank Service Charges	55,700
TOTAL EXPENDITURES	\$ 72,511,176

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	\$ 749,831
Investment Earnings	15,000
Miscellaneous	5,000
Other Financing Sources	1,374,326
TOTAL REVENUES	\$ 2,144,157

The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	\$ 186,455
Operations	1,957,702
TOTAL EXPENDITURES	\$ 2,144,157

Budget Ordinance

IV. Landfill Fund

- a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	\$	63,000
Permits & Fees		150,000
Sales & Services		1,330,000
Contribution from General Fund		621,872
TOTAL REVENUES	\$	<u>2,164,872</u>

- b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	\$	795,970
Operations		1,368,902
TOTAL EXPENDITURES	\$	<u>2,164,872</u>

V. 911 Emergency Telephone Fund

- a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	\$	614,089
Investment Earnings		1,500
TOTAL REVENUES	\$	<u>615,589</u>

- b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	\$	615,589
TOTAL EXPENDITURES	\$	<u>615,589</u>

VI. Social Services Fund

- a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	\$	400,000
TOTAL REVENUES	\$	<u>400,000</u>

- b. The following expenditures are budgeted in the Social Services Fund:

Operations	\$	400,000
TOTAL EXPENDITURES	\$	<u>400,000</u>

Budget Ordinance

VII. Intergovernmental Fund

- a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Sales & Services	\$ 2,080,000
TOTAL REVENUES	\$ <u>2,080,000</u>

- b. The following expenditures are budgeted in the Intergovernmental Fund:

Education	\$ 2,080,000
TOTAL EXPENDITURES	\$ <u>2,080,000</u>

VIII. Health and Dental Insurance Fund

- a. It is estimated the following revenues will be available in the Health and Dental Insurance Fund:

Sales & Services	\$ 16,518,063
Investment Earnings	5,000
Miscellaneous	1,122,014
Fund Balance	47,000
TOTAL REVENUES	\$ <u>17,692,077</u>

- b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	\$ 17,692,077
TOTAL EXPENDITURES	\$ <u>17,692,077</u>

IX. Workers Compensation and Liability Fund

- a. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund:

Sales & Services	\$ 2,841,330
Investment Earnings	6,000
Miscellaneous	20,000
Fund Balance	434,975
TOTAL REVENUES	\$ <u>3,302,305</u>

- b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	\$ 3,302,305
TOTAL EXPENDITURES	\$ <u>3,302,305</u>

Budget Ordinance

X. Fire Tax Districts Fund

- a. It is estimated the following revenues will be available in the Fire Tax Districts Fund:

Ad Valorem Tax Levy	\$ 6,497,950
TOTAL REVENUES	\$ 6,497,950

- b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	\$ 553,419
Cold Water Fire Tax District	325,676
Concord Rural Fire Tax District	52,056
Flowe's Store Fire Tax District	278,497
Georgeville Fire Tax District	285,328
Gold Hill Fire Tax District	48,856
Harrisburg Rural Fire Tax District	1,315,017
Jackson Park (City of Concord) Fire Tax District	239,683
Kannapolis Rural Fire Tax District	226,884
Midland Fire Tax District	1,169,259
Mt. Mitchell Fire Tax District	106,824
Mt. Pleasant Rural Fire Tax District	594,278
Northeast Fire Tax District	199,952
Odell Fire Tax District	866,080
Richfield-Misenheimer Fire Tax District	11,230
Rimer Fire Tax District	224,911
TOTAL EXPENDITURES	\$ 6,497,950
 GRAND TOTAL – ALL FUNDS – REVENUES	 \$ 425,266,688
 GRAND TOTAL – ALL FUNDS – EXPENDITURES	 \$ 425,266,688

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 for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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, 2022, of \$30,802,742,000, at an estimated combined collection rate of 98.5%. An estimated total valuation of Real, Personal and Public Service property is \$28,131,750,000 and vehicle of \$2,670,992,000.

Budget Ordinance

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, 2022, and ending June 30, 2023:

Allen Fire Tax District	9.0 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$624,274,579	
Cold Water	8.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$413,294,321	
Concord Rural	14.0 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$37,749,242	
Flowe's Store	10.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$282,737,885	
Georgeville	9.20 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$314,861,785	
Gold Hill	9.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$55,110,956	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$890,028,176	
Jackson Park (City of Concord)	14.0 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$173,809,008	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$230,339,235	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$1,187,065,402	
Mt. Mitchell	8.26 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$131,296,606	
Mt. Pleasant Rural	11.80 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$511,294,678	
Northeast	12.70 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$159,840,115	
Odell	6.80 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,293,041,988	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$16,287,550	
Rimer	8.80 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$259,473,168	

The above tax rates produce Ad Valorem Tax Levy to finance the expenditures of the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2022, in the table above, at an estimated combined collection rate of 98.5%.

Budget Ordinance

Section 4 – Authorized Positions

The Board authorizes **1,419** total positions equaling **1,354.11** full-time equivalents. This includes the following new positions authorized in FY23:

Department	# Positions	# FTE	Title	Grade
County Manager's Office	1	1	Process & Strategy Manager	26
County Manager's Office	3	3	Fellowship	10
Tax Administration	1	1	Assessment Associate	9
Information Technology	1	1	Network Engineer	26
Information Technology	1	1	Cyber Security Analyst	27
Infrastructure & Asset Management	1	1	Grounds Maintenance Mechanic	13
Sheriff's Office	4	4	Deputy Sheriff 12 Hr	14
Sheriff's Office	1	1	Captain	24
Jail	6	6	Detention Officer	13
Construction Standards	2	2	Code Enforcement Officer	17
Construction Standards	1	1	Permit Associate	12
Emergency Medical Services	3	3	EMT Basic Trainee	14
Emergency Medical Services	2	2	EMT Senior Paramedic 12 Hr	15
Soil and Water Conservation	1	1	Resource Conservation Easement Specialist	15
Landfill Operations	1	1	Heavy Equipment Operator	10
Veteran Services	1	1	Veteran Services Officer	16
Human Services – Child Welfare	2	2	Social Work Supervisor III	21
Human Services – Child Welfare	1	1	Social Worker III	17
Human Services – Child Welfare	2	2	SW Invest/Assess & Treatment	18
Human Services–Economic Services	1	1	Income Maintenance Caseworker II	13
Human Services – Adult & Family	1	1	Social Worker II	15
Human Services – Adult & Family	1	1	Social Worker III	17
Library	1	1	Library Deputy Director	27
Total	39	39		

Section 5 – 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 Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:
 1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.
 2. Requirements for accounting for the management and expenditure of county funds.

Budget Ordinance

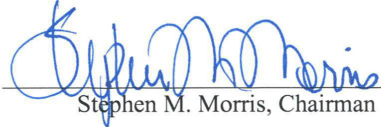
3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.
- d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.
- e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.
- f. 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 closing.
- g. The County Manager or designee may enter 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.
- h. 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.
- i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.
- j. 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).
- k. 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.

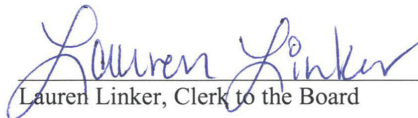
Budget Ordinance

Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2022-2023 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 20th day of June 2022.


Stephen M. Morris, Chairman


Lauren Linker, Clerk to the Board



SUPPLEMENTAL INFORMATION

FY23 ANNUAL BUDGET



COMMUNITY INFORMATION

GOVERNMENT

Date of Incorporation: 1792

Form of Government: Commission-Manager

Number of Employees (Full Time Equivalents):
1,175.61

County Seat: Concord

TAXES

NC Sales Tax: 4.75%

Cabarrus County Local Sales Tax: 2.25%

Cabarrus County Property Tax Rate per \$100
Value: 0.74

AREA STATISTICS

Population (2020 estimate from NC State
Demographer): 227,304

Area in square miles: 364

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: 11
Number of fire personnel and officers: 344
Number of fire personnel volunteers: 156

Sheriff's Department:

Stations: 1 Main, 5 Substations
Number of Budgeted Personnel: 227
Number of Filled Personnel: 218 Full Time, 1 Part Time
Number of patrol units: 215

Jail:

Number of Budgeted Detention Officers: 149
Number of Filled Detention Officers: 130
Number of civilians: 112
Full Time, 4 Part Time

Animal Control:

Number of Budgeted Positions: 9
Number of Filled Positions: 9

Animal Shelter:

Number of Budgeted Positions: 8
Number of Filled Positions: 7
Number of Part-time Positions Budgeted: 4
Number of Part time Positions Filled: 3

MEDICAL

Hospitals: 1

Number of licensed beds: 457

ECONOMY

Construction Permits Issued (July 1, 2020-April 30, 2021): 15,118

Zoning Permits Issued (July 1, 2020-April 30, 2021): 491

Unemployment Rate (March 2021): 4.2%

Median Household Income (2019 Estimates): \$67,328

Per Capita Personal Income (2019 Estimates): \$32,255

CULTURE AND RECREATION

	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	1.82	2.8	5.95		0.75		15.53
Softball Fields	4							4
Soccer Fields	11							11
Tennis Courts	6							6
Pickleball Courts (part of tennis court)	6							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		3
Bike Skills Area				2				2
Dog Run			1					1
Paddleboats	20							20

EDUCATION TOTALS

Pre-kindergarten: 1
 Elementary Schools: 27
 Middle Schools: 10
 High Schools: 11
 Performance Learning Center: 1

Number of Students: 37,287*
 *Kannapolis School children in Cabarrus County limits

Community Colleges: 1
 (Rowan-Cabarrus Community College)

CABARRUS COUNTY

Pre-kindergarten: 1
 Elementary Schools: 21
 Middle Schools: 9
 High Schools: 10
 Performance Learning Center: 1

Number of Students: 32,831

KANNAPOLIS CITY

Pre-kindergarten: 0
 Elementary Schools: 6
 Middle Schools: 1
 High Schools: 1
 Performance Learning Center: 0

Number of Students: 4,170*
 *Kannapolis School children in Cabarrus County limits

TOP TEN PRINCIPAL TAXPAYERS & EMPLOYERS

TOP TEN PRINCIPAL TAXPAYERS			
TAXPAYER	Type of Business	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Inc.	Manufacturing	\$481,112,231	1.83%
Mall at Concord Mills LP	Retail Center	228,268,926	0.87%
Charlotte Motor Speedway Inc	Sports - Racing	207,600,396	0.79%
Castle & Cooke NC LLC / David H Murdock	Real Estate	202,393,282	0.77%
Celgard LLC	Manufacturing	186,162,638	0.71%
Duke Energy Corporation	Public Service Co	161,769,642	0.62%
Weinstein Properties	Real Estate	134,484,530	0.51%
The Silverman Group	Real Estate Developers	120,950,510	0.46%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	113,579,945	0.43%
Hendrick Automotive	Automotive Sales	110,081,301	0.42%
TOTAL		\$1,946,403,401	7.42%
Total 2020 Assessed Valuation**		\$26,237,534,656	

Total 2020 Assessed Valuation (as of 7/9/2020), including Public Service**

Source: Cabarrus County Tax Assessor's Office

TOP TEN PRINCIPAL EMPLOYERS		
EMPLOYER	EMPLOYEES	RANK
Cabarrus County Schools	1000+	1
Atrium Health	1000+	2
Amazon (Concord + Kannapolis) *	1000+	3
Walmart Associates Inc.*	1000+	4
Cabarrus County	1000+	5
Fedex Ground Package System Inc	1000+	6
City of Concord	1000+	7
Corning Incorporated	500-999	8
Food Lion	500-999	9
Teletech Healthcare Solutions Inc	500-999	10

*Estimated based on verbal conversation or commerce data

Source: Cabarrus Economic Development Corporation

SUPPLEMENTAL INFORMATION

FY23 ANNUAL BUDGET



STATISTICAL INFORMATION

STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES						
County	OSMB July 2019 Projected Population	County Employees (FTE)	2019-20 General Fund Budgeted Expenditures	2019-20 Assessed Valuation	Property Tax Rate Per \$100	Relation to Cabarrus
Alamance	170,483	1,078	\$171,905,114	\$14,590,455,273	\$0.67	S
Alexander	38,530	377	\$41,983,958	\$2,639,823,846	\$0.79	S
Anson	25,290		\$29,960,444	\$1,965,560,852	\$0.78	MSA
Cabarrus	212,917	1,171	\$275,790,534	\$23,811,500,000	\$0.74	
Catawba	159,494	1,141	\$198,890,054	\$17,937,329,410	\$0.58	CSA
Cleveland	99,776	850	\$149,065,163	\$9,208,647,967	\$0.72	CSA
Davidson	169,468	918	\$138,972,999	\$14,013,693,583	\$0.54	S
Gaston	222,744	1,558	\$228,412,425	\$19,605,000,000	\$0.84	MSA
Iredell	181,380	1,020	\$222,655,992	\$25,678,684,000	\$0.53	N, CSA
Johnston	205,951		\$243,099,565	\$18,246,471,724	\$0.76	S
Lincoln	86,453		\$107,351,836	\$10,650,000,000	\$0.60	CSA
Mecklenburg	1,108,107	6,009	\$1,437,105,273	\$183,351,155,001	\$0.62	N, MSA
Onslow	201,548	1,312	\$208,381,422	\$14,286,500,000	\$0.71	S
Pitt	179,731	1,020	\$160,255,393	\$13,047,967,648	\$0.73	S
Randolph	144,914	840	\$130,962,005	\$11,637,000,000	\$0.63	S
Rowan	142,643	843	\$159,883,238	\$13,310,000,000	\$0.66	N, CSA
Stanly	63,727	472	\$68,679,578	\$4,964,000,000	\$0.67	N, CSA
Union	237,287	1,329	\$167,617,769	\$27,386,692,874	\$0.73	N, MSA

N = Neighboring County

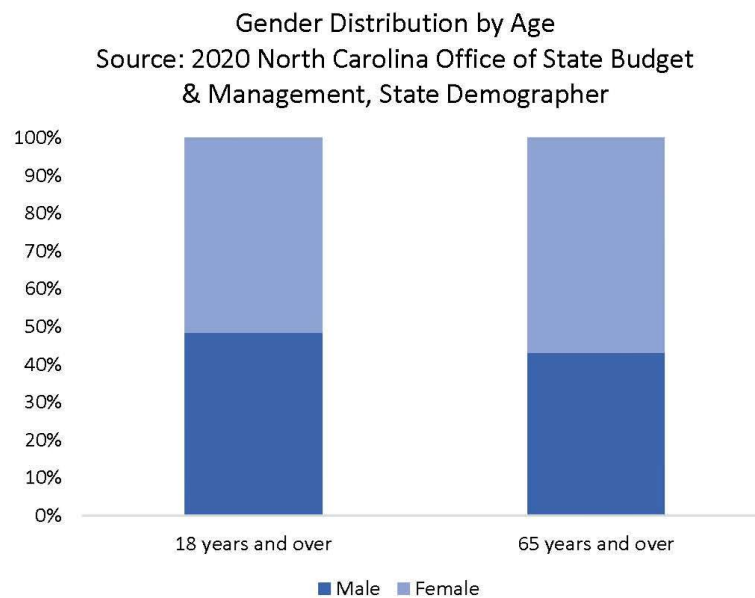
MSA = Charlotte Metropolitan Statistical Area County

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 2019-2020 Budget & Tax Survey

AGE DISTRIBUTION: 2020 NC State Demographics		
Age category	Population	Percent distribution
Under 5 years	12,781	5.62%
5 to 9 years	13,094	5.76%
10 to 14 years	16,487	7.25%
15 to 19 years	17,363	7.64%
20 to 24 years	14,344	6.31%
25 to 34 years	27,319	12.02%
35 to 44 years	32,553	14.32%
45 to 54 years	34,613	15.23%
55 to 59 years	14,914	6.56%
60 to 64 years	12,899	5.67%
65 to 74 years	18,746	8.25%
75 to 84 years	9,184	4.04%
85 years and over	3,007	1.32%
Total	227,304	
Source: 2020 North Carolina Office of State Budget & Management, State Demographer		



Racial and Ethnic Composition of Cabarrus County: Population Estimates			
Race/ethnicity category	Number	Percent distribution	Median Age
Total population	227,304	100%	38
White	158,539	69.75%	41
Black or African American	44,728	19.68%	35
American Indian, Alaska native	2,148	0.94%	37
Asian	12,592	5.54%	36
Other	9,297	4.09%	29
Hispanic	27,443	12.10%	-
White, Non-Hispanic	136,444	60.00%	-
Source: 2020 North Carolina Office of State Budget & Management, State Demographer			

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE										
	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
REVENUE SOURCE										
1/2 cent Sales Tax Article 40 30%	\$ 2,247,377	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,941,555	\$ 3,187,727	\$ 3,354,134	\$ 3,962,435	\$ 3,900,000	\$ 4,400,000
1/2 cent Sales Tax Article 42 60%	5,075,948	5,987,935	6,211,757	6,669,074	6,682,593	7,237,897	7,398,798	8,744,524	8,540,000	9,300,000
1/4 cent Sales Tax Article 46 100%	5,812,323	6,873,104	7,150,105	8,021,787	8,163,747	8,845,020	8,863,295	10,413,436	10,131,000	11,200,000
Lottery used for School Debt Service	4,911,790	2,200,000	2,000,000	2,000,000	2,050,000	2,000,000	2,300,000	2,300,000	2,300,000	2,300,000
QSCB Subsidy	712,644	714,643	718,497	717,727	718,883	721,581	724,279	730,239	720,000	720,000
Fines & Forfeitures	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	2,000,000	2,080,000
TOTAL	\$ 20,295,922	\$ 19,781,431	\$ 20,268,374	\$ 22,129,875	\$ 22,440,917	\$ 23,531,524	\$ 24,114,286	\$ 27,384,224	\$ 27,591,000	\$ 30,000,000

EXPENDITURE CATEGORY										
Current Expense	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 75,705,683	\$ 79,375,374	\$ 83,829,821	\$ 85,107,842	\$ 88,744,049
Capital Outlay General Fund	2,213,008	2,128,550	3,984,250	3,037,945	4,731,065	1,235,800	1,120,000	1,120,000	1,120,000	1,120,000
ITS Services	121,882	84,000	84,000	76,146	41,391	45,156	45,153	45,153	45,156	45,156
Debt Service	32,058,212	31,247,131	31,242,713	35,850,219	40,739,938	22,143,448	39,420,619	37,688,626	36,363,603	38,780,765
Fines & Forfeitures	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	2,000,000	2,080,000
School Nurses	2,017,949	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387	3,053,426	3,560,361	4,041,002	4,522,536
TOTAL	\$ 93,688,332	\$ 95,840,294	\$ 101,743,863	\$ 107,768,191	\$ 116,793,616	\$ 103,553,773	\$ 124,488,352	\$ 127,477,551	\$ 128,677,603	\$ 135,292,506
NET COUNTY COST										
GRAND TOTAL	\$ (73,392,410)	\$ (76,058,863)	\$ (81,475,489)	\$ (85,638,316)	\$ (94,352,699)	\$ (80,022,249)	\$ (100,374,066)	\$ (100,093,327)	\$ (101,086,603)	\$ (105,292,506)

SUPPLEMENTAL INFORMATION

FY23 ANNUAL BUDGET



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.

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.

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.

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.

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.

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

FY23 ANNUAL BUDGET



ACRONYMS

4-H Head, Heart, Health and Hands
(Cooperative Extension)

ALS Advanced Life Support

ARPA American Rescue Plan Act of 2021

ARRA American Recovery and Reinvestment
Act

BDN Benefit Delivery Network

BMP Best Management Practices

BOC Board of Commissioners

CAC Cabarrus Arts Council

CAFR Comprehensive Annual Financial
Report

CAN Cabarrus Aging Network

CARES Capital Asset Realignment for
Enhanced Services

CCS Cabarrus County Schools

CDBG Community Development Block Grant

CHAMPVA Civilian Health and Medical
Program of the Department of Veterans Affairs

CIP Capital Improvement Program

CIF Capital Investment Fund

COPS Certificates of Participation

COPS grant Community Oriented Policing
Services grant

CPI Consumer Price Index

CRP Conservation Reserve Program

DARE Drug Abuse Resistance Education

DENR Department of Environment and
Natural Resources

DHHS Department of Health and Human
Services

DMV Division of Motor Vehicles

DOT Department of Transportation

ECA Extension and Community Association

EFNEP Expanded Food and Nutrition Program

EMS Emergency Medical Services

EOG End of Grade testing

EPA Environmental Protection Agency

EQIP Environmental Quality Incentive
Program

ERG Emergency Response Group

FCC Federal Communications Commission

FTE Full-time Equivalent

FPY From Prior Year

FY Fiscal Year

GASB Governmental Accounting Standards
Board

GFOA Government Finance Officers
Association

GIS Geographic Information Systems

GO General Obligation Bonds

GRP Grassland Reserve Program

GSA General Services Administration

HAARP Heat And Air Repair Program

HAZMAT Hazardous Materials

HUD Housing and Urban Development

HVAC Heating, Ventilation, Air Conditioning

IPRB Installment Payment Revenue Bonds

KCS Kannapolis City Schools

NASA National Aeronautic and Space Agency

NCACSP North Carolina Agriculture Cost Share
Program

NCSU North Carolina State University

NRCS Natural Resources Conservation
Services

OPEB Other Post-Employment Benefits

RCCC Rowan Cabarrus Community College

SHRT Special Hazard Response Team

SOP Standard Operating Procedure

SRO School Resource Officer

SWCD Soil & Water Conservation District

TIF Tax Increment Financing

USDA United States Department of
Agriculture

VA Veterans Affairs

WHIP Wildlife Habitat Incentives Program

TELEPHONE DIRECTORY

FY23 ANNUAL BUDGET



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
Kyle Bilafer, Area Manager of Operations

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

Elections -----704-920-2860
Carol Soles, Director

Emergency Management -----
-704-920-2143
Steve Langer, Director

Emergency Medical Services-----
-----704-920-2600

AGENCY/DEPARTMENT----- -----NUMBER

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

James Lentz, Director

Finance-----704-920-2894

Wendi Heglar, Director

Michael Miller, Director

Transportation-----704-920-2921

Bob Bushey, Operations Manager

Veterans Services-----704-920-2869

Tony Miller, Director