

The Board of Commissioners for the County of Cabarrus met for a Budget Workshop Meeting in the Multipurpose Room at the Cabarrus County Governmental Center in Concord, North Carolina at 4:00 p.m. on Thursday, June 8, 2023.

Present - Chairman: Stephen M. Morris  
 Vice Chairman: Lynn W. Shue  
 Commissioners: Christopher A. Measmer  
 Barbara C. Strang  
 Kenneth M. Wortman

Also present were Mike Downs, County Manager; Rodney Harris, Deputy County Manager; Kyle Bilafer, Assistant County Manager; Kelly Sifford, Assistant County Manager; and Lauren Linker, Clerk to the Board.

**Call to Order**

Chairman Morris called the meeting to order at 4:00 p.m.

**Cabarrus County Schools Presentation of FY 2023 Budget Request**

Rodney Harris, Deputy County Manager, provided prelude to the Budget Request. Dr. John Kopicki, Cabarrus County Schools (CCS), Superintendent; Dr. Jonathan Bowers, Cabarrus County Schools, Chief of School Performance and Auxiliary Services; and Tim Lowder, Cabarrus County Schools, Executive Director of Operations; presented a PowerPoint presentation titled CCS Capital Plan in which Dr. Kopicki discussed current and future needs of various schools.

A lengthy discussion ensued. During discussion, Dr. Kopicki; Mr. Lowder; Dr. Bowers; and Brian Cone, Cabarrus County Schools, Director of Architecture, responded to questions from the Board.

Rodney Harris, Deputy County Manager, on behalf of Carol Herndon, Cabarrus County Schools (CCS), Chief Financial Officer, continued the PowerPoint presentation related to the funding categories and possible restructuring of the same.

**Fire Departments**

Jacob Thompson, Fire Marshal, reviewed previous tax increase requests for FY24 for various fire departments as follows:

- Allen Fire Department requested an increase from \$.09 to \$.11, which would total \$127,768. The increase would cover inflation, renovations and additional staffing due to growth.
- Mt. Mitchell Fire Department requested an increase from \$.083 to \$.10, which would total \$22,877. The increase would cover staffing.
- Odell Fire Department requested an increase from \$0.68 to \$.085, which would total \$220,144. The increase would cover inflation, radios and staffing.
- Rime Fire Department requested an increase from \$.088 to \$.12, which would total \$85,109. This would allow the department to be comparable to others, cover inflation and staffing.

A brief discussion ensued. During discussion, Rodney Harris responded to questions from the board.

**CABARRUS COUNTY**

**FIRE DISTRICT REQUESTING TAX RATE INCREASE FOR FY24**

Fire District	Fiscal Year 2024 Valuation	Current Tax Rate	Current Collections	Increased Tax		Difference
				Rate Requested	Collections Based on Increased Rate	
Allen	646,926,214	0.090	574,956.00	0.110	702,724	127,768
Mt. Mitchell	133,144,559	0.083	108,603.00	0.100	131,480	22,877
Odell	1,311,357,422	0.068	880,577.00	0.085	1,100,721	220,144
Rimer	269,332,571	0.088	234,050.00	0.120	319,159	85,109

**Collection Rate**

98.75%

**Department of Human Services**

Lora Lipe, Department of Human Services, Economic Support Services Administrator, reported on various crisis assistance programs and requirements. The programs primarily discussed were as follows:

- Emergency Assistance- Work First Cash Assistance Program deals with a sporadic, non-reoccurring and temporary need
  - o Temporary Assistance for Needy Families (TANF) guidelines are used
- Emergency Rental Assistance Program
- Assistance 200% Program

There was discussion throughout. Ms. Lipe and Rodney Harris, Deputy County Manager, responded to questions from the Board.

At the end of the discussion, by Board consensus, the emergency assistance amount available to persons was increased from \$500 per 12 months to \$1,000 per 12 months.

**Technical Adjustment and Summary by Fund**

Rodney Harris, Deputy County Manager, presented revenues and expenses adjustments and personnel numbers for the proposed FY24 budget.

Yesenia Pineda, Management Analyst, provided instruction on how to navigate the online budget book.

There was discussion throughout the presentation. During discussions, Mr. Harris; Mike Downs, County Manager; Ms. Pineda and Rosh Khatri, Budget Director; responded to questions from the Board.

**Summary of Differences by Fund - Recommended Budget vs Adopted Budget**

Fund	Fund Name	FY 2024 Recommended	FY2024 Adopted	Difference Recommended vs Adopted
001	General Fund	\$ 339,082,991	\$ 339,783,753	\$ 700,762
100	Community Investment Fund	74,739,961	74,739,961	-
270	Landfill Fund	2,084,400	2,084,400	-
401	Emergency Telephone (911)	416,638	416,638	-
420	Arena & Fair	2,197,221	2,197,221	-
430	Fire Districts	6,643,105	6,643,105	-
560	Social Services	400,000	400,000	-
571	Intergovernmental	2,170,000	2,170,000	-
600	Worker Comp/Property Liability	3,917,352	4,030,577	113,225
610	Health & Dental	18,589,340	18,589,340	-
<b>Total</b>		<b>\$ 450,241,009</b>	<b>\$ 451,054,996</b>	<b>\$ 813,987</b>

**TECHNICAL ADJUSTMENTS**

	Revenues	Expenditures
<b>General Fund (001) Recommended Budget</b>	<b>339,082,991</b>	<b>339,082,991</b>

**Technical Adjustments:**

<b>1. Medicaid Expansion -</b>		
- Continuous Coverage Unwinding and Expansion implementation	\$139,193	\$139,193
<b>2. Medicaid GAP Funding for Startup</b>	561,569	561,569
- Funding is to be used to offset the SFY 2023-2024 costs incurred by counties as a result of the changes to enhanced Medicaid claiming 75/25 for eligibility and enrollment.		
<b>3. Other Miscellaneous Adjustments (Net)</b>	-	-
<b>Subtotal Adjustments</b>	<b>700,762</b>	<b>700,762</b>

<b>General Fund Adopted Budget</b>	<b>339,783,753</b>	<b>339,783,753</b>
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	Revenues	Expenditures
<b>Fire District Fund (430) Recommended Budget</b>	<b>6,643,105</b>	<b>6,643,105</b>

**Technical Adjustments:**

Adjust the following Fire District Tax Rates:

Allen Volunteer Fire District (Increase rate by from 0.09 to 0.11)	TBD	TBD
Mt Mitchel Volunteer Fire District (Increase rate by from 0.0826 to 0.10)	TBD	TBD
Odell Volunteer Fire District (Increase rate by from 0.068 to 0.085)	TBD	TBD
Rimer Volunteer Fire District (Increase rate by from 0.088 to 0.12)	TBD	TBD

<b>Fire District Fund Adopted Budget</b>	<b>6,643,105</b>	<b>6,643,105</b>
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	Revenues	Expenditures
<b>Workers Compensation &amp; Liability Fund (600) Recommended Budget</b>	<b>6,643,105</b>	<b>6,643,105</b>

**Technical Adjustments:**

1. Updated Premiums based on Property rolled to Permanent Coverage in FY24	113,225	113,225
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<b>Workers Compensation &amp; Liability Fund Adopted Budget</b>	<b>6,756,330</b>	<b>6,756,330</b>
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**Position Summary and New Positions**

See above item.

TOTAL AUTHORIZED POSITIONS										
	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
<b>GENERAL GOVERNMENT</b>										
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	2.00	2.00	-	-
County Manager	17.00	16.40	20.00	19.40	18.00	17.40	6.00	5.40	(12.00)	(12.00)
Budget**	-	-	-	-	-	-	3.00	3.00	3.00	3.00
Strategy**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Internal Audit**	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Procurement**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Safety & Risk Management**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	11.00	10.20	11.00	10.50	12.00	12.00	12.00	12.00	-	-
Tax Administration	30.00	30.00	31.00	31.00	31.00	31.00	31.00	31.00	-	-
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	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-
Information Technology Services	37.00	37.00	38.00	38.00	39.00	39.00	40.00	40.00	1.00	1.00
Facility Design & Construction**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
<b>Infrastructure &amp; Asset Management</b>										
Administration	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Grounds Maintenance	12.00	12.00	13.00	13.00	13.00	13.00	14.00	14.00	1.00	1.00
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	15.00	15.00	15.00	15.00	15.00	15.00	18.00	18.00	3.00	3.00
Facility Services	32.00	32.00	39.00	39.00	39.00	39.00	43.00	43.00	4.00	4.00
Fleet Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
<b>TOTAL</b>	<b>230.00</b>	<b>220.03</b>	<b>246.00</b>	<b>236.33</b>	<b>246.00</b>	<b>236.83</b>	<b>255.00</b>	<b>245.83</b>	<b>9.00</b>	<b>9.00</b>
<b>PUBLIC SAFETY</b>										
<b>Sheriff</b>										
Administration & Operations	238.00	237.75	241.00	240.75	253.00	252.75	198.00	197.75	(55.00)	(55.00)
Jail	153.00	149.62	159.00	155.62	158.00	154.62	158.00	154.62	-	-
Harrisburg Sheriff***	-	-	-	-	-	-	25.00	25.00	25.00	25.00
Midland Sheriff***	-	-	-	-	-	-	4.00	4.00	4.00	4.00
Mt. Pleasant Sheriff***	-	-	-	-	-	-	4.00	4.00	4.00	4.00
School Resource Officers***	-	-	-	-	-	-	27.00	27.00	27.00	27.00
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Animal Shelter	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Courts Maintenance	9.00	7.78	-	-	-	-	-	-	-	-
Construction Standards	36.00	36.00	41.00	41.00	40.00	40.00	40.00	40.00	-	-
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Fire Department	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-
Emergency Medical Services	161.00	128.91	166.00	134.94	166.00	136.40	167.00	137.40	1.00	1.00
<b>TOTAL</b>	<b>634.00</b>	<b>597.06</b>	<b>644.00</b>	<b>609.30</b>	<b>654.00</b>	<b>620.77</b>	<b>660.00</b>	<b>626.77</b>	<b>6.00</b>	<b>6.00</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>										
<b>Planning &amp; Development</b>										
Planning	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Community Development	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Soil & Water Conservation	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
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	5.00	5.00	1.00	1.00
<b>TOTAL</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>22.00</b>	<b>22.00</b>	<b>1.00</b>	<b>1.00</b>

TOTAL AUTHORIZED POSITIONS										
	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
<b>ENVIRONMENTAL PROTECTION</b>										
Landfill	5.50	5.50	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Waste Reduction	3.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	-	-
<b>TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>-</b>
<b>HUMAN SERVICES</b>										
Veterans Services	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
<b>Human Services</b>										
Administration	36.00	36.00	37.00	37.00	38.00	37.00	38.00	37.00	-	-
Transportation	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	-	-
Child Welfare	100.00	99.13	105.00	104.13	100.00	99.63	100.00	99.63	-	-
Child Support Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	-	-
Economic Services	119.00	119.00	119.00	119.00	119.00	119.00	119.00	119.00	-	-
Economic Family Support Services	19.00	19.00	28.00	28.00	28.00	28.00	28.00	28.00	-	-
Adult & Family Services	29.00	28.10	31.00	30.10	31.00	30.10	31.00	30.10	-	-
Nutrition	10.00	7.60	11.00	8.60	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	-	-
Behavioral Health	-	-	-	-	2.00	2.00	2.00	2.00	-	-
<b>TOTAL</b>	<b>377.00</b>	<b>372.83</b>	<b>396.00</b>	<b>391.83</b>	<b>394.00</b>	<b>389.33</b>	<b>394.00</b>	<b>389.33</b>	<b>-</b>	<b>-</b>
<b>CULTURE &amp; RECREATION</b>										
<b>Active Living &amp; Parks</b>										
Parks	23.00	17.14	23.00	19.74	23.00	19.74	35.00	28.64	12.00	8.90
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	67.00	56.00	67.00	56.60	67.00	56.60	94.00	78.10	27.00	21.50
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
<b>TOTAL</b>	<b>102.00</b>	<b>82.46</b>	<b>102.00</b>	<b>85.66</b>	<b>102.00</b>	<b>85.66</b>	<b>141.00</b>	<b>116.06</b>	<b>39.00</b>	<b>30.40</b>
<b>ALL FUNCTIONS AND DEPARTMENTS</b>										
<b>GRAND TOTAL</b>	<b>1,372.00</b>	<b>1,301.38</b>	<b>1,419.00</b>	<b>1,354.11</b>	<b>1,427.00</b>	<b>1,363.59</b>	<b>1,482.00</b>	<b>1,409.99</b>	<b>55.00</b>	<b>46.40</b>
*split from County Manager in FY23										
**split from County Manager in FY24										
***split from Sheriff Operations in FY24										

**FY 24 RECOMMENDED NEW POSITIONS**

DEPARTMENT	POSITION REQUESTED	GRADE	RECOMMENDED POSITIONS	RECOMMENDED FTE'S
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>				
	Cyber Security Analyst	27	1	1
	<b>SUBTOTAL</b>		<b>1</b>	<b>1</b>
<b>BUILDING MAINTENANCE</b>				
	Building Maintenance Supervisor	20	1	1
	<b>SUBTOTAL</b>		<b>1</b>	<b>1</b>
<b>SHERIFF'S OFFICE</b>				
	Detective	18	1	1
	RMS Administration	18	1	1
	<b>SUBTOTAL</b>		<b>2</b>	<b>2</b>
<b>HARRISBURG</b>				
	Detective	18	2	2
	Sergeant	19	1	1
	<b>SUBTOTAL</b>		<b>3</b>	<b>3</b>
<b>EMERGENCY MEDICAL SERVICES</b>				
	Training Captain	24	1	1
	<b>SUBTOTAL</b>		<b>1</b>	<b>1</b>
<b>ECONOMIC DEVELOPMENT CORPORATION</b>				
	Local Business Support Manager	21	1	1
	<b>SUBTOTAL</b>		<b>1</b>	<b>1</b>
<b>LIBRARY SERVICES</b>				
	Library Assistant	10	2	1
	Library Branch Manager	21	1	1
	<b>SUBTOTAL</b>		<b>3</b>	<b>2</b>
<b>ALL DEPARTMENTS</b>				
	<b>GRAND TOTAL</b>		<b>12</b>	<b>11</b>

FY24 NEW FACILITY POSITIONS

DEPARTMENT	POSITION REQUESTED	GRADE	RECOMMENDED POSITIONS	RECOMMENDED FTE'S
<b>Library</b>				
	Librarian	17	3	3
	Senior Library Assistant	13	5	5
	Library Assistant Part Time	10	9	4.5
	Branch Manager	21	1	1
	Library Assistant Full Time	10	6	6
	<b>SUBTOTAL</b>		<b>24</b>	<b>19.5</b>
<b>Building Maintenance</b>				
	Building Maintenance Mechanic	13	1	1
	HVAC Technician	16	1	1
	<b>SUBTOTAL</b>		<b>2</b>	<b>2</b>
<b>Grounds Maintenance</b>				
	Grounds Maintenance Worker	8	1	1
	<b>SUBTOTAL</b>		<b>1</b>	<b>1</b>
<b>Facility Services</b>				
	Custodians	6	4	4
	<b>SUBTOTAL</b>		<b>4</b>	<b>4</b>
<b>Active Living and Parks</b>				
	Supervisor	16	2	2
	Program Assistant	12	4	4
	Part Time Center Facility Operators	12	3	1.2
	Part Time Rangers	7	2	0.7
	Wellness Supervisor	17	1	1
	<b>SUBTOTAL</b>		<b>12</b>	<b>8.9</b>
<b>ALL DEPARTMENTS</b>				
	<b>GRAND TOTAL</b>		<b>43</b>	<b>35.4</b>

General Board Discussion

There was lengthy discussion regarding Cabarrus County Schools budget needs and requests, use of lottery proceeds, capital improvement projects fund, employee longevity pay, Midland library lease and the FY24 proposed budget.

Adjourn

UPON MOTION of Commissioner Strang, seconded by Vice Chairman Shue and unanimously carried, the meeting adjourned at 7:34 p.m.

*Lauren Linker*  
 Lauren Linker, Clerk to the Board

