



**CABARRUS COUNTY**  
*America Thrives Here*



*Our People Are The Difference*

**CABARRUS COUNTY, NORTH CAROLINA**

**ANNUAL BUDGET**

**FISCAL YEAR 2021 - 2022**

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# Cabarrus County North Carolina

## Adopted Budget Fiscal Year 2021-2022



**Prepared by**  
Cabarrus County Budget Team

***Special Thanks to***  
Finance Department, County Manager's Office and  
Communications and Outreach



**Mike Downs**  
County Manager

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# CABARRUS COUNTY

## Board of County Commissioners



**Stephen Morris (Chair)**



**Diane Honeycutt (Vice Chair)**



**Blake Kiger**



**Lynn Shue**



**Barbara Strang**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cabarrus County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2020**

*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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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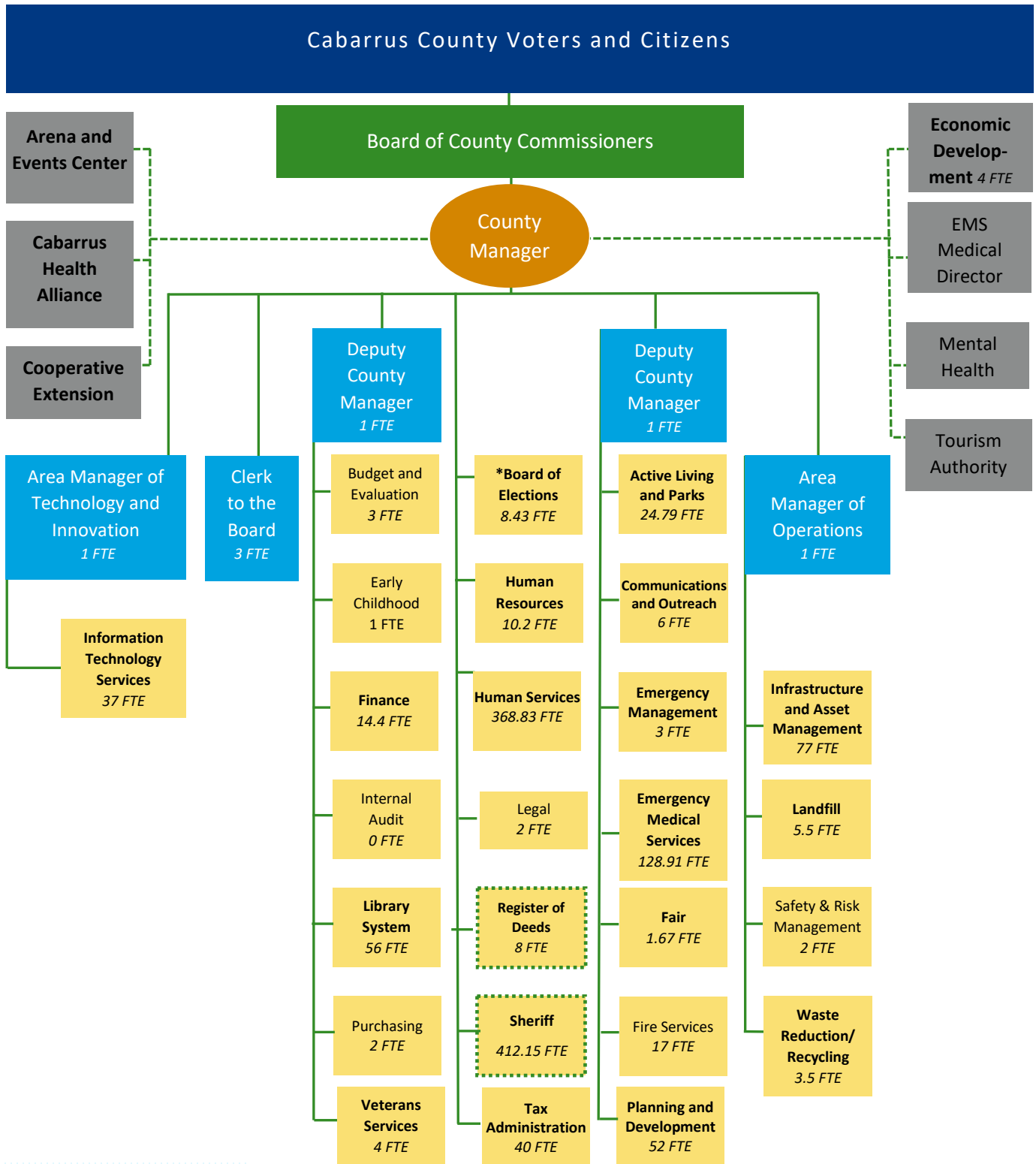
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# Introduction

## CABARRUS COUNTY ORGANIZATION CHART



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

# Introduction

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## READER'S GUIDE

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

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

The Fiscal Year 2022 (FY22) Budget goes from July 1, 2021 to June 30, 2022. 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 FY22 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.

# Introduction

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## **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

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## PROFILE OF CABARRUS COUNTY

### Profile of Cabarrus County

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



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

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

### FACTORS AFFECTING FINANCIAL CONDITION

#### Local Economy

The County is one of 10 counties located in the Charlotte-Gastonia-Concord, NCSC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union counties in North Carolina and Chester, Lancaster and York counties in South Carolina. The Charlotte MSA, anchored by the City of Charlotte, was the 22<sup>nd</sup> largest metropolitan statistical area in the United States as of July 1, 2019.

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

# Introduction



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

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

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

## **Healthcare**

The County economy is emerging as a significant provider of healthcare services; the largest single employer in the County is Atrium Health Cabarrus. The hospital is located in Concord and has 457 active licensed beds. Atrium Health Cabarrus is the



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

## **Biotechnology and Downtown Kannapolis Revitalization**

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

Kannapolis has started a Downtown Revitalization project. The Master Plan 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



# Introduction

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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.

## ***Manufacturing***

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



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

## ***Industry and Distribution***

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



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

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

The Silverman Group owns two buildings, a 400,000 square foot facility and a smaller building of 150,000 square feet, at the Concord Airport Business Park (Phase I) on Derita Road. Silverman Group has completed additional



# Introduction

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buildings on Derita Road that total a million square feet of distribution space. Industrial development continues in the Concord Regional Airport area of Derita Road including the development of the 140+ acre RiverOaks Corporate Center Park. Over two million new square feet of industrial space will be constructed in the coming years between Silverman and RiverOaks. There are three additional buildings planned in RiverOaks, which are currently owned by Exeter Property Group.

## Industrial

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

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



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

# Introduction

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## ***Aviation***

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



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

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

Since 1991, the City has received over \$101 million in grant funding for airport development. Allegiant Air began scheduled commercial service in December 2013, which has grown to 12 weekly services to three destinations and eight twice weekly service to four destinations. Total passengers that flew in and out of Concord-Padgett Regional Airport in 2019 was 353,790.

According to a 2019 NCDOT Division of Aviation economic impact analysis, Concord Regional Airport contributes over \$821 million annually into the local economy and supports 4,505 jobs in the Cabarrus County region. There are currently 183 aircrafts based at the airport with a combined taxable value of over \$138 million. Bringing additional revenues, based aircraft and new services for the community ensures the airport's role as a critical regional economic generator and community asset.

## ***Tourism and Hospitality***

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

# Introduction

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

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

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

# Introduction

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## KEY COMPONENTS OF STRATEGIC PLANNING AND VISIONING



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

### Mission

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

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

### Vision

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

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

### Core Values

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

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

# Introduction

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



CABARRUS COUNTY  
*America Thrives Here*

STRATEGIC PLAN 2020

# *Future Focused*



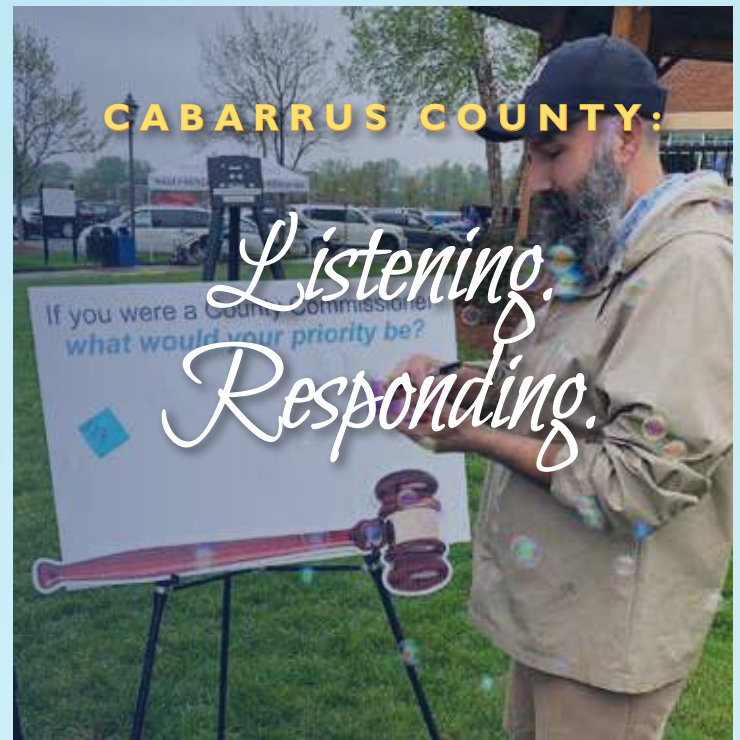
# Cabarrus County Government 2020 Strategic Plan

## VISION:

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

## MISSION:

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



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

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





## STRATEGIC PRIORITY:

# Healthy and Safe Community



GOAL

1

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

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

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

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

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



GOAL

2

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

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

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

**Objective 3:** Connect veterans with necessary resources and services.

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



GOAL

3

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

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

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

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

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

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

## STRATEGIC PRIORITY:

# Culture and Recreation



GOAL

1

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

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

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

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

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



GOAL

2

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

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

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

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

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

**STRATEGIC PRIORITY:**

# Sustainable Growth and Development



GOAL

1

*PROMOTE RESPONSIBLE AND STRATEGIC COUNTYWIDE GROWTH*

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

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

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

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

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



GOAL

2

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

**Objective 1:** Advocate for agriculture through public awareness.

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

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



**STRATEGIC PRIORITY:**

*A Thriving Economy*



GOAL

1

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

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

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

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



GOAL

2

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

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

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

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

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

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

STRATEGIC PRIORITY:

Transparent  
and Accountable  
Government



GOAL

1

ENSURE AN ENGAGED AND ACCOUNTABLE WORKFORCE TO PROVIDE EXCEPTIONAL SERVICE

- Objective 1:** Recruit and retain service-minded, innovative and technically skilled employees.
- Objective 2:** Ensure our workforce is diverse, inclusive and reflective of the community.
- Objective 3:** Offer competitive compensation and benefits to allow employees to thrive.
- Objective 4:** Provide development opportunities to enhance current skill sets, leadership development and succession planning.
- Objective 5:** Increase opportunities for employee engagement and community involvement.



GOAL

2

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

- Objective 1:** Establish, evaluate and follow policies and procedures to safeguard County assets.
- Objective 2:** Utilize fair and equitable methods to assess property values.
- Objective 3:** Improve forecasting of large total cost of ownership expenditures for County-owned facilities and equipment.
- Objective 4:** Evaluate current per-square-foot operating expense strategies.
- Objective 5:** Employ new techniques and strategies to increase efficiency of facility operations.
- Objective 6:** Promote collaboration with stakeholders and management to better understand vision, direction and priorities.
- Objective 7:** Strengthen relationships with partners and customers to better understand needs and expectations.



GOAL

3

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

**Objective 1:** Facilitate interactions with respect and professionalism.

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

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

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

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



GOAL

4

*DEVELOP CREATIVE TECHNOLOGICAL SOLUTIONS TO SUPPORT COUNTY SERVICES*

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

**Objective 2:** Utilize collaborative technology and shared services.





CABARRUS COUNTY  
*America Thrives Here*

65 Church Street South  
Concord NC 28026

704.920.2100

**CABARRUSCOUNTY.US**

# Budget Message

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May 17, 2021

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

It is my honor and privilege to submit the Fiscal Year 2021-2022 (FY22) Recommended Budget. Staff prepared this budget in accordance with the laws of North Carolina, guided by the Board Commissioners' strategic priorities.

Last year, we presented a recommended budget in the early stages of a pandemic. We projected a significant drop in revenue due to COVID-19, particularly sales tax and property tax. Even with these projected reductions, we knew that strategic investments were necessary to meet the growing demand for County services.

As a result, we invested in our public education partners by increasing County-paid supplements for educators, sustaining school operations and funding new facilities. We invested in new positions, including social workers, sheriff's deputies and paramedics. We also invested in essential building projects, including the new Courthouse, EMS headquarters and upgrades for Frank Liske Park.

These investments enabled the County to better identify and meet the growing community needs for which the County is responsible.

The 2021 Cabarrus County Community Survey found residents have a positive perception of the county, with 92% saying they are satisfied with Cabarrus as place to raise children and 87% reporting they are satisfied with the overall quality of life.

Our situation improved dramatically over the past year, as more than **55,000 (26%)** residents are now at least partially vaccinated against COVID-19.

During that same time, revenues increased by nearly **\$22 million (8%)**.

We still experience great need. Many in our community are struggling to make ends meet. Our future requires a careful balance of making needed investments and being mindful of how those investments affect taxpayers.

We believe the FY22 recommended budget successfully strikes this balance.

The recommended budget increases funding in critical areas while maintaining the property tax rate of **74 cents per \$100 of assessed valuation**, for a total General Fund Operating budget of just over **\$297 million**.

# Budget Message

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The recommended budget continues the board's commitment to **improving public education** by investing in Cabarrus County Schools, Kannapolis City Schools and Rowan Cabarrus Community College.

The budget calls for an increase of 0.5% to the **County-paid local supplements for educators** employed by Cabarrus County and Kannapolis City schools. The Board of Education for each district could elect to increase the supplement further through other funding. Because statewide pay is standard, the local supplement helps attract and retain teachers. The budget also includes funding to **maintain school operations** (i.e., locally paid positions, teacher supplements and building upkeep) for all three education partners. In total, these investments cost an additional **\$4.4 million annually**.

The Cabarrus County Schools district continues to have a backlog of deferred maintenance projects totaling nearly \$200 million. This year, the district will receive more than \$40 million in one-time federal funding. The County and district have agreed to the County using **\$3.4 million** of the education funding increase to address deferred maintenance projects over the next three fiscal years. In FY22, projects will include security camera replacements, roof repairs, playground replacements and security vestibule construction.

The recommended budget also invests in departments and partners that **create and sustain a healthy and safe Cabarrus**.

Over the past year, the **Cabarrus Health Alliance** (CHA) helped save local lives.

In response to COVID-19, the organization educated, tested and vaccinated our community. The recommended budget funds merit increases for CHA staff and provides additional funding needed for the school nurse program.

Funding will also allow CHA to add:

- An on-site well water inspector to ensure water systems are safe and reduce the case backlog
- A school health director to oversee and lead the school nurse program, which provides a dedicated nurse at every public school in the county
- An epidemiologist to provide consistent surveillance of community health data

The budget also funds 13 new positions in our critical **public safety agencies** – Construction Standards, Emergency Medical Services, Fire Services and the Sheriff's Office. The new positions include deputies to investigate crimes and patrol our community; an EMS assistant director to oversee logistics and operations and maintain high-quality response; a fire operations chief to oversee Squad 410 as they continue to support volunteer fire department response; and code enforcement officers to complete residential and commercial property inspections in a timely manner and help maintain appropriate inspector workloads.

# Budget Message

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The pandemic dramatically increased demand for services such as food and nutrition assistance, child welfare and transportation. In addition to their already challenging workloads, many Human Services team members added important responsibilities, such as administration of the Emergency Rental Assistance Program and other important programs.

Human Services staff frequently carry caseloads that result in burnout and job turnover. To continue exceptional service delivery, the recommended budget adds 15 full-time and one part-time position to improve work satisfaction and better meet the needs of our growing community. Positions include social workers, social work supervisors and income maintenance staff, among others.

County staff members work to ensure Cabarrus County Government is **accountable, transparent and customer-focused**. Our dedicated and hardworking staff are the true definition of public servants.

The 2021 Cabarrus County Community Survey highlighted the exceptional work of County employees, who ranked 21-to-34% above the national average in customer service areas. The recommended budget recognizes their service by including funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on individual performance.

The recommended budget also adds 11 full-time and one part-time internal support positions to strengthen the delivery of County services. Positions include IT staff to manage County technology; fleet personnel to maintain vehicles and equipment; and a chief procurement officer to oversee County purchasing activities.

The FY22 recommended budget allocates the resources necessary to **build our future**.

The budget includes **\$37.2** million from the General Fund to the Community Investment Fund (CIF) for current and future debt payments. The CIF continues to provide a dedicated and sustainable source of funding for capital projects that positions us well to meet our capital needs in the years ahead.

The County's pay-as-you-go (PAYGO) program, which uses cash-on-hand rather than debt, continues to fund a significant number of projects, including:

- **\$9 million** for Cabarrus County Schools to acquire and install mobile units for the Early College at Rowan Cabarrus Community College; start design work for the replacement of R. Brown McAllister Elementary School; and complete multiple deferred maintenance projects including parking lot lights, paving and flooring replacements.
- **\$8.3 million** for a wide variety of county projects, ranging from the emergency equipment warehouse and Information Technology Services relocation to a storage building for fire services.

# Budget Message

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- **\$2.5 million** for Kannapolis City Schools to renovate the tennis courts and track at A.L. Brown High School, replace security cameras at multiple schools; replace carpet at Forest Park Elementary School; and complete multiple deferred maintenance projects, including playground replacements, roof repairs and painting.
- **\$553,000** for Rowan Cabarrus Community College to recoat the roof and replace the fire alarm system at the Cabarrus Business and Technology Center and to replace security cameras at the South Campus.

While the County would prefer to fund all projects with cash, the significant and growing capital needs we face requires responsible debt financing to complete essential projects. During FY22, the County plans to issue more than \$150 million of debt, including:

- **\$46.8 million** to complete construction of the new Cabarrus County Courthouse
- **\$32 million** to construct a replacement for R. Brown McAllister Elementary School for Cabarrus County Schools
- **\$17 million** to design and build a new Public Safety Training Facility
- **\$16 million** to design and build a new Emergency Medical Services headquarters
- **\$10.5 million** to complete construction of Roberta Road Middle School for Cabarrus County Schools
- **\$10 million** to replace and/or expand a Cabarrus County Public Library branch(es).
- **\$7.8 million** for roof replacements at Bethel Elementary, Weddington Hills Elementary, CC Griffin Middle School, Central Cabarrus High School and Concord High School and to replace the parking and driveway at Mount Pleasant High School
- **\$6.3 million** for design and construction of an emergency equipment warehouse and information technology department office
- **\$4.3 million** to design a replacement for Northwest High School for Cabarrus County Schools
- **\$4.1 million** to acquire, design and construct a new park and/or ball fields in the northeast portion of the county
- **\$4 million** to add new amenities at Frank Liske Park, including a boardwalk and splash pad

# Budget Message

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- **\$2.3 million** to acquire, design and construct a new northeast radio tower.

Beyond FY22, the County has numerous planned debt-funded projects, including construction of the new Northwest High School for Cabarrus County Schools, a new library and senior center for Western Cabarrus County and Phase III of Rob Wallace Park, among others.

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

I'd like to recognize Rodney Harris, Jonathan Marshall, Rosh Khatri, Yesenia Pineda, Elie Landrum, Wendi Heglar, Suzanne Burgess and the many other department leaders for their work to develop a budget that is responsive to community needs.

I also offer thanks to our entire workforce for their commitment to the programs and services that make Cabarrus County such a special place.

In this and every year, **our people are the difference.**

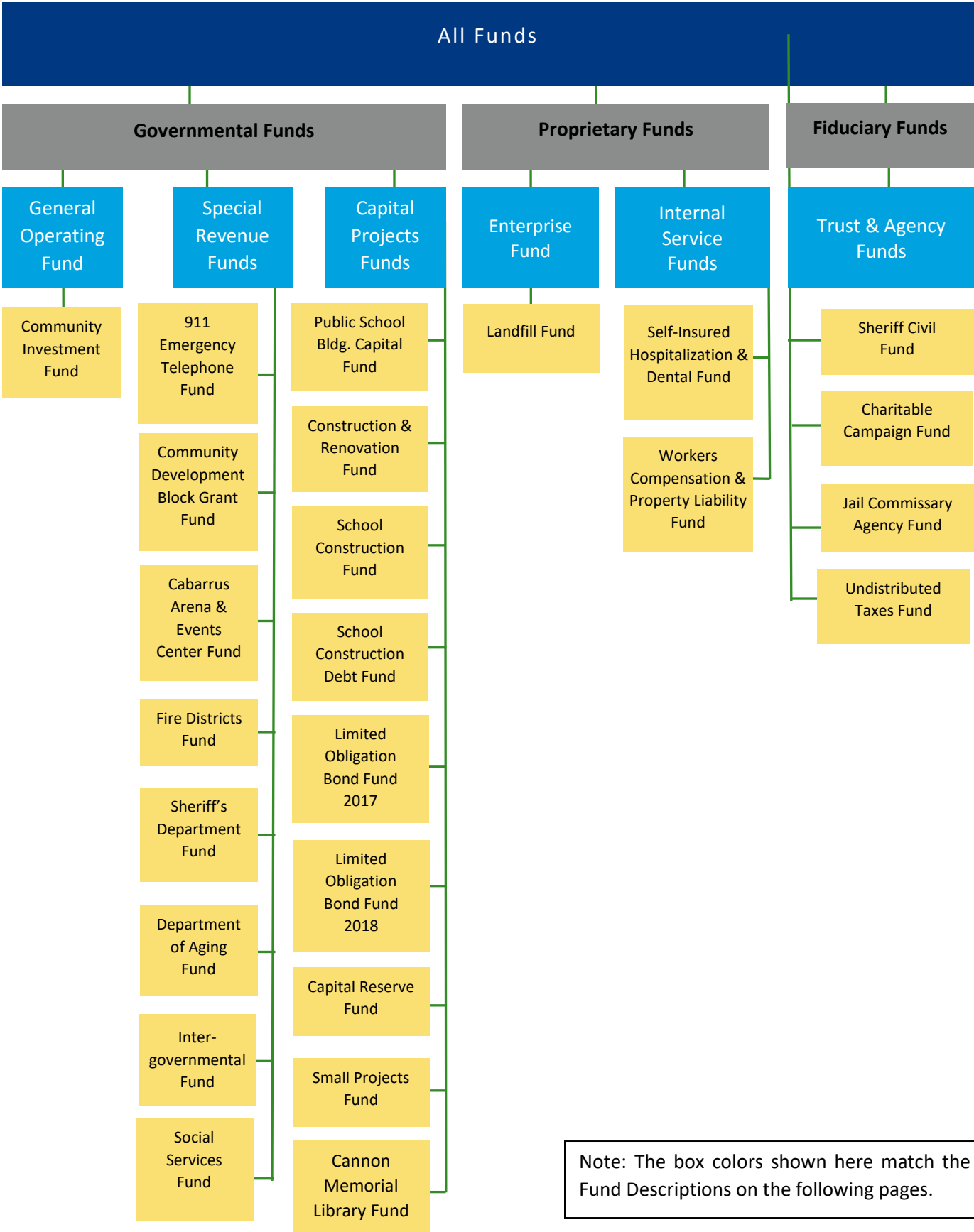
Respectfully submitted,



Michael K. Downs  
County Manager

# Financial Structure, Policy and Process

## FUND STRUCTURE



Note: The box colors shown here match the Fund Descriptions on the following pages.

# Financial Structure, Policy and Process

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## FUND RELATIONSHIPS

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

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

### 001 GENERAL OPERATING FUND

100 Community Investment Fund

### SPECIAL REVENUE FUNDS

401 911 Emergency Telephone System Fund

410 Community Development Block Grant Fund

420 Cabarrus Arena & Events Center Fund

430 Fire Districts Fund

461 Sheriff's Department Fund

532 Department of Aging Fund

560 Social Services Fund

571 Intergovernmental Fund

### CAPITAL PROJECTS FUNDS

320 Public School Capital Fund

343 Construction & Renovation Fund

364 School Construction Fund

368 School Construction Debt Fund

450 Capital Reserve Fund

534 Cannon Memorial Library Fund

369 Limited Obligation Bond Fund 2017

370 Limited Obligation Bond Fund 2018

### ENTERPRISE FUND

270 Landfill Fund

### INTERNAL SERVICE FUNDS

600 Workers Compensation & Property Liability Fund

610 Self-Insured Hospitalization & Dental Fund

### TRUST AND AGENCY FUNDS

515 Sheriff Civil Fund

520 Charitable Campaign Fund

540 Jail Commissary Agency Fund

570 Undistributed Taxes Fund



# Financial Structure, Policy and Process

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## FUND DESCRIPTIONS

### GOVERNMENTAL FUNDS

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

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

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

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

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

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

# Financial Structure, Policy and Process

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

## PROPRIETARY FUNDS

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

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

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

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

## FIDUCIARY FUNDS

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

- **Sheriff Civil Fund** – sub-fund to account for collections of civil writs from citizens prior to distribution to plaintiffs.

# Financial Structure, Policy and Process

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- **Charitable Campaign Fund** – sub-fund to account for the collection of employee charitable giving and the disbursement to various agencies selected annually.
- **Jail Commissary Fund** – sub-fund to account for the collection and disbursement of jail inmate’s personal money.
- **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.

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## BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

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

# Financial Structure, Policy and Process

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## FINANCIAL AND BUDGETARY POLICIES

### Objectives

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

### Operating Budget Summary

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

The County reviews financial policies annually in the following areas:

### Revenue Policy

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

#### *Ad Valorem (Property) Tax*

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

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

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

#### *User Fees*

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

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

# Financial Structure, Policy and Process

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

## *Grant Funding*

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

## *Other Revenue*

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

## **Expenditure Policy**

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

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

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

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

## **Fund Balance Policy**

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

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

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

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

# Financial Structure, Policy and Process

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## **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 Structure, Policy and Process

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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

# Financial Structure, Policy and Process

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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



# Financial Structure, Policy and Process

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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 principle 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

# Financial Structure, Policy and Process

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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:

# Financial Structure, Policy and Process

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*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.

## 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 FY21 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.

# Financial Structure, Policy and Process

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**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).

## BUDGET ADOPTION

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

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

1. Those authorized by a project ordinance;
2. Those accounted for in an intra-governmental service fund for which a financial plan is prepared and approved; and
3. Those accounted for in a trust or agency fund established to account for moneys held by the local government or public authority as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system. Therefore, budgets are adopted for the General Fund, 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.

## 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.

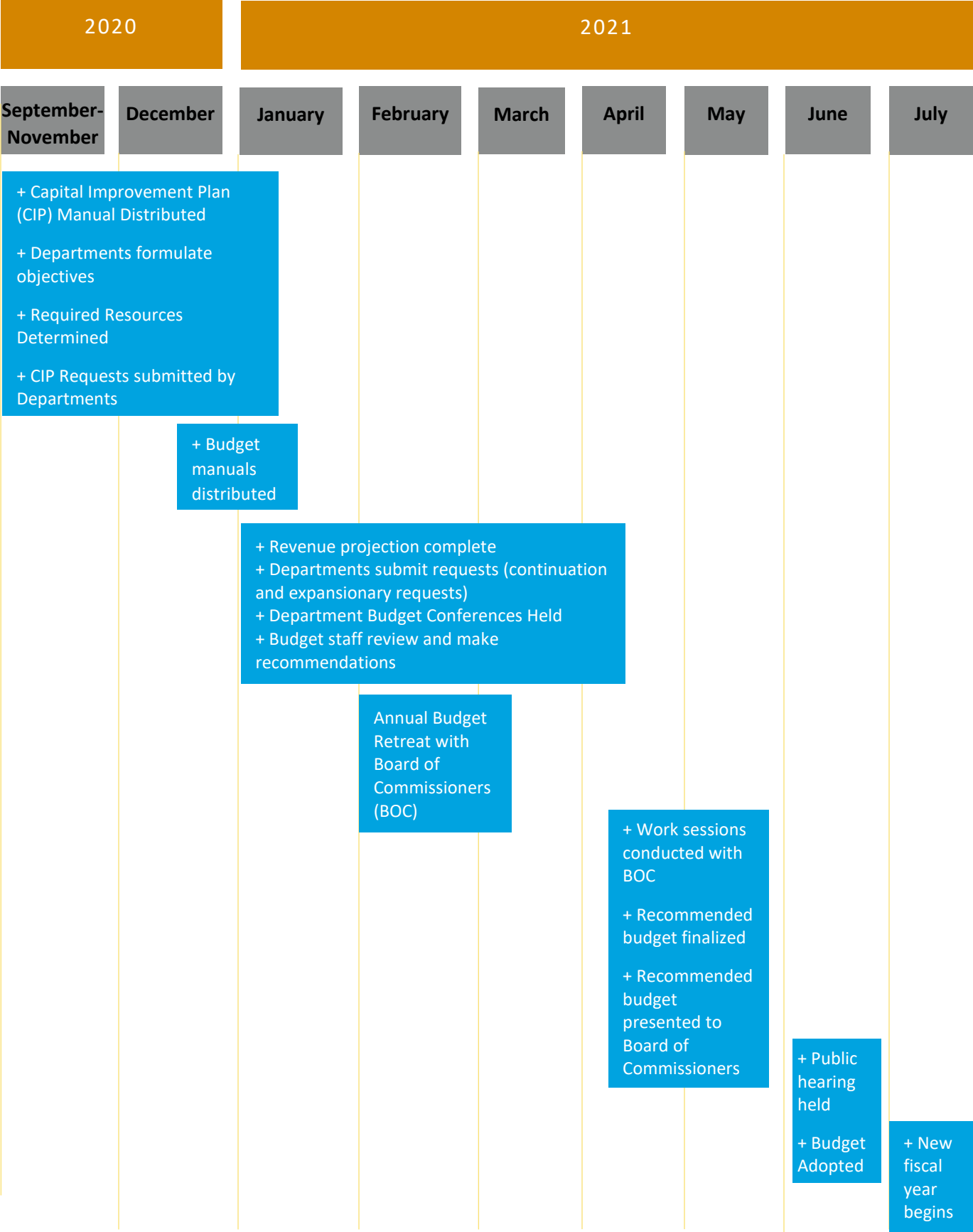
# Financial Structure, Policy and Process

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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

## FY22 BUDGET CALENDAR



# Budget Summary

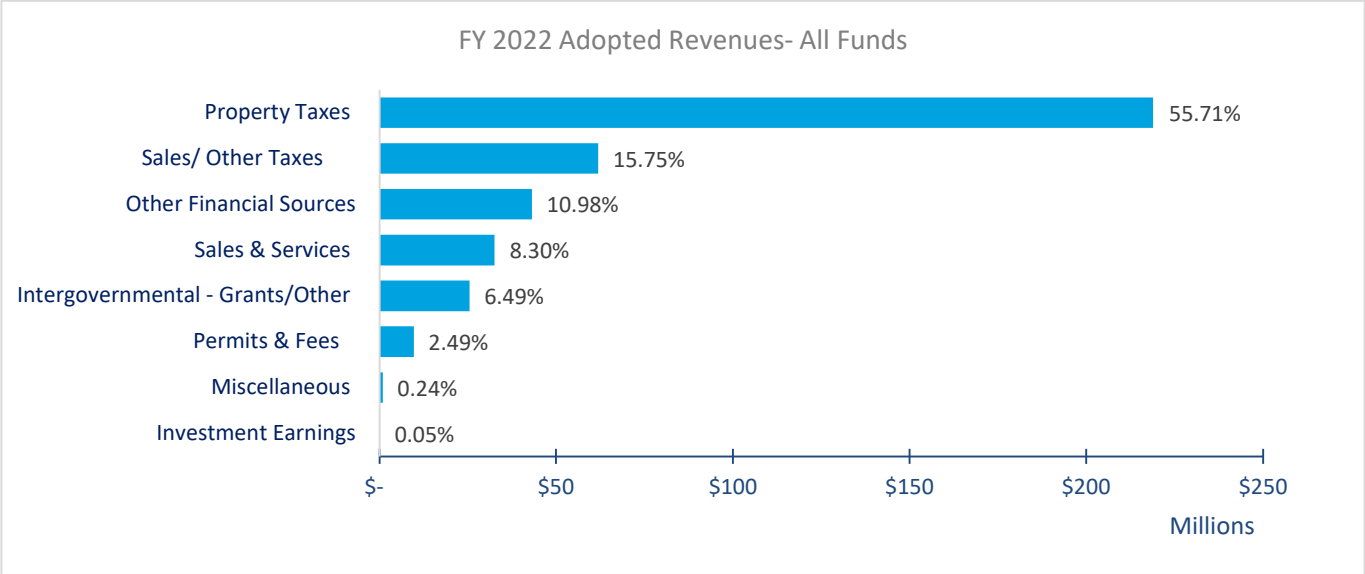


## SUMMARY

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

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

- Property Tax
- Sales/Other Taxes
- Other Financial Sources
- Sales & Services
- Intergovernmental – Grants/Other
- Permits & Fees
- Miscellaneous
- Investment Earnings



# Budget Summary

For FY22, total revenues are \$393,011,126, a \$31,419,560 (8.69%) increase from the prior year.

FY 2022 ADOPTED REVENUES BY SOURCE ALL FUNDS		
REVENUE SOURCE	REVENUE DESCRIPTION	FY22 ADOPTED
Property Taxes	Revenue derived from property tax	\$ 218,933,681
Sales/Other Taxes	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	61,881,492
Other Financial Sources	Includes interfund transfers and fund balance appropriations	43,156,918
Sales & Services	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	32,627,815
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	25,502,640
Permits & Fees	Fees collected for various services or privileges performed or approved by the governmental unit	9,775,442
Miscellaneous	Revenues collected for various activities of the County that are not specific in nature	953,130
Investment Earnings	Revenue earned on idle monies held by the County for investment	180,008
<b>TOTAL</b>		<b>\$ 393,011,126</b>

REVENUES AND EXPENDITURES BY SOURCE AND CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Ad Valorem Taxes	\$ 184,087,101	\$ 210,652,236	\$ 217,177,259	\$ 218,933,681	\$ 8,281,445	3.93%
Other Taxes	53,794,595	44,026,620	49,676,620	61,881,492	17,854,872	40.55%
Intergovernmental - Grants/Other	25,244,654	24,911,637	29,941,826	25,502,640	591,003	2.37%
Permits & Fees	8,790,126	7,887,427	8,377,527	9,775,442	1,888,015	23.94%
Sales & Services	29,426,449	31,163,893	32,846,393	32,627,815	1,463,922	4.70%
Investment Earnings	2,431,425	673,969	673,969	180,008	(493,961)	-73.29%
Miscellaneous	1,612,955	780,580	2,061,030	953,130	172,550	22.11%
Other Financial Sources	3,522,787	41,495,204	62,970,750	43,156,918	1,661,714	4.00%
<b>TOTAL</b>	<b>\$ 308,910,092</b>	<b>\$ 361,591,566</b>	<b>\$ 403,725,373</b>	<b>\$ 393,011,126</b>	<b>\$ 31,419,560</b>	<b>8.69%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 82,272,229	\$ 93,009,613	\$ 88,753,278	\$ 104,485,369	\$ 11,475,756	12.34%
Operations	212,992,184	259,816,005	311,752,532	268,887,358	9,071,353	3.49%
Capital Outlay	3,202,899	8,765,948	11,537,038	19,638,399	10,872,451	124.03%
<b>TOTAL</b>	<b>\$ 298,467,312</b>	<b>\$ 361,591,566</b>	<b>\$ 412,042,849</b>	<b>\$ 393,011,126</b>	<b>\$ 31,419,560</b>	<b>8.69%</b>

## 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



# Budget Summary

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\$29,134,188,214, a \$1,024,404,514 (3.64%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of \$26,787,662,214 and vehicle of \$2,346,526,000.

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 percent. Property tax revenue is also generated for the Fire Districts at their approved tax rates for each district.

Based on a 98 percent collection rate and an adopted tax rate of 74 cents, the property tax is projected to generate approximately \$211,281,133 in the General Fund. Delinquent taxes and interest are estimated to generate an additional \$1,740,000. The Fire District are estimated to generate \$5,909,748 in property taxes based on their adopted rates. In total the property tax revenue for FY22 is \$218,933,681 , an increase of \$8,281,445 (3.93%) 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 \$59,809,953. That is an increase of \$17,594,013 (41.68%) from the prior year. The anticipated negative impacts of COVID-19 on sales tax revenue did not materialize resulting in the significant increase in the budget for sales tax revenue. Other revenue in this category includes the Cable Franchise Fee (\$528,000), Gross Receipts (\$305,000) and Fire District Sales Tax (\$1,238,539).

## **Other Financing Sources**

Other Financing Sources revenues include inter-fund transfers, debt and fund balance appropriations. Other examples include lottery proceeds to fund the retirement of school debt service and occupancy taxes from the Tourism Authority. This is the second year since the creation of the Community Investment Fund (CIF) which includes a \$40 million transfer from the General Fund that is also reflected here. Other Financing Sources revenues total \$43,156,918, a \$1,661,714 (4.00%) 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 \$32,627,815, a \$1,463,922 (4.70%) from the prior year.

## **Intergovernmental – Grants/Other**

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total \$21,726,474 in the General Fund, \$3,020,000 in the Community Investment Fund, \$65,000 in the Landfill Fund and \$691,166 in the 911 Emergency Telephone Fund.

# Budget Summary

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## Permits and Fees

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees revenues total \$9,775,442, a \$1,888,015 (23.94%) increase from the prior year. Building Inspection fee revenues total \$5,200,000, a \$905,000 (21.07%) increase from the prior year. In a growing community, building permits generally increase each year.

Register of Deeds fee revenues total \$3,975,000, a \$786,000 (24.65%) increase from the prior year. Register of Deeds fees 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 \$953,130, a \$172,550 (22.11%) increase from the prior year.

## Investment Earnings

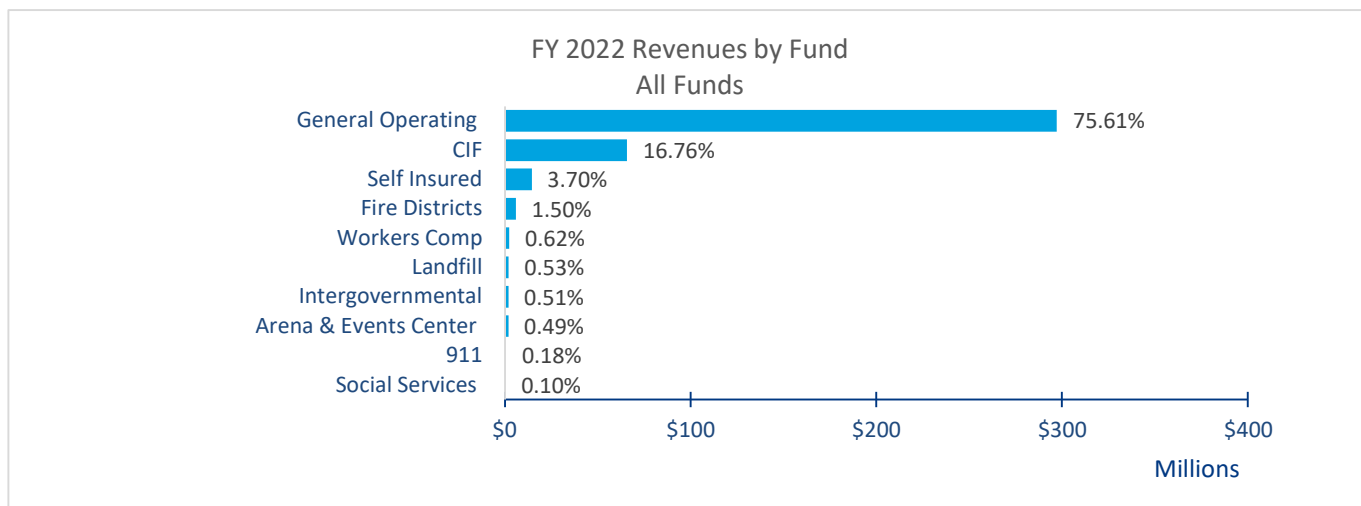
Investment Earnings are revenues earned on funds invested by the county. Investment earning revenues total \$190,008, a \$483,961 (71.81%) decrease from the prior year. This is the result of higher rate investments maturing and the lower interest rate environment.

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

# Budget Summary

## REVENUES BY FUND



**General Fund** revenues are \$297,161,486, an increase of \$20,875,960 (7.56%) from the prior year.

**Community Investment Fund** revenues are \$65,850,785, an increase of \$6,601,866 (11.14%) from the prior year.

**Landfill Fund** revenues \$2,077,563, an increase of \$631,055 (43.63%) from the prior year. Increase primarily from the transfer of Recycle Operation from the General Fund to the Landfill Fund.

**911 Emergency Telephone Fund** revenues are \$692,666, a decrease of \$76,826 (-9.98%) from the prior year .

**Arena and Events Center Fund** revenues are \$1,942,821, an increase of \$33,758 (1.77%) from the prior year. This fund includes the County Fair and Arena.

**Fire District Fund** revenues are \$5,909,748, an increase of \$217,191 (3.82%) from the prior year.

**Social Services Fund** revenues are \$400,000. Previously classified as an Agency Fund being reclassified as a Special Revenue Fund per new Governmental Accounting Standards Board (GASB) guidance. GASB Statement No. 84 Fiduciary Activities.

**Intergovernmental Fund** revenues are \$2,000,000. Previously classified as an Agency Fund being reclassified as a Special Revenue Fund per new Governmental Accounting Standards Board (GASB) guidance. GASB Statement No. 84 Fiduciary Activities.

**Workers Compensation and Liability Fund** revenues are \$2,445,994, a decrease of \$70,549 (-2.80%) from the prior year .

**Self-Insured Health/Dental Fund** revenues are \$14,530,063, an increase of \$807,105 (5.88%) from the prior year . The County is self-insured for health insurance and offers an employee paid option for dental insurance.

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

# Budget Summary

FY 2022 ADOPTED REVENUES BY FUND												
ALL FUNDS												
REVENUE SOURCE	GENERAL OPERATING FUND	COMMUNITY INVESTMENT FUND	LANDFILL FUND	911 EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	FIRE DISTRICT FUND	SOCIAL SERVICES FUND	INTER-GOVERNMENTAL FUND	SELF INSURED/DENTAL FUND	WORKERS COMP/ LIABILITY FUND	ALL FUNDS TOTAL	
Property Taxes	\$ 213,023,933.00	\$ -	\$ -	\$ -	\$ -	\$ 5,909,748.00	\$ -	\$ -	\$ -	\$ -	\$ 218,933,681	
Sales/Other Taxes	39,310,492	22,571,000	-	-	-	-	-	-	-	-	61,881,492	
Intergovernmental - Grants/Other	21,726,474	3,020,000	65,000	691,166	-	-	-	-	-	-	25,502,640	
Permits & Fees	9,630,442	-	145,000	-	-	-	-	-	-	-	9,775,442	
Sales & Services	13,104,565	-	1,286,000	-	694,737	-	-	-	13,842,513	1,300,000	30,227,815	
Investment Earnings	100,000	-	28,508	1,500	15,000	-	400,000	2,000,000	25,000	10,000	2,580,008	
Miscellaneous	265,580	-	-	-	5,000	-	-	-	662,550	20,000	953,130	
Other Financing Sources	-	40,259,785	553,055	-	1,228,084	-	-	-	-	1,115,994	43,156,918	
<b>TOTAL</b>	<b>\$297,161,486</b>	<b>\$65,850,785</b>	<b>\$2,077,563</b>	<b>\$692,666</b>	<b>\$1,942,821</b>	<b>\$5,909,748</b>	<b>\$400,000</b>	<b>\$2,000,000</b>	<b>\$14,530,063</b>	<b>\$2,445,994</b>	<b>\$393,011,126</b>	

# Budget Summary



## SUMMARY

Expenditures total **\$393,011,126**, a **\$31,419,560 (8.69%)** increase from the prior year. The following three sections present expenditures by category, fund, function and department.

### EXPENDITURES BY CATEGORY

EXPENDITURES BY CATEGORY ALL FUNDS							
EXPENDITURE SOURCE	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
Personnel Services	\$ 82,272,229	\$ 93,009,613	\$ 88,753,278	\$ 104,485,369	\$ 11,475,756	12.34%	
Operations	212,992,184	259,816,005	311,752,532	268,887,358	9,071,353	3.49%	
Capital Outlay	3,202,899	8,765,948	11,537,038	19,638,399	10,872,451	124.03%	
<b>TOTAL</b>	<b>\$ 298,467,312</b>	<b>\$ 361,591,566</b>	<b>\$ 412,042,849</b>	<b>\$ 393,011,126</b>	<b>\$ 31,419,560</b>	<b>8.69%</b>	

### Operations

Operations include all expenses, outside of personnel, required to provide service. Examples include office supplies, technology, equipment and uniforms. Operations expenditures total **\$268,887,358**, a **\$9,071,353 (3.49%)** increase from the prior year. Significant increases include:

- **Education Funding** – the budget includes an additional **\$4,423,381** to fund an increase of 0.5% for local teacher supplements for both school districts and technology device leases and operating increase for Cabarrus County Schools. From FY22-24, \$3.4 million of this increased funding will be used by the County to address significant deferred maintenance needs. Cabarrus County Schools will cover the additional operating expenses through one-time federal funding.
- **Cabarrus Health Alliance** – the budget includes an additional **\$905,682**, an **10.92% increase** from the prior year. The budget funds merit increases for CHA staff, increase nurse starting salaries and additional funding needed for the school nurse program. Additional funding will also allow CHA to add an On-Site Well Water Inspector to ensure wells and septic systems are safe; a School Health

# Budget Summary

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Director to oversee and lead the school nurse program; and an Epidemiologist to provide consistent surveillance of community health data.

## 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 **\$104,485,368, a \$11,475,756 (12.34%) increase** from the prior year. Increases include:

- **New Positions** – the budget includes **\$1,986,854** for **46 positions or 45.45 full time equivalent (FTE)** positions including:
  - **Construction Standards – 3 positions** – includes two Code Enforcement Officer I's and a Permit Associate.
  - **County Manager's Office – 2 positions** – includes a Chief Procurement Officer to oversee county purchasing activities and a Paralegal to assist the legal department
  - **Emergency Medical Services (EMS) – 1 position** – includes an EMS Assistant Director position to oversee logistics and operations to continue providing high-quality emergency medical services.
  - **Fire Services – 1 position** – includes a Fire Operations Chief to oversee Squad 410 as they continue to augment the response of the county's volunteer fire departments.
  - **Human Resources – 1 position** – includes a Human Resource Analyst position to support and expand services provided by the Human Resource department.
  - **Human Services – 16 positions** – includes 15 full-time and 1 part-time position for the Department of Human Services including:
    - Customer Service Program Manager
    - Human Services Evaluator II
    - Income Maintenance Case Worker
    - Income Maintenance Program Manager
    - Income Maintenance Supervisor
    - Nutrition Site Supervisor
    - Parenting Specialist
    - Prevention Social Worker
    - Social Work Investigator
    - (2) Social Work Supervisor III
    - Social Worker II

# Budget Summary

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- (3) Social Worker III
- Transportation Clerk
- **Infrastructure and Asset Management – 7 positions** – includes a Business Services Manager in the IAM Administration office, a Parts Room Attendant and a Fleet Mechanic for their Fleet Maintenance division, 3 Custodian and 1 Building Maintenance Mechanic for additional square footage.
- **Information Technology Services – 4 positions** – includes a Systems Administrator to support the County's growth in applications and servers added in recent years and setup and security of software and hardware; a Systems Administrator to support the network team with a focus on the network traffic and efficiency; an IT Support Supervisor to allow the department to align supervision closer to job duties; and a Technical Specialist to support the Physical Security Administrator.
- **Planning – 1 position** – includes a County Engineer. This position will provide better response time over all county projects whether we are the reviewer or client.
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- **Public Library – 1 position** – includes a part-time Library Assistant. This position would allow the library to resume the courier duties with a dedicated staff person, while also adding the ability to increase types of duties.
- **Sheriff's Office – 9 positions** – includes:
  - Adoption Coordinator – to facilitate public pet adoptions, which have grown by over 200 percent since 2017. In 2020, over 500 pets were adopted from the animal shelter.
  - Deputy Sheriff – 2 positions – to provide law enforcement services to the Town of Harrisburg. The town pays the expense associated with these new positions.
  - Detective (CID/VICE) – 2 positions – to proactively address drug and overdose related investigations. In 2020, the Vice/Narcotics Division initiated over 100 drug cases, seized 46 firearms and removed \$1 million worth of drugs from county streets.
  - Detective (General Investigations) – to investigate major crimes including homicides, child abuse and robberies. The amount of evidence to be examined has almost doubled over the past five years.
  - Evidence Custodian – to provide a full-time custodian of the property and evidence in the custody of the Sheriff's Office. Since 2015, the number of items in custody has nearly doubled from 1,994 to 3,652.
  - PREA Coordinator – to meet mandatory Federal confinement standards.
  - Record Specialist (Gun Permit Coordinator) – to process gun permit and concealed carry applications, which have grown by nearly 200 percent since 2009.
- **Healthcare** – the budget includes an additional **\$706,200, a 6.29% increase** from the prior year.

# Budget Summary

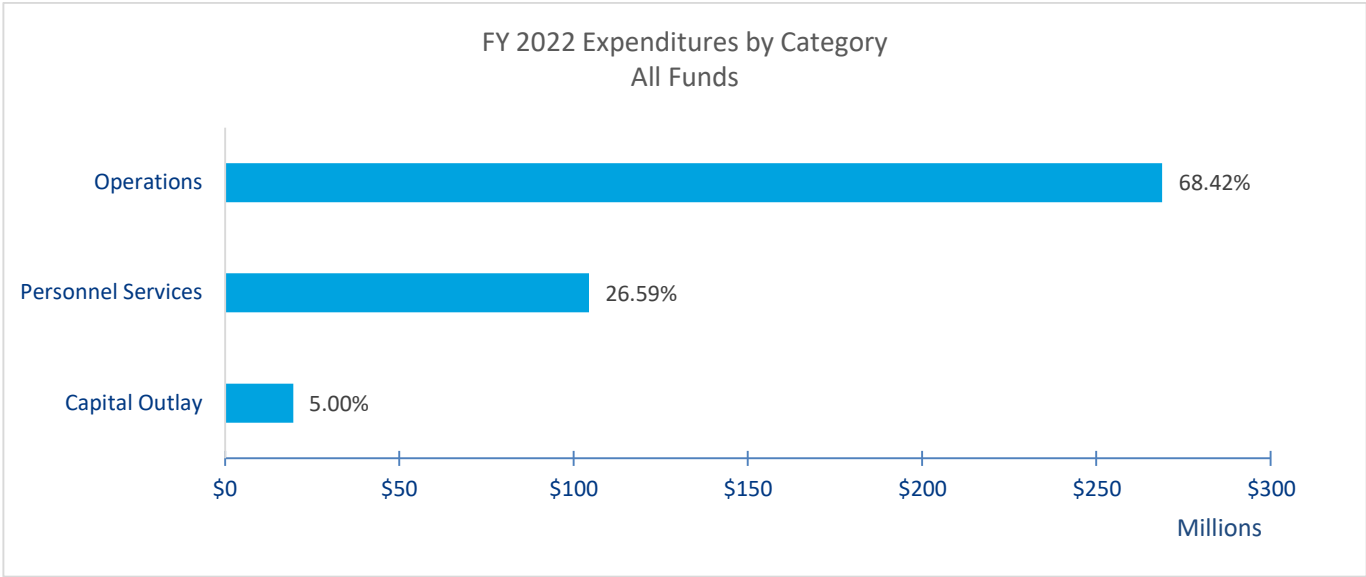
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- **Retirement** – the budget includes an additional **\$1,221,425, a 19.59% increase** from the prior year. The county is required to make a contribution based on a percentage of each employee’s salary to the North Carolina Local Government Employees’ Retirement System. For FY22, the annual contribution for law enforcement officers is 12.10% and the rate for general employees is 11.35%.

### Capital Outlay

Capital Outlay includes capital purchases between \$5,000 and \$99,999. Examples include equipment, vehicles and furniture. Capital Outlay expenditures total **\$19,638,399, a \$10,872,451 (124.03%) increase** from the prior year.

### EXPENDITURES BY FUND





# Budget Summary

EXPENDITURES BY FUND AND CATEGORY							
ALL FUNDS							
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
<b>GENERAL OPERATING FUND</b>							
Personnel Services	\$ 81,703,339	\$ 92,431,831	\$ 88,154,246	\$ 103,671,877	\$ 11,240,046	12.16%	
Operations	190,094,417	180,489,442	220,169,906	190,150,628	9,661,186	5.35%	
Capital Outlay	3,194,314	3,364,253	4,719,736	3,338,981	(25,272)	-0.75%	
<b>TOTAL</b>	<b>\$ 274,992,070</b>	<b>\$ 276,285,526</b>	<b>\$ 313,043,888</b>	<b>\$ 297,161,486</b>	<b>\$ 20,875,960</b>	<b>7.56%</b>	
<b>COMMUNITY INVESTMENT FUND</b>							
Operations	\$ -	\$ 53,847,224	\$ 60,816,526	\$ 49,691,367	\$ (4,155,857)	-7.72%	
Capital Outlay	-	5,401,695	6,801,375	16,159,418	10,757,723	199.15%	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 59,248,919</b>	<b>\$ 67,617,901</b>	<b>\$ 65,850,785</b>	<b>\$ 6,601,866</b>	<b>11.14%</b>	
<b>LANDFILL FUND</b>							
Personnel Services	\$ 377,038	\$ 367,422	\$ 388,672	\$ 649,195	\$ 281,773	76.69%	
Operations	552,034	1,079,086	1,069,263	1,348,368	269,282	24.95%	
Capital Outlay	8,585	-	15,928	80,000	80,000	0.00%	
<b>TOTAL</b>	<b>\$ 937,658</b>	<b>\$ 1,446,508</b>	<b>\$ 1,473,863</b>	<b>\$ 2,077,563</b>	<b>\$ 631,055</b>	<b>43.63%</b>	
<b>911 EMERGENCY TELEPHONE SYSTEM FUND</b>							
Personnel Services	\$ 59,715	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	-100.00%	
Operations	568,835	709,492	749,931	692,666	(16,826)	-2.37%	
<b>TOTAL</b>	<b>\$ 628,550</b>	<b>\$ 769,492</b>	<b>\$ 809,931</b>	<b>\$ 692,666</b>	<b>\$ (76,826)</b>	<b>-9.98%</b>	
<b>ARENA &amp; EVENTS CENTER FUND</b>							
Personnel Services	\$ 132,136	\$ 150,360	\$ 150,360	\$ 164,297	\$ 13,937	9.27%	
Operations	1,588,404	1,758,703	1,758,703	1,778,524	19,821	1.13%	
<b>TOTAL</b>	<b>\$ 1,720,540</b>	<b>\$ 1,909,063</b>	<b>\$ 1,909,063</b>	<b>\$ 1,942,821</b>	<b>\$ 33,758</b>	<b>1.77%</b>	
<b>FIRE DISTRICTS FUND</b>							
Operations	\$ 5,178,672	\$ 5,692,557	\$ 6,997,057	\$ 5,909,748	\$ 217,191	3.82%	
<b>TOTAL</b>	<b>\$ 5,178,672</b>	<b>\$ 5,692,557</b>	<b>\$ 6,997,057</b>	<b>\$ 5,909,748</b>	<b>\$ 217,191</b>	<b>3.82%</b>	
<b>SOCIAL SERVICES FUND</b>							
Operations	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	100.00%	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>0.00%</b>	
<b>INTERGOVERNMENTAL FUND</b>							
Operations	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	100.00%	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>0.00%</b>	
<b>WORKERS COMP/LIABILITY FUND</b>							
Operations	\$ 1,809,621	\$ 2,516,543	\$ 3,581,968	\$ 2,385,994	(130,549)	-5.19%	
Capital Outlay	-	-	-	60,000	60,000	100.00%	
<b>TOTAL</b>	<b>\$ 1,809,621</b>	<b>\$ 2,516,543</b>	<b>\$ 3,581,968</b>	<b>\$ 2,445,994</b>	<b>\$ (70,549)</b>	<b>-2.80%</b>	
<b>HEALTH INSURANCE/DENTAL FUND</b>							
Operations	\$ 13,200,201	\$ 13,722,958	\$ 13,791,228	\$ 14,530,063	\$ 807,105	5.88%	
<b>TOTAL</b>	<b>\$ 13,200,201</b>	<b>\$ 13,722,958</b>	<b>\$ 13,791,228</b>	<b>\$ 14,530,063</b>	<b>\$ 807,105</b>	<b>5.88%</b>	
<b>ALL FUNDS</b>							
<b>GRAND TOTAL</b>	<b>\$ 298,467,312</b>	<b>\$ 361,591,566</b>	<b>\$ 412,042,849</b>	<b>\$ 393,011,126</b>	<b>\$ 31,419,560</b>	<b>8.69%</b>	

The budget across all funds totals **\$393,011,126**, a **\$31,419,560 (8.69%)** increase from the prior year. For further details of these funds, see the "Fund Summaries" section.

# Budget Summary

## EXPENDITURES BY FUNCTION

Expenditures are budgeted across nine functions:

FY 2022 EXPENDITURES BY FUNCTION ALL FUNDS		
EXPENDITURE FUNCTION	EXPENDITURE DESCRIPTION	FY22 ADOPTED
Education	Local public education institutions, including debt	\$130,179,434
Public Safety	Provide safety and security of the public	64,577,568
General Government	Administrative, legal, financial, and other support for County departments	55,183,516
Contributions	Transfers and external agencies	53,310,764
Human Services	Access to healthcare, employment training and other social services	47,172,047
Non-Education Debt Service	Debt services excluding education	25,243,018
Culture & Recreation	Community recreation and education	8,934,846
Economic & Physical Development	Orderly growth and enhancement of economic and physical environments	6,332,370
Environmental Protection	Environmental protection of the County	2,077,563
<b>TOTAL</b>		<b>\$393,011,126</b>

### 1. Education/School Debt

The budget for Education/School Debt is **\$130,179,434, a \$126,699 (0.10%) decrease** 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.

### 2. Public Safety

The budget for Public Safety is **\$64,577,568, a \$5,563,814 (9.43%) 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.

### 3. General Government

The budget for General Government is **\$55,183,516, a \$6,619,582 (13.63%) 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.

### 4. Contributions

The budget for Contribution to Other Funds is **\$53,310,764, a \$66,320 (0.12%) decrease** from the prior year. Contributions include expenditures to other funds such as the Community Investment, Capital Project, Landfill and Arena funds.

# Budget Summary

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## 5. Human Services

The budget for Human Services is **\$47,172,047, a \$3,045,278 (6.90%) 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.

## 6. Non-Education Debt Service

The budget for Non- Education Debt Services is **\$25,243,018, a \$16,122,575 (176.77%) increase** 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.

## 7. Culture and Recreation

The budget for Culture and Recreation is **\$8,934,846, a \$603,205 (7.24%) 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.

## 8. Economic and Physical Development

The budget for Economic and Physical Development is **\$6,332,370, a \$407,497 (-6.05%) 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.

## 9. Environmental Protection

The budget for Environmental Protection is **\$2,077,563, a \$65,622 (3.26%) increase** from the prior year. Environmental Protection services provides environmental safety and quality. These services include the Landfill and Waste Reduction Departments.

# Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT								
ALL FUNDS								
	FY20	FY21	FY21	FY22	ADOPTED	PERCENT		
	ACTUAL	ADOPTED	AMENDED	ADOPTED	CHANGE	CHANGE		
<b>CONTRIBUTIONS</b>								
Contribution to Other Funds	\$ 12,904,950	\$ 45,875,389	\$ 76,521,334	\$ 51,810,764	\$ 5,935,375	12.94%		
Community Investment	-	7,501,695	15,601,375	1,500,000	(6,001,695)	-80.00%		
<b>TOTAL</b>	<b>\$ 12,904,950</b>	<b>\$ 53,377,084</b>	<b>\$ 92,122,709</b>	<b>\$ 53,310,764</b>	<b>\$ (66,320)</b>	<b>-0.12%</b>		
<b>GENERAL GOVERNMENT</b>								
Board of Commissioners	\$ 1,075,319	\$ 1,229,742	\$ 1,230,543	\$ 1,101,285	\$ (128,457)	-10.45%		
County Manager	1,619,283	2,105,879	2,832,118	2,382,930	277,051	13.16%		
Communications & Outreach	614,959	741,968	820,968	799,956	57,988	7.82%		
Human Resources	994,622	1,108,514	1,125,210	1,297,620	189,106	17.06%		
Tax Administration								
Assessor & Land Records	2,460,178	2,506,714	2,693,350	2,557,968	51,254	2.04%		
Tax Collections	1,153,458	1,100,385	1,226,449	1,199,490	99,105	9.01%		
Board of Elections	824,852	1,084,213	1,558,007	1,804,565	720,352	66.44%		
Register of Deeds	621,801	628,237	663,314	661,111	32,874	5.23%		
Finance	1,221,952	1,373,734	1,490,292	1,437,154	63,420	4.62%		
Information Technology Services	5,775,998	6,519,688	7,219,993	7,148,868	629,180	9.65%		
Infrastructure and Asset Management								
Administration	1,785,475	2,005,671	1,942,002	2,118,059	112,388	5.60%		
Grounds Maintenance	1,654,596	1,642,021	1,624,288	1,836,126	194,105	11.82%		
Sign Maintenance	157,965	169,908	175,068	238,118	68,210	40.15%		
Building Maintenance	2,999,181	2,442,213	2,557,500	2,465,294	23,081	0.95%		
Facility Services	1,554,213	1,867,127	1,848,060	1,876,138	9,011	0.48%		
Fleet Maintenance	809,392	1,036,025	1,119,443	1,170,093	134,068	12.94%		
Non-departmental	2,470,059	4,762,394	1,758,603	8,112,684	3,350,290	70.35%		
Workers Compensation/Liability	1,809,621	2,516,543	3,581,968	2,445,994	(70,549)	-2.80%		
Self Insured/ Dental Insurance	13,200,201	13,722,958	15,109,178	14,530,063	807,105	5.88%		
<b>TOTAL</b>	<b>\$ 42,803,127</b>	<b>\$ 48,563,934</b>	<b>\$ 50,576,354</b>	<b>\$ 55,183,516</b>	<b>\$ 6,619,582</b>	<b>13.63%</b>		
<b>PUBLIC SAFETY</b>								
Sheriff								
Administration & Operations	\$ 18,177,946	\$ 21,027,148	\$ 18,414,060	\$ 22,507,321	\$ 1,480,173	7.04%		
Jail	11,737,413	12,400,703	12,628,341	12,698,344	297,641	2.40%		
Animal Control	853,171	871,623	963,433	897,640	26,017	2.98%		
Animal Shelter	536,224	602,366	617,292	666,843	64,477	10.70%		
Courts Maintenance	199,845	294,785	344,785	309,613	14,828	5.03%		
Construction Standards	2,521,932	2,735,613	3,217,352	5,409,897	2,674,284	97.76%		
Emergency Management	389,470	339,912	764,846	336,442	(3,470)	-1.02%		
Fire Services	1,423,744	1,497,133	1,521,259	1,628,178	131,045	8.75%		
Fire Districts	5,178,672	5,692,557	6,997,057	7,148,287	1,455,730	25.57%		
Emergency Medical Services	10,018,535	10,712,889	10,866,874	11,165,669	452,780	4.23%		
Other Public Safety	2,335,716	2,129,059	2,572,409	1,146,433	(982,626)	-46.15%		
Emergency 911 Telephone System	569,024	709,966	709,966	662,902	(47,064)	-6.63%		
<b>TOTAL</b>	<b>\$ 53,941,691</b>	<b>\$ 59,013,754</b>	<b>\$ 59,617,673</b>	<b>\$ 64,577,568</b>	<b>\$ 5,563,814</b>	<b>9.43%</b>		

# Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT							
ALL FUNDS							
	FY20	FY21	FY21	FY22	ADOPTED	PERCENT	
	ACTUAL	ADOPTED	AMENDED	ADOPTED	CHANGE	CHANGE	
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>							
Planning & Development							
Planning	\$ 617,201	\$ 831,331	\$ 772,625	\$ 783,419	\$ (47,912)		-5.76%
Community Development	572,821	615,872	750,409	622,542	6,670		1.08%
Soil & Water Conservation	236,776	270,520	287,120	267,540	(2,980)		-1.10%
Zoning Administration	205,825	233,351	241,984	237,410	4,059		1.74%
Economic Development Corporation	423,552	432,001	357,352	768,057	336,056		77.79%
Economic Development Incentives	522,991	2,484,000	4,297,818	2,127,000	(357,000)		-14.37%
Other Economic and Physical Development	1,956,780	1,872,792	1,872,792	1,526,402	(346,390)		-18.50%
<b>TOTAL</b>	<b>\$ 4,535,946</b>	<b>\$ 6,739,867</b>	<b>\$ 8,580,100</b>	<b>\$ 6,332,370</b>	<b>\$ (407,497)</b>		<b>-6.05%</b>
<b>ENVIRONMENTAL PROTECTION</b>							
Landfill	\$ 905,785	\$ 1,446,508	\$ 1,473,863	\$ 1,490,508	\$ 44,000		3.04%
Waste Reduction	710,528	565,433	784,599	587,055	21,622		3.82%
<b>TOTAL</b>	<b>\$ 1,616,314</b>	<b>\$ 2,011,941</b>	<b>\$ 2,258,462</b>	<b>\$ 2,077,563</b>	<b>\$ 65,622</b>		<b>3.26%</b>
<b>HUMAN SERVICES</b>							
Veterans Services	\$ 279,330	\$ 305,545	\$ 309,669	\$ 311,213	\$ 5,668		1.86%
Cooperative Extension	381,754	408,266	447,401	413,571	5,305		1.30%
Human Services							
Administration	4,221,378	4,433,152	5,806,753	5,490,814	1,057,662		23.86%
Economic Family Support Services	2,594,078	2,936,390	3,150,199	2,977,485	41,095		1.40%
Transportation	1,970,413	3,012,925	3,603,828	3,299,676	286,751		9.52%
Child Welfare	8,822,466	9,729,245	9,738,284	10,167,305	438,060		4.50%
Child Support Services	1,876,240	1,940,956	2,009,809	2,041,115	100,159		5.16%
Economic Services	7,944,964	8,816,760	8,314,298	8,770,957	(45,803)		-0.52%
Adult & Family Services	1,790,598	1,977,072	2,012,161	2,306,497	329,425		16.66%
Nutrition	486,929	539,040	718,561	695,645	156,605		29.05%
Senior Services	644,641	743,886	805,810	758,556	14,670		1.97%
Cabarrus Health Alliance	-	-	-	9,198,703	9,198,703		0.00%
Other Human Services	8,356,171	9,283,532	11,810,915	740,511	(8,543,021)		-92.02%
<b>TOTAL</b>	<b>\$ 39,368,961</b>	<b>\$ 44,126,769</b>	<b>\$ 48,727,687</b>	<b>\$ 47,172,047</b>	<b>\$ 3,045,278</b>		<b>6.90%</b>
<b>EDUCATION</b>							
Operating							
Cabarrus County Schools	\$ 70,628,612	\$ 74,649,650	\$ 75,749,650	\$ 76,001,849	1,352,199		1.81%
Kannapolis City Schools	8,746,762	9,138,615	9,367,465	9,105,993	(32,622)		-0.36%
Rowan Cabarrus Community College	3,402,215	3,652,000	3,652,000	3,754,500	102,500		2.81%
Fines and Forfeitures							
Cabarrus County Schools	-	-	-	1,600,000	1,600,000		0.00%
Kannapolis City Schools	-	-	-	400,000	400,000		0.00%
Capital							
Cabarrus County Schools	1,111,761	1,056,324	1,056,324	1,056,324	-		0.00%
Kannapolis City Schools	122,187	108,832	108,832	108,832	-		0.00%
College	100,000	100,000	100,000	100,000	-		0.00%
Other Schools							
Cabarrus County Schools	122,644	134,405	134,405	134,405	-		0.00%
Debt							
Cabarrus County and Kannapolis City	40,750,619	39,874,433	39,881,303	36,363,603	(3,510,830)		-8.80%
College	1,627,594	1,591,874	1,593,754	1,553,928	(37,946)		-2.38%
Other	(1,287,115)	-	-	-	-		0.00%
<b>TOTAL</b>	<b>\$ 125,325,278</b>	<b>\$ 130,306,133</b>	<b>\$ 131,643,733</b>	<b>\$ 130,179,434</b>	<b>\$ (126,699)</b>		<b>-0.10%</b>

# Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT							
ALL FUNDS							
	FY20	FY21	FY21	FY22	ADOPTED	PERCENT	
	ACTUAL	ADOPTED	AMENDED	ADOPTED	CHANGE	CHANGE	
<b>CULTURE &amp; RECREATION</b>							
Active Living & Parks							
Parks	\$ 1,641,772	\$ 1,805,635	\$ 1,897,530	\$ 1,905,115	99,480	5.51%	
Senior Centers	626,739	821,689	843,294	876,027	54,338	6.61%	
Library System	3,397,909	3,769,254	4,125,849	4,184,883	415,629	11.03%	
Arena & Events Center	1,126,612	1,211,324	1,211,324	1,228,084	16,760	1.38%	
Fair	593,928	697,739	697,739	714,737	16,998	2.44%	
Other Cultural and Recreation	26,000	26,000	26,000	26,000	-	0.00%	
<b>TOTAL</b>	<b>\$ 7,412,960</b>	<b>\$ 8,331,641</b>	<b>\$ 8,801,737</b>	<b>\$ 8,934,846</b>	<b>\$ 603,205</b>	<b>7.24%</b>	
<b>DEBT SERVICE/CAPITAL</b>							
Debt Services	\$ 9,558,077	\$ 9,060,917	\$ 9,321,469	\$ 25,213,254	\$ 16,152,337	178.26%	
911 Emergency Telephone Debt	59,526	59,526	59,526	29,764	(29,762)	-50.00%	
<b>TOTAL</b>	<b>\$ 9,617,603</b>	<b>\$ 9,120,443</b>	<b>\$ 9,380,995</b>	<b>\$ 25,243,018</b>	<b>\$ 16,122,575</b>	<b>176.77%</b>	
<b>ALL FUND TOTALS</b>							
General Operating Fund	\$ 232,992,362	\$ 276,285,526	\$ 312,750,927	\$ 297,161,486	\$ 20,875,960	7.56%	
Community Investment Fund	-	59,248,919	67,617,901	65,850,785	6,601,866	11.14%	
Landfill Fund	1,616,314	2,011,941	2,258,462	2,077,563	65,622	3.26%	
911 Emergency Telephone Fund	628,550	769,492	769,492	692,666	(76,826)	-9.98%	
Arena & Events Center Fund	1,720,540	1,909,063	1,909,063	1,942,821	33,758	1.77%	
Fire District Fund	5,178,672	5,692,557	6,997,057	5,909,748	217,191	3.82%	
Social Services	-	-	400,000	400,000	400,000	0.00%	
Intergovernmental Agency	-	-	1,100,000	2,000,000	2,000,000	0.00%	
Workers' Compensation & Liability Fund	1,809,621	2,516,543	3,581,968	2,445,994	(70,549)	-2.80%	
Self-Insured Fund	13,200,201	13,722,958	15,109,178	14,530,063	807,105	5.88%	
<b>GRAND TOTAL</b>	<b>\$ 297,526,830</b>	<b>\$ 361,591,566</b>	<b>\$ 411,709,449</b>	<b>\$ 393,011,126</b>	<b>\$ 31,419,560</b>	<b>8.69%</b>	

# Budget Summary

FY 2022 BUDGETED EXPENDITURES BY FUND AND FUNCTION												
FUNCTION	GENERAL OPERATING FUND	COMMUNITY INVESTMENT FUND	LANDFILL FUND	EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	FIRE DISTRICT FUND	SOCIAL SERVICES FUND	INTER-GOVERNMENTAL FUND	SELF INSURED HEALTH	WORKERS COMPENSATION & LIABILITY FUND	TOTAL	911
General Government	\$90,018,223	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,445,994	\$14,530,063	\$108,494,280
Public Safety	58,004,918	-	-	662,902	-	5,909,748	-	-	-	-	-	64,577,567
Economic & Physical Development	6,332,370	-	-	-	-	-	-	-	-	-	-	6,332,370
Environmental Protection	-	-	2,077,563	-	-	-	-	-	-	-	-	2,077,563
Human Services	46,772,047	-	-	-	-	-	400,000	-	-	-	-	47,172,047
Education including Debt Service	89,041,903	39,137,531	-	-	-	-	-	2,000,000	-	-	-	130,179,434
Culture & Recreation	6,992,025	-	-	-	1,942,821	-	-	-	-	-	-	8,934,846
Non Education Debt Service	-	25,213,254	-	29,764	-	-	-	-	-	-	-	25,243,018
<b>TOTAL</b>	<b>297,161,486</b>	<b>65,850,785</b>	<b>2,077,563</b>	<b>692,666</b>	<b>1,942,821</b>	<b>5,909,748</b>	<b>400,000</b>	<b>2,000,000</b>	<b>2,445,994</b>	<b>14,530,063</b>	<b>14,530,063</b>	<b>\$ 393,011,126</b>





# Fund Summaries

## GENERAL FUND SUMMARY

The General Fund overall budget totals **\$363,012,271, an increase of \$27,477,826 (8.19%)** from the prior year. The General Fund is made up of the General Fund (Operating) and the Community Investment Fund.

GENERAL FUND (OPERATING) REVENUES AND EXPENDITURES						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Ad Valorem Taxes	\$ 178,908,429	\$ 204,959,679	\$ 210,180,202	\$ 213,023,933	\$ 8,064,254	3.93%
Other Taxes	53,794,595	28,017,701	33,667,701	39,310,492	11,292,791	40.31%
Intergovernmental-Grants/Other	24,497,656	21,136,525	26,166,714	21,726,474	589,949	2.79%
Permits & Fees	8,625,692	7,747,427	8,237,527	9,630,442	1,883,015	24.31%
Sales & Services	13,617,193	13,485,653	13,515,653	13,104,565	(381,088)	-2.83%
Investment Earnings	2,085,802	582,961	582,961	100,000	(482,961)	-82.85%
Miscellaneous	696,329	355,580	364,606	265,580	(90,000)	-25.31%
Other Financial Sources	2,512,880	-	20,305,031	-	-	0.00%
<b>TOTAL</b>	<b>\$ 284,738,575</b>	<b>\$ 276,285,526</b>	<b>\$ 313,020,394</b>	<b>\$ 297,161,486</b>	<b>\$ 20,875,960</b>	<b>7.56%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 81,703,339	\$ 92,431,831	\$ 88,154,246	\$ 103,671,877	\$ 11,240,046	12.16%
Operations	190,094,417	180,489,442	220,169,906	190,150,628	9,661,186	5.35%
Capital Outlay	3,194,314	3,364,253	4,719,736	3,338,981	(25,272)	-0.75%
<b>TOTAL</b>	<b>\$ 274,992,070</b>	<b>\$ 276,285,526</b>	<b>\$ 313,043,888</b>	<b>\$ 297,161,486</b>	<b>\$ 20,875,960</b>	<b>7.56%</b>

The General Fund (Operating) budget totals \$297,161,486, an increase of \$20,875,960 (7.56%) from the prior year. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management and Non-departmental, which includes programs that relate to the General Fund and not a particular department.

# Fund Summaries

## COMMUNITY INVESTMENT FUND SUMMARY

COMMUNITY INVESTMENT FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Other Taxes	\$ -	\$ 16,008,919	\$ 16,008,919	\$ 22,571,000	\$ 6,562,081	40.99%
Intergovernmental - Grants/Other	-	3,020,000	3,020,000	3,020,000	-	0.00%
Other Financing Sources	-	40,220,000	40,220,000	40,259,785	39,785	0.10%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 59,248,919</b>	<b>\$ 59,248,919</b>	<b>\$ 65,850,785</b>	<b>\$ 6,601,866</b>	<b>11.14%</b>
<b>EXPENDITURES</b>						
Operations	\$ -	\$ 53,847,224	\$ 54,081,524	\$ 49,635,667	\$ (4,211,557)	-7.82%
Capital Outlay	-	5,401,695	13,536,377	16,215,118	10,813,423	200.19%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 59,248,919</b>	<b>\$ 67,617,901</b>	<b>\$ 65,850,785</b>	<b>\$ 6,601,866</b>	<b>11.14%</b>

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 **\$65,850,785**.

# Fund Summaries

## LANDFILL FUND SUMMARY

LANDFILL FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Intergovernmental	\$ 52,138	\$ 52,000	\$ 52,000	\$ 65,000	\$ 13,000	25.00%
Permits & Fees	164,435	140,000	140,000	145,000	5,000	3.57%
Sales & Services	1,258,419	1,226,000	1,226,000	1,286,000	60,000	4.89%
Investment Earnings	109,010	28,508	28,508	28,508	-	0.00%
Miscellaneous	104	-	-	-	-	0.00%
Other Financing Sources	-	-	27,355	553,055	553,055	0.00%
<b>TOTAL</b>	<b>\$ 1,584,105</b>	<b>\$ 1,446,508</b>	<b>\$ 1,473,863</b>	<b>\$ 2,077,563</b>	<b>\$ 631,055</b>	<b>43.63%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 377,038	\$ 367,422	\$ 388,672	\$ 649,195	\$ 281,773	76.69%
Operations	552,034	1,079,086	1,069,263	1,348,368	269,282	24.95%
Capital Outlay	8,585	-	15,928	80,000	80,000	-
<b>TOTAL</b>	<b>\$ 937,658</b>	<b>\$ 1,446,508</b>	<b>\$ 1,473,863</b>	<b>\$ 2,077,563</b>	<b>\$ 631,055</b>	<b>43.63%</b>

The Landfill Fund budget totals **\$2,077,563**, a **\$631,055 (43.63%) increase** from the prior year. For FY22 the Waste Reduction and Recycling function was moved from the General Fund to the Landfill Fund accounting for \$587,055 in Revenues and Expenditures. Tipping fee revenue totals **\$861,000**, based on a charge of \$41 per ton multiplied by 21,000 tons of incoming commercial and demolition waste. Republic Services as part of the franchise agreement collects curbside residential waste and recyclables from unincorporated Cabarrus residents.

# Fund Summaries

## 911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

911 EMERGENCY TELEPHONE SYSTEM FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
<b>REVENUES</b>							
Intergovernmental	\$ 694,860	\$ 703,112	\$ 703,112	\$ 691,166	\$ (11,946)	-1.70%	
Investment Earnings	9,746	2,500	2,500	1,500	(1,000)	-40.00%	
Other Financing Sources	-	63,880	104,319	-	(63,880)	-	
<b>TOTAL</b>	<b>\$ 704,606</b>	<b>\$ 769,492</b>	<b>\$ 809,931</b>	<b>\$ 692,666</b>	<b>\$ (76,826)</b>	<b>-9.98%</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$ 59,715	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	-100.00%	
Operations	568,835	709,492	749,931	692,666	(16,826)	-2.37%	
<b>TOTAL</b>	<b>\$ 628,550</b>	<b>\$ 769,492</b>	<b>\$ 809,931</b>	<b>\$ 692,666</b>	<b>\$ (76,826)</b>	<b>-9.98%</b>	

The 911 Fund budget totals **\$692,666, a \$76,826 (-9.98%) 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.

# Fund Summaries

## ARENA & EVENTS CENTER FUND SUMMARY

ARENA & EVENTS CENTER FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Sales & Services	\$ 585,575	\$ 677,739	\$ 677,739	\$ 694,737	\$ 16,998	2.51%
Investment Earnings	35,944	15,000	15,000	15,000	-	0.00%
Miscellaneous	3,137	5,000	5,000	5,000	-	0.00%
Other Financing Sources	1,009,907	1,211,324	1,211,324	1,228,084	16,760	1.38%
<b>TOTAL</b>	<b>\$ 1,634,563</b>	<b>\$ 1,909,063</b>	<b>\$ 1,909,063</b>	<b>\$ 1,942,821</b>	<b>\$ 33,758</b>	<b>1.77%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 132,136	\$ 150,360	\$ 150,360	\$ 164,297	\$ 13,937	9.27%
Operations	1,588,404	1,758,703	1,758,703	1,778,524	19,821	1.13%
<b>TOTAL</b>	<b>\$ 1,720,540</b>	<b>\$ 1,909,063</b>	<b>\$ 1,909,063</b>	<b>\$ 1,942,821</b>	<b>\$ 33,758</b>	<b>1.77%</b>

The Arena and Events Center Fund budget totals **\$1,942,821, a \$33,758 (1.77%) 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 \$197,500 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).

# Fund Summaries

## FIRE DISTRICT FUND SUMMARY

FIRE DISTRICT FUND REVENUES AND EXPENDITURES BY DISTRICT AND SOURCE						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 RECOMMENDED	RECOMMENDED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Property Tax	\$5,178,672	\$5,692,557	\$6,997,057	\$5,909,748	\$217,191	3.82%
<b>TOTAL</b>	<b>\$5,178,672</b>	<b>\$5,692,557</b>	<b>\$6,997,057</b>	<b>\$5,909,748</b>	<b>\$217,191</b>	<b>3.82%</b>
<b>EXPENDITURES</b>						
Allen	\$ 388,846	\$ 445,827	\$ 625,827	\$ 465,666	\$ 19,839	4.45%
Cold Water	204,935	230,919	240,919	317,938	87,019	37.68%
Concord Rural	42,363	50,227	54,227	51,095	868	1.73%
Flowe's Store	385,159	424,589	544,589	449,361	24,772	5.83%
Georgeville	244,159	266,791	311,791	276,666	9,875	3.70%
Gold Hill VFD	38,324	39,555	49,555	41,311	1,756	4.44%
Harrisburg	1,005,830	1,124,899	1,309,899	1,154,136	29,237	2.60%
Jackson Park	199,794	231,467	256,467	237,112	5,645	2.44%
Kannapolis Rural	189,006	216,319	231,319	222,337	6,018	2.78%
Midland	821,583	820,779	1,130,779	775,508	(45,271)	-5.52%
Mt. Mitchell	87,794	99,345	134,345	103,322	3,977	4.00%
Mt. Pleasant Rural	497,680	541,988	651,988	565,737	23,749	4.38%
Northeast- Cabarrus	162,570	181,060	226,060	190,941	9,881	5.46%
Odell	719,128	804,537	969,537	834,387	29,850	3.71%
Richfield- Misenheimer	9,397	11,073	16,573	11,363	290	2.62%
Rimer	182,104	203,182	243,182	212,868	9,686	4.77%
<b>TOTAL</b>	<b>\$5,178,672</b>	<b>\$5,692,557</b>	<b>\$6,997,057</b>	<b>\$5,909,748</b>	<b>\$217,191</b>	<b>3.82%</b>

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.

# Fund Summaries

## SOCIAL SERVICES FUND SUMMARY

SOCIAL SERVICES AGENCY FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Sales & Services	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Operations	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>0.00%</b>

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.

# Fund Summaries

## INTERGOVERNMENTAL FUND SUMMARY

INTERGOVERNMENTAL AGENCY FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Sales & Services	\$ -	\$ -	\$ 1,175,000	\$ 2,000,000	\$ 2,000,000	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,175,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Operations	\$ -	\$ -	\$ 1,100,000	\$ 2,000,000	\$ 2,000,000	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>0.00%</b>

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.



# Fund Summaries

## WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

WORKERS' COMPENSATION AND LIABILITY FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Sales & Services	\$ 2,408,974	\$ 2,476,543	\$ 2,476,543	\$ 1,300,000	\$ (1,176,543)	-47.51%
Investment						
Earnings	110,605	20,000	20,000	10,000	(10,000)	-50.00%
Miscellaneous	246,741	20,000	954,424	20,000	-	100.00%
Other Financial Sources	-	-	131,001	1,115,994	1,115,994	0.00%
<b>TOTAL</b>	<b>\$ 2,766,320</b>	<b>\$ 2,516,543</b>	<b>\$ 3,450,967</b>	<b>\$ 2,445,994</b>	<b>\$ (70,549)</b>	<b>-2.80%</b>
<b>EXPENDITURES</b>						
Operations	\$ 1,809,621	\$ 2,516,543	\$ 3,581,968	\$ 2,385,994	\$ (130,549)	-5.19%
Capital Outlay	-	-	-	60,000	60,000	0.00%
<b>TOTAL</b>	<b>\$ 1,809,621</b>	<b>\$ 2,516,543</b>	<b>\$ 3,581,968</b>	<b>\$ 2,445,994</b>	<b>\$ (70,549)</b>	<b>-2.80%</b>

The Workers' Compensation and Liability Fund totals **\$2,445,994, a \$70,549 (-2.80%) decrease** 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.

# Fund Summaries

## SELF-INSURED HEALTH & DENTAL FUND SUMMARY

SELF-INSURED FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY20 ACTUAL	FY21 ADOPTED	FY21 AMENDED	FY22 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
Sales & Services	\$ 11,556,288	\$ 13,297,958	\$ 13,297,958	\$ 13,842,513	\$ 544,555	4.10%
Investment Earnings	80,318	25,000	25,000	25,000	-	0.00%
Miscellaneous	666,645	400,000	400,000	662,550	262,550	65.64%
<b>TOTAL</b>	<b>\$ 12,303,252</b>	<b>\$ 13,722,958</b>	<b>\$ 13,722,958</b>	<b>\$ 14,530,063</b>	<b>\$ 807,105</b>	<b>5.88%</b>
<b>EXPENDITURES</b>						
Operations	\$ 13,200,201	\$ 13,722,958	\$ 13,791,228	\$ 14,530,063	\$ 807,105	5.88%
<b>TOTAL</b>	<b>\$ 13,200,201</b>	<b>\$ 13,722,958</b>	<b>\$ 13,791,228</b>	<b>\$ 14,530,063</b>	<b>\$ 807,105</b>	<b>5.88%</b>

The Self-Insured Fund budget totals **\$14,530,063, a \$807,105 (5.88%) 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 and the Town of Mt. Pleasant.

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

# Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY20 ADOPTED		FY21 ADOPTED		FY21 REVISED		FY22 ADOPTED		ADOPTED 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	-	-
County Manager	12.00	12.00	15.00	15.00	15.00	14.40	17.00	16.40	2.00	2.00
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	9.00	7.90	10.00	9.40	10.00	9.20	11.00	10.20	1.00	1.00
Tax Administration										
Assessor & Land Records	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	-	-
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	12.00	12.00	13.00	13.00	14.00	14.00	14.00	14.00	-	-
Information Technology Services	28.00	28.00	33.00	33.00	33.00	33.00	37.00	37.00	4.00	4.00
Infrastructure & Asset Management										
Administration	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	1.00	1.00
Grounds Maintenance	11.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	-	-
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	12.00	12.00	14.00	14.00	14.00	14.00	15.00	15.00	1.00	1.00
Facility Services	29.00	29.00	29.00	29.00	29.00	29.00	32.00	32.00	3.00	3.00
Fleet Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	2.00	2.00
<b>TOTAL</b>	<b>202.00</b>	<b>192.33</b>	<b>215.00</b>	<b>205.83</b>	<b>216.00</b>	<b>206.03</b>	<b>230.00</b>	<b>220.03</b>	<b>14.00</b>	<b>14.00</b>
<b>PUBLIC SAFETY</b>										
Sheriff Operations	196.00	195.75	230.00	229.75	230.00	229.75	238.00	237.75	8.00	8.00
Jail	151.00	147.62	153.00	149.62	153.00	149.62	153.00	149.62	-	-
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Animal Shelter	7.00	6.50	7.00	7.00	7.00	7.00	8.00	8.00	1.00	1.00
Courts Maintenance	2.00	0.78	9.00	7.78	9.00	7.78	9.00	7.78	-	-
Construction Standards	31.00	31.00	33.00	33.00	33.00	33.00	36.00	36.00	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	16.00	16.00	16.00	16.00	17.00	17.00	1.00	1.00
Emergency Medical Services	148.00	115.31	160.00	127.51	160.00	127.91	161.00	128.91	1.00	1.00
<b>TOTAL</b>	<b>563.00</b>	<b>524.96</b>	<b>620.00</b>	<b>582.66</b>	<b>620.00</b>	<b>583.06</b>	<b>634.00</b>	<b>597.06</b>	<b>14.00</b>	<b>14.00</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>										
Planning & Development										
Planning	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	1.00	1.00
Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Soil & Water Conservation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
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	-	-
<b>TOTAL</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>1.00</b>	<b>1.00</b>

# Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY20 ADOPTED		FY21 ADOPTED		FY21 REVISED		FY22 ADOPTED		ADOPTED 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	5.50	5.50	5.50	5.50	5.50	5.50	-	-
Waste Reduction	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-	-
<b>TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>-</b>
<b>HUMAN SERVICES</b>										
Veterans Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Human Services									-	-
Administration	23.00	23.00	34.00	34.00	34.00	34.00	36.00	36.00	2.00	2.00
Transportation	32.00	31.88	33.00	32.00	32.00	32.00	33.00	33.00	1.00	1.00
Child Welfare	88.00	87.63	92.00	91.13	93.00	92.13	100.00	99.13	7.00	7.00
Child Support										
Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	-	-
Economic Services	126.00	126.00	117.00	117.00	117.00	117.00	119.00	119.00	2.00	2.00
Economic Family										
Support Services	18.00	18.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-
Adult & Family										
Services	24.00	23.10	26.00	25.10	26.00	25.10	29.00	28.10	3.00	3.00
Nutrition	9.00	6.60	9.00	7.10	9.00	6.90	10.00	7.60	1.00	0.70
Senior Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
<b>TOTAL</b>	<b>351.00</b>	<b>347.20</b>	<b>361.00</b>	<b>356.33</b>	<b>361.00</b>	<b>357.13</b>	<b>377.00</b>	<b>372.83</b>	<b>16.00</b>	<b>15.70</b>
<b>CULTURE &amp; RECREATION</b>										
Active Living & Parks										
Parks	23.00	17.14	23.00	17.14	23.00	17.14	23.00	17.14	-	-
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	64.00	52.45	66.00	55.25	66.00	55.25	67.00	56.00	1.00	0.75
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
<b>TOTAL</b>	<b>99.00</b>	<b>78.91</b>	<b>101.00</b>	<b>81.71</b>	<b>101.00</b>	<b>81.71</b>	<b>102.00</b>	<b>82.46</b>	<b>1.00</b>	<b>0.75</b>
<b>ALL FUNCTIONS AND DEPARTMENTS</b>										
<b>GRAND TOTAL</b>	<b>1,243.00</b>	<b>1,171.39</b>	<b>1,325.00</b>	<b>1,254.51</b>	<b>1,326.00</b>	<b>1,255.93</b>	<b>1,372.00</b>	<b>1,301.38</b>	<b>46.00</b>	<b>45.45</b>

Note: The adopted FY22 count combines new positions with existing positions.

# Position Summary

FY22 ADOPTED NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED FTE'S
<b>COUNTY MANAGER</b>				
	Chief Procurement Officer	26	1	1
	Paralegal	15	1	1
		<b>SUBTOTAL</b>	2	2
<b>HUMAN RESOURCES</b>				
	Human Resource Analyst	28	1	1
		<b>SUBTOTAL</b>	1	1
<b>INFRASTRUCTURE AND ASSET MANAGEMENT</b>				
Administration	Business Services Manager	23	1	1
Building Maintenance	Buliding Maintenance Mechanic	13	1	1
Facilities Services	Custodian	6	3	3
Fleet Maintenance	Parts Room Attendant	12	1	1
Fleet Maintenance	Fleet Mechanic	13	1	1
		<b>SUBTOTAL</b>	7	7
<b>INFORMATION TECHNOLOGY SERVICES</b>				
	Systems Administrator	24	1	1
	Systems Administrator	24	1	1
	Information Technology Support Supervisor	24	1	1
	Technical Specialist	20	1	1
		<b>SUBTOTAL</b>	4	4
<b>SHERIFF'S OFFICE</b>				
	Record Specialist, Gun Permit Coordinator	11	1	1
	Detective (CID Vice Officer)	18	2	2
	Evidence Custodian	13	1	1
	Detective (CID: General Investigations Detective)	18	1	1
	PREA Coordinator	16	1	1
	Deputy Sheriff 12 Hr Shift (Harrisburg Request)	14	2	2
		<b>SUBTOTAL</b>	8	8
<b>Animal Shelter</b>				
	Adoption Coordinator	8	1	1
		<b>SUBTOTAL</b>	1	1
<b>Fire Services</b>				
	Fire Operations Chief	21	1	1
		<b>SUBTOTAL</b>	1	1

# Position Summary

FY22 ADOPTED NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED FTE'S
<b>EMERGENCY MEDICAL SERVICES</b>				
	EMS Assistant Director	24	1	1
		<b>SUBTOTAL</b>	1	1
<b>Construction Standards</b>				
	Code Enforcement Officer I	17	2	2
	Permit Associate	10	1	1
		<b>SUBTOTAL</b>	3	3
<b>PLANNING AND DEVELOPMENT</b>				
	Engineer	22	1	1
		<b>SUBTOTAL</b>	1	1

# Position Summary

FY22 ADOPTED NEW POSITIONS				
DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED FTE'S
<b>HUMAN SERVICES</b>				
Transportation	Transportation Clerk	8	1	1
Administration	Customer Service Program Manager	19	1	1
Administration	Income Maintenance Case Worker	11	1	1
Child Welfare	Social Worker III	17	1	1
Child Welfare	Parenting Specialist	15	1	1
Child Welfare	Prevention Social Worker	18	1	1
Child Welfare	Social Work Supervisor III	21	1	1
Child Welfare	Social Worker III	17	1	1
Child Welfare	Human Services Evaluator II	18	1	1
Child Welfare	Sw Invest/Assess & Treatment	18	1	1
Economic Services	Income Maintenance Program Manager	19	1	1
Economic Services	Income Maintenance Supervisor	17	1	1
Adult Services	Social Work Supervisor III - Adult & Aging Services	21	1	1
Adult Services	Social Worker II	15	1	1
Adult Services	Social Worker III	17	1	1
Nutrition Services	Nutrition Site Supervisor	6	1	0.7
<b>SUBTOTAL</b>			16	15.7
<b>LIBRARY SERVICES</b>				
	Library Assistant	10	1	0.75
<b>SUBTOTAL</b>			1	0.75
<b>ALL DEPARTMENTS</b>				
<b>GRAND TOTAL</b>			46	45.45

FTE: Full Time Equivalent

# Five-Year Financial Plan

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## INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY22) 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.

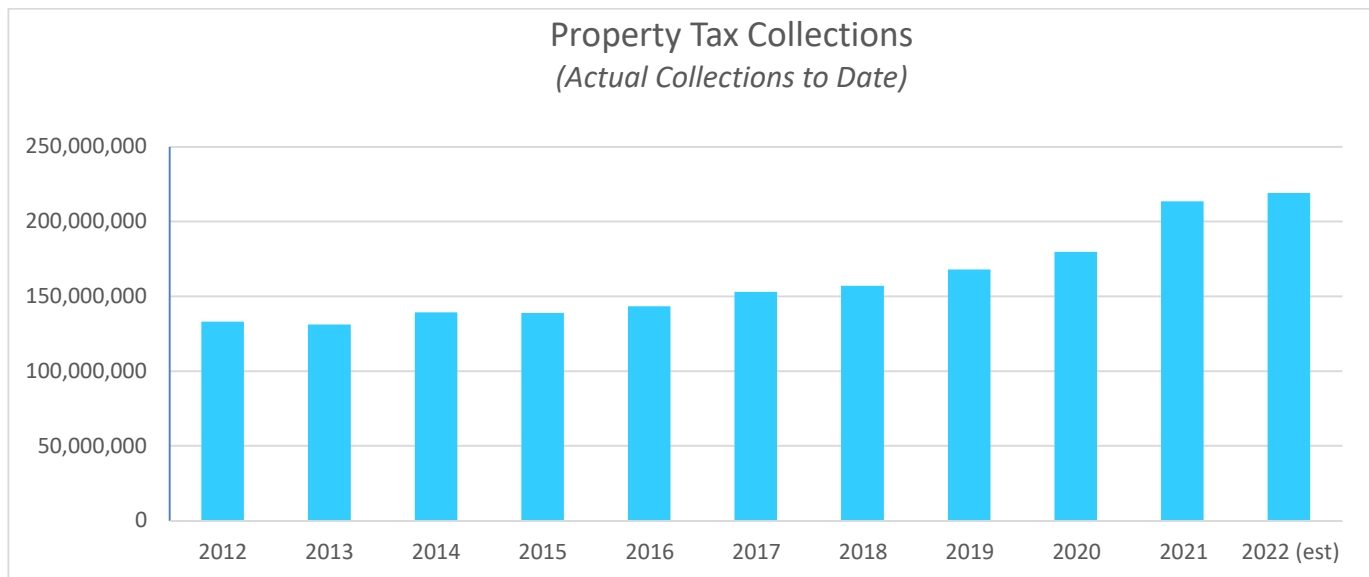
The final General Fund balance as of June 30, 2021 was not available at the time of publication. However, the General Fund balance is estimated to be 39.8% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows estimated fund balance information for all annual funds as of June 30, 2021:



# Five-Year Financial Plan

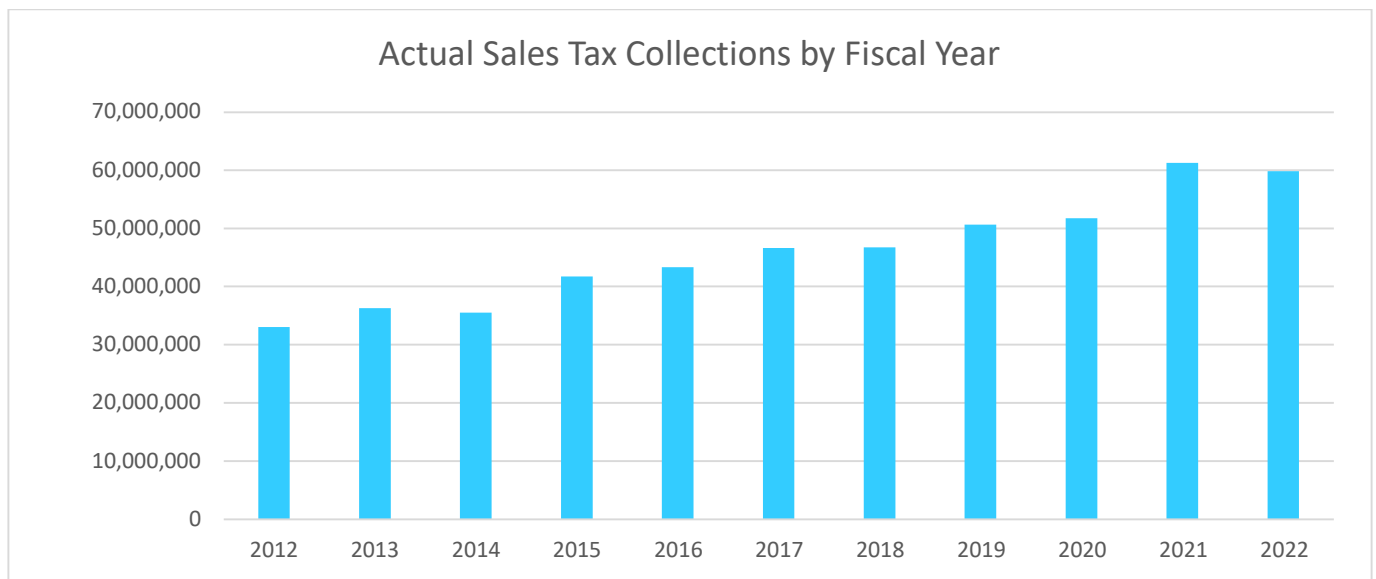
ESTIMATED FUND BALANCE BY FUND						
Fund	Estimated Fund Balance 6/30/2020	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2021
General	97,624,280	305,220,761	47,500	37,624,563	261,280,100	103,987,878
Community Investment	-	83,877,225	5,264,931	-	70,660,907	18,481,249
Landfill	5,089,644	1,375,924	-	-	903,981	5,561,587
Arena & Events Center	1,773,380	192,510	949,274	-	1,301,076	1,614,088
911 Emergency Telephone System	589,747	704,561	-	-	573,338	720,970
Workers Comp	6,577,917	3,551,184	-	1,166,150	1,653,809	7,309,142
Health/Dental Insurance	3,484,328	14,366,984	-	-	13,788,078	4,063,234

## REVENUE ASSUMPTIONS



# Five-Year Financial Plan

Fiscal Year	Actual Property Tax Collections to Date	Percent of Levy Collected
2012	133,036,136	99.89%
2013	131,138,403	99.85%
2014	139,333,237	99.92%
2015	138,824,664	99.91%
2016	143,394,132	99.92%
2017	152,923,385	99.94%
2018	156,935,246	99.64%
2019	167,949,944	99.84%
2020	179,627,618	99.55%
2021	213,522,246	99.08%
2022 (est)	218,933,681	98.00%



Fiscal Year	Actual Sales Tax Collections by Fiscal Year
2012	33,049,228
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 (est)	59,809,953

# Five-Year Financial Plan

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## Property Tax

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

- Property valuation increase of 2.5 percent for FY23, FY24, FY26 and 10 percent due to revaluation in FY25.
- Tax collection rate of 98% 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 FY21
- 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 ASSUMPTIONS

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 three new/replacement schools and strives to meet the growing needs of the County, the school systems and the community college, while maintaining adequate reserves and a stable tax rate.

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

## Five- Year Financial Plan

Five Year Financial Plan  
General Fund (excluding CIF)  
Tax Rate = 74¢

	FY 2021 Adopted	FY 2022 Adopted	FY 2023	FY 2024	FY 2025 Revaluation	FY 2026
<b>REVENUES</b>						
Property Tax	204,959,679	213,023,933	217,733,174	222,563,585	241,469,122	246,927,562
Sales Tax	27,184,701	38,477,492	39,247,042	40,031,983	40,832,622	41,649,275
Intergovernmental Revenue/Grants	21,136,525	21,726,474	21,152,025	21,152,025	21,152,025	21,152,025
Permits & Fees	7,747,427	9,630,442	9,823,051	10,019,512	10,219,902	10,424,300
Sales & Services	13,485,653	13,104,565	13,366,656	13,633,989	13,906,669	14,184,803
Investment Earnings	582,961	100,000	100,000	100,000	100,000	100,000
Miscellaneous	1,188,580	1,098,580	355,580	355,580	355,580	355,580
Other Financial Sources				7,300,000		
<b>Grand Total Revenue</b>	<b>276,285,526</b>	<b>297,161,486</b>	<b>301,777,528</b>	<b>315,156,674</b>	<b>328,035,921</b>	<b>334,793,545</b>
<b>EXPENSES</b>						
<b>General Government</b>						
Personnel Expenses	92,431,831	101,671,877	104,974,444	108,123,677	113,023,413	116,414,115
Other Post Employment Benefits (OPEB) Trust	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Operating Expenses	35,351,105	37,029,616	38,048,288	39,189,737	43,856,429	42,196,122
<b>Debt Service/Capital</b>						
Contribution to Capital Projects Fund	4,671,150	9,977,340	5,923,381	5,923,381	2,500,000	2,500,000
Contribution to Community Investment Fund	40,220,000	40,259,785	37,220,000	37,220,000	37,220,000	37,220,000
Contribution to Landfill Fund	-	553,055	569,647	586,736	604,338	622,468
General Fund Debt Service				7,300,000		
<b>Education</b>						
Cabarrus County Schools	70,068,961	71,068,961	73,201,030	76,262,061	81,405,209	86,247,365
Charter Schools	5,309,117	5,503,304	5,668,403	5,838,455	6,234,974	6,422,023
Kannapolis City Schools	8,494,592	8,619,982	8,878,581	9,144,939	9,766,017	10,058,998
Rowan Cabarrus Community College	3,652,200	3,754,500	3,867,135	3,983,149	4,102,644	4,225,723
<b>Outside Agencies</b>						
Boys & Girls Club of Cabarrus County	50,000	50,000				
Cabarrus Arena & Events Center	949,374	1,020,584	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	8,293,021	9,198,703	9,474,664	9,758,904	10,051,671	10,353,221
Cardinal Innovations/Daymark Recovery Services	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	
City of Kannapolis	1,347,792	1,401,402	1,328,433	1,326,113	1,325,926	1,322,325
Community Development Fund	34,865					
Concord Downtown Development Corporation	25,000	25,000	25,000	25,000	25,000	25,000
Economic Development Corporation	400,000	400,000	412,000	424,360	437,091	450,204
Economic Development Incentive Grants	2,497,000	2,127,000	2,326,000	2,074,000	1,908,600	1,143,000
Fire District Sales Tax Contributions	977,680	1,238,539	1,263,310	1,288,576	1,314,347	1,340,634
Juvenile Crime Prevention Council (JCPC)	445,327	445,327	445,327	445,327	445,327	445,327
Rowan-Cabarrus YMCA	250,000	250,000	250,000	250,000	250,000	250,000
Salvation Army	250,000					
Spay Program	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Expense</b>	<b>276,285,526</b>	<b>297,161,486</b>	<b>297,391,528</b>	<b>312,680,300</b>	<b>317,986,870</b>	<b>324,652,410</b>
<b>Estimated Surplus/(Deficit)</b>			<b>4,386,000</b>	<b>2,476,374</b>	<b>10,049,050</b>	<b>10,141,135</b>



# Capital Budget and 5-Year Capital Improvement Plan (CIP)

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## 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:

# Capital Budget and 5-Year Capital Improvement Plan (CIP)

- 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 FY22 Capital Budget consists of **92** individual projects totaling **\$181,161,391**. Of the total amount, **\$20,988,459** of projects are funded via pay-as-you-go (PAYGO) sources with the remaining balance of **\$160,172,932** funded with a February 2022 debt issuance. Funding has been appropriated within the General Fund and Capital Projects Funds by the Board of Commissioners for the following PAYGO projects:

Project Name	FY22
<b>GENERAL GOVERNMENT</b>	
1. Emergency Equipment Warehouse/ITS Relocation	3,000,000
2. Phase IIB at Rob Wallace Park	1,000,000
3. ADA/Wellness Renovations at Governmental Center	854,050
4. Enterprise Physical Security	700,000
5. Repairs at Sheriff's Training & Firing Range	550,000
6. Generator Replacements at Governmental Center	470,000
7. Fire Services Storage Building	370,000
8. Fiber Infrastructure Improvements	300,000
9. Midway Repairs at Arena	300,000
10. Roof Replacement at Kannapolis Library	250,000
11. Boiler Replacement at Jail	250,000
12. Express Accessible Voting Machines	211,000
13. Expansion at Animal Shelter	190,000
14. Grounds Maintenance Front End Loader	150,000
15. Dam Repairs at Rob Wallace Park	140,000
16. Playground Replacements/Renovations at Multiple Parks	110,000
17. Overflow Parking Lot at Concord Senior Center	100,000
18. Softball Complex Utilities at Frank Liske Park	60,000
<b>Total General Government PAYGO</b>	<b>9,005,050</b>

# Capital Budget and 5-Year Capital Improvement Plan (CIP)

Project Name	FY22
<b>ROWAN CABARRUS COMMUNITY COLLEGE (RCCC)</b>	
19. Roof Recoat at the Cabarrus Business & Technology Center (CBTC)	200,000
20. Fire Alarm Replacement at Cabarrus Business & Technology Center (CBTC)	125,000
21. Master Plan for South Campus	120,000
22. Camera Replacement at South Campus	108,000
<b>Total RCCC PAYGO</b>	<b>553,000</b>
Project Name	FY22
<b>KANNAPOLIS CITY SCHOOLS</b>	
23. Tennis Court Renovations at A.L. Brown HS	500,000
24. Carpet/Gutters/Playground Replacement at Forest Park ES	424,475
25. Track Renovations at A.L. Brown HS	266,000
26. Flooring Replacement at Fred L. Wilson ES	187,597
27. Camera Replacements at Multiple Schools	171,000
28. Flooring Replacement at Shady Brook ES	145,449
29. Flooring Replacement at North Kannapolis ES	127,016
30. Asbestos Abatement at Fred L. Wilson ES	126,800
31. Playground Replacement at Jackson Park ES	100,000
32. Playground Replacement at North Kannapolis ES	100,000
33. Playground Replacement at Shady Brook ES	100,000
34. Intercom System Replacement at A.L. Brown HS	75,000
35. Flooring Replacement at Jackson Park ES	49,143
36. Asbestos Abatement at Jackson Park ES	44,600
37. Flooring Replacement at G.W. Carver ES	34,204
<b>Total Kannapolis City Schools PAYGO</b>	<b>2,451,284</b>
<b>CABARRUS COUNTY SCHOOLS</b>	
38. Mobile Units for Early College at RCCC South Campus	1,850,000
39. Design/Site Preparation for R. Brown McAllister ES	1,500,000
40. Security Cameras at Multiple Schools	525,000
41. Repave Parking Lots/Roadways at Concord MS	425,450
42. Paint Interior/Exterior at Central Cabarrus HS	245,317
43. Enclose Area for Dining at Harris Road MS	245,317
44. Retaining Wall at WR Odell Primary ES	245,317
45. Enclose Area for Dining at CC Griffin MS	238,172
46. Backup Generator at Northwest Cabarrus MS	234,073
47. Boiler Conversion at Mt. Pleasant ES	228,260
48. Door Assembly Replacement at Mt. Pleasant ES	196,253
49. Gym Floor Replacement at Central Cabarrus HS	195,138
50. Window Replacement at Concord HS	183,988
51. Storm Water Pond Repair at Jay M Robinson HS	183,988
52. Gym Roof Repair at Concord HS	154,500
53. Playground Replacement at Bethel ES	153,323
54. Security Vestibule at Jay M Robinson HS	153,323
55. Mobile Renovations at Mt. Pleasant ES	150,535



# Capital Budget and 5-Year Capital Improvement Plan (CIP)

Project Name	FY22
<b>CABARRUS COUNTY SCHOOLS (continued)</b>	
56. Bathroom Partition Replacement at Central Cabarrus HS	134,924
57. Kalwall Skylight Replacement at JN Fries MS	123,226
58. 6th Grade Wing Roof Repair at Northwest Cabarrus MS	122,658
59. Electrical System Replacement at Beverly Hills ES	122,122
60. Playground Replacement at Harrisburg ES	110,393
61. Access Control at WM Irvin ES	108,150
62. Access Control at Concord MS	108,150
63. Access Control at Harold E Winkler MS	108,150
64. HVAC Kitchen Upgrade at Wolf Meadow ES	104,260
65. Security Vestibule at Hickory Ridge HS	91,994
66. Bathroom Partition Replacement at Concord HS	91,993
67. Bathroom Partition Replacement at Northwest Cabarrus MS	85,861
68. Whiteboard Replacement at JN Fries MS	85,861
69. Accessible Interior Door Hardware at Concord HS	78,055
70. Tennis Court Repairs at Mt. Pleasant HS	73,595
71. Parking Lot Light Replacement at JN Fries MS	69,543
72. Mobile Renovations at Early College HS	66,905
73. Gutter/Drainage System Replacement at Northwest Cabarrus MS	55,754
74. Security Vestibule at Northwest Cabarrus MS	51,500
75. Cafeteria Flooring Replacement at Mt. Pleasant ES	41,279
76. Fieldhouse HVAC Replacement at Central Cabarrus HS	36,798
<b>Total Cabarrus County Schools PAYGO</b>	<b>8,979,125</b>

<b>GRAND TOTAL PAYGO</b>	<b>20,988,459</b>
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In addition to the above PAYGO projects, funding has been appropriated by the BOC for the following debt financed projects:

Project Name	FY22
<b>GENERAL GOVERNMENT</b>	
1. Courthouse	46,848,653
2. Public Safety Training Facility	17,000,000
3. Headquarters for Emergency Medical Services (EMS)	16,000,000
4. Replacement/Expansion for Library System	10,000,000
5. Emergency Equipment Warehouse/Information Technology Relocation	6,300,000
6. Multiple Projects at Frank Liske Park	4,020,000
7. Northeast Cabarrus Radio Tower	2,275,000
8. Land Acquisition for Northeast Regional Park	1,648,125
9. Ball Field Replacements for Northeast Cabarrus	1,575,000
<b>Total General Government Debt</b>	<b>105,666,778</b>

# Capital Budget and 5-Year Capital Improvement Plan (CIP)

Project Name	FY22
<b>CABARRUS COUNTY SCHOOLS</b>	
10. Replacement of R. Brown McAllister ES	<b>31,960,580</b>
11. Roberta Road MS	<b>10,509,074</b>
12. New Northwest HS	<b>4,260,000</b>
13. Parking and Drive Replacement at Mt. Pleasant HS	<b>1,648,000</b>
14. Roof Replacement at Concord HS	<b>1,493,500</b>
15. Roof Replacement at CC Griffin MS	<b>1,236,000</b>
16. Roof Replacement at Central Cabarrus HS	<b>1,236,000</b>
17. Roof Replacement at Weddington Hills ES	<b>1,236,000</b>
18. Roof Replacement at Bethel ES	<b>927,000</b>
<b>Total Cabarrus County Schools Debt</b>	<b>54,506,154</b>
<b>GRAND TOTAL DEBT</b>	<b>160,172,932</b>

## 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 **92** individual projects totaling **\$181,161,391**. An additional **29** projects are envisioned for fiscal years 2023 through 2026 at an estimated cost of **\$212,180,000**. The table below summarizes the adopted 5-Year CIP:

Project Name	FY22 Capital Budget	FY23 Planned	FY24 Planned	FY25 Planned	FY26 Planned
<b>PLANNED PAY-AS-YOU-GO (PAYGO) PROJECTS</b>					
1. Emergency Equipment Warehouse/ITS Relocation	3,000,000				
2. Early College Mobile Units Early College at RCCC	1,850,000				
3. Design/Site Preparation for R. Brown McAllister ES	1,500,000				
4. Phase IIB at Rob Wallace Park	1,000,000				
5. ADA/Wellness Renovations at Govt. Center	854,050				
6. Enterprise Physical Security	700,000				
7. Repairs at Sheriff's Training & Firing Range	550,000	100,000		100,000	
8. Security Cameras at Multiple Schools	525,000				
9. Tennis Court Renovations at A.L. Brown HS	500,000				
10. Generator Replacements at Governmental Center	470,000				
11. Repave Parking Lots/Roadways at Concord MS	425,450				
12. Carpet/Gutters/Playground at Forest Park ES	424,475				
13. Fire Services Storage Building	370,000				
14. Fiber Infrastructure Improvements	300,000				
15. Midway Repairs at Arena	300,000				
16. Track Renovations at A.L. Brown HS	266,000				
17. Roof Replacement at Kannapolis Library	250,000				
18. Boiler Replacement at Jail	250,000				
19. Paint Interior/Exterior at Central Cabarrus HS	245,317				
20. Enclose Area for Dining at Harris Road MS	245,317				
21. Retaining Wall at WR Odell Primary ES	245,317				
22. Enclose Area for Dining at CC Griffin MS	238,172				
23. Backup Generator at Northwest Cabarrus MS	234,073				
24. Boiler Conversion at Mt. Pleasant ES	228,260				
25. Express Accessible Voting Machines	211,000				
26. Roof Recoat at the CBTC	200,000				
27. Door Assembly Replacement at Mt. Pleasant ES	196,253				

# Capital Budget and 5-Year Capital Improvement Plan (CIP)

Project Name	FY22 Capital Budget	FY23 Planned	FY24 Planned	FY25 Planned	FY26 Planned
<b>PLANNED PAY-AS-YOU-GO (PAYGO) PROJECTS (continued)</b>					
28. Gym Floor Replacement at Central Cabarrus HS	195,138				
29. Expansion at Animal Shelter	190,000				
30. Flooring Replacement at Fred L. Wilson ES	187,597				
31. Window Replacement at Concord HS	183,988				
32. Storm Water Pond Repair at Jay M Robinson HS	183,988				
33. Camera Replacements at Multiple Schools	171,000				
34. Gym Roof Repair at Concord HS	154,500				
35. Playground Replacement at Bethel ES	153,323				
36. Security Vestibule at Jay M Robinson HS	153,323				
37. Mobile Renovations at Mt. Pleasant ES	150,535				
38. Grounds Maintenance Front End Loader	150,000				
39. Flooring Replacement at Shady Brook ES	145,449				
40. Dam Repairs at Rob Wallace Park	140,000				
41. Bathroom Partitions at Central Cabarrus HS	134,924				
42. Flooring Replacement at North Kannapolis ES	127,016				
43. Asbestos Abatement at Fred L. Wilson ES	126,800				
44. Fire Alarm Replacement at CBTC	125,000				
45. Kalwall Skylight Replacement at JN Fries MS	123,226				
46. 6th Grade Wing Roof Repair at NW Cabarrus MS	122,658				
47. Electrical System Replacement at Beverly Hills ES	122,122				
48. Master Plan for South Campus	120,000				
49. Playground Replacement at Harrisburg ES	110,393				
50. Playground Replacements at Multiple Parks	110,000		110,000		110,000
51. Access Control at WM Irvin ES	108,150				
52. Access Control at Concord MS	108,150				
53. Access Control at Harold E Winkler MS	108,150				
54. Camera Replacement at South Campus	108,000				
55. HVAC Kitchen Upgrade at Wolf Meadow ES	104,260				
56. Overflow Parking Lot at Concord Senior Center	100,000	400,000		50,000	150,000
57. Playground Replacement at Jackson Park ES	100,000				
58. Playground Replacement at North Kannapolis ES	100,000				
59. Playground Replacement at Shady Brook ES	100,000				
60. Security Vestibule at Hickory Ridge HS	91,994				
61. Bathroom Partition Replacement at Concord HS	91,993				
62. Bathroom Partitions at NW Cabarrus MS	85,861				
63. Whiteboard Replacement at JN Fries MS	85,861				
64. Accessible Interior Door Hardware at Concord HS	78,055				
65. Intercom System Replacement at A.L. Brown HS	75,000				
66. Tennis Court Repairs at Mt. Pleasant HS	73,595				
67. Parking Lot Light Replacement at JN Fries MS	69,543				
68. Mobile Renovations at Early College HS	66,905				
69. Softball Complex Utilities at Frank Liske Park	60,000	350,000			
70. Gutter/Drainage Replacement at NW Cabarrus MS	55,754				
71. Security Vestibule at Northwest Cabarrus MS	51,500				
72. Flooring Replacement at Jackson Park ES	49,143				
73. Asbestos Abatement at Jackson Park ES	44,600				
74. Cafeteria Flooring Replacement at Mt. Pleasant ES	41,279				
75. Replace Fieldhouse HVAC at Central Cabarrus HS	36,798				
76. Flooring Replacement at G.W. Carver ES	34,204				

# Capital Budget and 5-Year Capital Improvement Plan (CIP)

Project Name	FY22 Capital Budget	FY23 Planned	FY24 Planned	FY25 Planned	FY26 Planned
<b>PLANNED PAY-AS-YOU-GO (PAYGO) PROJECTS (continued)</b>					
77. Tennis Court Renovations at Frank Liske Park		280,000			
78. Pave Front Overflow at Arena		270,000	560,000		
79. RV Lot & Utility Improvements at Arena		80,000	620,000		
80. Building Chiller Addition at Sheriff's Administration			1,000,000		
81. R. Brown McAllister Elementary Replacement FF&E			900,000		
82. Midway Stage and Dining Deck at Arena			540,000		
83. Interior Renovations at Governmental Center			450,000		450,000
84. Building Renovations at Camp Spencer			200,000		
85. Exterior Renovations at Governmental Center				1,200,000	
86. Multi Building Exterior Envelope Repairs				50,000	250,000
87. New NW HS FF&E and Buses					2,200,000
88. Entrance/Traffic Improvements at Landfill					1,000,000
89. Cremation Chamber Replacement at Animal Shelter					100,000
<b>TOTAL PAYGO</b>	<b>20,988,459</b>	<b>1,480,000</b>	<b>4,380,000</b>	<b>1,400,000</b>	<b>4,260,000</b>

Project Name	FY22 Capital Budget	FY23 Planned	FY24 Planned	FY25 Planned	FY26 Planned
<b>PLANNED DEBT PROJECTS</b>					
90. Courthouse	46,848,653				
91. Replacement of R. Brown McAllister ES	31,960,580				
92. Public Safety Training Facility	17,000,000				
93. Headquarters for Emergency Medical Services	16,000,000				
94. Roberta Road MS	10,509,074				
95. Replacement/Expansion for Library System	10,000,000				
96. Emergency Equipment Warehouse/IT Relocation	6,300,000				
97. New Northwest HS	4,260,000		75,440,000		
98. Multiple Projects at Frank Liske Park	4,020,000				
99. Northeast Cabarrus Radio Tower	2,275,000				
100. Land Acquisition for Northeast Regional Park	1,648,125				
101. Parking and Drive Replacement at Mt. Pleasant HS	1,648,000				
102. Ball Field Replacements for Northeast Cabarrus	1,575,000				
103. Roof Replacement at Concord HS	1,493,500				
104. Roof Replacement at CC Griffin MS	1,236,000				
105. Roof Replacement at Central Cabarrus HS	1,236,000				
106. Roof Replacement at Weddington Hills ES	1,236,000				
107. Roof Replacement at Bethel ES	927,000				
108. West Cabarrus Library Branch & Senior Center			25,000,000		
109. Mental Health Facility			10,000,000		
110. Expansion at Animal Shelter			1,690,000		
111. Coltrane-Webb ES Replacement					33,000,000
112. Southeast Library/Senior Center					20,000,000
113. Phase III at Rob Wallace Park					11,250,000
114. Synthetic Turf for Soccer Fields at Frank Liske Park					10,600,000
115. New Opportunity School					5,000,000
116. Building Renovations at Camp Spencer					4,100,000
117. Renovations at Concord Library					2,530,000
118. Generator Replacement at Sheriff's Office & Jail					2,050,000
<b>TOTAL DEBT</b>	<b>160,172,932</b>		<b>112,130,000</b>		<b>88,530,000</b>

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
<b>GENERAL GOVERNMENT</b>							
Human Services Building HVAC	180,000	-	-	-	-	-	-
Deferred Maintenance	2,100,000	-	-	-	-	-	-
Elma C. Lomax Incubator Farm Governmental Center G Level Parking Deck Sealing	80,000	-	-	-	-	-	-
Fiber Infrastructure Improvements	350,000	-	-	-	-	-	-
Emergency Equipment Warehouse/ITS Relocation	300,000	300,000	-	-	-	-	-
Emergency Equipment Warehouse/ITS Relocation	-	6,300,000	-	-	-	-	-
Enterprise Physical Security	-	3,000,000	-	-	-	-	-
Grounds Maintenance Front End Loader	-	700,000	-	-	-	-	-
Express Accessible Voting Machines	-	150,000	-	-	-	-	-
Governmental Center ADA/Wellness Renovations	-	211,000	-	-	-	-	-
Governmental Center Generator Replacement	-	854,050	-	-	-	-	-
Mental Health Facility	-	470,000	-	-	-	-	-
Interior Renovations at Governmental Center	-	-	-	10,000,000	-	-	-
Exterior Renovations at Governmental Center	-	-	-	450,000	-	450,000	-
Multi Building Exterior Envelope Repairs	-	-	-	-	1,200,000	-	-
Entrance and Traffic Circulation Improvements at Landfill	-	-	-	-	50,000	250,000	-
Former Crisis Recovery Center Renovations for DHS Expansion	-	-	-	-	-	1,000,000	-
<b>SUBTOTAL</b>	<b>\$ 3,010,000</b>	<b>\$ 11,985,050</b>	<b>\$ -</b>	<b>\$ 10,450,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,000,000</b>
<b>PUBLIC SAFETY</b>							
Jail Annex HVAC Replacement	240,000	-	-	-	-	-	-
Operations Center Renovations	150,000	-	-	-	-	-	-
Northeast Cabarrus Radio Tower EMS Headquarters	160,000	2,275,000	-	-	-	-	-
Sheriff Training and Firing Range Renovations	2,500,000	16,000,000	-	-	-	-	-
Courthouse	120,000	550,000	100,000	-	100,000	-	-
Fire Services Storage Building	-	46,848,653	-	-	-	-	-
Boiler Replacement at Jail	-	370,000	-	-	-	-	-
	-	250,000	-	-	-	-	-

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Public Safety Training Facility	-	17,000,000	-	-	-	-	-
Sheriff Animal Shelter Expansion	-	190,000	-	1,690,000	-	-	-
Building Chiller Addition at Sheriff's Administration	-	-	-	1,000,000	-	-	-
Generator Replacements at Sheriff's Office and Detention Center	-	-	-	-	-	2,050,000	-
Cremation Chamber Replacement at Animal Shelter	-	-	-	-	-	100,000	-
<b>SUBTOTAL</b>	<b>\$ 3,170,000</b>	<b>\$ 83,483,653</b>	<b>\$ 100,000</b>	<b>\$ 2,690,000</b>	<b>\$ 100,000</b>	<b>\$ 2,150,000</b>	<b>\$ -</b>
<b>CULTURE AND RECREATION</b>							
Camp Spencer Vending & Archery Building	200,000	-	-	-	-	-	-
Frank Liske Park ADA Renovations	1,100,000	-	-	-	-	-	-
Frank Liske Park Playground Replacements	120,000	-	-	-	-	-	-
Frank Liske Park Water Line	420,000	-	-	-	-	-	-
West Cabarrus Library Branch and Senior Center	2,400,000	-	-	25,000,000	-	-	-
Library Replacement/Expansion	-	10,000,000	-	-	-	-	-
Kannapolis Library Roof Replacement	-	250,000	-	-	-	-	-
Frank Liske Park Multiple Projects	-	4,020,000	-	-	-	-	-
Land Acquisition for Northeast Regional Park	-	1,648,125	-	-	-	-	-
Ball Field Replacements for Northeast Cabarrus	-	1,575,000	-	-	-	-	-
Phase IIB at Rob Wallace Park	-	1,000,000	-	-	-	-	-
Arena Midway Repairs	-	300,000	-	-	-	-	-
Dam Repairs at Rob Wallace Park	-	140,000	-	-	-	-	-
Frank Liske Park Softball Complex	-	60,000	350,000	-	-	-	-
Concord Senior Center Overflow Parking Lot	-	100,000	400,000	-	50,000	150,000	-
Playground Replacements/Renovations at Multiple Parks	-	110,000	-	110,000	-	110,000	-
Tennis Court Renovations at Frank Liske Park	-	-	280,000	-	-	-	-
Arena Pave Front Overflow Lot	-	-	270,000	560,000	-	-	-
Arena RV Lot	-	-	80,000	620,000	-	-	-
Arena Midway Stage and Dining Deck	-	-	-	540,000	-	-	-

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Multiple Building Consolidation and Renovations at Camp T.N. Spencer Park	-	-	-	200,000	-	4,100,000	-
Southeast Library/Senior Center	-	-	-	-	-	20,000,000	-
Phase III at Rob Wallace Park	-	-	-	-	-	11,250,000	-
Synthetic Turf for Existing Soccer Fields at Frank Liske Park	-	-	-	-	-	10,600,000	-
Renovations at Concord Library	-	-	-	-	-	2,530,000	-
Significant Natural Heritage Areas Riparian Buffer and Floodplain Conservation	-	-	-	-	-	-	750,000
Prime Farmland Soil & Water Conservation Easement	-	-	-	-	-	-	500,000
	-	-	-	-	-	-	125,000
<b>SUBTOTAL</b>	<b>\$ 4,240,000</b>	<b>\$ 19,203,125</b>	<b>\$ 1,380,000</b>	<b>\$ 27,030,000</b>	<b>\$ 50,000</b>	<b>\$ 48,740,000</b>	<b>\$ 1,375,000</b>
<b>GOVERNMENTAL</b>							
<b>GRAND TOTAL</b>	<b>\$ 10,420,000</b>	<b>\$ 114,671,828</b>	<b>\$ 1,480,000</b>	<b>\$ 40,170,000</b>	<b>\$ 1,400,000</b>	<b>\$ 52,590,000</b>	<b>\$ 2,375,000</b>
<b>EDUCATION</b>							
<b>Cabarrus County Schools</b>							
Mobile Units	500,000	-	-	-	-	-	-
Replace Fire Alarm System at Northwest Cabarrus High School	89,314	-	-	-	-	-	-
Replace Fire Alarm System at Concord High School	89,314	-	-	-	-	-	-
Mobile Renovations at Jay M. Robinson High School	81,195	-	-	-	-	-	-
R. Brown McAllister Elementary School	450,000	31,960,580	-	900,000	-	-	-
Roberta Road Middle School	-	10,509,074	-	-	-	-	-
Parking and Drive Replacement at Mt. Pleasant High School	-	1,648,000	-	-	-	-	-
Roof Replacement at Concord High School	-	1,493,500	-	-	-	-	-
Roof Replacement at CC Griffin Middle School	-	1,236,000	-	-	-	-	-
Roof Replacement at Central Cabarrus High School	-	1,236,000	-	-	-	-	-
Roof Replacement at Weddington Hills Elementary School	-	1,236,000	-	-	-	-	-
Roof Replacement at Bethel Elementary School	-	927,000	-	-	-	-	-

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Design/Site Preparation for R. Brown McAllister Elementary School	-	1,500,000	-	-	-	-	-
Security Cameras at Multiple Schools	-	525,000	-	-	-	-	-
Repave Parking Lots/Roadways at Concord Middle School	-	425,450	-	-	-	-	-
Paint Interior/Exterior at Central Cabarrus High School	-	245,317	-	-	-	-	-
Enclose Area for Dining at Harris Road Middle School	-	245,317	-	-	-	-	-
Retaining Wall at WR Odell Primary Elementary School	-	245,317	-	-	-	-	-
Enclose Area for Dining at CC Griffin Middle School	-	238,172	-	-	-	-	-
Backup Generator at Northwest Cabarrus Middle School	-	234,073	-	-	-	-	-
Boiler Conversion at Mt. Pleasant Elementary School	-	228,260	-	-	-	-	-
Door Assembly Replacement at Mt. Pleasant Elementary School	-	196,253	-	-	-	-	-
Gym Floor Replacement at Central Cabarrus High School	-	195,138	-	-	-	-	-
Window Replacement at Concord High School	-	183,988	-	-	-	-	-
Storm Water Pond Repair at Jay M Robinson High School	-	183,988	-	-	-	-	-
Gym Roof Repair at Concord High School	-	154,500	-	-	-	-	-
Playground Replacement at Bethel Elementary School	-	153,323	-	-	-	-	-
Security Vestibule at Jay M Robinson High School	-	153,323	-	-	-	-	-
Mobile Renovations at Mt. Pleasant Elementary School	-	150,535	-	-	-	-	-
Bathroom Partition Replacement at Central Cabarrus High School	-	134,924	-	-	-	-	-
Kalwall Skylight Replacement at JN Fries Middle School	-	123,226	-	-	-	-	-
6th Grade Wing Roof Repair at Northwest Cabarrus Middle School	-	122,658	-	-	-	-	-
Electrical System Replacement at Beverly Hills Elementary School	-	122,122	-	-	-	-	-



# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Playground Replacement at Harrisburg Elementary School	-	110,393	-	-	-	-	-
Access Control at WM Irvin Elementary School	-	108,150	-	-	-	-	-
Access Control at Concord Middle School	-	108,150	-	-	-	-	-
Access Control at Harold E Winkler Middle School	-	108,150	-	-	-	-	-
HVAC Kitchen Upgrade at Wolf Meadow Elementary School	-	104,260	-	-	-	-	-
Security Vestibule at Hickory Ridge High School	-	91,994	-	-	-	-	-
Bathroom Partition Replacement at Concord High School	-	91,993	-	-	-	-	-
Bathroom Partition Replacement at Northwest Cabarrus Middle School	-	85,861	-	-	-	-	-
Whiteboard Replacement at JN Fries Middle School	-	85,861	-	-	-	-	-
Accessible Interior Door Hardware at Concord High School	-	78,055	-	-	-	-	-
Tennis Court Repairs at Mt. Pleasant High School	-	73,595	-	-	-	-	-
Parking Lot Light Replacement at JN Fries Middle School	-	69,543	-	-	-	-	-
Mobile Renovations at Early College High School	-	66,905	-	-	-	-	-
Gutter/Drainage System Replacement at Northwest Cabarrus Middle School	-	55,754	-	-	-	-	-
Security Vestibule at Northwest Cabarrus Middle School	-	51,500	-	-	-	-	-
Cafeteria Flooring Replacement at Mt. Pleasant Elementary School	-	41,279	-	-	-	-	-
Fieldhouse HVAC Replacement at Central Cabarrus High School	-	36,798	-	-	-	-	-
New High School	-	4,260,000	-	75,440,000	-	2,200,000	-
Coltrane-Webb Elementary School Replacement	-	-	-	-	-	33,000,000	-
New Opportunity School	-	-	-	-	-	5,000,000	-
HVAC/Roof Replacements for Multiple Schools	-	-	-	-	-	-	197,079,701
<b>SUBTOTAL</b>	<b>\$ 1,209,823</b>	<b>\$ 61,635,279</b>	<b>\$ -</b>	<b>\$ 76,340,000</b>	<b>\$ -</b>	<b>\$ 40,200,000</b>	<b>\$ 197,079,701</b>

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
<b>Kannapolis City Schools</b>							
Football Stadium ADA/Drainage (A.L. Brown)	228,000	-	-	-	-	-	-
Roof Replacement (A. L. Brown)	190,000	-	-	-	-	-	-
Camera Replacements (A. L. Brown)	-	171,000	-	-	-	-	-
Carpet/Gutters/Playground Replacement at Forest Park	-	424,475	-	-	-	-	-
Flooring Replacement at Fred L. Wilson Elementary School	-	187,597	-	-	-	-	-
Tennis Court Renovations (A.L. Brown)	-	500,000	-	-	-	-	-
Track Renovations (A.L. Brown)	-	266,000	-	-	-	-	-
Flooring Replacement at Shady Brook Elementary School	-	145,449	-	-	-	-	-
Flooring Replacement at North Kannapolis Elementary School	-	127,016	-	-	-	-	-
Asbestos Abatement at Fred L. Wilson Elementary School	-	126,800	-	-	-	-	-
Playground Replacement at Jackson Park Elementary School	-	100,000	-	-	-	-	-
Playground Replacement at North Kannapolis Elementary School	-	100,000	-	-	-	-	-
Playground Replacement at Shady Brook Elementary School	-	100,000	-	-	-	-	-
Intercom System Replacement at A.L. Brown High School	-	75,000	-	-	-	-	-
Flooring Replacement at Jackson Park Elementary School	-	49,143	-	-	-	-	-
Asbestos Abatement at Jackson Park Elementary School	-	44,600	-	-	-	-	-
Flooring Replacement at G.W. Carver Elementary School	-	34,204	-	-	-	-	-
Campus Master Plan for A.L. Brown High School	-	-	-	-	-	-	25,981,438
Addition/HVAC/Roof for Jackson Park Elementary School	-	-	-	-	-	-	9,316,432
Addition/HVAC for Fred L. Wilson Elementary School	-	-	-	-	-	-	6,103,182
HVAC/Gutters/Playground for Forest Park Elementary School	-	-	-	-	-	-	4,174,163
<b>SUBTOTAL</b>	<b>\$ 418,000</b>	<b>\$ 2,451,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,575,215</b>

# Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
<b>Rowan Cabarrus Community College</b>							
Building 2000 Re-Roof	335,000	-	-	-	-	-	-
CBTC HVAC Replacement Phase III & IV	265,000	-	-	-	-	-	-
South Campus Building 1000 Boiler Replacement	105,000	-	-	-	-	-	-
Roof Recoat at CBTC	-	200,000	-	-	-	-	-
Fire Alarm Replacement at CBTC	-	125,000	-	-	-	-	-
Master Plan for South Campus	-	120,000	-	-	-	-	-
Camera Replacement at South Campus	-	108,000	-	-	-	-	-
Mobile Units for Early College at RCCC South Campus	-	1,850,000	-	-	-	-	-
South Campus Building 4000 Construction	-	-	-	-	-	-	35,335,000
Dominion PSNC Property Acquisition	-	-	-	-	-	-	1,300,000
Building 1000 Renovation at South Campus	-	-	-	-	-	-	700,000
Trinity Church Road Property Acquisition	-	-	-	-	-	-	380,000
<b>SUBTOTAL</b>	<b>\$ 705,000</b>	<b>\$ 2,403,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,715,000</b>
<b>EDUCATION TOTAL</b>	<b>\$ 2,332,823</b>	<b>\$ 66,489,563</b>	<b>\$ -</b>	<b>\$ 76,340,000</b>	<b>\$ -</b>	<b>\$ 40,200,000</b>	<b>\$ 280,369,916</b>
<b>ALL PROJECTS</b>							
<b>GRAND TOTAL</b>	<b>\$ 12,752,823</b>	<b>\$ 181,161,391</b>	<b>\$ 1,480,000</b>	<b>\$ 116,510,000</b>	<b>\$ 1,400,000</b>	<b>\$ 92,790,000</b>	<b>\$ 282,744,916</b>

# Capital Improvement Plan

## Capital Improvement Plan Projects – Operating Impact

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 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning
<b>GENERAL GOVERNMENT</b>						
Emergency Equipment						
Warehouse/ITS Relocation			40,000	40,000	40,000	40,000
Enterprise Physical Security			37,000	37,000	37,000	37,000
Governmental Center ADA/Wellness Renovations			5,000	5,000	5,000	5,000
Mental Health Facility					800,000	800,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 882,000</b>	<b>\$ 882,000</b>
<b>PUBLIC SAFETY</b>						
Operations Center Renovations		25,000	25,000	25,000	25,000	25,000
Fire Services Storage Building		2,000	2,000	2,000	2,000	2,000
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
Sheriff Animal Shelter Expansion					6,000	6,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 2,854,965</b>	<b>\$ 2,934,854</b>	<b>\$ 3,017,140</b>	<b>\$ 3,101,894</b>
<b>CULTURE AND RECREATION</b>						
Library Replacement/Expansion			252,411	259,983	267,783	275,816
Concord Senior Center Overflow Parking Lot			10,000	10,000	10,000	10,000
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 at Rob Wallace Park						50,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,411</b>	<b>\$ 329,983</b>	<b>\$ 10,631,833</b>	<b>\$ 4,737,866</b>
<b>GOVERNMENTAL GRAND TOTAL</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 3,259,376</b>	<b>\$ 3,346,837</b>	<b>\$ 14,530,972</b>	<b>\$ 8,721,760</b>
<b>EDUCATION</b>						
<b>Cabarrus County Schools</b>						
R. Brown McAllister Elementary School				865,000	890,950	917,679
New High School						2,400,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>
<b>ALL PROJECTS</b>						
<b>GRAND TOTAL</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 3,259,376</b>	<b>\$ 3,346,837</b>	<b>\$ 14,530,972</b>	<b>\$ 11,121,760</b>

# Capital Improvement Plan

**Department:** ITS  
**Function:** Telecommunications  
  
**Project Title:** Fiber Infrastructure Improvements  
**Type:** New  
**Status:** In Progress  
  
**Total Cost:** \$ 300,000



## Project Description

Construct fiber network to connect current facilities to reduce dependency on leased line access.

## Background & Justification/Status

The Cabarrus County network connects 20 locations using Time Warner leased line access. The connection speeds and cost vary by location. Establishing a fiber network to connect Government offices to the data centers will improve the ability to provide consistent services to each location. An additional goal of this project will be to connect Cabarrus County high schools that are located in proximity to these sites back to the Cabarrus County data centers. The focus would be on connecting locations that are in close proximity to the Government Center in year one and then growing the connections in year two and three. ☒

## Impact If Not Funded and Maximum Time it Can be Delayed

The impact of not funding this would be extending the dependency on third party network providers.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		300,000					
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		300,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** ITS  
**Function:** General Government  
  
**Project Title:** Emergency Equipment Warehouse/ITS Relocation  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 9,300,000



## 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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		9,300,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 9,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		6,000,000					
Debt		3,300,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 9,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** ITS  
**Function:** General Government  
  
**Project Title:** Enterprise Physical Security Project  
**Type:** New  
**Status:** In Progress  
  
**Total Cost:** \$ 700,000



## Project Description

This project will allow ITS to deploy cameras, card readers and other physical security devices to protect the citizens, staff and property at multiple County facilities.

## Background & Justification/Status

ITS recently established a standardized enterprise security platform during the upgrade to the Detention Center. Some Cabarrus County facilities have video surveillance cameras but most of these are older analog devices that provide very poor quality video and are not supported on our enterprise platform. It is our goal to install IP based cameras connected to the enterprise platform to provide video retention that meets records requirements and improve video resolution of images captured at existing locations. Additionally, ITS will deploy cameras to locations throughout those facilities to provide greater security video coverage. Card Readers will also be added at several locations for employee access, reducing the number of keys issued and controlling authorized access in facilities.

## Impact If Not Funded and Maximum Time it Can be Delayed

State retention requirements establishes a 30 day retention on video. Most of the existing DVRs do not meet this requirement. Without this upgrade we are unable to retrieve video quickly when an incident is reported and analog video provides poor image quality making identification difficult. If cameras are not upgraded so they can be added to the enterprise platform, the new Sheriff unit will not be able to view the feeds from the existing cameras at remote locations.

Project Costs	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		700,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund/Other Funds		700,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** General Government

**Project Title:** Grounds Maintenance Front End Loader  
**Type:** New  
**Status:** Future

**Total Cost:** \$ 150,000



## Project Description

Grounds Maintenance Front End Loader Replacement

## Background & Justification/Status

Replace 1997 Ford Tractor. Utilized for loading two (2) dump trucks with gravel, mulch, dirt, sand, etc. Also utilized during fair operations for load in and load out.

## Impact If Not Funded and Maximum Time it Can be Delayed

Current unit is 25 years old and having considerable maintenance issues. Current equipment failure would require rental of a comparable unit weekly.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		150,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		150,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Board of Elections  
**Function:** General Government  
  
**Project Title:** Express Accessible Voting Machines  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 211,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		211,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		211,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services			22,000	22,000	22,000	22,000	22,000
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** General Government

**Project Title:** Governmental Center  
 ADA/Wellness Renovations

**Type:** Expansion  
**Status:** Future

**Total Cost:** \$ 854,050



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		75,000					
Land/Acquisition							
Construction							
Building Improvements		779,050					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 854,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
**Project Title:** Governmental Center Generator Replacements  
**Type:** Replacement  
**Status:** Future  
**Total Cost:** \$ 470,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		20,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment		450,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 470,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Department of Human Services  
**Function:** General Government



**Project Title:** Mental Health Facility

**Type:** New  
**Status:** Future

**Total Cost:** \$ 10,000,000

**Project Description**  
 Support for architectural, engineering, and programming costs associated with a Behavioral Health Urgent Care (BHUC) Facility in Cabarrus County.

**Background & Justification/Status**  
 This proposal requests support for the design, development, and programming for a Behavioral Health Urgent Care facility in Cabarrus County. This single point of entry creates an integrated model of physical and behavioral healthcare, staffing physicians, nurses, and mental health clinicians to ensure all aspects of residents' health needs are met. The facility offers an alternative to unnecessary hospitalization or jail for those experiencing a behavioral health crisis related to substance use and mental health disorders. Services will be made available 24/7, in a secure facility, and include: 4-7 days of crisis stabilization in a 16-bed unit; assessment, evaluation, and brief intervention; medication management; and engagement of family, as appropriate. This facility also includes a 23-hour observation unit offering supervision/assistance with crisis de-escalation, and assessment and referral to a clinically-appropriate level of care, such as inpatient Facility Based Crisis.

**Impact If Not Funded and Maximum Time it Can be Delayed**  
 For the last 9 years, access to mental healthcare has been identified as a priority need in Cabarrus County. Although the state has passed legislation that allows first responders to reroute patients in mental health crisis from the ED to Facility Based Crisis (FBC), in Cabarrus County that tends not to be a viable option. As a designated Health Professional Shortage Area in mental healthcare, additional clinicians and access points to mental and behavioral health care for community members is vital to keeping employers profitable and employees productive.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction				10,000,000			
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt				10,000,000			
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Governmental Center  
**Function:** General Government  
  
**Project Title:** Governmental Center Interior Renovations  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,350,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design				100,000	100,000	100,000	
Land/Acquisition							
Construction							
Building Improvements				350,000	350,000	350,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds				450,000	450,000	450,000	
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Governmental Center  
**Function:** General Government  
  
**Project Title:** Governmental Center Exterior Renovations  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,200,000



## 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 in nature.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design					75,000		
Land/Acquisition							
Construction							
Building Improvements					1,125,000		
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds					1,200,000		
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** General Government  
**Function:** General Government  
  
**Project Title:** Multi Building Exterior Envelope Repairs  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 300,000



## 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, Jail Housing, 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design					50,000		
Land/Acquisition							
Construction							
Building Improvements						250,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds					50,000	250,000	
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Environmental Protection  
**Function:** General Government  
  
**Project Title:** Landfill Entrance and Traffic Circulation Improvements  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,000,000



## 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 one 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design						100,000	
Land/Acquisition							
Construction						900,000	
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Human Services  
**Function:** General Government  
  
**Project Title:** Former Crisis Recovery Center Renovations for DHS Expansion  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,000,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							100,000
Land/Acquisition							
Construction							
Building Improvements							900,000
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Sheriff's Department  
**Function:** Public Safety

**Project Title:** Northeast Cabarrus Radio Tower

**Type:** Expansion  
**Status:** Future

**Total Cost:** \$ 2,275,000



## Project Description

Radio Communications Tower and Facility needed for Northeastern Cabarrus County.

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		75,000					
Land/Acquisition							
Construction		2,200,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,275,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Emergency Medical Services  
**Function:** Public Safety

**Project Title:** EMS Headquarters

**Type:** New  
**Status:** Future

**Total Cost:** \$ 16,000,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		3,500,000					
Land/Acquisition							
Construction		12,500,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 16,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		16,000,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 16,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Sheriff's Department  
**Function:** Public Safety  
  
**Project Title:** Sheriff Training & Firing Range Renovations  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 750,000



## Project Description

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

## Background & Justification/Status

Based on the amount of ammunition fired at the range, there is a lot of lead in the barrier walls that could leave the facility via storm water runoff. The range is booked nearly 300 days a year. The mobile classroom on site will only accommodate approximately 20 students, and the utilities are grossly worn and barely adequate. Finally, the septic system is undersized for the capacity and the lighting structures and various small storage buildings are inadequate. Parking is currently 30 to 40 spaces less than what is needed for training class sizes. To comply with NC State law, Cabarrus Sheriff, Concord Police, and Kannapolis Police Departments use the range to qualify with their firearms annually. Additionally, the size of the agencies have doubled in size since opening.

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		50,000					
Land/Acquisition							
Construction							
Building Improvements		500,000	100,000		100,000		
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		550,000	50,000		50,000		
Debt							
Grants							
Permits/Fees							
To Be Funded			50,000		50,000		
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Courthouse  
**Function:** Public Safety  
  
**Project Title:** Courthouse Expansion/Relocation  
**Type:** New  
**Status:** In Progress  
  
**Total Cost:** \$ 46,848,653



## 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. 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.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		46,848,653					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 46,848,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		46,848,653					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 46,848,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay			2,662,965	2,742,854	2,825,140	2,909,894	
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,662,965</b>	<b>\$ 2,742,854</b>	<b>\$ 2,825,140</b>	<b>\$ 2,909,894</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Fire Services  
**Function:** Public Safety  
  
**Project Title:** Fire Services Storage Building  
  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 370,000



## Project Description

Construction of a storage building for Fire Services Unit located at EMS #2

## Background & Justification/Status

A building is needed to house response vehicle out of adverse weather conditions. Various weather conditions can have an impact on response times and delay service to citizens. Adequate space is needed for stored equipment as well as the ability to clean equipment to meet National Fire Protection Standards. Firefighters routinely become exposed to contaminants. Those contaminants soil firefighter personal protection equipment. As a consequence, there is a need to clean turnout clothing more frequently. A new building with utilities would allow us to install a commercial gear washer and dryer for cleaning. The National Institute for Occupational Safety and Health (NIOSH) have concluded through studies that firefighters face a 9 percent increase in cancer diagnosis and a 14 percent increase in cancer related deaths compared to the general population. Having protection equipment stored separately from living area will help reduced cross contamination and exposure as well as increase longevity of electronic equipment stored on vehicle.

## Impact If Not Funded and Maximum Time it Can be Delayed

Staff will continue to be at a potential higher rate of exposure to contaminants due to storage and ability to adequately clean gear. Personal Protection Equipment may need to be replaced more often due to its exposure to various weather conditions. Cold weather effects firefighter self-contained breathing apparatus cylinders by decreasing cylinder pressure and reducing use time. Inclement weather conditions can cause the regulator system to freeze up, restricting or stopping air flow to the user.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		70,000					
Land/Acquisition							
Construction		300,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		370,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
  
**Project Title:** Jail Housing Boiler Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 250,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		50,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment		200,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Sheriff's Office  
**Function:** Public Safety  
  
**Project Title:** Public Safety Training Facility  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 17,000,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		17,000,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		17,000,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
  
**Project Title:** Sheriff Animal Shelter  
 Expansion  
**Type:** Expansion  
**Status:** Future  
  
**Total Cost:** \$ 1,880,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design				90,000			
Land/Acquisition							
Construction				1,600,000			
Building Improvements		40,000					
Equipment		150,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 1,690,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		190,000					
Debt				1,690,000			
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 1,690,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
**Project Title:** Sheriff's Administration Building Chiller Addition  
**Type:** New  
**Status:** Future  
**Total Cost:** \$ 1,000,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design				100,000			
Land/Acquisition							
Construction							
Building Improvements							
Equipment				900,000			
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Sheriff's Office  
**Function:** Public Safety  
  
**Project Title:** Sheriff's Office & Detention Center Generator Replacement(s)  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 2,050,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment						2,050,000	
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						2,050,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Sheriff's Office  
**Function:** Public Safety  
  
**Project Title:** Animal Shelter Cremation Chamber Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 100,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment						100,000	
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Library/Active Living & Parks  
**Function:** Culture & Recreation

**Project Title:** West Cabarrus Library Branch & Senior Center  
**Type:** New  
**Status:** Future

**Total Cost:** \$ 25,000,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction				25,000,000			
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other					5,147,025	2,171,025	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,147,025</b>	<b>\$ 2,171,025</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Library System  
**Function:** General Government  
  
**Project Title:** Library Replacement/Expansion  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 10,000,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		1,000,000					
Land/Acquisition							
Construction		9,000,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other			252,411	259,983	267,783	275,816	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 252,411</b>	<b>\$ 259,983</b>	<b>\$ 267,783</b>	<b>\$ 275,816</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
  
**Project Title:** Kannapolis Library Roof Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 250,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		250,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living & Parks  
**Function:** Culture & Recreation

**Project Title:** Frank Liske Park Multiple Projects

**Type:** Expansion  
**Status:** In Progress

**Total Cost:** \$ 4,020,000



## Project Description

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

## Background & Justification/Status

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		420,000					
Land/Acquisition							
Construction		3,600,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 4,020,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Soil & Water  
**Function:** Culture and Recreation

**Project Title:** Land Acquisition for Northeast Regional Park

**Type:** New  
**Status:** Future

**Total Cost:** \$ 1,648,125



## 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.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition		1,648,125					
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,648,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,648,125					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,648,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living & Parks  
**Function:** Culture & Recreation  
  
**Project Title:** Northeast Area Park  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,575,000



## Project Description

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

## Background & Justification/Status

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

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition		1,575,000					
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,575,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living and Parks  
**Function:** Culture and Recreation

**Project Title:** Robert Wallace Park

**Type:** New  
**Status:** In Progress

**Total Cost:** \$ 12,250,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		100,000				1,000,000	
Land/Acquisition							
Construction		900,000				10,000,000	
Building Improvements							
Equipment						250,000	
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,250,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		1,000,000					
Debt						11,250,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,250,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance

**Project Title:** Arena - Midway Repairs

**Type:** Replacement

**Status:** Future

**Total Cost:** \$ 300,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		300,000					
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		300,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Culture & Recreation

**Project Title:** Rob Wallace ark Dam Repairs

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 140,000



## Project Description

Repairs of a failing dam located on the Thompson parcel which is a future phase of Rob Wallace Park

## Background & Justification/Status

Dam was reported to be originally built in 1955 and has tree growth on both the back side and front side of the dam, those trees will need to be removed safely. There is an “intended” spillway that needs minor renovations while a “non-intended” spillway needs to be removed. The material used to construct the dam is showing seepage and is most likely slate bearing material which lends itself to that seepage. Installation of a core material berm in front of the existing dam will be safest and most cost effective approach. Most likely that material will have to come from offsite.

## Impact If Not Funded and Maximum Time it Can be Delayed

Failure of the dam would cause downstream damage although the dam is not high risk so property loss is not a reality. The major loss in a berm failure would be the cost to build back and the repairs to the downstream side.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		20,000					
Land/Acquisition							
Construction		120,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		140,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance

**Project Title:** Frank Liske Park Softball Complex  
**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 410,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		60,000					
Land/Acquisition							
Construction							
Building Improvements			350,000				
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance

**Project Title:** Concord Senior Center  
 Overflow Parking Lot

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 700,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		100,000			50,000		
Land/Acquisition							
Construction							
Building Improvements			400,000			150,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		100,000	400,000		50,000	150,000	
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living and Parks  
**Function:** Culture and Recreation  
  
**Project Title:** Playground Replacements/Renovations  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 330,000



## Project Description

Playground replacements/renovations of all County playgrounds and like amenities

## Background & Justification/Status

The County has ten (10) 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 be able to perform operationally if they are not replaced/renovated.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		110,000		110,000		110,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		110,000		110,000		110,000	
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Culture & Recreation

**Project Title:** Frank Liske Park Tennis Courts Major Renovations  
**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 280,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			280,000				
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds			280,000				
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

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



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design			20,000	60,000			
Land/Acquisition							
Construction							
Building Improvements			250,000	500,000			
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,000</b>	<b>\$ 560,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Building Maintenance  
  
**Project Title:** Arena - RV Lot & Utility Improvements  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 700,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design			80,000	20,000			
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other				600,000			
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 620,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure & Asset Management  
**Function:** Culture & Recreation

**Project Title:** Arena Midway Stage and Dining Deck

**Type:** New  
**Status:** Future

**Total Cost:** \$ 540,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design				40,000			
Land/Acquisition							
Construction				500,000			
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 540,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living and Parks  
**Function:** Culture & Recreation

**Project Title:** Camp T.N. Spencer Park Multiple Building Consolidation and Renovations

**Type:** New  
**Status:** Future



**Total Cost:** \$ 4,300,000

## 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 public bathhouse for the pool at Camp T.N. Spencer was completed in 2009. Replacing Helms Hall will prevent the building from falling over thereby maximizing the existing value of the building and surrounding park. 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design				200,000		100,000	
Land/Acquisition							
Construction						4,000,000	
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 4,100,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds				200,000			
Debt						4,100,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 4,100,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Library  
**Function:** Culture and Recreation  
  
**Project Title:** Southeast Cabarrus Library/Senior Center  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 20,000,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design						2,000,000	
Land/Acquisition							
Construction						18,000,000	
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						20,000,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other						5,147,025	2,171,025
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,147,025</b>	<b>\$ 2,171,025</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Active Living and Parks  
**Function:** Culture and Recreation  
**Project Title:** Frank Liske Park Synthetic Turf for Existing Soccer Fields  
**Type:** New  
**Status:** Future  
**Total Cost:** \$ 10,600,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design						600,000	
Land/Acquisition							
Construction							
Building Improvements						10,000,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,600,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						10,600,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,600,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Library  
**Function:** Culture & Recreation  
  
**Project Title:** Concord Library Renovations  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 2,530,000



## Project Description

Renovations to the Concord Library.

## Background & Justification/Status

Currently, the Library Department Administration staff has moved to the Western branch 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. Once the employee footprint relocation is made the first floor can be renovated to increase public space on the first floor of the Concord Library. The first floor renovations would include relocation of the circulation desk to the center of the first floor as well as creation of smaller conference/study rooms as well as innovative and interactive space for the public.

## 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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design						180,000	
Land/Acquisition							
Construction							
Building Improvements						2,000,000	
Equipment						350,000	
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,530,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						2,530,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,530,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Economic and Physical Development  
**Function:** Culture and Recreation

**Project Title:** Significant Natural Heritage Areas

**Type:** New  
**Status:** Future

**Total Cost:** \$ 750,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							750,000
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							750,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Economic and Physical Development  
**Function:** General Government

**Project Title:** Riparian Buffer and Floodplain Conservation

**Type:** New  
**Status:** Future

**Total Cost:** \$ 500,000



**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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							500,000
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							500,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Economic and Physical Development  
**Function:** General Government  
  
**Project Title:** Prime Farmland Soil & Water Conservation Easement  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 125,000



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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							100,000
Construction							
Building Improvements							
Equipment							
Other							25,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Security Camera Replacement Cycle

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 525,000



## Project Description

Cabarrus County Schools (CCS) Technology supports over 2,900 cameras and 62 camera servers. This request is to replace end of life equipment, servers, and cameras at locations throughout the district. Requested and funded: FY16, FY17, FY18, FY19, FY20

## Background & Justification/Status

CCS Technology highly recommends starting a renewal cycle for cameras and servers. In order to maintain a 7-year replacement cycle for equipment, approximately \$525,000 per year is required to keep the systems up to date. We currently have cameras and servers that are beyond their expected lifecycle and the video quality is very poor. We want every school in the system to have a quality security camera system that is reliable and accessible. As security cameras are used more to cover more areas of the school, load and storage capacity of servers also becomes an issue. By keeping cameras and servers current, we can strive to get all schools on a robust platform that ensures video playback is acceptable quality and the storage retention time for video is at least 20 days.

## Impact If Not Funded and Maximum Time it Can be Delayed

If our camera infrastructure is not maintained, we cannot rely on video surveillance for safety and security. The video quality will be poor and the availability of the cameras will be reduced. Video retention time is reduced on older servers and impacts the ability to look at historical footage. These factors reduce the usability of the recorded footage for safety, administrative, disciplinary or legal purposes.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		525,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 525,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		525,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 525,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Access Control at W.M. Irvin Elementary School  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 108,150



## Project Description

Replacement of obsolete access control system at W.M. Irvin Elementary School (WMIES).

## Background & Justification/Status

As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow doors to function as a whole system.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, it will be detrimental to the integrity of the school's internal security and safety of our students and staff.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		108,150					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		108,150					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Access Control at Concord Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 108,150



## Project Description

Replacement of obsolete access control system at Concord Middle School (CMS).

## Background & Justification/Status

As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow all doors to function as a whole system.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, it will be detrimental to the integrity of the school's internal security and safety of our students and staff.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		108,150					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		108,150					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Access Control at Harold E. Winkler Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 108,150



## Project Description

Replacement of obsolete access control system at Harold E Winkler Middle School (HEWMS).

## Background & Justification/Status

As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow doors to function as a whole system.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, it will be detrimental to the integrity of the school's internal security and safety of our students and staff.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		108,150					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		108,150					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Accessible Interior Door Hardware at Concord High School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 78,055



## Project Description

Install accessible interior door hardware to bring door hardware to current safety and code standards at Concord High School.

## Background & Justification/Status

Concord High School was originally constructed in 1967 and several additions have been added through the years. Because of its age and the additions there are many different types of door hardware. Much of the door hardware does not meet current building code and are barriers to Cabarrus County Schools (CCS) safety protocols. In order to achieve standardization and compatibility this hardware needs to be upgraded. This will also allow improved efficiency by reducing the multiple types of parts needed to complete repairs.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, efficiency and safety will be diminished due to multiple and older obsolete components requiring longer lead times.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		78,055					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 78,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		78,055					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 78,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Backup Generator Installation at Northwest Cabarrus Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 234,073



**Project Description**  
 Installation of backup generator including engineering and design to upgrade electrical service at Northwest Cabarrus Middle School (NCMS).

**Background & Justification/Status**  
 Northwest Cabarrus Middle School is a designated shelter for the McGuire nuclear decontamination team. It is also a Red Cross shelter during catastrophic events, as most of our schools are. With extreme weather events increasing in frequency and outages becoming more common the need for backup power at all facilities is paramount.

**Impact If Not Funded and Maximum Time it Can be Delayed**  
 If not funded, the functionality of the facility is at risk during power outages as an emergency shelter.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		234,073					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 234,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		234,073					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 234,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Bathroom Partition Replacement at Central Cabarrus High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 134,924



## Project Description

Replace bathroom partitions at Central Cabarrus High School (CCHS).

## Background & Justification/Status

In 2014 this renovation was recommended by a third-party consulting firm, Fanning-Howey, in a facility quality assessment. This particular issue has also been a violation on the annual Cabarrus County Health inspection for the last six years. Completing this renovation would bring the school into compliance with the county health and safety codes.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the overall health and safety inspection scores with Cabarrus County will continue to decline for this school.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		134,924					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 134,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		134,924					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 134,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Bathroom Partition Replacement at Concord High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 91,993



## Project Description

Replace bathroom partitions at Concord High School (CHS).

## Background & Justification/Status

In 2014 this renovation was recommended by a third-party consulting firm, Fanning-Howey, in a facility quality assessment. This particular issue has also been a violation on the annual Cabarrus County Health Inspection for the last seven years. Completing this renovation would bring the school into compliance with the county health and safety codes.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the overall health and safety inspection scores with Cabarrus County will continue to decline for this school.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		91,993					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 91,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		91,993					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 91,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Bathroom Partition Replacement at Northwest Cabarrus Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 85,861



## Project Description

Replace bathroom partitions at Northwest Cabarrus Middle School (NCMS).

## Background & Justification/Status

In 2014 this renovation was recommended by a third-party consulting firm, Fanning-Howey, in a facility quality assessment. This particular issue has also been a violation on the annual Cabarrus County Health Inspection for the last six years. Completing this renovation would bring the school into compliance with the county health and safety codes.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the overall health and safety inspection scores with Cabarrus County will continue to decline for this school.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		85,861					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 85,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		85,861					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 85,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Bethel Elementary School Roof Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 927,000



**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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		927,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 927,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		927,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 927,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Boiler Conversion at Mt Pleasant Elementary School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 228,260



## Project Description

Conversion from fuel oil to propane gas for boiler at Mount Pleasant Elementary School (MPES).

## Background & Justification/Status

The MPES boiler currently operates utilizing kerosene (fuel oil) which is less efficient and does not burn as cleanly as propane gas. This conversion will be the last fuel oil system in Cabarrus County Schools and the last in ground fuel storage system in use. This is a great step in reducing our environmental impact and the possibility of ground contamination. Propane gas is more efficient and cost effective.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, due to age of tank, failure is imminent and will result in costly remediation of contaminated soil.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		228,260					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 228,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		228,260					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 228,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Cafeteria Flooring Replacement at Mt Pleasant Elementary School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 41,279



## Project Description

Replace VCT flooring in cafeteria at Mount Pleasant Elementary School (MPES).

## Background & Justification/Status

Cafeteria flooring (VCT) has surpassed its lifecycle and is beginning to degrade requiring replacement. Abatement for asbestos materials will be required.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, flooring will continue to degrade and require repairs resulting in additional abatement cost.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		41,279					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 41,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		41,279					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 41,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
**Project Title:** C.C. Griffin Middle School Roof Replacement  
**Type:** Replacement  
**Status:** Future  
**Total Cost:** \$ 1,236,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,236,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,236,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Central Cabarrus High School Roof Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 1,236,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,236,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,236,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Coltrane-Webb Elementary Replacement  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 33,000,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						33,000,000	
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,000,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						33,000,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,000,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Concord High School Roof Replacement  
**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 1,493,500



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,493,500					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,493,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,493,500					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,493,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Door Assembly Replacement at Mt Pleasant Elementary School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 196,253



## Project Description

Replacement of exterior hollow metal doors for safety and security at Mount Pleasant Elementary School (MPES).

## Background & Justification/Status

The replacement of the hollow metal doors at Mt. Pleasant Elementary School (MPES) are critical for safety and security. The existing doors do not function properly and are beyond their useful life. They are in a state of disrepair requiring constant maintenance to keep them functional. This impacts safety and security because we cannot, with confidence, guarantee the doors will prevent intruders from entering the facility or students from exiting the school building during emergency situations.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, constant issues related to the condition of the doors could result in an intruder accessing the facility or preventing students from exiting the school building during emergency situations.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		196,253					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 196,253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		196,253					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 196,253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Electrical Distribution System Replacement at Beverly Hills Elementary School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 122,122



## Project Description

Installation and replacement of the electrical distribution system will bring electrical service to current standards and extend the lifecycle at Beverly Hills Elementary School (BHES).

## Background & Justification/Status

The electrical distribution system is 68 years old and has exceeded its lifecycle and materials have degraded to the point of breaking down. Many of these components have excessive cost due to limited availability resulting in lengthy lead times. This recommendation is based on a quality assessment study conducted in 2014 by Fanning-Howey.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded and failure occurs the result would be school closure due to required engineering and design and delayed lead time for replacement equipment. Additionally, should catastrophic failure occur, risk of fire is imminent.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		122,122					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 122,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		122,122					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 122,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Enclose Area for Dining at C.C. Griffin Middle School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 238,172



## Project Description

Enclosure for dining area will provide the additional space to augment student growth.

## Background & Justification/Status

In order to meet the needs of student growth, we will need to consider multiple strategies. Dining capacity is one of our limiting criteria and we are currently evaluating existing spaces for maximum utilization. By enclosing the outdoor dining area at C.C. Griffin Middle School (CCGMS), we can provide economical and expedient solutions to our growth issues. Dining capacity will reasonably increase by 60 students per lunch cycle (3 per day), thus providing space for an additional 180 students each day. The space will also provide an additional group instructional area.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, CCS faces the possibility of capping schools.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		238,172					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 238,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		238,172					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 238,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Enclose Area for Dining at Harris Road Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 245,317



## Project Description

Enclosure for dining area will provide the additional space to augment student growth.

## Background & Justification/Status

In order for CCS to meet the needs of student growth, we will need to consider multiple strategies. Dining capacity is one of our limiting criteria and we are currently evaluating existing spaces for maximum utilization. By enclosing the outdoor dining area at HaRMS, we can provide economical and expedient solutions to our growth issues. Dining capacity will reasonably increase by 60 students per lunch cycle (3 per day), thus providing space for an additional 180 students each day. The space will provide an additional group instructional area as well.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, CCS faces the possibility of capping schools.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		245,317					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		245,317					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** FieldHouse HVAC Replacement at Central Cabarrus High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 36,798



## Project Description

Replace the HVAC unit that provides conditioned air to the fieldhouse at Central Cabarrus High School (CCHS).

## Background & Justification/Status

The HVAC unit at the CCHS field house is a Rheem and has a life expectancy of 15 years. It has exceeded its life expectancy by four years. Currently repair costs have exceeded 75% of cost of the unit. Numerous work orders are received each year for repairs. Additionally we have incurred repair cost to the field house plumbing because of HVAC failures resulting in ruptured pipes.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, when failure occurs, fieldhouse will be without air conditioning or heat. Additional plumbing repair costs will continue to be incurred to the field house due to HVAC failures resulting in ruptured pipes.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		36,798					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 36,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		36,798					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 36,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Gutter and Drainage System Replacement at Northwest Cabarrus Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 55,754



## Project Description

Replace all gutters and roof drainage system at Northwest Cabarrus Middle School (NCMS).

## Background & Justification/Status

NCMS is over 42 years old. The gutters and drainage system are beyond their lifecycles and require immediate replacement. The gutters have begun to fail resulting in erosion at the base and around the foundation of the building. The drainage system is failing and has begun to collapse in several different locations around the building which is undermining pavement and sidewalks.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the drainage system will fail and cause sinkholes in the surrounding ground. The gutters will cause water intrusion into the building if not replaced.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		55,754					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 55,754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		55,754					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 55,754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Gym Floor Replacement at Central Cabarrus High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 195,138



## Project Description

Replacement of the main gym floor at Central Cabarrus High School (CCHS).

## Background & Justification/Status

The Central Cabarrus High School (CCHS) floor in the main gym has exceeded its lifecycle. Currently, the gym floor is unable to be sanded and refinished without compromising the integrity of its structure. Over the course of the gym floor's life, several roof leaks have caused damage and requires repair.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the integrity of the flooring will pose safety concerns. Sporting events would be compromised and potentially suspended due to "dead spots" on the current floor.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		195,138					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 195,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		195,138					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 195,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Gym Roof Repair at Concord High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 154,500



## Project Description

Repair existing roof membrane on the main gym at Concord High School (CHS).

## Background & Justification/Status

The gym roof is beyond its life cycle and has reached a point where it affects other internal systems by allowing water intrusion. An entire roof replacement has been requested, if not funded, this section of the roof is in dire need of repair.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, additional operating funds will be required to repair water damage including, but not limited to: structural integrity, electrical distribution system and technology systems. Damage to indoor finishes such as, walls, floors and casework are also in jeopardy of ruin. Failure to make these repairs will result in an increased potential for unsafe air quality in the gym.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		154,500					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 154,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		154,500					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 154,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** HVAC Kitchen Upgrade at Wolf Meadow Elementary School  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 104,260



## Project Description

Installation of an additional HVAC system in the kitchen area at Wolf Meadow Elementary School (WMES).

## Background & Justification/Status

Currently, WMES is on a year-long academic schedule and the existing HVAC system cannot cope with the peak heat loads during the mid-summer months. The additional HVAC system is required to maintain stable temperatures for equipment, food, and safety of our students and staff.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, failing equipment will jeopardize proper refrigeration and food quality being stored and served. Additionally, student and staff safety will be adversely impacted by building temperatures that would not be congruent with a proper learning environment.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		104,260					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 104,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		104,260					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 104,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Kalwall Skylight Replacement at J.N. Fries Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 123,226



## Project Description

Replace the existing Kalwall skylight at J. N. Fries Middle School (JNFMS).

## Background & Justification/Status

The current Kalwall skylight has exceeded its lifecycle. The skylight is no longer serving its intended purpose of providing natural light and is constantly generating workorders for repairs due to water intrusion.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the school will experience inadequate lighting to the common area and the risk of water intrusion would continue to compromise the skylight's purpose.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		123,226					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 123,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		123,226					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 123,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Mobile Renovations at Early College High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 66,905



## Project Description

Renovation of mobile units at the Early College High School (ECHS) including replacement of roof, carpet, windows and doors, underpinning and painting. A large modular unit is also requested for Early College High School on the CIP list for \$3,000,000. If funded, this request would not be necessary.

## Background & Justification/Status

In order to accommodate the growing student enrollment in Cabarrus County Schools (CCS), it is necessary to maintain the use of all existing mobile units. Mobile units at ECHS have been identified as one of our highest priorities based on current conditions. These mobile units have never been renovated and now require exterior and interior renovation to prolong their lifecycle.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, continued roof leaks could cause structural damage resulting in loss of integrity to the mobiles and create prime conditions for mold growth.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		66,905					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 66,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		66,905					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 66,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Mobile Unit Renovations at Mt Pleasant Elementary  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 150,535



## Project Description

Renovation of mobile units at Mount Pleasant Elementary School (MPES) including replacement of roof, carpet, windows and doors, underpinning and painting.

## Background & Justification/Status

In order to accommodate the growing student enrollment in Cabarrus County Schools, it is necessary to maintain the use of all existing mobile units. MPES mobiles have been identified as one of our highest priorities based on current conditions. These mobiles have never been renovated and require exterior and interior renovation to prolong their lifecycle.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, continued roof leaks could cause structural damage resulting in loss of integrity to the mobiles and create conditions for mold growth.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		150,535					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 150,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		150,535					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 150,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Mt Pleasant High School Parking and Road Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 1,648,000



**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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,648,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,648,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,648,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,648,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** New High School

**Type:** New  
**Status:** Future

**Total Cost:** \$ 81,900,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		4,260,000					
Land/Acquisition				75,440,000			
Construction							
Building Improvements						2,200,000	
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 4,260,000</b>	<b>\$ -</b>	<b>\$ 75,440,000</b>	<b>\$ -</b>	<b>\$ 2,200,000</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds						2,200,000	
Debt		4,260,000		75,440,000			
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 4,260,000</b>	<b>\$ -</b>	<b>\$ 75,440,000</b>	<b>\$ -</b>	<b>\$ 2,200,000</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** New Opportunity School  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 5,000,000



**Project Description**  
 New Opportunity 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						5,000,000	
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt						5,000,000	
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Paint Interior/Exterior at Central Cabarrus High School

**Type:** New  
**Status:** Future

**Total Cost:** \$ 245,317



## Project Description

Repainting Central Cabarrus High School (CCHS) campus.

## Background & Justification/Status

Central Cabarrus High School (CCHS) was constructed in 1965 and is 56 years old. The campus is overdue for a complete paint job inside and out. This will include pressure washing to clean masonry.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, could result in points being deducted from health inspections and overall appearance will be diminished.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		245,317					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		245,317					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Parking lot Light Replacement at J.N. Fries Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 69,543



## Project Description

Replace parking lot lighting at J.N. Fries Middle School (JNFMS).

## Background & Justification/Status

The current lighting at JN Fries Middle School do not provide adequate brightness for parking lots. Security cameras are unable to record happenings in the parking lot due to the low visibility. By replacing current high pressure sodium lamps with LED fixtures and installation of additional lights we will provide adequate safety and security. We will also need to remove some of the trees that are interfering with the existing lights.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, inadequately lit parking lots create an unsafe area for students, staff and visitors during evening activities.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		69,543					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 69,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		69,543					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 69,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Playground Replacement at Bethel Elementary School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 153,323



## Project Description

Replace playground equipment that has reached the end of its lifecycle in order to comply with updated safety codes.

## Background & Justification/Status

The current playground is beyond its lifecycle and obsolete. Equipment and parts are no longer available. Sections of this playground have been removed from service.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the entire playground will be closed and equipment removed. The required equipment and play area for students would be reduced significantly.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		153,323					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 153,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		153,323					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 153,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Playground Replacement at Harrisburg Elementary School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 110,393



## Project Description

Replace playground equipment that has reached the end of its lifecycle in order to comply with updated safety codes at Harrisburg Elementary School (HES).

## Background & Justification/Status

The current playground is beyond its lifecycle and obsolete. Equipment and parts are no longer available. Sections of this playground have been removed from service.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the entire playground will be closed and equipment removed. The required equipment and play area for students would be reduced significantly.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		110,393					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 110,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		110,393					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 110,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Repave Parking Lots and Roadways at Concord Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 425,450



## Project Description

Repave and/or replace parking lots and roadways to handle current traffic loads and usage at Concord Middle School (CMS).

## Background & Justification/Status

The parking lots and roadways are failing, require constant maintenance and have reached a point where repaving is necessary. Complete degradation of the asphalt will occur more rapidly because of the width of the cracks and effects of freezing and thawing precipitation.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the type of repairs necessary would be an extreme drain on the operating budget.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		425,450					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 425,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		425,450					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 425,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Retaining Wall Installation at W.R. Odell Primary Elementary  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 245,317



## Project Description

Engineering design and construction of a retaining wall for the parking lot at W. R. Odell Primary Elementary School (WR0P).

## Background & Justification/Status

Due to original site elevations and funding constraints at the time of construction, the necessary retaining wall required for erosion control was not completed. Currently, sediment is eroding from the surrounding banks into the parking lot. This results in impeding use of space for intended purpose.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, erosion will continue to degrade banks that support roadways.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		245,317					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		245,317					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 245,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Roberta Road Middle School  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 10,509,074



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		10,509,074					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,509,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		10,509,074					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,509,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Roof Repair 6th Grade Wing at Northwest Cabarrus Middle School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 122,658



## Project Description

Repair existing roof membrane on the 6th Grade wing at Northwest Cabarrus Middle School (NCMS).

## Background & Justification/Status

The roof is beyond its life cycle and has reached a point where it affects other internal systems by allowing 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 damage including, but not limited to: structural integrity, electrical distribution system and technology systems. Damage to indoor finishes such as, walls, floors and casework are also in jeopardy of ruin. Failure to make these repairs will result in an increased potential for unsafe air quality in the gym.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		122,658					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 122,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		122,658					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 122,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Security Vestibule at Northwest Cabarrus Middle School  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 51,500



## Project Description

Redesign and construct a new entrance to restrict and control access to the main facility at Northwest Cabarrus Middle School.

## Background & Justification/Status

Protecting our schools is both incredibly complex and paramount. As Cabarrus County Schools (CCS) enhances access control, it's important we understand that the primary goals of a secured main entrance are prevention and mitigation. A secure entrance can reduce unauthorized entry by presenting a more positive security image. The security vestibule significantly impedes an intruder's ability to enter the school and creates a delay that provides staff time to call 911 and implement CCS safety protocols. In a report released by the Federal Bureau of Investigation (FBI) nationwide, between 2000 and 2013, there were 24 public school incidents; 14 in high schools, 6 in middle schools, and 4 in elementary schools. All CCS elementary schools entrances have been updated and secured. NCMS is currently 1 of 3 middle schools remaining without a security vestibule. In an annual review of projects the FMD team realized an alternative method of constructing the vestibule space. The alternative method would utilize a different portion of the office and most importantly a non-load bearing wall which significantly reduces the engineering and construction cost originally submitted.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, CCS could experience a potential breach of security and increased risk for intruders and active shooter incidents.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		51,500					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 51,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		51,500					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 51,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education

**Project Title:** Security Vestibule at Hickory Ridge High School

**Type:** Replacement  
**Status:** Future

**Total Cost:** \$ 91,994



## Project Description

Redesign and construct a new entrance to restrict and control access to the main facility at Hickory Ridge High School (HIRHS).

## Background & Justification/Status

Protecting our schools is both incredibly complex and paramount. As Cabarrus County Schools (CCS) enhances access control, it is important we understand that the primary goals of a secured main entrance are prevention and mitigation. A secure entrance can reduce unauthorized entry by presenting a more positive security image. The security vestibule significantly impedes an intruder's ability to enter the school and creates a delay that provides staff time to call 911 and implement CCS safety protocols. In a report released by the Federal Bureau of Investigation (FBI) nationwide, between 2000 and 2013, there were 24 public school incidents; 14 in high schools, 6 in middle schools, and 4 in elementary schools. All CCS elementary schools entrances have been updated and secured. HIRHS is 1 of 2 high schools remaining without a security vestibule.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, CCS could experience a potential breach of security and increased risk for intruders and active shooter incidents.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		91,994					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 91,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		91,994					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 91,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Security Vestibule at Jay M. Robinson High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 153,323



## Project Description

Redesign and construct a new entrance to restrict and control access to the main facility at Jay M. Robinson High School (JMRHS).

## Background & Justification/Status

Protecting our schools is both incredibly complex and paramount. As Cabarrus County Schools (CCS) enhances access control, it is important we understand that the primary goals of a secured main entrance are prevention and mitigation. A secure entrance can reduce unauthorized entry by presenting a more positive security image. The security vestibule significantly impedes an intruder's ability to enter the school and creates a delay that provides staff time to call 911 and implement CCS safety protocols. In a report released by the Federal Bureau of Investigation (FBI) nationwide, between 2000 and 2013, there were 24 public school incidents; 14 in high schools, 6 in middle schools, and 4 in elementary schools. All CCS elementary schools entrances have been updated and secured. JMRHS is 1 of 2 high schools remaining without a security vestibule.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, CCS could experience a potential breach of security and increased risk for intruders and active shooter incidents.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		153,323					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 153,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		153,323					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 153,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Storm Water Pond Repair at Jay M. Robinson High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 183,988



## Project Description

Maintenance and repair of storm water pond to ensure functionality at J.M. Robinson High School (JMRHS).

## Background & Justification/Status

Significant erosion has occurred around the inlets, outlet and emergency spillway of the storm water pond. Silt also needs to be removed from the bottom of the pond. We do not have equipment adequately sized to complete the repairs needed. Repair is needed for pond to meet NC Department of Environment and Natural Resources regulations.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, erosion issues will continue to deteriorate and extend beyond CCS property. Additionally, CCS will fail to be in compliance with NCDENR regulation which may result in fines and penalties.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		183,988					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 183,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		183,988					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 183,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Tennis Court Crack Repair and Resurfacing at Mt. Pleasant High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 73,595



## Project Description

Repair cracks in tennis courts and resurface to ensure safety and functionality at Mount Pleasant High School (MPHS).

## Background & Justification/Status

The tennis courts at MPHS have reached a state of degradation where they are unsafe. The courts themselves are in disrepair due to deferred maintenance and cost. Cracks have reached a size where tripping hazards are a significant concern. During FY17, we filled the cracks with a concrete/acrylic material to help minimize the volume of water intrusion in an effort to help save the courts from requiring complete replacement. This work was only a temporary fix. The longer we wait to fully repair, the worse the cracks will become due to the effects of freezing/thawing cycles. Additionally the longer the courts go without proper repairs and resurfacing, the more expensive repairs will become.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the tennis courts will remain a safety concern. All six courts must be operational in order to be used for athletic events.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		73,595					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 73,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		73,595					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 73,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Weddington Hills Elementary School Roof Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 1,236,000



**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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,236,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

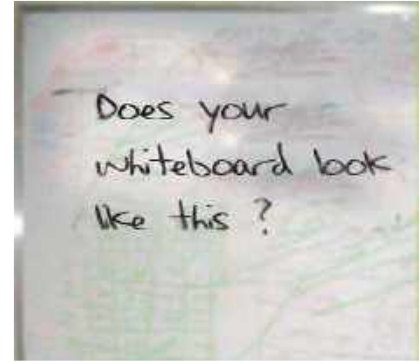
Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt		1,236,000					
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,236,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Whiteboard Replacement at J.N. Fries Middle School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 85,861



## Project Description

School wide whiteboard replacement at J.N. Fries Middle School (JNFMS).

## Background & Justification/Status

JN Fries Middle School (JNFMS) was constructed in 1989 and is 32 years old. The whiteboards are beyond life cycle, many are almost unusable and all require replacement.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, boards will have to be replaced on an attrition basis and divert operational funds needed for more urgent repairs.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		85,861					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 85,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		85,861					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 85,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
  
**Project Title:** Window Replacement at Concord High School  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 183,988



## Project Description

Window replacement for main building due to end of lifecycle and efficiency at Concord High School (CHS)

## Background & Justification/Status

The Aluminum window units are 54 years old and beyond their useful life and provide no efficiency. This upgrade is necessary to prolong the school's life until it is slated for replacement under the current Capital Plan. Increasing the existing school's efficiency, safety, and appearance are key to maintaining the proper student learning environment. The projected cost is driven by abatement issues for lead and asbestos containing materials.

## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, increased utilities cost due to lack of efficiencies and more stress on HVAC system affecting its lifecycle.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		183,988					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 183,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		183,988					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 183,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** A.L. Brown High School Camera Replacement  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 171,000



**Project Description**  
 Replace security cameras at A.L. Brown High School.

**Background & Justification/Status**  
 The existing cameras are analog and many are no longer working.

**Impact If Not Funded and Maximum Time it Can be Delayed**  
 Needs to be replaced for safety reasons.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		171,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 171,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		171,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 171,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** A.L. Brown Campus Master Plan  
 (Renovations/Additions)  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 25,981,438



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							1,756,188
Land/Acquisition							
Construction							8,431,250
Building Improvements							15,053,750
Equipment							740,250
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,981,438</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							25,981,438
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,981,438</b>

## Operating Budget Impact

Salaries & Benefits							1,040,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							20,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,060,000</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** A. L. Brown Intercom System  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 75,000



## Project Description

Replace intercom and bell system.

## Background & Justification/Status

We will be replacing the intercom and bell system that is well past its life cycle. In many parts of the campus the intercom system does not function creating serious safety issues for the students. This project will not increase operational cost.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		75,000					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
**Project Title:** Forest Park Elementary  
**Type:** Replacement  
**Status:** Future  
**Total Cost:** \$ 4,598,638



## Project Description

HVAC upgrades, carpet, gutters, playground replacement at Forest Park Elementary School

## Background & Justification/Status

Replace piping, insulation, air handlers, unit ventilators, VAV boxes, valves, pumps, ductwork, boiler burners, exhaust fans, diffusers, grills. Add gutters to areas missing them. Replace outdated playground equipment.

## 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. The lack of gutters creates a nuisance when entering or exiting the building. Playground equipment is beyond its life cycle and is a safety concern.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		424,475					4,174,163
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 424,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,174,163</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		424,475					
Debt							
Grants							
Permits/Fees							
To Be Funded							4,174,163
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 424,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,174,163</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Fred L. Wilson Asbestos Abatement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 126,800



## Project Description

Remove existing asbestos tile.

## Background & Justification/Status

We will be removing existing asbestos tile and mastic that is currently under existing carpet and VCT tile. This will make way for the flooring replacement project. This project will not increase operational cost.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		126,800					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 126,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		126,800					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 126,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Fred L. Wilson Flooring Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 187,597



## Project Description

Replace the carpet with LVP hard surface flooring in multiple classrooms.

## Background & Justification/Status

We will be replacing the carpet with LVP hard surface flooring in multiple classrooms. The new floor will be easier to maintain and will provide a safer/healthier option for the students going forward. This project will not increase operational costs and most likely will lower them.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		187,597					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 187,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		187,597					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 187,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Fred L. Wilson Elementary Addition/HVAC Replacement  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 6,103,182



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							422,142
Land/Acquisition							
Construction							1,523,790
Building Improvements							4,039,750
Equipment							117,500
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,103,182</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							6,103,182
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,103,182</b>

## Operating Budget Impact

Salaries & Benefits							300,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							10,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,000</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** G. W. Carver Floor Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 34,204



## Project Description

Replace the carpet with LVP hard surface flooring in multiple classrooms.

## Background & Justification/Status

We will be replacing the carpet with LVP hard surface flooring in multiple classrooms. The new floor will be easier to maintain and will provide a safer/healthier option for the students going forward. This project will not increase operational costs and most likely will lower them.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		34,204					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,204</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		34,204					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,204</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Jackson Park Asbestos Abatement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 44,600



## Project Description

Remove asbestos tile.

## Background & Justification/Status

We will be removing existing asbestos tile and mastic that is currently under existing carpet and VCT tile. This will make way for the flooring replacement project. This project will not increase operational cost.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		44,600					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 44,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		44,600					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 44,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Jackson Park Elementary Addition, Roof, HVAC Replacement  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 9,316,432



## Project Description

Gym/Classroom addition, HVAC and Roof replacement

## 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 shingle roof with standing seam metal for a longer life cycle. 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. The roof can wait until future years as it is currently in fair condition. 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							627,313
Land/Acquisition							
Construction							3,457,124
Building Improvements							4,922,500
Equipment							309,495
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,316,432</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							9,316,432
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,316,432</b>

## Operating Budget Impact

Salaries & Benefits							300,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							15,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 315,000</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Jackson Park Flooring Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 49,143



## Project Description

Replace the carpet with LVP hard surface flooring in multiple classrooms.

## Background & Justification/Status

We will be replacing the carpet with LVP hard surface flooring in multiple classrooms. The new floor will be easier to maintain and will provide a safer/healthier option for the students going forward. This project will not increase operational costs and most likely will lower them.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		49,143					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 49,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		49,143					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 49,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Jackson Park Playground Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 100,000



## Project Description

Replace playground set.

## Background & Justification/Status

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		100,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** North Kannapolis Flooring Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 127,016



## Project Description

Replace the carpet with LVP hard surface flooring in multiple classrooms.

## Background & Justification/Status

We will be replacing the carpet with LVP hard surface flooring in multiple classrooms. The new floor will be easier to maintain and will provide a safer/healthier option for the students going forward. This project will not increase operational costs and most likely will lower them.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		127,016					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 127,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		127,016					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 127,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** North Kannapolis Playground Equipment  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 100,000



## Project Description

Replace playground set.

## Background & Justification/Status

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		100,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Cabarrus County Schools  
**Function:** Education  
**Project Title:** R. Brown McAllister Replacement  
**Type:** Replacement  
**Status:** Future  
**Total Cost:** \$ 34,360,580



**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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		1,500,000					
Land/Acquisition							
Construction		31,960,580		900,000			
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 33,460,580</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		1,500,000					
Debt		31,960,580		900,000			
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 33,460,580</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Shady Brook Flooring Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 145,449



## Project Description

Replace the carpet with LVP hard surface flooring in multiple classrooms and the media center.

## Background & Justification/Status

We will be replacing the carpet with LVP hard surface flooring in multiple classrooms and the media center. The new floor will be easier to maintain and will provide a safer/healthier option for the students going forward. This project will not increase operational costs and most likely will lower them.

## Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		145,449					
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 145,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		145,449					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 145,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Shady Brook Playground Replacement  
  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 100,000



## Project Description

Replace playground equipment.

## Background & Justification/Status

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		100,000					
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Kannapolis City Schools  
**Function:** Education  
  
**Project Title:** Tennis Court Renovations  
 (A.L. Brown)  
**Type:** Replacement  
**Status:** Future  
  
**Total Cost:** \$ 500,000



## Project Description

Replace tennis court in a different location

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		500,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

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



## Project Description

Resurface track with urethane

## Background & Justification/Status

Track currently has big chunks of surface missing

## Impact If Not Funded and Maximum Time it Can be Delayed

Needs to be addressed immediately as it is a trip hazard

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		266,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 266,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education  
  
**Project Title:** Cabarrus Business & Technology Center (CBTC)  
**Type:** Fire Alarm Replacement  
**Status:** Replacement  
 Future  
  
**Total Cost:** \$ 125,000



**Project Description**  
 Replace the Cabarrus Business & Technology Center (CBTC) fire alarm system

**Background & Justification/Status**  
 Replace the existing fire alarm system with new, updated system with addressable locations. Current system was installed in the 2003/2004 remodel for RCCC and is at the end of its useful life. New fire alarm will integrate both RCCC buildings currently on campus, and will communicate to the Early College of Technology modular units.

**Impact If Not Funded and Maximum Time it Can be Delayed**  
 If unfunded, the existing system will become less and less reliable, continuing a trend of increasing repair costs. This is a life safety issue. This project should not be delayed.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		125,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		125,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Budget Impact	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education

**Project Title:** CBTC Roof Recoat

**Type:** New

**Status:** Future

**Total Cost:** \$ 200,000



## Project Description

Coat the existing membrane roof at the CBTC main building with sealant to extend the life of the roof by an estimated 12 years.

## Background & Justification/Status

The existing membrane roof beyond the end of its anticipated useable life, and maintenance and repair costs are accelerating. Recoating the roof with a sealant will extend the useable life for an estimated 12 years before replacement is needed. Recoating is estimated to cost less than half the cost of replacing the roof and will provide more than half the useable life of a new roof.

## Impact If Not Funded and Maximum Time it Can be Delayed

If unfunded, the existing membrane will continue to deteriorate and repair costs will increase along with increased potential for damage to the substructure and indoor air quality issues (which have been an ongoing problem within this facility since it's opening). This project should not be delayed.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		20,000					
Land/Acquisition							
Construction		180,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education  
  
**Project Title:** Dominion PSNC Property Acquisition  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 1,300,000



## Project Description

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

## Background & Justification/Status

This property is the Dominion PSNC Energy site on the north end of South Campus, and when combined with the original South Campus 23 acre property, the recently acquired properties, and the homesite on the east side of Trinity Church Road will bring the total size of South Campus up to 54.03 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 future 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							1,300,000
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,300,000</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							1,300,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,300,000</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education

**Project Title:** Rowan Cabarrus Early College Mobile Unit

**Type:** New  
**Status:** Future

**Total Cost:** \$ 1,850,000



## Project Description

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

## Background & Justification/Status

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

## Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		1,850,000					
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund							
Debt		1,850,000					
Grants							
Permits/Fees							
Other-To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education

**Project Title:** South Campus, Bldg 1000 Renovation

**Type:** New  
**Status:** Future

**Total Cost:** \$ 700,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							150,000
Land/Acquisition							
Construction							550,000
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							700,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education  
  
**Project Title:** South Campus, Bldg 4000 Construction  
**Type:** New  
**Status:** Future  
  
**Total Cost:** \$ 35,335,000



## 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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							7,100,000
Land/Acquisition							
Construction							28,235,000
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,335,000</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds							
Debt							
Grants							
Permits/Fees							
To Be Funded							35,335,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,335,000</b>

## Operating Budget Impact

Salaries & Benefits							55,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							245,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education

**Project Title:** South Campus Master Plan

**Type:** New  
**Status:** Future

**Total Cost:** \$ 120,000



## Project Description

Contract a design firm to develop South Campus master plan

## Background & Justification/Status

This project provides for contracting and engaging a design firm to lead the College's effort developing a comprehensive, fully functional master plan for South Campus, using both existing properties and Adopted surrounding properties. The master plan will develop and document proposed building locations, parking areas, traffic and pedestrian patterns, and utility infrastructure pathways.

## Impact If Not Funded and Maximum Time it Can be Delayed

The master plan is necessary to document the intended uses of the College properties and proposed land acquisitions. Failure to develop a comprehensive master plan impacts both short term and long term decisions on College development.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		120,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		120,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education

**Project Title:** South Campus Video Surveillance

**Type:** New  
**Status:** Future

**Total Cost:** \$ 108,000



## Project Description

Install video surveillance cameras at RCCC South Campus

## Background & Justification/Status

Video surveillance is an integral part of the College's safety and security commitment and provides the next level of service after door access control with recorded documentation of parking areas, entrances, and main corridors at our facilities.

## Impact If Not Funded and Maximum Time it Can be Delayed

Lack of video surveillance at South Campus is documented as a known security deficiency in our annual Security Audit. This should be resolved immediately.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design		11,000					
Land/Acquisition							
Construction		97,000					
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Funding Sources

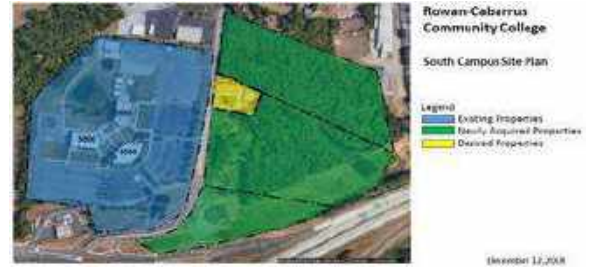
General Fund							
Community Investment Fund							
Multi Year Fund/Other Funds		108,000					
Debt							
Grants							
Permits/Fees							
To Be Funded							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 108,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Rowan-Cabarrus Community College  
**Function:** Education  
**Project Title:** Trinity Church Rd. Property Acquisition  
**Type:** New  
**Status:** Future  
**Total Cost:** \$ 380,000



## Project Description

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.

Project Costs	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Planning	FY 2024 Planning	FY 2025 Planning	FY 2026 Planning	Future Years
Planning/Design							
Land/Acquisition							380,000
Construction							
Building Improvements							
Equipment							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,000</b>

## Funding Sources

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

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# BOARD OF COMMISSIONERS

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### **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 2021 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.

# General Government

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 380,583	\$ 399,104	\$ 420,487	5.4%
Operations	694,736	830,638	680,798	-18.0%
<b>Total Expense</b>	<b>\$ 1,075,319</b>	<b>\$ 1,229,742</b>	<b>\$ 1,101,285</b>	<b>-10.5%</b>
<b>REVENUES</b>				
Miscellaneous	\$ 10,000	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 10,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	4.00	4.00	4.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Regularly attend three assigned liaison meetings (monthly)	100%	100%	100%
Community Outreach Programs	10	2*	10
Conduct biannual community survey to monitor effectiveness of programs and services	N/A	Yes	N/A
Host quarterly Elected Official Summits	3	1	3
Represent Cabarrus County at legislative and advocacy events (yearly)	6	6	6

\*Community outreach and involvement decreased due to COVID-19

## DEPARTMENT CONTACT:

Name: Lauren Linker

Email: [lelinker@cabarruscounty.us](mailto:lelinker@cabarruscounty.us)

Phone: 704-920-2109



# COUNTY MANAGER'S OFFICE

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### **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.

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

### **MAJOR ACCOMPLISHMENTS:**

- Prepared and presented the FY 2021 Budget.
- The FY 2020-2021 Annual Budget received the Distinguished Budget Presentation award from the Government Finance Officers Association (GFOA) for the 23<sup>rd</sup> consecutive year.
- Continued construction of the county's new courthouse that will transform downtown Concord.
- Continued multi-jurisdictional use of the ACCELA software through expansion to the City of Kannapolis. This increases seamless planning and permitting services between organizations. Staff has continued to encourage other municipalities to join the program to improve the process throughout the county.

### **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.
- Provide appropriate funding in conjunction with municipalities and the private sector to operate a successful economic recruitment and business retention program.

# General Government

## BUDGET HIGHLIGHTS & CHANGES:

- New funding is proposed to implement an internal audit program and transition to a new budget and performance software solution.
- Additional positions are proposed to meet the demands and expectations of a growing and diverse population. Positions include a Chief Procurement Officer and Paralegal.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,482,356	\$ 2,003,067	\$ 2,230,418	11.4%
Operations	136,927	102,812	152,512	48.3%
<b>Total Expense</b>	<b>\$ 1,619,283</b>	<b>\$ 2,105,879</b>	<b>\$ 2,382,930</b>	<b>13.2%</b>
<b>REVENUES</b>				
Intergovernmental	-	-	\$ 15,500	100.0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>\$ 15,500</b>	<b>100.0%</b>
<b>STAFFING</b>				
FTE Positions	12.00	15.00	16.40	1.4

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Departmental budgets reviewed and amended as needed	100%	100%	100%
% of actual revenues to budgeted revenues*	99.2%	97.4%	100%
% of actual expenditures within budgeted expenditures*	95.8%	95.5%	100%
Programs/services reviewed for potential collaboration	100%	100%	100%
# of OSHA recordable injuries each year	51	48	45
# of risk and safety training classes offered	21	23	28

\*Includes revenues and expenditures for entire county

## DEPARTMENT CONTACT:

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Phone: 704-920-2139

# COMMUNICATIONS AND OUTREACH

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### **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:**

- Developed internal and external COVID-19 initiatives and messaging. Supported the Emergency Operations Center, led the local Joint Information Center, and provided ongoing communications support to the Cabarrus Health Alliance.
- Improved on our creative development and distribution strategy, which led to an immediate increase in online engagement. The initiative also led to more County program features, which has increased visibility of programs that staff may not have fit previous models.
- 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.
- 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.

# General Government

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- Participated in several high-profile collaborative campaigns and initiatives, including COVID-19 response and community support programs, 2020 Census, 2020 election, mental health, opioid misuse, early childhood education, Walk Cabarrus Billion Step Campaign and recycling/solid waste reduction.
- Developed a Fiscal Year 2020 Popular Annual Financial Report (PAFR).
- Held a virtual groundbreaking for the Cabarrus County Courthouse project, which included a limited number of in-person guests and livestream of the ceremony on social media and CabCo TV, and digital scavenger hunt.
- Reconfigured large-scale annual in-person events, including the Veterans Day Program and the County's Employee Service Recognition, as drive-thru and digital events.
- Realigned the Citizen Survey to the County's Strategic Plan. Administered the survey to identify emerging issues and gauge awareness and expectations of County services.
- 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 during the pandemic.
- 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. The public has a limited amount of time, attention and interest.
- 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. Communications and Outreach uses the brand to update materials and connect our public-facing outreach programs back to the core County identity.

## BUDGET HIGHLIGHTS & CHANGES:

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

# General Government

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 482,720	\$ 501,460	\$ 557,728	11.2%
Operations	132,239	240,508	242,228	0.7%
<b>Total Expense</b>	<b>\$ 614,959</b>	<b>\$ 741,968</b>	<b>\$ 799,956</b>	<b>7.8%</b>
<b>REVENUES</b>				
Other Taxes	\$ 486,400	\$ 528,000	\$ 528,000	0.0%
<b>Total Revenue</b>	<b>\$ 486,400</b>	<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	5.00	6.00	6.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
% of employee survey respondents who agree the County keeps them adequately or fully informed	N/A	84%	N/A
% of department head survey respondents who agree or strongly agree that Communications and Outreach staff produce quality work	100%	100%	100%
% of community survey respondents who agree or strongly agree that information from the County is trustworthy	N/A	69%	N/A*
% of community survey respondents who agree or strongly agree that information from the County has improved their life or the life of someone they know	N/A	43%	N/A*
% of community survey respondents who acted on news and information distributed by the County	N/A	48%	N/A*

\*The community survey is distributed every other year

## DEPARTMENT CONTACT:

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# HUMAN RESOURCES

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### **MISSION:**

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

### **OVERVIEW:**

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

### **MAJOR ACCOMPLISHMENTS:**

- Completed new projects and tasks related to COVID-19 including Families First Coronavirus Response Act (FFCRA) pay from April-December 2020, County “Quarantine” Pay and collaborated with Safety/Risk Management on Symptom Checker and Exposure forms. Developed cloth face coverings policy, remote work agreement and children in the workplace forms.
- In addition to traditional services partnered with Employee Health & Wellness Center on COVID-19 related services including assessment of high risk employees, rapid testing, and return to work clearance.
- Provided staff support to Cabarrus Health Alliance for COVID-19 vaccine data entry, includes recruiting and scheduling staff.
- Completed request for proposal (RFP) process for health insurance broker and selected a new broker, USI. Currently in the processing of transitioning benefits for open enrollment in the spring.
- Moved full-time employees making under \$15 per hour to a new minimum pay rate.
- Reduced the maximum on Cost of Living Adjustments (COLA) to 1% with an accompanying increase to our merit pay ranges to better recognize employee performance. Required changes to our evaluation tool and education for supervisors.
- Moved to virtual orientation for all new hires effective March 2020. Annual mandatory training this year was Workplace Violence/Active Shooter for all employees.
- Diversity, Equity and Inclusion Committee and Department Heads completed diversity education with UNC SOG. Continuation with all supervisors is planned for Spring 2021.
- Conducted a County-wide Employee Workplace Survey with the UNC School of Government. Data has been received and a rollout of results and action planning for improvement will be a focus for the remainder of FY21 and into FY22.
- Wellness programming moved from in-person classes to virtual including weekly yoga and boot camp style workouts.
- Participated in Walk Cabarrus with 194 employees enrolled reporting 36,039,832 steps. Maintained a 92% retention rate for the six week program, 60% increase over other programs in the last two years.

### **CHALLENGES & TRENDS:**

# General Government

- COVID-19 has led to many changes in how our departments functions. Interviews, orientation, training are all virtual until in-person meetings are allowed in NC.
- We have seen an increase in retirements and turnover from short term hires where learning a new position has been difficult to accomplish or personal / family concerns have been a factor this year.
- Wage compression is a theme we would like to address this year to ensure pay rates are equitable across the organization and provide recruitment room for new hire salary offers.
- Health insurance claims have been relatively stable despite COVID-19. With a change in broker for this year we will look to bid health, dental and vision plans in FY22.

## BUDGET HIGHLIGHTS & CHANGES:

- HR was granted a new position in the FY21 budget. We now have 2 generalists focused on our two largest departments (DHS and Sheriff) and will utilize the new position to offload responsibilities on multiple staff members. This increase in headcount will increase salary and other expenses such as staff training.
- NEOGOV and Munis systems are not yet integrated but this project is underway. Additional expense may be required with the integration of forms for onboarding and to replace Learn module that expired with Flash.
- Again received a wellness incentive of \$50,000 to utilize for wellness programming.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 790,666	\$ 848,132	\$ 1,022,172	20.5%
Operations	192,989	245,382	260,448	6.1%
Capital Outlay	10,968	15,000	15,000	0.0%
<b>Total Expense</b>	<b>\$ 994,623</b>	<b>\$ 1,108,514</b>	<b>\$ 1,297,620</b>	<b>17.1%</b>
<b>REVENUES</b>				
Sales & Services	\$ 131,538	\$ 122,876	\$ 122,876	0.0%
Miscellaneous	50,000	50,000	50,000	0.0%
<b>Total Revenue</b>	<b>\$ 181,538</b>	<b>\$ 172,876</b>	<b>\$ 172,876</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	7.90	9.40	10.20	-

# General Government

## PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Average # of days to fill vacant positions*	123	133	90
Supervisor Boot Camp training hours, held virtually for 2020	Fall 2019 Approx. 324 6 completed No spring class	Oct 2020 – Feb. 2021 68 hours x 22 = 1,496 hours 22 completed	1,500
Training courses completed in NeoGov Learn**	2,938	20,000	22,000
% of turnover for full and part time positions***	14.51%	15.82%	12%
% of Employees/Retirees meeting waist/weight incentive by measurement and/or change in waist or weight	664 (64.5%) 1029 participated in full screening	568 (65.5%)* 867 participated in waist/weight	70%

\*Some positions were held and/or were more challenging to recruit this year due to COVID-19. Also impacted by departments failing to close our hires in NeoGov Insight/OHC. Once systems are tied together (NeoGov and Munis) additional training will be provided to supervisors.

\*\*Offered training virtually and through NeoGov Learn for most of 2020 – 76 different courses (includes programming from HR, Safety/Risk, Finance, ITS, DHS and Sheriff's Office). Many employees participated in multiple courses this year versus initial rollout year.

\*\*\*Turnover rate includes no shows or not hired but did not start for full time and part time positions. Retirees and other voluntary turnover is also included.

\*\*\*\*Due to COVID-19, AIM screenings were suspended mid-way through 2020, the calculation is only based on those able to participate.

## DEPARTMENT CONTACT:

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# TAX ADMINISTRATION

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## County Assessor & Land Records

### **MISSION:**

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

### **OVERVIEW:**

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

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

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

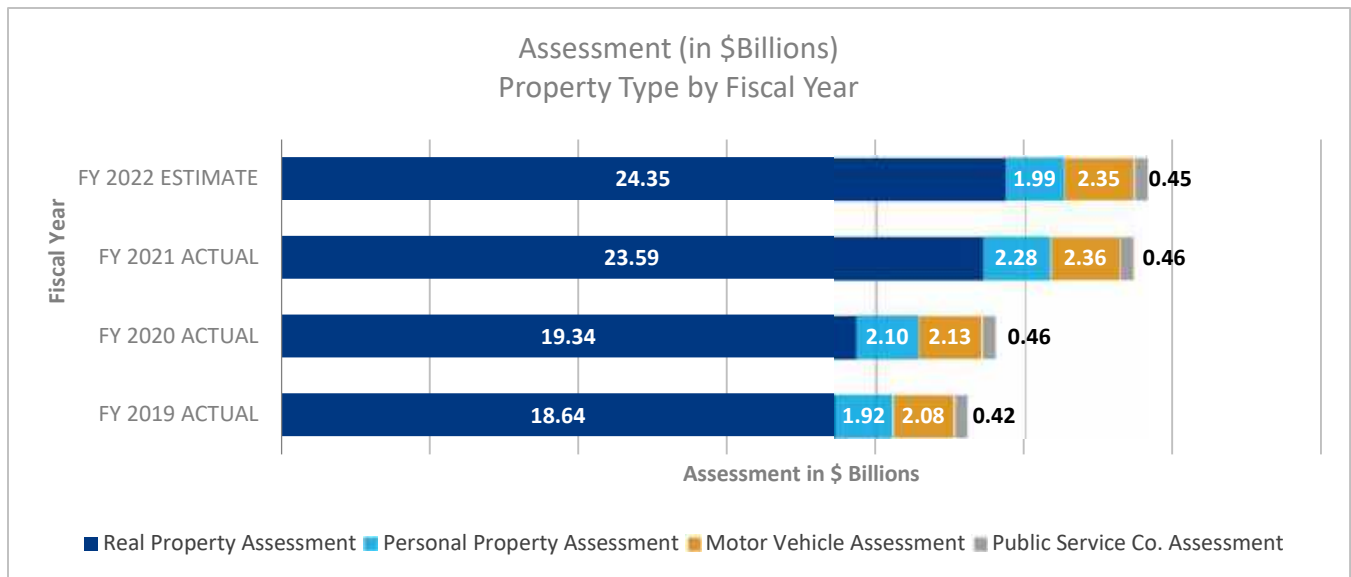
### **MAJOR ACCOMPLISHMENTS:**

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

- 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.

# General Government

STATISTICS	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 EST
Real Property Assessment	18,643,000,000	19,340,000,000	23,590,000,000	24,350,000,000
Personal Property Assessment	1,924,900,000	2,100,647,000	2,276,900,000	1,987,123,000
Motor Vehicle Assessment	2,084,472,420	2,125,353,000	2,358,517,882	2,346,526,000
Public Service Co. Assessment	420,006,954	456,472,909	462,091,502	450,539,214
<b>Total Property Assessment</b>	<b>23,072,379,374</b>	<b>24,022,472,909</b>	<b>28,687,509,384</b>	<b>29,134,188,214</b>



## 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 SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,231,834	\$ 2,290,520	\$ 2,371,595	3.5%
Operations	228,345	216,194	186,373	-13.8%
<b>Total Expense</b>	<b>\$ 2,460,179</b>	<b>\$ 2,506,714</b>	<b>\$ 2,557,968</b>	<b>2.0%</b>
<b>REVENUES</b>				
Sales & Services	\$ 405	\$ 250	\$ 250	0.0%
<b>Total Revenue</b>	<b>\$ 405</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>0.0%</b>
<b>STAFFING</b>				

# General Government

FTE Positions	29.00	30.00	30.00	-
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**PERFORMANCE SUMMARY:**

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Complete splits & transfers by February 1*	Yes (Jan. 18)	Yes (Jan. 17)	Yes (Feb. 1)
Mapping of Subdivision Plats within 10 business days**	97%	97%	100%
Assessment changes on Splits, Listings & New Construction by February 1***	Yes (Jan. 30)	Yes (Feb. 1)	Yes (Feb. 1)
# of average business personal property audits per month	6.0	6.5	2.0

\*All documents recorded in the Register of Deeds are reviewed daily to determine which pertain to property transfers and mapping splits that require mapping.

\*\*Enter transfers into the database and assign property splits to the GIS Mapping staff for parcel mapping and processing.

\*\*\*Complete the appraisal of real property splits, new construction and informal reviews by February 1, 2021 while maintaining our assessment ratio in line with market conditions, in order to maintain an accurate and up-to-date database of real estate properties.

**DEPARTMENT CONTACT:**

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Phone: 704-920-2186

# General Government

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## Tax Collection

### MISSION:

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

### OVERVIEW:

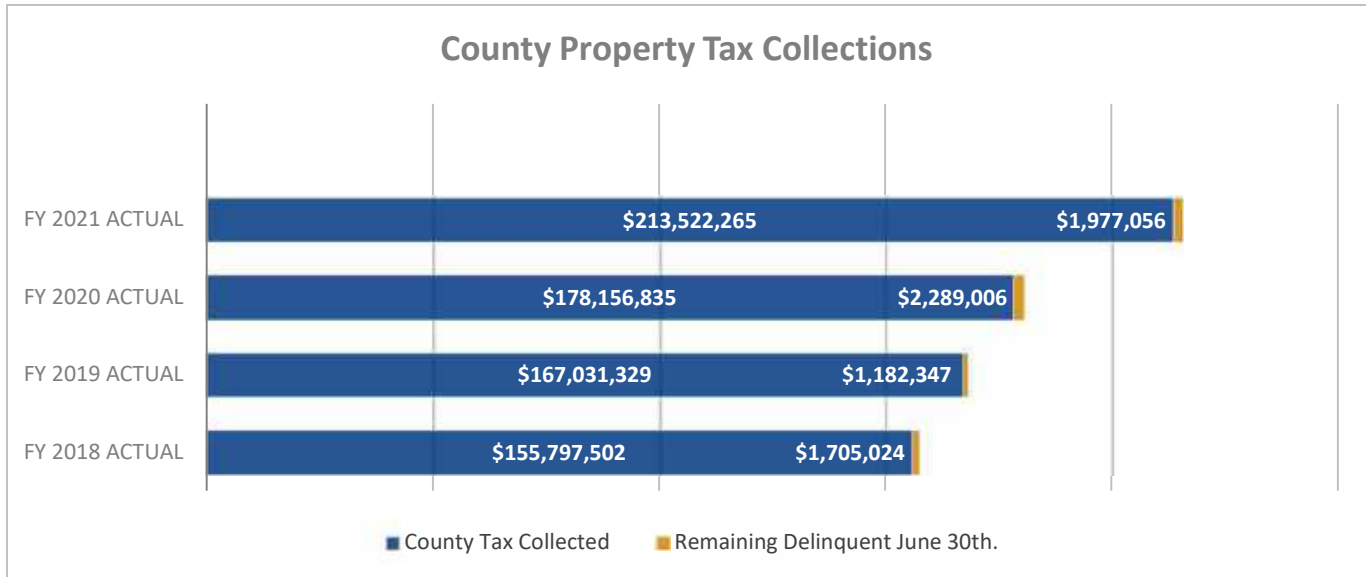
We ensure the collection of all current, delinquent, and gross receipt taxes as well as nuisance and abatement fees for the county, contracted municipalities and special districts. We are responsible for accepting payments, assisting taxpayers, attorneys and other customers; enforcing collection through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

### MAJOR ACCOMPLISHMENTS:

- Successfully managed to maintain tax collection efforts with office closure due to COVID-19.
- Deployment of new Online Credit Card payment system: myCabCo.
- Reopened and operated the Drive Through payment booth during office closure to assist taxpayers.

STATISTICS	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL
County Property Tax Levy	157,502,525	168,213,490	180,445,841	215,499,321
Property Tax Collected	155,797,501	167,031,143	178,156,835	213,522,265
Collection %	98.92%	99.30%	98.73%	99.08%

# General Government



**CHALLENGES & TRENDS:**

- Enforced collection efforts were softened during COVID-19 restrictions.
- Economic challenges from COVID-19 Restrictions for some taxpayers.

**BUDGET HIGHLIGHTS & CHANGES:**

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

**BUDGET SUMMARY:**

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 584,494	\$ 603,135	\$ 607,565	0.7%
Operations	568,963.57	497,250	591,925	19.0%
<b>Total Expense</b>	<b>\$ 1,153,458</b>	<b>\$ 1,100,385</b>	<b>\$ 1,199,490</b>	<b>9.0%</b>
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 178,908,429	\$ 204,959,679	\$ 213,023,933	3.9%
Other Taxes	338,115	305,000	305,000	0.0%
Sales & Services	307,042	285,000	285,000	0.0%
Miscellaneous	1,512	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 179,552,075</b>	<b>\$ 205,549,679</b>	<b>\$ 213,613,933</b>	<b>3.9%</b>
<b>STAFFING</b>				
FTE Positions	10.00	10.00	10.00	-

# General Government

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Delinquent taxes collected	\$2,251,000	\$3,350,000	\$4,500,000
Garnishments/bank attachments processed (volume)	1,964	950	2,500
Tax Collection %	98.61%	99%	98.5%

## DEPARTMENT CONTACT:

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Phone: 704-920-2186

# BOARD OF ELECTIONS

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### **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:**

- 2019 Municipal Elections saw a voter turnout of 11% with no voter challenges or protests.
- NC House Districts 82 & 83 were re-aligned by the legislature which necessitated a mailing to 57,000 voters notifying them of the change. The staff successfully printed and mailed new Voter Cards during a two week period in November.
- In an effort to eliminate some of our older and underutilized polling places, the board voted to eliminate six precincts, combining them with newer facilities that have increased security and better accessibility for our physically challenged voters. An estimated 6,000 Voter Cards were mailed to these voters in late December to provide ample time for them to be aware of the change before heading to the polls for the March 3<sup>rd</sup> Primary.
- During the month of January 2020, we successfully trained over 400 precinct officials for the March 3<sup>rd</sup> Primary even though we had to regroup and change the focus of our training away from understanding the new Voter ID requirement, when we learned the last week of December this had been put on hold for the foreseeable future.

### **CHALLENGES & TRENDS:**

- Election laws are constantly changing and our staff must be educated on all laws with respect to the election process.

# General Government

- 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:

- FY 2021 budget relates to only one election in this fiscal year but the largest election that we have, a Presidential General election.
- Unknown budgetary impact of 2019 Photo ID requirement and Precinct Uniformity Projects.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 555,374	\$ 811,554	\$ 1,136,146	40.0%
Operations	269,478	272,659	668,419	145.2%
<b>Total Expense</b>	<b>\$ 824,852</b>	<b>\$ 1,084,213</b>	<b>\$ 1,804,565</b>	<b>66.4%</b>
<b>REVENUES</b>				
Sales & Services	\$ 117,812	\$ 96,000	\$ 96,000	0.0%
<b>Total Revenue</b>	<b>\$ 117,812</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	8.43	8.43	8.43	-



# General Government

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## PERFORMANCE SUMMARY:

MEASURE	2020 PRIMARY ELECTION ACTUAL	2020 GENERAL ELECTION ACTUAL	FY 2022 TARGET
# of new precinct officials	35	225	50
# of registered voters	139,313	150,585	137,000
% of turnout of eligible voters	28.39%	78%	40%
# of facilities visited by MAT*	12	6	12
# of voters assisted by MAT*	100	150	200

\*Multi Partisan Assistance Teams (MAT) provides equal opportunity and access to polls for voters who request assistance.

## DEPARTMENT CONTACT:

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Phone: 704-920-2860

# REGISTER OF DEEDS

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### **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:**

While closed to the public due to COVID-19 from March 19, 2020 until October 19, 2020, the office 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:

- Increased utilization of E-recording by patrons to 80% of all land records recorded in the 2020 calendar year. E-recording is the process of accepting presentation of land records for recordation online as well as receiving all recording fees and excise taxes associated therewith electronically.
- One employee successfully completed the Register of Deeds course conducted by the University Of North Carolina School Of Government in Chapel Hill.
- The Register maintained his certification status and one staff member achieved certification status by the North Carolina Association of Register of Deeds. Currently certified staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools. Currently, 5 office members are certified by the NC Association of Registers of Deeds.
- Land records presented for recordation are simultaneously scanned and returned to the presenter. Formerly these documents were retained for scanning at a later time and returned or mailed days later. In 2020 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.

# General Government

- Maintained fraud protection notice system, which provides notification to registrants whenever a land record transaction occurs in that person's name.

## CHALLENGES & TRENDS:

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

## BUDGET HIGHLIGHTS & CHANGES:

- Revenues for the office will increase from FY 2021 based on expected economic growth.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 543,386	\$ 544,988	\$ 583,664	7.1%
Operations	78,414	83,249	77,447	-6.9%
<b>Total Expense</b>	<b>\$ 621,800</b>	<b>\$ 628,237</b>	<b>\$ 661,111</b>	<b>5.2%</b>
<b>REVENUES</b>				
Permits & Fees	\$ 3,379,581	\$ 3,182,500	\$ 3,970,500	24.8%
Sales & Services	5,998	6,500	4,500	-30.8%
<b>Total Revenue</b>	<b>\$ 3,385,579</b>	<b>\$ 3,189,000</b>	<b>\$ 3,975,000</b>	<b>24.7%</b>
<b>STAFFING</b>				
FTE Positions	8.00	8.00	8.00	-

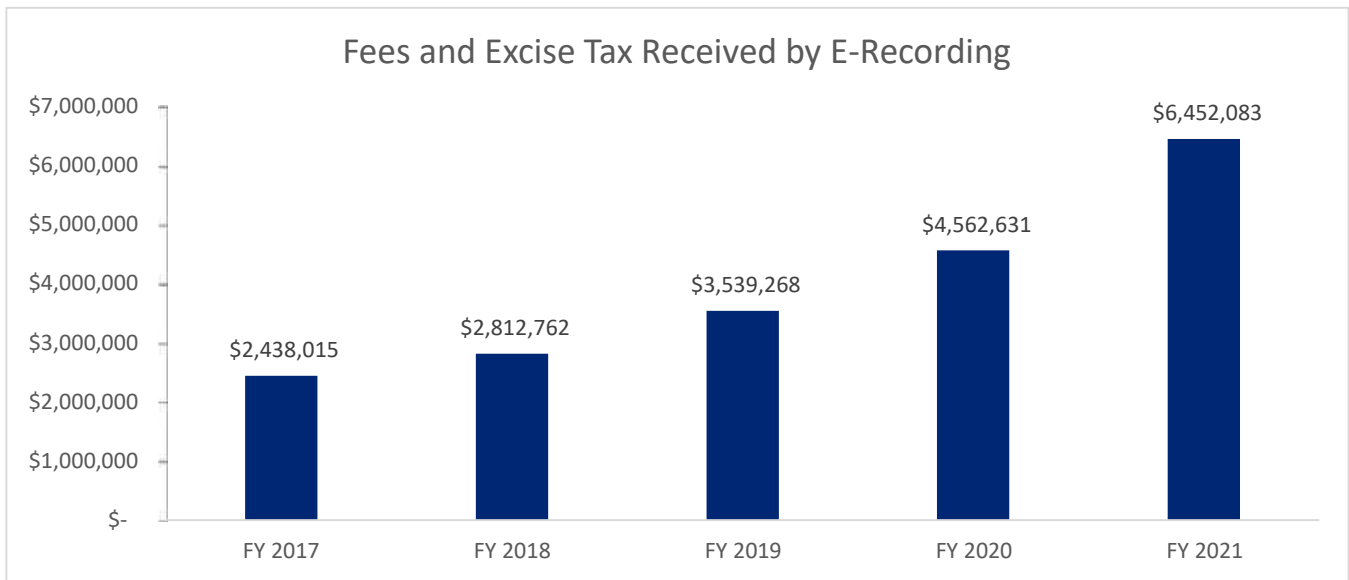
## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of E-recording documents filed electronically	31,145	40,000	42,000
Excise taxes and recording fees received electronically through E-recording	4,562,631	6,452,083	6,000,000
% of land records posted and indexed to our website within 10 minutes of recordation	100%	100%	100%
% of land records recorded in past 90 days on microfilm in backup offsite*	100%	100%	100%

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

# General Government

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**DEPARTMENT CONTACT:**

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Phone: 704-920-2112

## FINANCE

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### 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:

- Maintained General Obligation bond ratings AA+ (Standard & Poor's), Aa1 (Moody's), and AA+ (Fitch)
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2020 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 35th consecutive year for the June 30, 2019 CAFR.
- Completed issuance of \$130 million in Limited Obligation Bonds for a two year draw program for the construction of a courthouse, middle school, land for two schools, governmental center skylight and roof replacement and athletic turf fields.
- Refunded of \$6,800,000 in General Obligation Bonds and \$7,555,000 in Limited Obligation Bonds which resulted in \$586,464 in savings over the remaining seven years.
- Implemented a new vendor authentication process with a third party vendor to automate the process.

### 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.
  - 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.
- COVID19 - coordinating limited staff in office and working remotely

# General Government

## BUDGET HIGHLIGHTS & CHANGES:

- Maintained expenditures while providing additional services.
- Added new Accounting Supervisor position

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,023,394	\$ 1,236,427	\$ 1,277,100	11.9%
Operations	207,458	232,898	160,054	-31.3%
<b>Total Expense</b>	<b>\$ 1,230,852</b>	<b>\$ 1,373,734</b>	<b>\$ 1,437,154</b>	<b>4.6%</b>
<b>REVENUES</b>				
Interest on Investments	\$ 2,085,802	\$ 582,961	\$ 100,000	-100.0%
<b>Total Revenue</b>	<b>\$ 2,085,802</b>	<b>\$ 582,961</b>	<b>\$ 100,000</b>	<b>-100.0%</b>
<b>STAFFING</b>				
FTE Positions	12	13	14	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
% Capital assets audited by department	7%	10%	25%
# of internal control areas to review	5	4	4
Clean audit opinion – finance reporting and compliance	YES	YES	YES
# of certified staff (NCCLGFO)*	3	4	5
% of regular type vendors receiving payments by EFT	51%	79%	85%

\*North Carolina Certified Local Government Finance Officer (NCCLGFO)

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

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# INFORMATION TECHNOLOGY SERVICES

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### **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:**

- Center for Digital Government: Overall County Government Experience 1<sup>st</sup> Place 2020.

# General Government

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- 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 1<sup>st</sup> in 2019, 2<sup>nd</sup> in 2014, 3<sup>rd</sup> in 2018, 5<sup>th</sup> in 2017, 6<sup>th</sup> in 2016, 7<sup>th</sup> in 2015 and 8<sup>th</sup> 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 Award in Financial Management 2020 Abstracts and Abstract Reconciliation.
- NACo Achievement Award in Information Technology 2020 Election IT Mobilization.
- NACo Achievement Award in Libraries 2020 Summer Reading Program 2019.
- Naco Achievement Award 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 new software and processes to improve Veteran’s Connection to the VA, 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:

- Network upgrades to improve security of remote connections and replace end of life network equipment.
- New GIS enterprise software services agreement to improve data quality and provide demographic data analytics.
- Perform needs assessment and process review prior to implementation of new Public Safety software system.



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- Additional licenses for expansion of shared municipal planning and permitting system.
- Perform needs assessment and process review of Financial and Enterprise Resource Planning software.
- Server upgrades to improve application performance.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,579,596	\$ 2,905,739	\$ 3,401,877	17.1%
Operations	3,265,927	3,578,949	3,711,991	3.7%
Capital Outlay	58,882	35,000	35,000	0.0%
<b>Total Expense</b>	<b>\$ 5,904,405</b>	<b>\$ 6,519,688</b>	<b>\$ 7,148,868</b>	<b>9.7%</b>
<b>REVENUES</b>				
Sales & Services	\$ 442,068	\$ 446,099	\$ 291,522	-34.7%
<b>Total Revenue</b>	<b>\$ 442,068</b>	<b>\$ 446,099</b>	<b>\$ 291,522</b>	<b>-34.7%</b>
<b>STAFFING</b>				
FTE Positions	29.00	33.00	37.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
% of County departments that reviewed technology budget projects and expenditures	100%	100%	100%
% of customers satisfied	99%	99%	99%
% of unsatisfied customers who improve rating after follow up call	80%	90%	90%
% of application changes tested and approved by client before introduction into the production environment	85%	95%	95%

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# INFRASTRUCTURE AND ASSET MANAGEMENT

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## Administration

### **MISSION:**

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

### **OVERVIEW:**

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

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

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

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

# General Government

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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:**

- Completed the renovation and upfit of the new Infrastructure & Asset Management Operations Center. Moved the Administration, Building Maintenance, Sign Maintenance, and Fleet Maintenance divisions into that space in Spring of 2021.
- Completed project management of the following construction and renovation projects: the Governmental Center skylight replacement and re-roof, Concord Library first floor restroom renovations, and main break room renovations at the Governmental Center.
- Participated in project management of the new Courthouse construction.
- Participated in planning and programming for the new EMS Headquarters, the new Emergency Equipment Warehouse, and the new ITS office space projects.
- Participated in a space needs assessment for the Governmental Center and planning for the future use of space in that building.
- Generator upgrades at the Sheriff's Office and Detention Center.
- Director spent approximately one month working in the Emergency Operations Center helping to manage the County's response to Covid-19, specifically working with the logistics/procurement/distribution of PPE as well as the housing of transient County citizens who had to be quarantined.
- Departmental response to COVID-19 is on-going but to date has included daily disinfection of office space throughout the County, design/construction/placement of various signage throughout the County, construction and installation of "sneeze guards" in numerous County buildings, cleaning/disinfection of playgrounds at parks, receiving shipments, maintaining inventory, and distributing PPE.

## **CHALLENGES & TRENDS:**

- Code, safety, and construction work orders continue to increase significantly.
- Unplanned and unbudgeted projects that our customers require.
- Budget and cost control.
- Involvement in Courthouse construction project will require significant time commitments.
- Staffing shortages due to COVID-19
- 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:**

- Continued development of new staff in key positions.
- Renovation of the Human Services Center lobby for modified intake process.
- Addition Fleet Maintenance Parts Room Attendant position and an additional Fleet Mechanic position.

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- Addition of modular office space at the Animal Shelter
- Internship
- Removal of overgrown trees and shrubbery in front of the Governmental Center and replacement with more appropriately sized plantings.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 529,438	\$ 578,391	\$ 679,267	17.4%
Operations	1,256,037	1,427,280	1,438,792	0.8%
<b>Total Expense</b>	<b>\$ 1,785,475</b>	<b>\$ 2,005,671</b>	<b>\$ 2,118,059</b>	<b>5.6%</b>
<b>REVENUES</b>				
Sales & Services	\$ 53,599	\$ 53,600	\$ 34,100	-36.4%
Miscellaneous	4	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 53,603</b>	<b>\$ 53,600</b>	<b>\$ 34,100</b>	<b>-36.4%</b>
<b>STAFFING</b>				
FTE Positions	5.00	6.00	7.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Utility cost per square foot of space maintained	\$1.17	\$1.12	\$1.15
Overall utility cost per square foot for the Mid-Atlantic region per the International Facility Management Association's Operations and Maintenance Benchmarks (September 2017)	\$2.98	\$2.98	\$2.98
% of survey respondents who agree or strongly agree that their overall experience with IAM from initial work request through completion was a positive one*	100%	100%	100%

\*Survey results are based off data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council and the Partnership for Children. There were 34 responses to the survey.

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# General Government

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## Grounds Maintenance

### **MISSION:**

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

### **OVERVIEW:**

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

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

### **MAJOR ACCOMPLISHMENTS:**

- Promotion of one employee to the new Grounds Maintenance Crew Chief position.
- Completed paving projects at the new Operations Center, the Concord Senior Center walking trail, the Frank Liske Park main road, and the rear parking lot at the Concord Library.
- Relocated the dumpster and several parking spaces at the Concord Senior Center as part of the master planning project and installation of the new multi-purpose facilities.
- Converted walking trail surfaces to crushed concrete at Camp Spencer, Frank Liske Park, and Rob Wallace Park.
- Completed resurfacing of the tennis courts at Frank Liske Park.
- Installed new pergola entryways at the Frank Liske Park softball complex.
- Replaced split rail fencing at the Concord Senior Center, Frank Liske Park, Vietnam Veterans Park, and the Arena & Events Center.
- Replaced the playground at Camp Spencer with a new playground.
- Updated fit stations at Frank Liske Park.
- Continuation of tree management and inventory County-wide.
- Clean up of select properties at the former Stonewall Jackson Training School property.

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## CHALLENGES & TRENDS:

- Aging infrastructure, specifically in parks, ballfields, and trails that have been overused or flooded due to weather.
- Expansion of responsibilities at Rob Wallace Park with opening of Phase II.
- Increase in the frequency of use of recreational playing surfaces and trails for cross-country meets.
- Inclement weather events.
- Maintenance of newly acquired properties (Stonewall Jackson Training School 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.

## BUDGET HIGHLIGHTS & CHANGES:

- Anticipate being able to address more unforeseen infrastructure concerns due to new Deferred Maintenance account.
- Plan to move pond maintenance to a service contract.
- Addition of Rob Wallace Park to the current K9 geese control/removal service agreement.
- Increase in frequency of cleaning playgrounds.
- Additional responsibilities at the Stonewall Jackson Training School property.
- Removal of overgrown trees and landscape in front of the Governmental Center and replacement with more appropriately sized plants and trees.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 565,639	\$ 603,220	\$ 666,576	10.5%
Operations	1,095,325	944,801	1,123,050	18.9%
Capital Outlay	55,711	94,000	46,500	-50.5%
<b>Total Expense</b>	<b>\$ 1,716,675</b>	<b>\$ 1,642,021</b>	<b>\$ 1,836,126</b>	<b>11.8%</b>
<b>STAFFING</b>				
FTE Positions	11.00	12.00	12.00	-

# General Government

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**PERFORMANCE SUMMARY:**

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of Active Living and Parks Amenities Managed*	62	62	63**
Maintenance cost per acre***	\$2,162.42	\$2,469.22	\$2,500****
# of work orders completed*****	5,186	3,736	4,500
% of survey respondents who agree or strongly agree that they are satisfied with the appearance of the grounds at their location*****	96%	94%	100%
% of survey respondents who believe that Grounds Maintenance responds to their submitted work orders in a timely manner*****	100%	100%	100%

\*Amenities includes playgrounds, volleyball courts, etc

\*\*Increase is due to addition of new outdoor multipurpose facilities at the Concord Senior Center

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

\*\*\*\*Removed the former IAM building and the Courthouse Annex areas from the acres maintained calculation

\*\*\*\*\*The projected decrease in total number of work orders due to multiple lengthy absences due to COVID-19 quarantine

\*\*\*\*\*Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council and the Partnership for Children. There were 34 responses to the survey.

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# General Government

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## Sign Maintenance

### **MISSION:**

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

### **OVERVIEW:**

This division is responsible for the fabrication, repair, maintenance, replacement, and installation of street signs throughout Cabarrus County. Additionally, the towns of Mt. Pleasant, Midland, and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdictions. The street signs that are produced by this division are essential to the 911 services provided by the local authorities (i.e. Sheriff's Department, Emergency Medical Services, Fire Department, City Police, and Highway Patrol). This division is responsible for all zoning and public notice signs. This division has become the sign department for internal and external building signs, park signs, and banners, and 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:**

- Relocation to the new Infrastructure & Asset Management Operations Center.
- Design, construction, and installation of signage package at the new Operations Center.
- In response to COVID-19, built and installed signage throughout the County, built and installed "sneeze guards" at various County buildings in preparation to reopen to the public.
- Built and installed approximately 175 signs for the 2020 Presidential Election.

### **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) programs.

### **BUDGET HIGHLIGHTS & CHANGES:**

- Continued maintenance of County wayfinding signs.
- Relocation of the Sign Shop to the new IAM Operations Center.
- Fabrication of signage packages for the Courthouse GMP 2.
- Installation of new marquee sign at the Infrastructure & Asset Management Operations Center.



# General Government

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 114,694	\$ 120,380	\$ 126,118	4.8%
Operations	43,271	49,528	112,000	126.1%
<b>Total Expense</b>	<b>\$ 157,965</b>	<b>\$ 169,908</b>	<b>\$ 238,118</b>	<b>40.2%</b>
<b>REVENUES</b>				
Sales & Services	\$ 2,112	\$ 2,000	\$ 2,200	10.0%
<b>Total Revenue</b>	<b>\$ 2,112</b>	<b>\$ 2,000</b>	<b>\$ 2,200</b>	<b>10.0%</b>
<b>STAFFING</b>				
FTE Positions	2.00	2.00	2.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of street sign work orders for manufacturing, installation, repair or replacement completed for County street signs	80	77	75
# of street sign work orders for manufacturing, installation, repair or replacement completed for other Municipality's street signs*	13	7	4
# of work orders for building signage, event signage, banners, election signage, etc. completed for County departments	320	294	250
% of customers who Agree or Strongly Agree that they are satisfied with the signs and banners fabricated and installed by Sign Maintenance**	100%	100%	100%
% of customers who Agree or Strongly Agree that they believe that Sign Maintenance responds to work orders they submit in a timely manner**	100%	100%	100%

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

\*\*Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. Midland, Mt. Pleasant, and Harrisburg were also surveyed in the area of customer satisfaction regarding their contracted services. There were 34 responses to the survey.

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# General Government

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## Building Maintenance

### MISSION:

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

### OVERVIEW:

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 91 County owned facilities/structures and 14 leased structures. This totals 1,375,635 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:
  - Camp Spencer pool gate replacement
  - Frank Liske Park UTV storage building construction
  - Grounds Maintenance storage building construction
  - Concord Library first floor restroom renovations
  - Carpet and tile replacement at the Historic Courthouse
  - LED upfit of auditorium lighting at the Concord Library
  - LED retrofit of lighting at the Jail Housing building
  - Replacement of HVAC units at the Infrastructure & Asset Management Operations Center
  - Carpet replacement at the Mt Pleasant Library
  - Building automation system upgrades at the Sheriff's Office, Kannapolis Library, and the Arena & Events Center
  - Converted refrigerant on three Leibert units at the Sheriff's Office
- 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.
- Set up of early voting sites for the 2020 Presidential Election.

### 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.

# General Government

- 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.

## BUDGET HIGHLIGHTS & CHANGES:

- Budget reflects projects selected from direct input by all departments after IAM and management review.
- Anticipate being able to address more unforeseen infrastructure concerns due to new Deferred Maintenance account.
- Continuation of building exterior envelope waterproofing and flashing repairs at the Sherriff's Administration building.
- Office modifications in the Emergency Management office suite.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 801,241	\$ 862,683	\$ 904,419	4.8%
Operations	2,261,372	1,514,030	1,539,875	1.7%
Capital Outlay	-	65,500	21,000	-67.9%
<b>Total Expense</b>	<b>\$ 3,062,613</b>	<b>\$ 2,442,213</b>	<b>\$ 2,465,294</b>	<b>0.9%</b>
<b>REVENUES</b>				
Sales & Services	\$ 32,117	\$ 32,000	\$ 30,000	-6.3%
<b>Total Revenue</b>	<b>\$ 32,117</b>	<b>\$ 32,000</b>	<b>\$ 30,000</b>	<b>-6.3%</b>
<b>STAFFING</b>				
FTE Positions	11.00	14.00	15.00	1.0

# General Government

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**PERFORMANCE SUMMARY:**

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Square feet maintained	1,400,188	1,375,635*	1,379,115**
Square feet maintained per FTE***	116,682	114,636	114,926
% of survey respondents who believe that their work location and building are maintained properly to provide a safe environment for staff and public****	96%	100%	100%
% of survey respondents who believe that their work requests are met with timely responses****	96%	100%	100%

\*Reduction in square footage is due to removal of the Courthouse Annex and the Frank Liske Park Barn and Silo as well as the addition of the Camp Spencer vending and archery buildings, the Mt. Pleasant and Midland tower sites, the Rob Wallace Park UTV storage building, and the greenhouse at the Cooperative Extension

\*\*Increase in square footage is a result of adding picnic shelters at Rob Wallace Park in Phase IIB and at the Sheriff’s Department Firing Range

\*\*\*Overall maintenance staffing per International Facility Management Association (IFMA) Operations and Maintenance Benchmarks Research Report #26 of 2005 is 1 FTE per 47,000 square feet

\*\*\*\*Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 34 responses to the survey.

**DEPARTMENT CONTACT:**

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# General Government

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## Facility Services

### **MISSION:**

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

### **OVERVIEW:**

The Facility Services Division provides efficient and cost-effective facility management services for Cabarrus County facilities throughout 812,199 square feet at 27 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.
- Promoted two staff members into Crew Chief positions.
- Two new Crew Chiefs successfully completed the Supervisor's Bootcamp course.
- Supervisor relocated office space to the new Infrastructure & Asset Management Operations Center.
- Continued countywide COVID-19 response with disinfection and PPE procurement, allocation, and inventory management.
- Setup and tear down of four early voting sites for the 2020 Presidential Election.
- Assisted in allocation and delivery of PPE for election voting sites.
- Emergency response for COVID-19 disinfection in County facilities.
- Developed County-wide standard for disinfection high touch surfaces.
- Worked with Risk and Safety in the development and implementation of the Designated Cleaner program
- Continued procurement, inventory management, and delivery of PPE, sanitizer, disinfectant, and microfiber related to the Designated Cleaner program.
- Directly trained over 150 County staff members in Coronavirus High Touch Surface Disinfection.
- Supervisor Matt Tardugno applied for and was awarded a Kimberly-Clark Professional GBAC Scholarship and became a Global Biorisk Advisory Council Trained Technician specialized in Infectious Disease Outbreak and Biohazard Crisis Response.
- Implemented new techniques of disinfecting to help fight COVID-19 (electrostatic, fogging, airless sprayer).
- Provided guidance and assistance to various county agencies in the procurement of PPE, sanitizer and disinfecting equipment.

# General Government

## CHALLENGES & TRENDS:

- COVID-19
- Balancing of location staffing due to sickness, vacations, light duty, and extended leaves of absence.
- Staff turnover rates have improved during FY 2021.
- 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:

- Contract cleaning services on Saturdays at all libraries
- Purchase of new floor care machinery and a van for transporting it

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,278,243	\$ 1,481,893	\$ 1,507,197	1.7%
Operations	277,770	385,234	368,941	-4.2%
<b>Total Expense</b>	<b>\$ 1,556,013</b>	<b>\$ 1,867,127</b>	<b>\$ 1,876,138</b>	<b>0.5%</b>
<b>REVENUES</b>				
Sales & Services	\$ 550	\$ 800	\$ 600	-25.0%
<b>Total Revenue</b>	<b>\$ 550</b>	<b>\$ 800</b>	<b>\$ 600</b>	<b>-25.0%</b>
<b>STAFFING</b>				
FTE Positions	28.00	29.00	32.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Operating cost per square foot of space maintained in relation to department budget	\$1.64	\$1.77	\$1.78
Square feet maintained	879,637	812,199*	812,199
Square feet maintained per FTE**	33,446	29,751	29,751
% of survey respondents who agree or strongly agree that custodial services, specifically office cleaning, meet their expectations***	96%	91%****	100%
% of survey respondents who agree or strongly agree that their hallways and public areas are clean and well maintained***	96%	100%	100%

\*Change in square footage is due to the loss of the Courthouse Annex space

\*\*Industry standard is 27,000 per FTE

\*\*\*Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 34 responses to the survey.

\*\*\*\*Custodial service expectations fluctuated in FY21 due to Covid-19 protocols and cleaning requirements.

# General Government

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# General Government

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## Fleet Maintenance

### MISSION:

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

### OVERVIEW:

The Fleet Maintenance program is responsible for the maintenance and repairs of a rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments. Preventive and routine maintenance and repairs are performed on 637 units of equipment (50% being emergency vehicles and/or equipment), including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, and Emergency Medical Service (EMS) and Sheriff's Department emergency vehicles. This program also provides a mobile service to each EMS location allowing vehicles to remain in their service districts. An on-call mechanic is provided for road service and inclement weather 24 hours a day and seven days a week.

### MAJOR ACCOMPLISHMENTS:

- Relocated the entire Fleet Maintenance operation to the new Infrastructure & Asset Management Operations Center.
- Upfit one of the CCTS vans so that COVID-19 patients could be safely transported.
- Ordered and installed equipment for 35 new Sheriff's Department vehicles.
- Surplused 25 vehicles.
- Advertised for bids and purchased 18 new County vehicles as part of the FY21 budget.

### 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 staff levels despite an increase in the number of rolling stock of vehicles and various types of motorized equipment. There are currently 637 assets in the fleet and 4 mechanics and a working supervisor. In the year 2000 there were 169 assets in the fleet with 3 mechanics and a working supervisor.

### BUDGET HIGHLIGHTS & CHANGES:

- Relocation to new Fleet Maintenance shop.
- Addition of the Fleet Maintenance Parts Room Attendant and Mechanic positions.
- Purchase of six additional County vehicles for requested FY22 new positions.



# General Government

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 440,799	\$ 449,085	\$ 549,883	22.5%
Operations	39,439	50,937	53,085	4.2%
Capital Outlay	363,050	536,003	567,125	5.8%
<b>Total Expense</b>	<b>\$ 843,288</b>	<b>\$ 1,036,025</b>	<b>\$ 1,170,093</b>	<b>12.9%</b>
<b>REVENUES</b>				
Sales & Services	\$ 59,227	\$ 65,000	\$ 65,000	0.00%
Miscellaneous	-7,176	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 52,050</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>0.00%</b>
<b>STAFFING</b>				
FTE Positions	6.00	6.00	8.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of vehicles receiving equipment	59	63	60
# of preventive maintenance work orders	633	625	650
% of survey respondents who agree or strongly agree that Fleet Maintenance provides them with safe and reliable transportation*	100%	100%	100%
% of survey respondents who agree or strongly agree that Fleet Maintenance responds to work orders they submit in a timely manner*	100%	100%	100%
% of survey respondents who agree or strongly agree that they are satisfied with road side assistance provided by Fleet Maintenance*	100%	100%	100%

\*Survey results are based off of data obtained through a customer satisfaction survey conducted in February 2021 that was sent to 72 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. There were 34 responses to the survey.

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# ACTIVE LIVING AND PARKS

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## Parks

### MISSION:

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

### MAJOR ACCOMPLISHMENTS:

- Nature's Corner: Staff's response to cancelation of in-person programming to enrich the lives of participants. 77 Nature's Corner videos, 23,973 total views, reached 72,831 people.
- Parks and Recreation Month: *We Are Parks and Recreation*. During the month of July staff were highlighted with short videos for patrons to get know them better. Through 22 posts there were 11,111 views and 22,912 total reaches.
- 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 reached 128,760 patrons (July-December) engaging participants with environmental education topics, mental/physical activities and offerings around the county.

### STAFF HIGHLIGHTS:

- All staff have created new ways to increase quality of life, active lifestyles and social interaction while not gathering groups together.

### MAJOR CHALLENGES:

- COVID-19 restrictions limited the number of participants, increased staffing needs and demand for technological knowhow to provide high quality virtual programming.
- \$8.88 per capita cost makes it difficult to close the gap on identified needs highlighted in the department's masterplan (\$78.69 National Average). Postponed CIPs, limited budget/staffing do not keep up with increasing participation, facility demands, third party reservations and events.
- Meeting revenue expectations associated with the operational costs of the pool is difficult due to the contractual agreement with the Boys and Girls Club that provides free access to the pool for 60 campers per hour, five hours per day, five days per week for seven weeks each summer.
- Creating engaging posts, updating information, meeting constant changing trends and algorithms on social media platforms is challenging due to devotion staff time that is already limited.
- Facing competition from larger softball and baseball venues with multiples fields (five or more) has increased competition for the softball complex (loss of large tournaments) as youth travel tournaments numbers continue to rise.
- Current School Use Agreement is challenging due to lack of involvement in the program.
- Not having the barn structure at Frank Liske Park that was used for camps, programs, classes, family outings, weddings, picnics, reunions has had a drastic impact to the department.

# Cultural and Recreational

## BUDGET HIGHLIGHTS:

- COVID-19 canceled and or restricted programs/classes/events/facility reservations having a drastic impact to the department’s revenue projections.

## BUDGET SUMMARY

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,273,329	\$ 1,335,433	\$ 1,439,938	6.9%
Operations	278,614	370,202	365,177	-1.4%
Capital Outlay	89,829	100,000	100,000	0.0%
<b>Total Expense</b>	<b>\$ 1,641,772</b>	<b>\$ 1,805,635</b>	<b>\$ 1,905,115</b>	<b>5.5%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 500.00	-	-	0.0%
Sales & Services	185,509	402,100	422,300	5.0%
Miscellaneous	48,004	50,000	50,000	0.0%
Other Financial Sources	14,207	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 248,220</b>	<b>\$ 452,100</b>	<b>\$ 472,300</b>	<b>4.5%</b>
<b>STAFFING</b>				
FTE Positions	17.14	17.14	17.14	-

## PERFORMANCE SUMMARY

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of Facebook Reaches*	326,329	350,000	375,000
Estimated Value of Volunteer Hours Provided to Cabarrus County ( \$25.43 per hour - 2019)	\$10,274	N/A	\$12,000
# of Program Participants**	9,693	7,019	26,000
Vehicle Count at Parks	306,004	335,000	340,000

\* Facebook Reaches are the number of unique people who view ALPs content on Facebook, which is used to spread awareness, education, and news on ALPs programs.

\*\*FY20 and FY21 participant numbers down due to COVID-19 closures and restrictions. FY22 participant projections are based on previous patron attendance prior to COVID-19.

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# Cultural and Recreational

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## Senior Center

### **MISSION:**

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

### **MAJOR ACCOMPLISHMENTS:**

- Cabarrus Touch-A-Truck Drive Thru event was implemented with approximately 1,640 drive thru attendees, 148 vehicles/pieces of equipment (29% increase over original event), and 57 organizations participating, including 5 state agencies, 1 college, 12 municipal departments and 10 County departments. Partnerships made this event successful. Social Media: Reach 38,661, Responses 1,457, Reaction/Comments 360.
- Supported the NC Senior Games Virtual State Finals, including communication with and competition appointments for 38 participants from Cabarrus County.
- Implemented multiple outdoor classes to allow for safe participation in fitness and dance classes.
- Virtual Programming: ALP's utilized social media and virtual platforms to provide health/fitness/wellness content with fun activities keeping older adults engaged during the pandemic.
- Transitioned to online registration at Concord Senior Center to provide a safer and more efficient way for participants to reserve their classes and independent exercise sessions while adhering to gathering limits.
- Outreach/wellness checks, drive through activities and a mental health educational video to stay connected with this population.
- Provided regularly scheduled and safe fitness classes (193 registrations) and independent exercise sessions (130 weekly) by following COVID-19 restrictions and frequent sanitization.
- Hosted two successful virtual HPDP Diabetes Self-Management workshops reaching 20 Cabarrus County residents through the 6-week session.

### **STAFF HIGHLIGHTS:**

- All staff have created new ways to increase quality of life, active lifestyles and social interaction while not gathering groups together.

### **MAJOR CHALLENGES:**

- Indoor gathering restrictions limited the number of participants in any given program which made it difficult to provide enough programming for the increased demand for fitness classes and independent exercise sessions.
- Retention of certified instructors during a pandemic (health concerns/mandates).
- 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.
- Reaching/Engaging/Enhancing awareness of cultural diversity among staff and participants with services/opportunities like: Dance Festivals, Ambassadors Program, etc.
- By 2036, the number of persons 60+ is projected to exceed the number of persons 17 and under.
- Dispelling misconceptions around senior centers and the name "senior".
- Engaging the growing number of older adults, determining wants/needs and adapting/improving current programs to meet these needs while continuously adapting to meet changing needs and interests of all older adults and adults with disabilities.
- Educating aging population about use of technology to access information while continuing to provide "traditional" methods of information dissemination for those without access to technology.

# Cultural and Recreational

## BUDGET HIGHLIGHTS:

- Despite class size restrictions, fitness classes at Concord Senior Center were able to bring in more revenue than the cost of the instructors to lead the class.
- COVID-19 canceled and or restricted programs/classes/events/facility reservations having a drastic impact to the department’s revenue projections.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2020 to FY 2021
<b>EXPENDITURES</b>				
Personnel Services	\$ 463,590	\$ 550,086	\$ 615,085	9.8%
Capital Outlay	55,491	-	-	0.0%
Operations	163,149	261,603	260,942	-0.3%
<b>Total Expense</b>	<b>\$ 682,230</b>	<b>\$ 821,689</b>	<b>\$ 876,027</b>	<b>6.6%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 96,569	\$ 96,570	\$ 95,528	-1.1%
Sales & Services	102,770	213,133	214,607	0.7%
Miscellaneous	4,706	4,680	4,680	0.0%
<b>Total Revenue</b>	<b>\$ 204,045</b>	<b>\$ 314,383</b>	<b>\$ 314,815</b>	<b>0.1%</b>
<b>STAFFING</b>				
FTE Positions	7.65	7.65	7.65	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of programs offered	2,725	50*	3,800
# of program participants	44,374	5,500*	72,000
Estimated value of volunteer hours provided to Cabarrus County (\$25.43 per hour - 2019)	\$74,255	N/A*	\$150,000

\*Number of programs, program participants, and volunteers dropped considerably due to COVID-19 restrictions.

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# LIBRARY SYSTEM

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### **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**

- An additional full-time staff member was added at the Midland branch to allow for the increase in service hours.
- A floating Senior Library Assistant position was created to allow greater scheduling flexibility, and ensure continuity of services during staffing shortages.

# Cultural and Recreational

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,814,433	\$ 3,115,809	\$ 3,563,174	14.4%
Operations	583,476	653,445	621,709	-4.9%
<b>Total Expense</b>	<b>\$ 3,397,909</b>	<b>\$ 3,769,254</b>	<b>\$ 4,184,883</b>	<b>11.0%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 197,980	\$ 195,541	\$ 195,541	0.0%
Sales & Services	95,872	100,000	50,000	-50.0%
Other Fin Sources	250,000	120,000	-	-100.0%
<b>Total Revenue</b>	<b>\$ 543,852</b>	<b>\$ 415,541</b>	<b>\$ 245,541</b>	<b>-40.9%</b>
<b>STAFFING</b>				
FTE Positions	52.45	55.25	56.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Total # of physical items circulated	502,308	400,000*	700,000
Total # of digital resources used (including digital circulation)	269,375	300,000	300,000
Total # of visits (door count) of all libraries	254,103	100,000*	300,000
Total # of new users added	9,695	10,000	12,000

\*Total physical items circulation and total visits down in FY 2021 due to COVID-19-related closures and building capacity restrictions.

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# CABARRUS ARENA AND EVENTS CENTER

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### **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 created by the merger of SMG and AEG Facilities in 2019. ASM Global manages over 300 similar facilities worldwide. ASM Global's responsibilities at Cabarrus Arena & Events Center cover all operational aspects of the facility including managing daily operations, marketing the facility, providing food and beverage service for all events and routine building and grounds maintenance.

### **MAJOR ACCOMPLISHMENTS:**

The COVID-19 pandemic completely disrupted normal programming at Cabarrus Arena & Events Center for entire previous fiscal year. The venue implemented an expense mitigation strategy where incurred expenses were only those necessary to maintain a state of readiness to activate the facility when required or allowed under state emergency actions.

Although very few public events were held, the venue was used for essential government meetings and training sessions, to aid programming by other local government entities, and as the community's large scale COVID-19 testing and vaccination site.

### **CHALLENGES & TRENDS:**

The most significant challenge faced by the venue in the coming fiscal year will be the post-pandemic transition to once again hosting public events. The demand for public events, public willingness to attend events, revenue potential for events, and the timing of when events can begin to take place are largely unknown at the time budgets are prepared.

Staffing at all levels will be challenging as the venue is reactivated. A considerable portion of full-time staff, regular part-time employees, and as-need event staff were displaced during the pandemic.

Repair and maintenance expenses will see a short-term increase as the venue's systems and infrastructure return to normal use after a year of not being fully exercised.

# Cultural and Recreational

## BUDGET HIGHLIGHTS & CHANGES:

- Conservative event revenue in consideration of unknown post-pandemic demand and attendance.
- Filling vacant full-time and regular part-time positions delayed until event activity begins increasing.
- Increased hiring and training expense as staffing levels return to normal.
- Increased one-time repair and maintenance expenses associated with reactivating facility infrastructure and systems after a year of decreased use.
- Continued expense mitigation and no program expansion expenses.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Operations	\$ 1,116,612	\$ 1,201,324	\$ 1,218,084	1.4%
<b>Total Expense</b>	<b>\$ 1,116,612</b>	<b>\$ 1,201,324</b>	<b>\$ 1,218,084</b>	<b>1.4%</b>
<b>REVENUES</b>				
Investment Earnings	\$ 8	-	-	-%
Other Financial Sources	999,907	1,201,324	1,218,084	1.4%
<b>Total Revenue</b>	<b>\$ 999,915</b>	<b>\$ 1,201,324</b>	<b>\$ 1,218,084</b>	<b>1.4%</b>

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL*	FY 2022 TARGET
Total # of individual events	112	60	78
Total # of facility use days	305	245	253
Gross Revenue (excluding ticket sales)	\$1,431,799	\$137,723	\$1,635,259
Total Attendance	190,508	106,165	259,828

\*Number of events, facility use days, attendance and gross revenue down in FY21 due to COVID-19 restrictions.

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# AGRICULTURAL FAIR

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### **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 50<sup>th</sup> Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 67<sup>th</sup> 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 due to the COVID-19 pandemic public health concerns.

### **MAJOR ACCOMPLISHMENTS:**

- Over the last 3 years, in spite of challenges due to inclement weather and the cancelation of the 2020 Fair as a result of the COVID-19 pandemic, the Cabarrus County Fair has received well over 30 international recognitions for exceptional efforts in numerous areas such as educational programing, 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.
- Week-day attendance continues to trend significantly lower than weekend daily attendance numbers.

### **BUDGET HIGHLIGHTS & CHANGES:**

- Various aspects of the Fair have been improved to best ensure a safe opening with possible COVID-19 restrictions. One of those elements includes shifting grounds layouts to better ensure patron, exhibitor and staff safety, limiting the number of total vendors and exhibitors from past years. As a result, there are marginal reductions in rental, sponsor and entry revenue predictions.
- With the approved \$1.00 price increase on the lowest ticket levels and the ride wristbands from last fiscal year, the Gate Revenue and Carnival Receipts lines reflect the increase in estimated revenues. The Carnival

# Cultural and Recreational

Receipts show less of an increase due to the percentage of sales we receive from them and also reflect the potential consideration of a slight reduction in the total number of rides to better afford safe distancing.

- The revenue and expenditure projections continue to remain realistic and conservative due to the unknowns with COVID-19 impacts for the 2021 Fair, current economy and the potential of weather challenges during fair time.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 132,136	\$ 150,360	\$ 164,297	9.3%
Operations	461,792	547,379	\$ 550,440	0.6%
<b>Total Expense</b>	<b>\$ 593,929</b>	<b>\$ 697,739</b>	<b>\$ 714,737</b>	<b>2.4%</b>
<b>REVENUES</b>				
Sales & Services	\$ 585,575	\$ 677,739	\$ 694,737	2.5%
Invest. Earnings	35,936	15,000	15,000	0.0%
Miscellaneous	3,137	5,000	5,000	0.0%
<b>Total Revenue</b>	<b>\$ 624,647</b>	<b>\$ 697,739</b>	<b>\$ 714,737</b>	<b>2.4%</b>
<b>STAFFING</b>				
FTE Positions	1.67	1.67	1.67	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL*	FY 2022 TARGET
# of fair patrons	75,502	n/a	75,000
Revenue from carnival receipts	\$242,735	n/a	\$270,000
Revenue from gate receipts	\$273,853	n/a	\$362,000
# of pounds of food donated to local pantries through the Fair's canned food drive	11,732	n/a	12,000
# of individual entries (items) submitted into the fair	3,211	n/a	2,500

\*The 2020 Cabarrus County Fair was canceled due to the COVID-19 pandemic.

## DEPARTMENT CONTACT:

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Phone: 704-920-3982

# Other Cultural and Recreational

## DESCRIPTION

This program funds non-profits and other government agencies that provide public services to complement or fill a gap in the array of services provided by the County.

### Cabarrus Arts Council, Inc.

In the early 1980s, the Board of Commissioners selected the Cabarrus Arts Council (CAC) as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the NC Grassroots Arts program that is the major source of state arts funding for local organizations. CAC provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The Arts Council serves as an information and referral service and provides leadership to art organizations and artists.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
CAC Operations	\$26,000	\$26,000	\$26,000	-
<b>Total Expense</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>	-



# SHERIFF'S OFFICE

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## Administration

### MISSION:

Public Service Through Professionalism and Integrity.

### OVERVIEW:

The Cabarrus County Sheriff's Office is a full-service law enforcement organization. In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff's Office and Cabarrus County currently contract to provide all law enforcement to the Towns of Harrisburg, Mt Pleasant, and Midland.

There are 216 sworn law-enforcement officers, 113 detention officers, and 42 civilian staff members that work diligently to provide excellent service to our community. There are also 8 part-time staff members, many retired law enforcement officers, which supplement our services at a lower cost to the taxpayer.

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

Within the Sheriff's Office, there are 15 divisions: Patrol, Community Police, Criminal Investigations, Crime Scene, Communications, Training, Records, Civil, Youth Development, Jail, Courthouse Security, Governmental Security, Animal Control, Animal Shelter, and 911 Operations. The Sheriff's Office also includes 13 specialty units: Special Response Team (SRT), Negotiators, Bomb Squad, Vice Narcotics, K-9's, Clandestine Drug Lab Team, Special Vehicle Response Team (SVRT), Sex Offender Registry, Crime Prevention, Project SAFE Cabarrus, Polygraph, Motor Unit and Honor Guard.

### MAJOR ACCOMPLISHMENTS:

- **Traffic Education and Enforcement Unit** – This unit was created by using NC Governor's Highway Safety Funds. These funds are available to all counties and municipalities and exist for funding such units. Specifically, this funding was available due to the statistical need to curb young driver collisions and deaths resulting from motor vehicle accidents. The function of this unit is supplemented by the work of the motor unit (motorcycle). During FY 21 thus far, this unit has written citations and/or charged for **3 Driving while Impaired, 144 Seat Belt Violations, 564 Speeding Citations, 59 Driving while License Revoked, and 498 other traffic violations**. In addition, they have conducted **4 presentations and 2 displays** for the public and have reached **3,167 individuals** teaching traffic safety.

# Public Safety

- **Detention Center Programs** - The Detention Center added courses to the inmate programs list which is used to help give life skills and coaching to those inmates that will eventually be discharged back out into 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.
- **Low Crime Rate** - The County 2019 Index Crime Rate is 22nd in the state out of 100 counties. Cabarrus County had the 9th lowest rate of violent crime among all 100 counties. There were slight increases in both violent crime and property crime from 2018-2019. Improved staffing levels and reallocation of resources are being implemented to continue to enhance protection for the citizens of Cabarrus County.

## CHALLENGES & TRENDS:

- **Call Volume** – All Patrol zones of the Cabarrus County Sheriff’s Office saw significant increases in law enforcement interactions during FY20. There was an overall increase of 47.13% increase in those interactions. These interactions can be attributed to increases in calls for service and traffic stops related to traffic offenses in those areas. We project a leveling of these numbers for FY 21.
- **Process Volume** – There were decreases seen in civil process volume during FY 20 due in large part to COVID-19 related mandates by the North Carolina Supreme Court and our local judiciary. Health risks associated with large crowds gathered in courtrooms, governmental mandates, and the economic downturn associated with COVID-19, resulted in decreased civil process initiation, including evictions, child support, and civil lawsuits. This 13.5% decrease is expected to reverse as restrictions are lifted and the backlog begins to move forward through the courts.

## BUDGET HIGHLIGHTS & CHANGES:

- Expansion budget requests for upcoming FY 20-21 and FY 21-22 includes increasing staffing levels to accommodate the larger courthouse and increasing demand for services due to higher volume.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 15,088,867	\$ 16,718,576	\$ 18,302,877	9.5%
Operations	2,243,447	2,864,196	2,960,244	3.4%
Capital Outlay	1,307,703	1,444,376	1,244,200	-13.9%
<b>Total Expense</b>	<b>\$ 18,640,017</b>	<b>\$ 21,027,148</b>	<b>\$ 22,507,321</b>	<b>7.0%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 909,269	\$ 707,000	\$ 691,500	-2.2%
Permit & Fees	215,010	160,000	325,000	103.1%
Sales & Services	2,107,072	2,048,923	2,129,001	4.2%
Miscellaneous	1,864	-	-	0.0%
Other Financial Sources	101,681	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 3,334,895.80</b>	<b>\$ 2,910,923</b>	<b>\$ 3,145,501</b>	<b>8.1%</b>
<b>STAFFING</b>				
FTE Positions	195.75	229.75	237.75	-



# Public Safety

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL
Emergency response times	7:03	7:00
Non-emergency response times	10:03	10:00
# of Law Calls	121,977	115,000
# of concealed permits requests	3,171	4,630
# of concealed permits issued (approved)	2,740	3,400
# of gun permit requests	3,486	4,990
% of civil papers served	79%	80%

## DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: [vwshaw@cabarruscounty.us](mailto:vwshaw@cabarruscounty.us)

Phone: 704-920-3000

# SHERIFF'S OFFICE

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## Jail

### **MISSION:**

Public Service through professionalism and integrity.

### **OVERVIEW:**

The Cabarrus County Sheriff's Office opened an annex in 2007 and a new detention facility in 2011. The detention facility is comprised of 6 different housing units and each unit contains four pods. The total number of beds available in the detention center is 569. The annex is made up of four pods and has 96 beds thus creating a maximum bed capacity of 665 for the Sheriff's Office overall. Since the opening of the main detention housing unit in 2011, the jail annex has sat idle. Recent upgrades and renovations of the jail annex are nearly complete which will allow for the movement of inmates to the annex so that minor renovations, including painting and general maintenance, can take place in the main housing unit without operational disruption.

The Detention Center is located at 30 Corban Avenue SE, and the annex is located at 20 Corban Avenue SE 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 Aramark, Inc. under contract with Cabarrus County, through June 30<sup>th</sup>, 2021. A new food preparation contract is being negotiated with Skillet Kitchen, a subsidiary of Kimble's Food Service, with the planned start of this contract to take place July 1<sup>st</sup>, 2021. With this new contract, inmates will be given 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.

# Public Safety

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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).
- Federal Immigration and Customs Enforcement (ICE) (287(g)) inmates are held up to 72 hours with federal reimbursement.

Of note, providing targeted goals or projections for the detention center is not feasible. The Detention Center use is driven solely by demand which is outside of the control of Sheriff's personnel. The goal of the detention center is to provide a safe environment for pre-trial detainees and those serving sentence for various misdemeanor crimes. The detention center strives to reduce recidivism through inmate programs which provides life skills to those inmates which struggle to function with daily life choices.

## **MAJOR ACCOMPLISHMENTS:**

- The Detention Center added courses to the inmate programs list which is used to help give life skills and coaching to those inmates that will eventually be discharged back out into society. The mission of the programs is to reduce the recidivism rate within the facility thus reducing the tax burden placed upon the taxpayer for the operation of the facility.
- 113 community volunteers donated their time to assist with the implementation of 35+ classes per week, including bible studies, Alcoholics Anonymous/Narcotics Anonymous, Inside Out Dad (men), and Circle of Parents (women). Intensive programs offered include Wellness Recovery Action Plan (WRAP), Employment Readiness, Building U Up, and Adult-Teen Challenge "Stepping into Freedom".
- 13,600 volunteer hours were provided for over 74,000 inmates since 2012.
- With the COVID-19 pandemic, jail administration and Infrastructure and Asset Management have installed equipment to give the Sheriff's Office two (2) negative pressure pods which allow us to open a "quarantine" pod for new admissions into the center. This allows us to protect inmates, to the best of our abilities, from being infected with COVID-19. It certainly gives us the best chance to protect the vast majority of housed inmates.
- Cabarrus County Commissioners approved the purchase of a UV-light disinfecting system which will allow for the disinfecting of large areas, particularly those areas where inmates may congregate, to allow for the further elimination of viruses, including the Covid-19 virus, and protect both inmate and staff.
- As of April 1<sup>st</sup>, 2021, the Cabarrus County Jail can report no inmate has tested positive for the COVID-19 virus.

## **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.

# Public Safety

- 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 21 will decrease substantially. Projections for FY 21 are estimated to be between 200-230.

## BUDGET HIGHLIGHTS & CHANGES:

- Expansion budget requests for upcoming FY 22 and FY 23 include increasing staffing levels to accommodate additional State regulations regarding “Special Watch” inmates and to begin transitioning to bring the Detention Center into PREA (Prison Rape Elimination Act) which encompasses several jail standards that are Federally mandated.
- FY 21 will show a significant decrease in revenue generated from State Misdemeanant Confinement Program and sentenced State prisoners held in the Cabarrus County Detention Center. This reduction is due to COVID-19-related reductions in Court operations and prisoner transfers during the pandemic. A return to near normal operations is expected in FY 22.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 9,692,326	\$ 10,134,693	\$ 10,417,570	2.8%
Operations	2,045,087	2,266,010	\$2,228,774	0.7%
Capital Outlay	20,875	-	-	0.0%
<b>Total Expense</b>	<b>\$ 11,758,288</b>	<b>\$ 12,400,703</b>	<b>\$ 12,698,344</b>	<b>2.4%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 325,199	-	-	0.0%
Sales & Services	1,594,731	1,552,000	732,860	-52.8%
Other Financial Sources	-	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 1,919,930</b>	<b>\$ 1,552,000</b>	<b>\$ 732,860</b>	<b>-52.8%</b>
<b>STAFFING</b>				
FTE Positions	149.62	149.62	149.62	-

# Public Safety

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## PERFORMANCE SUMMARY:

MEASURE	FY 2019 ACTUAL	FY 2020 ACTUAL*	FY 2021 PROJECTED*
# of state pre-trial detainees	6,293	4,862	2,831
# of Federal pre-trial detainees	3	1	1
# of sentenced County prisoners	1,199	773	367
# of sentenced State prisoners	1,298	883	655
# of civil contempt	58	96	42
# of compliance	257	179	42
# of custody orders	192	121	71
# of State Misdemeanant Confinement Program (SMCP)	247	209	75
Average daily inmate population	350	302	201

\*Decreased numbers due to COVID-19

## DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: [vwshaw@cabarruscounty.us](mailto:vwshaw@cabarruscounty.us)

Phone: 704-920-3011

# SHERIFF'S OFFICE

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## Animal Control

### **MISSION:**

Animal Control's main objective is to respond to animal related calls for service and provide effective investigations of cases of animal abuse or cruelty and manage reports of dangerous or vicious animals. The reporting of animal bites, as it relates to statewide rabies reporting, is also a primary objective of the Animal Control Division. The Animal Control Division also assists other Sheriff's Office Divisions by enforcing both state criminal and civil law.

### **OVERVIEW:**

The Cabarrus County Sheriff's Office Animal Control Division provides professional 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 wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for all 210,000 County residents, including all 5 municipalities, and covers a geographical area of approximately 367 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 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 some equipment and training to assist in animal control calls as they pertain to the unified ordinance (i.e. barking dogs or other violations not requiring the seizure of an animal). Cabarrus County Animal Control also partners with Northwest Cabarrus High School Future Farmers of American (FFA) to house farm animals recovered in cases of cruelty or neglect.

### **MAJOR ACCOMPLISHMENTS:**

- New methods for evaluating and tracking animal cruelty cases have been established, including interviews with neighbors and tracking owners' progress in completion of requirements to achieve compliance.

### **CHALLENGES & TRENDS:**

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

# Public Safety

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 693,074	\$ 687,247	\$ 729,968	6.2%
Operations	77,662	91,376	65,672	-28.1%
Capital Outlay	82,434	93,000	102,000	9.7%
<b>Total Expense</b>	<b>\$ 853,170</b>	<b>\$ 871,623</b>	<b>\$ 897,640</b>	<b>2.9%</b>
<b>REVENUES</b>				
Miscellaneous	-	-	-	0.0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	9.00	9.00	9.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
<b>Response Time in Minutes</b>			
Emergency response time	None	None	None
Non-emergency response time	18:57	21:00	15:00
<b>Cabarrus County</b>			
Cabarrus County	1,497	1,400	1,500
Kannapolis (Cab. Co)	1,113	926	1,200
Concord City	1,822	1,754	2,000
Other	8	12	10
<b>Total</b>	<b>5,036</b>	<b>4,092</b>	<b>4,710</b>

## DEPARTMENT CONTACT:

Name: Sheriff Van Shaw

Email: [vwshaw@cabarruscounty.us](mailto:vwshaw@cabarruscounty.us)

Phone: 704-920-3011

# SHERIFF'S OFFICE

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## Animal Shelter

### 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. Cabarrus County is dedicated to providing compassionate care to every animal that enters our facility.

### MANDATE:

According to the Department of Agriculture Animal Welfare Act, 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:

- **Rabies and Microchip Clinic** – Each year, the Animal Shelter hosts at least one low cost Rabies Vaccine & Microchip clinic for the residents of Cabarrus County to help get more animals in our community vaccinated and easily able to be reunited with their family should they get lost. In 2019, two clinics were hosted, but none were hosted in 2020 due to COVID-19. The shelter has strived to host one clinic per quarter in 2021.
- **Growing Adoption Program** – Year after year the shelter's adoption program continues to thrive and this year was no different. Despite working through COVID-19 related restrictions, a total of 515 animals were adopted out, which is an 18% increase from 2019.
- **Launched Foster Program** – In 2019 the Animal Shelter did a soft launch of a foster program to employees only. The shelter was able to have a secondary outlet for neonatal and sick kittens who were not thriving in the shelter environment. This enabled us to save more lives and reduce unnecessary euthanasia. The fostering program in 2020 continues to be extremely successful and the hope is that it will continue to increase adoption rates and reduce euthanasia rates.

### CHALLENGES & TRENDS:

- **Staff** – The shelter expanded our staff in 2019 to include an auxiliary Adoption Counselor as the demand grew too much for one person to facilitate both adoptions and rescues. We quickly learned that our program was growing beyond the time constraints of an auxiliary position and have requested that the auxiliary adoption counselor position be transitioned to full time to accommodate more public hours.
- **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



## Public Safety

challenging. When disease is identified, protocols, developed with the assistance of a Veterinarian, are followed to determine the appropriate course of action, i.e. treatment, isolation or other ways to eliminate cross-contamination to the Shelter population.

- **Limited space (animal housing and office)** – Despite animal intakes steadily increasing each year, kennel space for the Animal Shelter has not increased since the building was built in 1996. Additionally, our personnel have increased and will continue to increase as approved, to meet operational needs as well as new programs, while office space is already minimal.

### BUDGET HIGHLIGHTS & CHANGES:

- **Additional Staffing** – One additional staffing request was requested for FY 2022: a full time Adoption Counselor.

### BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 433,089	\$ 485,191	\$ 536,503	10.6%
Operations	103,135	117,175	130,340	11.2%
<b>Total Expense</b>	<b>\$ 536,224</b>	<b>\$ 602,366</b>	<b>\$ 666,843</b>	<b>10.7%</b>
<b>REVENUES</b>				
Miscellaneous	\$ 3,700	-	-	0.00%
Sales and Services	33,993.29	47,500	43,800	-7.8%
<b>Total Revenue</b>	<b>\$ 37,693</b>	<b>\$ 47,500</b>	<b>\$ 43,800</b>	<b>-7.8%</b>
<b>STAFFING</b>				
FTE Positions	6.50	7.00	8.00	-

### PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
	Cats/Dogs/other	Cats/Dogs/other	Cats/Dogs/other
# of animals brought into the shelter	1,485/1,300 /30	1,600/1,200/15	N/A
Average number of days at shelter	14	14	10
% of animals needing medical services	100%	100%	100%
Average cost per animal for standard care (2 week average stay, vaccinations/food)	\$52/\$140/\$10	\$52/\$140/\$10	\$52/\$140/\$10
% of animals reclaimed by owners	1%/34%/0%	1%/37%/0%	5%/40%/0%
Euthanasia rate	16%/10%/10%	14%/8%/0%	10%/10%/0%
Average number of volunteers per month	1	10	10

# Public Safety

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**DEPARTMENT CONTACT:**

Name: Sheriff Van Shaw

Email: [ywshaw@cabarruscounty.us](mailto:ywshaw@cabarruscounty.us)

Phone: 704-920-3011

# Courts Maintenance

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## 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 and 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 is set to begin in mid CY 2020 and be completed in mid CY 2024. See the Courthouse expansion capital improvement plan individual project sheet behind the tab of this document.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 19,236	\$ 35,106	\$ 40,363	1.5%
Operations	193,120	259,679	269,250	10.1%
<b>Total Expense</b>	<b>\$ 212,356</b>	<b>\$ 294,785</b>	<b>\$ 309,613</b>	<b>9.0%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 296,886	\$ 368,000	\$ 368,000	%
<b>Total Revenue</b>	<b>\$ 296,886</b>	<b>\$ 368,000</b>	<b>\$ 368,000</b>	<b>%</b>
<b>STAFFING</b>				
FTE Positions	0.78	7.78	7.78	-

## DEPARTMENT CONTACT:

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Phone: 704-920-3201

# PLANNING AND DEVELOPMENT

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## Construction Standards

### 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.

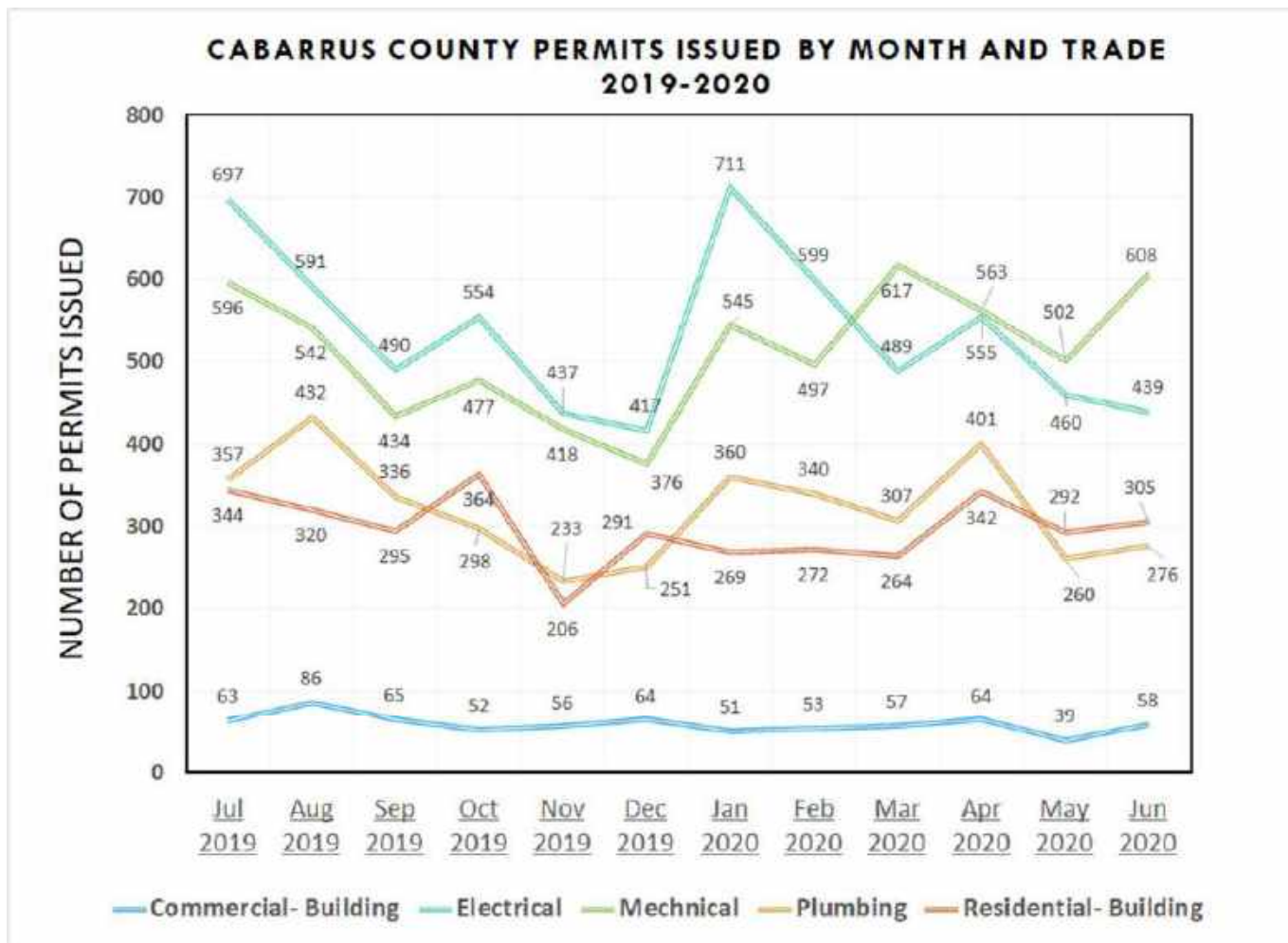
### OVERVIEW:

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:

- ACCELA software reports were improved and tailored to the specific data and public information needs of the Construction Standards Division.
- All inspectors earned continuing education hours in their licensed trades.
- Additional staff were added to meet the industry demand for more timely inspections processing.
- 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 stream line the permitting and building processes.
- Successfully met the public needs with continued service during COVID-19 shutdown. Moved to online, email, and phone permit issuance completely. Adopted a combination use of virtual and in person inspections without compromising safety.

# Public Safety



## 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 insure 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.
- Train and certify staff for larger and more complex commercial projects.

## BUDGET HIGHLIGHTS & CHANGES

- Requesting to reclassify Permit Associates position due to increased complexity with online presence and managing multiple municipal agencies approvals. Permit associates are helping manage the online plan review process through what we refer to as the gatekeeping process. Number of ACCELA users (both back office and public) has continued to grow and use is expected to increase as software is improved.
- Requesting two (2) additional field inspectors in the coming year.

# Public Safety

- Requesting software enhancements to help with inspection scheduling and managing related permits as requested by building industry.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,280,011	\$ 2,476,473	\$ 3,005,943	21.3%
Capital Outlay	-	-	25,000	100.0%
Operations	291,459	259,140	2,378,954	818.0%
<b>Total Expense</b>	<b>\$ 2,571,470</b>	<b>\$ 2,735,613</b>	<b>\$ 5,409,897</b>	<b>97.8%</b>
<b>REVENUES</b>				
Permit & Fees	\$ 4,906,548	\$ 4,295,000	\$ 5,200,000	21.1%
Sales & Services	55,320	55,320	209,897	279.4%
Miscellaneous	53	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 4,961,921</b>	<b>\$ 4,350,320</b>	<b>\$ 5,409,897</b>	<b>24.4%</b>
<b>STAFFING</b>				
FTE Positions	29.00	33.00	36.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of permits issued for all projects	20,887	21,931	22,000
# of inspections of construction work on property within the jurisdiction*	70,464	73,987	74,000
% of inspectors cross-trained in trades other than primary trades	84%	90%	100%
% of inspectors with minimum Level III certifications in primary trades**	38%	38%	50%

\*Includes Cabarrus County and parts of Rowan County

\*\*Level III certifications are for inspections of unlimited square footage structures.

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# EMERGENCY MANAGEMENT

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### **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 \$5,779 for completing benchmarks on time. Received additional funding of \$12,500 to support Emergency Management projects.
- Completed required drills to secure grant funding. Drills help test plans in place and help prepare jurisdictions to respond to emergencies. Jurisdictions include the county and municipalities within the county.
- Renewed National Weather Service Storm Ready Community certification.
- Receiving additional trailer and equipment through grant to increase local shelter capabilities.
- Established COVID-19 sheltering plans, operated and supported sheltering needs during pandemic.
- Updated EOC Operational Guidelines and development of position specific checklist.
- Received 146,224 personal protection equipment items and have distributed 130,559 (89%) of those items to public safety partners for COVID response.
- Completed re-write of McGuire Operational Guidelines for Reception Center.

### **CHALLENGES & TRENDS:**

- State & Federal requirements for EM programs continue to increase with no additional funding.
- Providing required annual training to public safety partners in support of McGuire due to COVID-19 has been challenging. Online training videos have been created to meet requirements.
- Managing and distribution of personal protection equipment.

### **BUDGET HIGHLIGHTS & CHANGES:**

# Public Safety

- Minor increases in contracted services and maintenance due to additional grant-funded and grant-provided equipment and the subsequent rising costs in equipment maintenance.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 239,709	\$ 281,037	\$ 275,880	-1.8%
Operations	112,482	\$ 58,875	\$ 60,562	2.9%
Capital Outlay	37,279	-	-	0.0%
<b>Total Expense</b>	<b>\$ 389,470</b>	<b>\$ 339,912</b>	<b>\$ 336,442</b>	<b>-1.0%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 115,779	\$ 62,500	\$ 62,500	0.0%
Permit & Fees	34,563	35,000	30,000	-14.3%
Sales & Services	889	-	-	0.0%
Miscellaneous	25,000	25,000	25,000	0.0%
<b>Total Revenue</b>	<b>\$ 176,231</b>	<b>\$ 122,500</b>	<b>\$ 117,500</b>	<b>-4.1%</b>
<b>STAFFING</b>				
FTE Positions	3.00	3.00	3.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of Emergency Management Preparedness Grant benchmarks completed*	16	16	16
% of Emergency Management Preparedness Grant funding received	130%	130%	100%
# of external plans reviewed**	54	40	70
% of external plans reviewed within 10 days**	81%	76%	90%
# of training hours per staff	46	32	50

\*Emergency Management Performance Grant (EMPG) requires 16 benchmark events per year, including training, conferences, committee participation, and risk assessments.

\*\*Emergency Management reviews emergency preparedness plans for external agencies such as facilities that have a licensure requirement and require such plans for state review

## DEPARTMENT CONTACT:

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# FIRE DISTRICTS

**MISSION:**

To provide equitable and sustained level of fire protection services to citizens in the unincorporated area of Cabarrus County, to protect life, preserve property and promote safety throughout the community.

**MANDATE:**

NCGS 153A-233 authorizes counties to organize and maintain fire departments, enter contracts with municipal or volunteer fire departments, and appropriate funds to engage in these activities.

**OVERVIEW:**

Fire protection services is provided to county citizens through contracts with multiple non-profit incorporated volunteer fire departments and municipal departments within Cabarrus County. Departments are funded through established fire tax districts at various tax rates, grants, and portion of sales tax.

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

**BUDGET SUMMARY:**

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Allen	\$ 388,846	\$ 445,827	\$ 465,666	4.4%
Cold Water	204,935	230,919	317,938	37.7%
Concord Rural	42,363	50,227	51,095	1.7%
Flowe’s Store	385,159	424,589	449,361	5.8%
Georgeville	244,159	266,791	276,666	3.7%
Gold Hill VFD	38,324	39,555	41,311	4.4%
Harrisburg	1,005,830	1,124,899	1,154,136	2.6%
Jackson Park	199,794	231,467	237,112	2.4%
Kannapolis Rural	189,006	216,319	222,337	2.8%
Midland	821,583	820,779	775,508	-5.5%
Mt. Mitchell	87,794	99,345	103,322	4.0%
Mt. Pleasant Rural	497,680	541,988	565,737	4.4%
Northeast-Cabarrus	162,570	181,060	190,941	5.5%
Odell	719,128	804,537	834,387	3.7%
Richfield-Misenheimer	9,397	11,073	11,363	2.6%
Rimer	182,104	203,182	212,868	4.8%
<b>Total Expenditure</b>	<b>\$ 5,178,672</b>	<b>\$ 5,692,557</b>	<b>\$ 5,909,748</b>	<b>3.8%</b>
<b>REVENUES</b>				
Tax Current Year	\$ 5,134,586	\$ 5,692,557	\$ 5,909,748	3.8%
Property Tax District	44,085	-	-	-%
<b>Total Revenue</b>	<b>\$ 5,178,672</b>	<b>\$ 5,692,557</b>	<b>\$ 5,909,748</b>	<b>3.8%</b>

# FIRE SERVICES

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### **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:**

- Transitioned fire alarm, sprinkler, and extinguishing system plan reviews online through Accela.
- Provided assistance for state insurance inspections for Allen and Midland Fire Departments by providing maps and data for state inspector. Community Risk Reduction based credit provided for Fire Marshall's Office inspection and investigation programs.
- Completion of Fire Service Strategic Analysis.
- Worked with Accela Team and ITS to develop a Fire Plan Review process in Accela to be used by all fire jurisdictions in Cabarrus County. Target date for functionality is early FY 22.

### **CHALLENGES & TRENDS:**

- Ability to increase Firefighter Safety through education, training and equipment.
- Clear rate of fire code violation is down due to COVID-19. Staff continue to work with businesses on re-inspections and clearing of violations.
- With transition to 24-hour shifts with Manpower Unit, we have seen a 63 percent increase in dispatched calls for service with additional covered hours.
- Recruitment and retention of volunteer firefighters. Continued decrease in volunteer availability.

### **BUDGET HIGHLIGHTS & CHANGES:**

- One-time cost increase in vehicle maintenance for vehicle replacement equipment.
- Request funding for firefighter training to build basic and advanced skills as well as help in retention of employees.
- Request for one additional position as recommended by Fire Study to assist with overall operations of Manpower Unit and outreach efforts with fire service partners.

# Public Safety

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,005,030	\$ 1,110,017	\$ 1,238,535	11.6%
Operations	423,556	387,116	389,643	0.7%
<b>Total Expense</b>	<b>\$ 1,428,586</b>	<b>\$ 1,497,133</b>	<b>\$ 1,628,178</b>	<b>8.8%</b>
<b>REVENUES</b>				
Permit & Fees	\$ 17,473	\$ 16,000	\$ 18,000	12.5%
Miscellaneous	-	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 17,473</b>	<b>\$ 16,000</b>	<b>\$ 18,000</b>	<b>12.5%</b>
<b>STAFFING</b>				
FTE Positions	16.00	16.00	17.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of inspections conducted	831	850	875
# of violations found	1118	950	800
% of violations corrected*	63%	75%	100%
% of fire cause determination (80%)	78%	82%	85%
% of Fire Departments with an ISO rating lower than 9**	63%	72%	81%
% of Squad calls responded to <11 minutes	81%	86%	100%
# of firefighter training evolutions completed per year***	12	12	12

\*Due to COVID-19, Fire Services was limited in ability to gain access to business and structures, thereby reducing the total number of inspections and violations corrected.

\*\*An ISO fire insurance rating, also referred to as a fire score or Public Protection Classification (PPC), is a score from 1 to 10 that indicates how well-protected your community is by the fire department.

\*\*\*Fire-fighter training evolutions includes education and team-building exercises.

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# EMERGENCY MEDICAL SERVICES

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### **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.

### **CHALLENGES & TRENDS:**

- Maintain unit hour utilization (an industry standard for measurement of work load) below 0.3. Average unit hour utilization for calendar year 2020 = 0.33.
- Maintain average response times of less than 8 minutes.
- Managing call volume increase and space needs for department to match rapid growth in the county.
- Increasing healthcare costs and reimbursement model changes.
- Management of unit staffing, part time utilization and overtime.

### **BUDGET HIGHLIGHTS & CHANGES:**

# Public Safety

- Replacement of four advanced life support ambulances as replacements to comply with County mileage replacement guidelines and to keep emergency fleet able to respond safely in emergency situations.
- Implementation of Autopulse devices on every ambulance to provide safe, effective and efficient chest compressions during cardiac arrest.
- Addition of second Relief Supervisor per shift to increase supervisory and administrative presence in daily operations.
- Anticipated April 2021 ambulance addition in Concord Fire Station 10 to better cover western portion of County.
- Numerous policy, safety and protocol implementations to manage COVID-19 pandemic while providing high quality pre-hospital care to the citizens and visitors of Cabarrus County.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 7,811,484	\$ 1,603,138	\$ 9,174,386	6.6%
Operations	1,391,237	1,566,533	1,508,283	-3.7%
Capital Outlay	820,431	543,218	483,000	-11.1%
<b>Total Expense</b>	<b>\$ 10,023,152</b>	<b>\$ 10,712,889</b>	<b>\$ 11,165,669</b>	<b>4.2%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 151,403	\$ 3,000	\$ 3,000	0.0%
Sales & Services	6,486,248	6,164,000	6,654,000	7.9%
Miscellaneous	90,100	70,000	100,000	42.9%
Other Financial Sources	89,834	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 6,817,585</b>	<b>\$ 6,237,000</b>	<b>\$ 6,757,000</b>	<b>8.3%</b>
<b>STAFFING</b>				
FTE Positions	115.31	127.51	128.91	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Response time in minutes *	7:28	7:58	Less than 8 minutes
# of calls	33,353	33,150	35,000
% of EMS collections**	72%	72%	71%
Patient Satisfaction Score (0-5 scale)	4.9	4.9	4.9
# of citizens reached/trained in CPR***	904	129	1,600
# of community paramedic calls	1,899	1,928	2,200
% of hospital readmissions prevented through community paramedics	91%	86%	90%
% of cardiac arrest ROSC****	81%	68%	75%
% of cardiac arrest survival to discharge*****	33%	36%	45%

\*Increase in response time due to personal protective equipment (PPE) requirements with COVID-19.

\*\*Historical average for collection rate is 72%.

\*\*\*Decrease in CPR trained due to COVID-19 restrictions.

\*\*\*\*ROSC-Return of spontaneous circulation (regained pulse in CPR). % is total Utstein arrests regaining pulse.

# Public Safety

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\*\*\*\*National cardiac arrest survival to discharge is 26% compared to Cabarrus at 36-40%. We have modified tracking to now only include discharges without neurological deficit. % is number of Utstein discharges compared to total.

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# Public Safety

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## 911 Emergency Telephone System

### **MISSION:**

Provide advanced comprehensive 911 emergency telephone services to ensure that Cabarrus County is a safe community in which to live, work and visit.

### **OVERVIEW:**

In order to provide enhanced emergency 911 telephone services to telephone users as required by FCC regulation, the state of North Carolina enacted General Statute(s) 62A-32 through 62A-32. These statutes established a state board to track and regulate the expenditure of funds received from the wireless telephone system carriers. Laws and/or regulations have been enacted to require certain things from these carriers including the ultimate provision of Automated Name Identification (ANI) and Automated Location Identification (ALI) when a 911 call is placed from a mobile telephone.

The Cabarrus County Sheriff's Office Public Safety Answering Point (PSAP) is designated as the central answering point for all wireless 911 calls routed to Cabarrus County and landlines outside Concord and Kannapolis. Subscriber fees have been added to each cellular phone subscriber to help pay for these upgrades. The expenditure of the Wireless Emergency Telephone System funds is limited to certain expenses directly associated with the delivery of 911 services.

The Cabarrus County system includes the Intrado Intelligent Emergency Network (IEN) 911 System. Cabarrus County has installed a fully managed solution offering emergency call delivery and data management services over an Internet Protocol (IP) network. The IEN infrastructure was designed to work with existing legacy equipment and is integrated, operated and maintained to the public safety class standards. IEN lays a foundation for the development and implementation of innovative applications and services that will advance the capabilities of public safety communications and eliminate many of the challenges. This system also enhances the interoperability through the entire chain of 911 centers.

All NC public safety answering points (PSAP) will be moved over to a new ESI-net, the state 911 system, managed by the state. There is no impact for Cabarrus County, because we are currently ESI-net capable. The state 911 board will manage this system. Cabarrus and surrounding counties are being placed on a list of the states Psaps and completed the process of ESInet switch over in 2021.

# Public Safety

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 59,715	\$ 60,000	\$ -	-100.0%
Operations	509,309	649,966	662,902	2.0%
<b>Total Expense</b>	<b>\$ 569,024</b>	<b>\$ 709,966</b>	<b>\$ 662,902</b>	<b>-6.6%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 694,860	\$ 703,112	\$ 691,166	-1.7%
Investment Earnings	9,746	2,500	1,500	-40.0%
Other Fin Sources	704,606	769,492	692,666	-10.0%
<b>Total Revenue</b>	<b>\$ 694,860</b>	<b>\$ 703,112</b>	<b>\$ 691,166</b>	<b>-1.7%</b>

## PERFORMANCE MEASURES:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of calls for service	83,145	79,292	81,218
Hours of Training per Employee	16	16	16
Call volume to staff	251,623	228,811	240,217
% 911 calls from received to dispatched	98.43%	98.08%	98.25%

\*16 annual hours of training are mandated by the state to remain certified

## DEPARTMENT CONTACT:

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## Other Public Safety

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### 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.

### 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 funds to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$459,927 for FY 2022. The FY 2022 proposed funds are for the following approved agencies through a Request for Proposal process:

- **Conflict Resolution Center – Teen Court (\$32,237)**  
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.
- **Transforming Youth Movement**
  - **Mentoring (\$53,948)**  
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.
  - **Fostering Solutions (\$41,752)**  
Offers 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.
  - **Get Hired (\$37,000)**  
Increase employability and decrease recidivism amount court-involved and at-risk youth by ensuring they receive the education, training, and support needed for success in the workforce.
  - **Restitution and Community Service (\$72,320)**  
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.
- **Rowan Youth Services Bureau – Sex Offender Evaluations/Treatment (\$15,171)**

## Other Public Safety

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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.

- **Youth Development Initiatives**

- **Family Life Skills (\$55,590)**

- Partners 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.

- **Vocational and Career Development (\$49,921)**

- Engages juveniles in a vocational job training program that nurtures real world job readiness and individualized career planning skills.

- **Aspire Youth and Family – Kids at Work (\$75,123)**

- Improves assertive communication and conflict resolution skills through an after-school program led by a chef and an interpersonal/vocational coach, designed to help kids (ages 12-17) learn the technical skills of cooking while building better methods of communication.

### 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%.

### 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.

## Other Public Safety

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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.

### **Sales Tax - Fire Districts**

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

### **Separation Allowance-Law Enforcement**

Cabarrus County administers a public employee retirement system ("the Separation Allowance"); a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85% of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a fund in which law enforcement is reported in the General Fund and not the Pension Trust Fund as in the past.

# Other Public Safety

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Separation Allowance	\$ 426,723	\$ 448,808	\$ 474,868	5.8%
Other Personnel	40,176	51,006	20,000	-60.8%
Consultants	1,290	1,436	1,436	-
<b>JCPC Grants</b>				100.0%
Teen Court	44,970	-	32,237	100.0%
Teen Court Restitution	68,339	-	72,320	100.0%
JCPC-unallocated	-	444,427	11,365	-97.4%
Shift Mentoring Program	78,907	-	53,948	100.0%
Shift Mentoring – ACS	46,375	-	-	-
Rowan YSB	7,834	-	15,171	100.0%
FLS Academy	62,710	-	55,590	100.0%
Fostering Solutions Crisis Bed	34,063	-	41,752	100.0%
Kids at Work	-	-	75,123	100.0%
Get Hired- Youth Emp	-	-	37,000	100.0%
YDI Afterschool Academy	-	-	49,921	100.0%
Forester	52,875	83,202	83,202	0.0%
Medical Examiner	112,200	122,500	122,500	0.0%
Fire Districts – Sales Tax	1,217,549	977,680	1,238,539	26.7%
Thompson RISE	94,834	-	-	-
<b>Total Expense</b>	<b>\$ 2,288,845</b>	<b>\$ 2,129,059</b>	<b>\$ 1,146,433</b>	<b>-46.2%</b>
<b>REVENUES</b>				
Sales Tax	\$ 1,220,500	\$ 977,680	\$ 1,238,539	21.1%
JCPC unallocated	-	444,427	11,365	-3810.5%
Boys and Girls Club	25,000	25,000	25,000	-%
Shift Mentoring	78,907	49,112	103,060	52.3%
Shift Mentoring – ACS	46,375	-	-	-%
Rowan YSB	7,834	-	15,171	100.0%
Fostering Solutions Crisis Bed	34,063	-	41,752	100.0%
Teen Court	44,970	-	32,237	100.0%
Teen Court-Restitution	68,339	-	72,320	100.0%
Thompson RISE	94,835	-	-	-%
FLS Academy	62,710	-	55,590	100.0%
Teens Together	20,598	-	-	-%
Kids at Work	-	-	75,123	100.0%
Get Hired- Youth Employ	-	-	37,000	100.0%
YDI Afterschool Academy	-	-	49,921	100.0%
<b>Total Revenue</b>	<b>\$ 1,704,131</b>	<b>\$ 1,496,219</b>	<b>\$ 1,757,078</b>	<b>15.1%</b>

## INCENTIVE GRANTS

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### **PROGRAM DESCRIPTION:**

The Cabarrus County Board of Commissioners make use of incentive grants, as authorized by the North Carolina General Statutes, to encourage new industry location decisions within the County and to assist existing industrial expansions. In some instances, the local incentive grants are supported by the Department of Commerce with state economic development grants. These require a local match which boosts the impact of the consideration to the grantee. The goal of the economic development investments is to diversify the tax base, offer improved employment opportunities for citizens and promote the economic growth and welfare of the business and industrial community. The Industrial Development Incentive program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations and renovation of historical properties.

### **INCENTIVE GRANTS:**

*(Abbreviations below: TY=Tax Year, FY=Fiscal Year)*

#### **4540 Fortune Ave, LLC (TY 2020 FY 2021 – TY 2022 FY 2023)**

Based on an Estimated Eligible Valuation of approximately \$8,300,000 we will appropriate \$47,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2020.

#### **Allegiant (TY 2022 FY 2024 – TY 2024 FY 2026)**

No FY2022 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2022.

#### **Amazon / TPA (TY 2019 FY 2020 – TY 2021 FY 2022)**

Combination grant for both entities. A \$1,487,500 grant was paid upfront to TPA as a partial reimbursement of infrastructure improvements. The first \$50M of assessment on the real property improvements is credited to the TPA grant with the remainder credited to Amazon's grant along with their personal property investment. Based on an Estimated Eligible Valuation of approximately \$64,300,000 we will appropriate \$206,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY2019.

#### **Beacon Partners**

This \$930,240 grant was paid upfront as a partial reimbursement of infrastructure improvements for the development of a 5-building business park at an estimated valuation of \$53,000,000. A year-end 2020 clawback provision may require a payback of an unearned portion of the grant.

#### **Carvana (TY 2021 FY 2023 – TY 2023 FY 2025)**

No FY2022 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2021.

#### **Classic Graphics (TY 2020 FY 2021 – TY 2022 FY 2023)**

# Economic and Physical Development

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Based on an Estimated Eligible Valuation of approximately \$1,800,000 we will appropriate \$12,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2020.

## **Corning Inc. (TY 2020 FY 2021 – TY 2024 FY 2025)**

Based on an Estimated Eligible Valuation of approximately \$132,600,000 we will appropriate \$548,000 for FY2022. 85% of qualifying amount is to be granted to company for five consecutive years. Grant is currently projected to initiate for TY2020.

## **Fly Right (TY 2021 FY 2022 – TY 2023 FY 2024)**

Based on an Estimated Eligible Valuation of approximately \$6,250,000 we will appropriate \$40,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2021.

## **Fortius-Richardson (TY 2020 FY 2021 – TY 2024 FY 2025)**

Company has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$5,700,000 we will appropriate \$33,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years per grant. Grants are projected to initiate in TY2020 and TY2022.

## **GoldenHome (TY 2023 FY 2025 – TY 2027 FY 2029)**

No FY2022 impact. 85% of qualifying amount will be granted to company for five consecutive years. Initiation currently projected for TY2023.

## **Griffin International (TY 2020 FY 2021 – TY 2022 FY 2023)**

Company has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$15,100,000 we will appropriate \$68,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years per grant. Initiation projected for TY2020.

## **Hydromer (TY 2021 FY 2022 – TY 2025 FY 2026)**

Based on an Estimated Eligible Valuation of approximately \$2,000,000 we will appropriate \$13,000 for FY2022. 85% of qualifying amount will be granted to company for five consecutive years. Initiation projected for TY2021.

## **Inland Seafood (TY 2022 FY 2023 – TY 2024 FY 2025)**

No FY2022 impact. 85% of qualifying amount will be granted to company for three consecutive years. Investment is in question and currently projected for no sooner than TY2022.

## **Intertape Polymer Group (TY 2018 FY 2019 – TY 2022 FY 2023)**

IPG currently has 2 grants with overlapping timeframes. Based on an Estimated Eligible Valuation of approximately \$53,500,000 we will appropriate \$337,000 for FY2022. 85% of qualifying amount is to be granted to company for five consecutive years for the first grant and for three consecutive years for the second grant. The first grant initiated for TY2018 while the second grant is projected to initiate for TY2020.

# Economic and Physical Development

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## **iTek Graphics, Inc. (TY 2017 FY 2018 – TY 2019 FY 2020)**

No FY2022 impact. Previously budgeted funds are projected to cover this grant. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY2017, but ultimate grant disposition is in question.

## **JJ Haines (TY 2019 FY 2020)**

No FY2022 impact. Company's plans continue to evolve, making disposition of this grant questionable.

## **Johnson Concrete (TY 2019 FY 2020 – TY 2021 FY 2022)**

Based on an Estimated Eligible Valuation of approximately \$1,450,000 we will appropriate \$10,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY2019, but ultimate grant disposition is in question.

## **Keysteel (TY 2022 FY 2023 – TY 2026 FY 2027)**

No FY2022 impact. Investment and disposition of this grant are questionable.

## **Pepsi Bottling Ventures (TY 2017 FY 2018 – TY 2021 FY 2022)**

Based on an Estimated Eligible Valuation of approximately \$12,400,000 we will appropriate \$66,000 for FY2022. 85% of qualifying amount will be granted to company for five consecutive years.

## **PreGel (TY 2021 FY 2022 – TY 2023 FY 2024)**

Based on an Estimated Eligible Valuation of approximately \$21,500,000 we will appropriate \$136,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years.

## **Prime Beverage (TY 2022 FY 2024 – TY 2026 FY 2028)**

No FY2022 impact. 85% of qualifying amount will be granted to company for five consecutive years. Initiation currently projected for TY2022.

## **Rehab Development (TY 2016 FY 2017 – TY 2020 FY 2021)**

No FY2022 impact. A forgivable loan, totaling \$105,000 is paid, to the developer, in 5 annual installments of \$21,000 each. If indicated investment is substantially completed at end of term, then the loan will be forgiven.

## **RR Donnelley & Sons (TY 2022 FY 2024 – TY 2024 FY 2026)**

No FY2022 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2022.

## **S&D Coffee & Tea (TY 2015 FY 2016 – TY 2022 FY 2023)**

# Economic and Physical Development

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Based on an Estimated Eligible Valuation of approximately \$8,250,000 we will appropriate \$49,000 for FY2022. Four overlapping phases were awarded with 85% of qualifying amount to be granted for five consecutive years, per phase. FY2022 will be the seventh of eight grant years.

## **Safewaze (FSP USA) (TY 2021 FY 2022 – TY 2025 FY 2026)**

Based on an Estimated Eligible Valuation of approximately \$1,600,000 we will appropriate \$11,000 for FY2022. 85% of qualifying amount will be granted to company for five consecutive years. Initiation currently projected for TY2021.

## **Silverman Group (TY 2017 FY 2018 – TY 2023 FY 2024)**

Silverman entities have 5 grants with overlapping timeframes. Based on a combined Estimated Eligible Valuation of approximately \$87,800,000 we will appropriate \$456,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years, per grant.

## **Simon/Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY 2015 FY2 016 – TY 2023 FY 2024)**

Based on an Estimated Eligible Valuation of approximately \$3,360,000 we will appropriate \$16,000 for FY2022. 85% of qualifying amount will be granted to company for nine consecutive years.

## **SkyGroup Investments / iFly (TY 2020 FY 2021 – TY 2022 FY 2023)**

Based on an Estimated Eligible Valuation of approximately \$9,200,000 we will appropriate \$58,000 for FY2022. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY2020.

## **SunCap Charlotte (TY 2018 FY 2019 – TY 2020 FY 2021)**

No FY2022 impact. Previously budgeted funds are projected to cover this grant. 85% of qualifying amount will be granted to company for three consecutive years. Initiation projected for TY2018, but final disposition of grant is questionable.



# Economic and Physical Development

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Flyright	\$ 45,819	\$ -	\$ 40,000	100.0%
PreGel	-	-	136,000	100.0%
Sea Life Charlotte LLC	23,077	19,000	16,000	-15.8%
Hotel Concord	21,000	21,000	21,000	0.0%
4540 Fortune Ave LLC	-	-	47,000	100.0%
Silverman Group	-	404,000	456,000	12.9%
Classic Graphics	-	13,000	12,000	-7.7%
SunCap2	-	227,000	-	-100.0%
Intertape Polymer Group	275,018	334,000	337,000	0.9%
Skygroup Investments	-	63,000	58,000	-7.9%
Amazon	-	195,000	206,000	5.6%
Johnson Concrete	-	10,000	10,000	0.0%
Fortius-Richardson LLC	-	39,000	33,000	-15.4%
Hydromer Inc	-	-	13,000	100.0%
Corning Industries	-	913,000	548,000	-40.0%
S & D Coffee Inc	-	74,000	49,000	-33.8%
Pepsi Bottling Ventures	158,077	48,000	66,000	37.5%
Griffin Industrial Reality Inc	-	124,000	68,000	-45.2%
Safewaze Real Estate, LLC	-	-	11,000	100.0%
<b>Total Expense</b>	<b>\$ 522,991</b>	<b>\$ 2,484,000</b>	<b>\$ 2,127,000</b>	<b>-14.4%</b>

## DEPARTMENT CONTACT:

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# PLANNING AND DEVELOPMENT

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## Planning

### **MISSION:**

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances and regulations related to the use of land, thereby, building a viable community where citizens, businesses and industry thrive together.

### **OVERVIEW:**

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision reviews, rezoning reviews and preparing ordinance amendments. Long-term planning services include creating and updating long-term planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County.

The planning division also provides staff assistance to Cabarrus County Schools for site selection and future growth planning. Staff provides transportation planning services through representation and participation on the Cabarrus-Rowan Metropolitan Planning Organization and various committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manager's Office. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 Addressing systems administration, including data entry and maintenance for the entire County.

### **MAJOR ACCOMPLISHMENTS:**

- Transitioned to on-line payments for planning items.
- Assisted Cabarrus EDC with multiple requests for information (RFIs) and potential project sites.
- Provided technical assistance for multiple county projects and proposed school sites.
- Coordinated and completed the Census 2020 process, including required technical data reviews.
- 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.
- Adoption of 160D mandated changes along with ordinance updates to outdated information by Board of Commissioners.

### **CHALLENGES & TRENDS:**

- Frequency of addressing conflicts continues to increase due to increased development.
- Adoption of 160D created mandated changes to Ordinances that had to be implemented.

# Economic and Physical Development

- Continued staff and legal time related to NC102 Project case.
- COVID-19 related statute changes have impacted Planning and Zoning Meetings and procedures.

## BUDGET HIGHLIGHTS & CHANGES:

- Working towards close out of NC102 Project in calendar year 2021.



## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 574,267	\$ 748,516	\$ 709,238	-5.3%
Operations	42,935	82,815	74,181	-10.4%
Capital Outlay	-	-	-	0.0%
<b>Total Expense</b>	<b>\$ 617,201</b>	<b>\$ 831,331</b>	<b>\$ 783,419</b>	<b>-5.8%</b>
<b>REVENUES</b>				
Permit & Fees	\$ 10,210	\$ 10,457	\$ 18,627	78.1%
Sales & Services	67,166	76,103	16,103	-78.8%
<b>Total Revenue</b>	<b>\$ 77,376</b>	<b>\$ 86,560</b>	<b>\$ 34,730</b>	<b>-59.9%</b>
<b>STAFFING</b>				
FTE Positions	6.00	6.00	7.00	-

# Economic and Physical Development

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of collaborative projects with planning participation	10	10	4
# of projects resulting in long range planning or policy documents	6	3	2
# of long range planning or policy documents considered by Board of Commissioners	2	0	0

## DEPARTMENT CONTACT:

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# Economic and Physical Development

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## Community Development

### **MISSION:**

To provide housing rehabilitation and referral services to underserved populations that result in energy efficient, safe and affordable housing for low to moderate income, disabled and elderly residents that promotes aging in place.

### **OVERVIEW:**

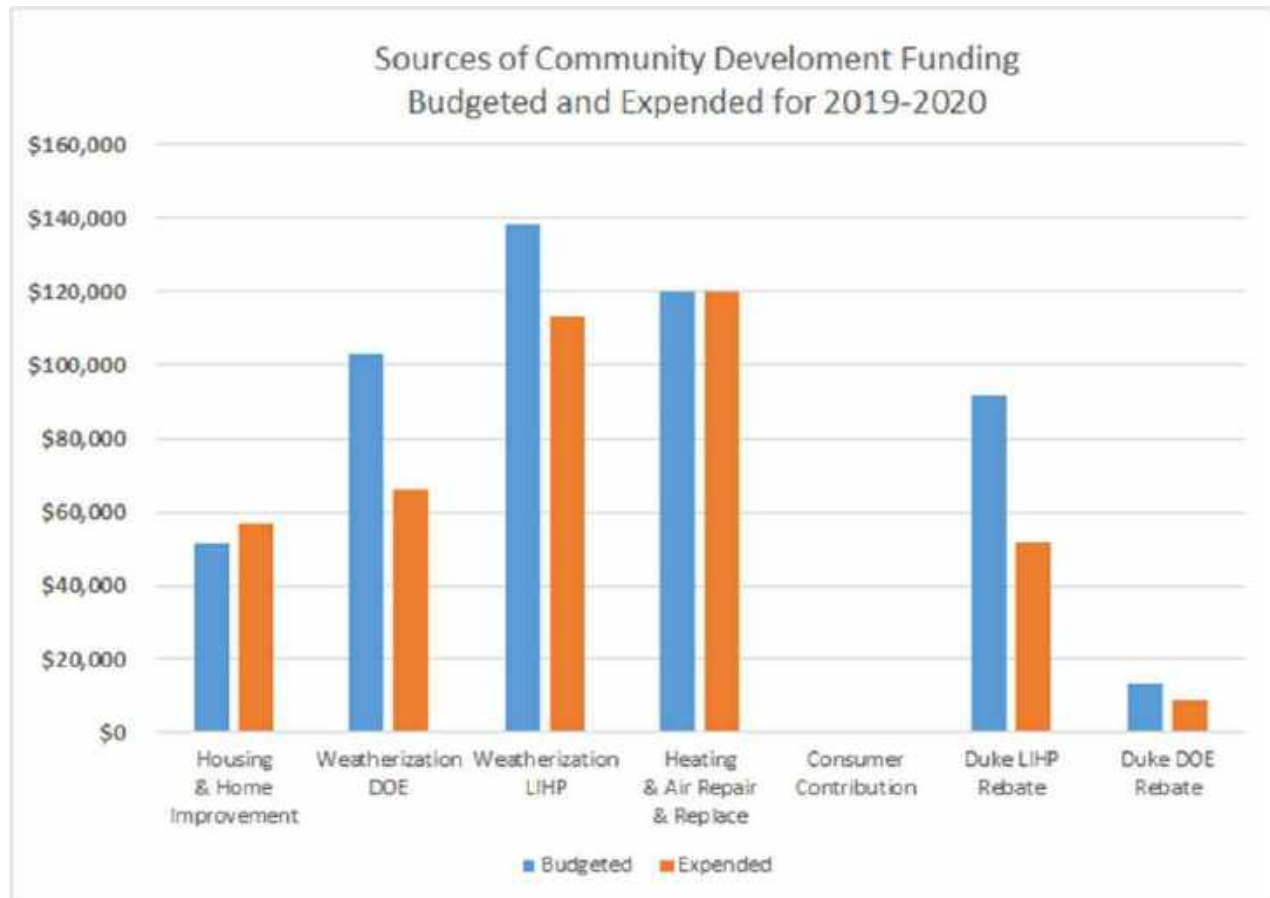
The Community Development Division applies for and administers state, federal, and private grants to rehabilitate housing, provide energy efficiency upgrades, construct new infrastructure, and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation, production of owner occupied and rental units, and other housing opportunities. Cabarrus County has committed HOME funding to building 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 program, Blue Cross Blue Shield weatherization program, CARES programs and Housing and Home Improvement (HHI). These programs provide energy efficiency upgrades to homes, repairs and/or replacements of HVAC systems, installation of accessibility improvements, and other necessary home improvements for the elderly. Housing and Home Improvement is a program that is only for elderly persons and the WAP and HARRP programs are for low income persons and families, with priority given to elderly and disabled persons. All of these programs are used cooperatively to assist low income, elderly, and disabled residents with safe, affordable housing. Additional benefits to the county are reducing Medicare and Medicaid costs by reducing falls and allowing elderly and disabled persons to age in place.

### **MAJOR ACCOMPLISHMENTS:**

- Obtaining \$58,025 in Duke Rebate funds and \$22,500 Blue Cross Blue Shield in private weatherization funding that have allowed for expanded client services.
- Repairs were provided to 102 residences and/or households this year.
- Community Development staff procured \$567,053 in federal funds this year.
- Funding included \$5,000 in HHI Cares and \$23,059 in WX Cares Act with \$3,559 for COVID-19 related expenses and \$19,500 in HARRP units.
- As required by the program, staff rolled over \$52,675 from Duke Rebate funds from previous year to continue expanding Weatherization Services.
- Agreement to partner with the City of Concord to construct a new home for sell to qualified applicants.
- Provided new staff with a lot of required weatherization training during this period.

# Economic and Physical Development



## CHALLENGES & TRENDS:

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all of the grant programs. The funding amounts are typically released well after the county’s budget submission dates and usually after the County budget is approved.
- The County provides 10% of the funding for the Home and Community Care Block Grant through a local match and partially funds the salaries of the Community Development staff.
- Access to homes during the pandemic has hampered service provision.
- The federal government will be requiring staff to perform computerized audits on 100% of the Weatherization units. This requirement is expected to greatly reduce the per unit average.

## BUDGET HIGHLIGHTS & CHANGES:

- The Community Development budget will be projected with last year’s grant information, which is the method used the last few years, due to the late notice regarding funding amounts and are amended as funding levels are identified.
- Cabarrus County’s grant funding is 100% federal and state for the WAP and HARRP programs. The HHI program is 90% federal and 10% local match. The HOME program is 75% federally funded and 25% locally funded for activities. Duke and Blue Cross Blue Shield programs have been funded privately.

# Economic and Physical Development

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 191,210	\$ 205,579	\$ 214,746	4.5%
Operations	381,611	410,293	407,796	-06%
<b>Total Expense</b>	<b>\$ 572,821</b>	<b>\$ 615,872</b>	<b>\$ 622,542</b>	<b>1.1%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 355,274	\$ 390,980	\$ 390,980	0.0%
Sales & Services	140	-	-	0.0%
Miscellaneous	32,317	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 387,731</b>	<b>\$ 390,980</b>	<b>\$ 390,980</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	3.00	3.00	3.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Total # of homes weatherized	20	24	24
Average cubic feet per minute reduction in air infiltration in weatherized homes	533	600	600
Total # of households served with HHI*	62	52	52
# of HVAC systems repaired or replaced	20	14	15
Average cost per unit for HVAC repair/replacement	\$5,708	\$5,969	\$5,400
Average cost of service per unit for HHI*	\$922	\$1,100	\$1,100
# of people on waitlist for all programs	75	70	65

\*Housing and Home Improvement program (HHI)

## DEPARTMENT CONTACT

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# Economic and Physical Development

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## Soil and Water Conservation

### **MISSION:**

The Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, students and various groups in the community with understanding, planning, application and maintenance of sound conservation and land use practices.

### **OVERVIEW:**

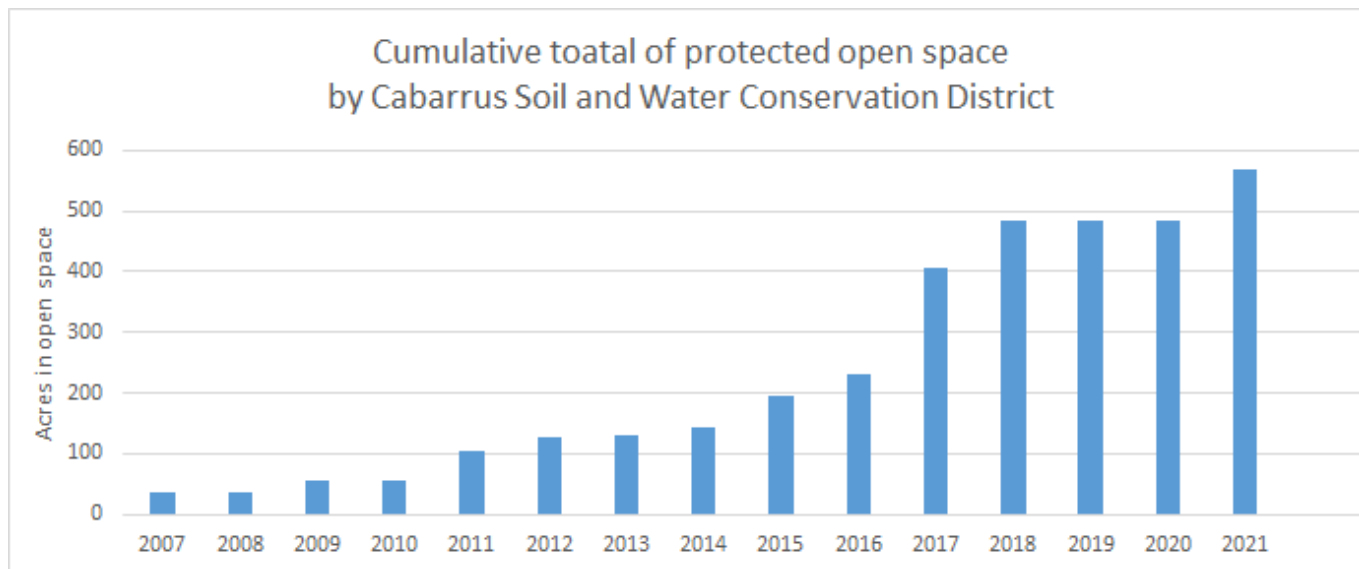
CSWCD was chartered as a single-county sub-unit of state government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the County are identified and prioritized. CSWCD conservation plans and environmental education/outreach programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources in addition to energy and human resources provides for food and fiber. Additionally, conservation maintains the green infrastructure essential for environmental services including clean air and water that benefit all residents and visitors of Cabarrus County. CSWCD works under an operational agreement in partnership with the Federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Services, Cabarrus County and local municipal governments. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state and local mandates. County and private funds leverage federal and state funds as well as in-kind contributions.

### **MAJOR ACCOMPLISHMENTS:**

- Due to changes in school visitation policies, virtual conservation classes were developed and taught in the county schools. Professional Development continued for over 70 educators in the county and state through virtual curriculum offerings of Food, Land and People, and Project Learning Tree. CSWCD also gave presentations to county teachers and state-wide Soil and Water District Educators on the use of virtual teaching platforms.
- 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 virtually in spite of the COVID-19 pandemic.
- CSWCD closed on a 34.25 and 60.89 acre conservation easements in Eastern Cabarrus County .



# Economic and Physical Development



## CHALLENGES & TRENDS:

- The restrictions on visitors to schools due to COVID-19 caused CSWCD to develop ways to continue spreading the conservation message virtually. Due to changing schedules, many teachers were not able to utilize these programs. Emphasis was shifted to providing 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.

## BUDGET HIGHLIGHTS & CHANGES:

- Two conservation easements totaling 95.1 acres, protecting farmland with prime or statewide important soils, were closed in 2021.

# Economic and Physical Development

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 214,720	\$ 229,142	\$ 228,891	-0.1%
Operations	27,096	41,378	38,649	-6.6%
<b>Total Expense</b>	<b>\$ 241,816</b>	<b>\$ 270,520</b>	<b>\$ 267,540</b>	<b>-1.1%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 30,835	\$ 30,330	\$ 23,600	-22.2%
<b>Total Revenue</b>	<b>\$ 30,835</b>	<b>\$ 30,330</b>	<b>\$ 23,600</b>	<b>-22.2%</b>
<b>STAFFING</b>				
FTE Positions	3.00	3.00	3.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of acres of conservation easements/fee simple titles managed by CSWCD*	483	568	625
# of active long-term conservation agreements/ contracts between CSWCD & landowners**	168	176	180
Cumulative # of individuals participating in stewardship education***	7,025	700****	1,500****
Total miles of streams in Cabarrus County with livestock excluded by installation of fencing according to conservation plans and cost-shared programs	21.8	23.4	24
# of site plans reviewed for natural resource concerns	64	65	65

\* Cabarrus Soil and Water Conservation District (CSWCD)

\*\*When state-allocated funds are provided to landowners through CSWCD as a part of a cost-share agreement to establish conservation practices, a contract between the landowner and CSWCD is required to define the terms of agreement.

\*\*\*Includes repeat contacts with individuals.

\*\*\*\*Reduced numbers due to COVID-19 restrictions

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# Economic and Physical Development

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## Zoning Administration

### MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances and regulations related to the use of land, thereby building a viable community where citizens, businesses and industries thrive together.

### OVERVIEW:

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administration and enforcement of the Cabarrus County Development Ordinance, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports and attending court for enforcement cases. Zoning staff provides support to the Planning and Zoning Commission/Board of Adjustment and the Cabarrus County Board of Commissioners (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 2019-2020 audit cycle.
- New Zoning Officer received NCAZO Certified Zoning Official Designation.
- Transition to on-line payments for zoning permits and soil suitability applications.
- Adoption of 160D mandated changes along with ordinance updates to outdated information by BOC.

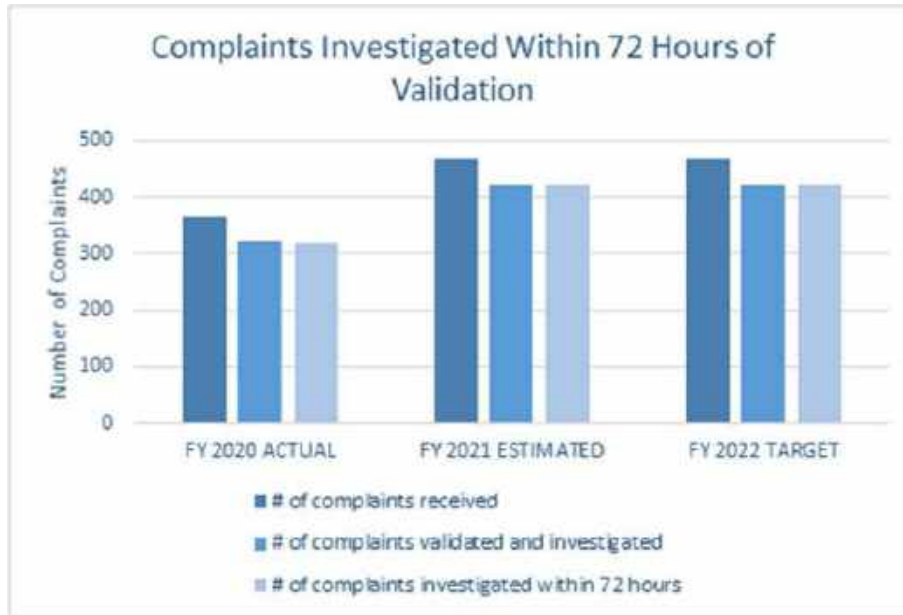
### CHALLENGES & TRENDS:

- Number of general zoning complaints reported, and complaints reported that are not county zoning related, continues to rise.
- Number of calls for assistance with FEMA flood mapping questions continues to rise.
- Number of projects proposed on property with regulated floodplain is rising.
- Continued staff and legal involvement with NC102 Project case.
- Adoption of 160D created mandated changes to Ordinances that had to be implemented.
- FEMA 5 year Community Rating System audit required during calendar year 2021.

### BUDGET HIGHLIGHTS & CHANGES:

- Number of zoning complaints investigated within 72 hours of validated complaint currently exceeds established program goal.

# Economic and Physical Development



## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 196,050	\$ 216,212	\$ 223,419	3.3%
Operations	9,775	17,139	\$13,991	-18.4%
<b>Total Expense</b>	<b>\$ 205,825</b>	<b>\$ 233,351</b>	<b>\$ 237,410</b>	<b>1.7%</b>
<b>REVENUES</b>				
Permit & Fees	\$ 62,306	\$ 48,470	\$ 68,135	40.9%
<b>Total Revenue</b>	<b>\$ 62,306</b>	<b>\$ 48,470</b>	<b>\$ 68,315</b>	<b>40.9%</b>
<b>STAFFING</b>				
FTE Positions	3.00	3.00	3.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of complaints received	365	468	468
# of complaints validated and investigated	324	421	421
# of complaints investigated within 72 hours	319	421	421
% of complaints investigated within 72 hours	98%	100%	100%
# of complaints closed	224	288	288

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# ECONOMIC DEVELOPMENT CORPORATION

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### 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 February 1, 2021, the Cabarrus EDC has responded to 57 projects with a suitable site/building.
  - New project announcements: 2
  - New jobs announced: 175
  - New investment: \$38 million
- Partnered with Flywheel Coworking to open the Cabarrus Center for Innovation and Entrepreneurship. Located in downtown Concord, the Cabarrus Center welcomes aspiring entrepreneurs, existing businesses, and our diverse community to learn, grow, and accelerate their businesses.
- Completed the Grow Cabarrus Economic Gardening pilot program, which supported five existing Cabarrus County companies and enables them to grow their business. The success of this pilot program resulted in a partnership with Economic Development Partnership of North Carolina (EDPNC) to continue funding this initiative moving forward.

### CHALLENGES AND TRENDS

- **COVID-19 impacts on existing industry.** The pandemic undoubtedly disrupted the way we do business and it has had significant impacts on our local industry. There have been substantial supply chain disruptions, staffing challenges and revenue decline. All of these things have resulted in increased uncertainty across many industries.
- **COVID-19 impacts on new business recruitment.** Because of travel restrictions, client/site visits have not been as frequent. However, we have continued to adapt to the changing environment by conducting virtual site visits when possible and implementing a story mapping tool on the EDC website.
- **Product related challenges.** This continues to be a challenge in our community. Less and less industrial spec is available for lease in Cabarrus County and there remains little to no industrial product for sale. 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 represent a majority marketplace.

# Economic and Physical Development

- **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.

## BUDGET HIGHLIGHTS AND CHANGES

- Continue to encourage product development throughout the county.
- Continued relationship management with site consultants, brokers and other economic development partners.
- Continue to development/implement private sector investor recruitment initiatives.
- Increase investor relations activity, through quarterly events.
- Increase existing industry events, hosting educational and resource-driven events each month.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 423,552	\$ 432,001	\$ 368,057	-14.8%
Operations	400,000	400,000	400,000	-%
<b>Total Expense</b>	<b>\$823,552</b>	<b>\$832,001</b>	<b>\$ 768,057</b>	<b>-7.7%</b>
<b>REVENUES</b>				
Sales & Services	\$ 419,647	\$ 403,021	\$403,021	0.0%
<b>Total Revenue</b>	<b>\$ 419,647</b>	<b>\$ 403,021</b>	<b>\$ 403,021</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	4.00	4.00	4.00	-

## PERFORMANCE SUMMARY

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of new project RFIs received*	117	124	120+
# of new project RFIs responded to*	108	109	110+
# of existing industry interactions	139	90**	100
# Industry events	0	1	12
# Investor relations events	1	0	4

\*Request for Information (RFI)

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# Other Economic and Physical Development

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## **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 2022 proposed budget.

### **City of Concord**

The City of Concord and Cabarrus County agreed to a cost sharing arrangement for installation of the wastewater infrastructure for The Grounds at Concord. The County agreed to pay up to \$500,000 towards this cost, \$100,000 per fiscal year for 5 years beginning with FY 2021.

### **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.

# Other Economic and Physical Development

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## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Obligation-Kannapolis	\$ 1,531,780	\$ 1,347,792	\$ 1,401,402	3.8%
City of Concord	-	100,000	100,000	-%
CDDC	25,000	25,000	25,000	-%
<b>Total Expense</b>	<b>\$ 1,556,780</b>	<b>\$ 1,472,792</b>	<b>\$ 1,526,402</b>	<b>3.5%</b>



# VETERAN SERVICES

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### **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.
- 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. (continued via Teams and Zoom).
- The newest member of Veteran Services completed the NC State training. Two staff members will complete our National Certifications in March and May of 2021. All staff will then be Nationally Certified.

### **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 Veterans a day.
- Increase of homeless Veterans.
- The Veterans Benefits Administration (VBA) has made headway in the backlog of claims, but they still have a lot of work to do. Appeals to the Board of Veterans Appeals is falling way behind, sometimes taking up to 3-5 years for the average appeal to be settled. Decreasing this time is currently the focus of the VA.

# Human Services

- 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)

## BUDGET HIGHLIGHTS & CHANGES:

- Two staff members are scheduled to complete training for the National Association of County Veterans Service Officers in FY21. All staff will complete annual training for NC Association of County Veteran Service Officers and the American Legion. It is necessary to maintain accreditations in each organization.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 272,365	\$ 293,431	\$ 302,757	3.2%
Operations	6,965	12,114	8,456	-30.2%
<b>Total Expense</b>	<b>\$ 279,330</b>	<b>\$ 305,545</b>	<b>\$ 311,213</b>	<b>1.9%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 2,182	\$ 2,000	\$ 2,000	0.0%
<b>Total Revenue</b>	<b>\$ 2,182</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0.0%</b>
<b>STAFFING</b>				
FTE Positions	4.00	4.00	4.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Total # of appointments*	2,560	2,944	3,327
# of new claims	858	1,029	1,236
# of telephone contacts	8,612	9,900	11,385
Revenue brought into the county through VA**	\$7,865,360	\$9,281,125	\$10,673,294
# of employee training hours	138	88	88

\*Includes both in-person and virtual visits due to COVID-19

\*\*Federally awarded to veterans that Veteran Services works with

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# COOPERATIVE EXTENSION

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### **MISSION:**

Cabarrus County Cooperative Extension enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of agriculture, food and youth development.

### **OVERVIEW:**

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family and consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state, and local partners.

### **MAJOR ACCOMPLISHMENTS:**

- Even through COVID restrictions, Cooperative Extension continued to provide education to Cabarrus Citizens. Extension program efforts were multiplied and enhanced by 207 trained volunteers giving 15,218 volunteer hours. Their gift of hours is the equivalent to \$386,994 in savings for Cabarrus County and the State of North Carolina.
- As a result of COVID-19 safety precautions, an overwhelming majority of Cooperative Extension programming in 2020 was held virtually. Cooperative Extension staff created 71 educational videos on our YouTube channel and held multiple Facebook live educational events. Video topics ranged from backyard gardening and food fun Fridays, to embryology and butterflies.
- Once afterschool sites opened for child care in August, the need for hands-on activities was much needed. 4-H afterschool responded by creating over 175 different hands-on 4-H educational 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 350 kits have been distributed to 20 afterschool centers in the past four months. Over 800 children have benefitted from the 4-H kits.
- Due to COVID-19 there has been an increase in interest in raising backyard poultry. This includes poultry for egg production and meat production. Extension created a four-week backyard poultry series held virtually. The series included topics such as Housing, Breeds, Brooding, Nutrition, Processing/Egg Laws as well as Health and Diseases. Seventy-five individuals participated in the online series.

### **CHALLENGES & TRENDS:**

- Cooperative Extension in Cabarrus County has the unique opportunity of reaching and promoting both rural-traditional agriculture and urban-suburban agriculture trends. It is a challenge to be seen as an unbiased supporter of both.

# Human Services

## BUDGET HIGHLIGHTS & CHANGES:

- Program area revenue (00165410-6606-fees paid by our participants) accounts for the majority of program area expense (00195410-9356).
- Expansion request of \$7,000 to cover weekly rental of 15-passenger van for 4-H day camps.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 339,834	\$ 358,070	\$ 358,070	0.0%
Operations	41,920	50,196	55,501	10.6%
<b>Total Expense</b>	<b>\$ 381,754</b>	<b>\$ 408,266</b>	<b>\$ 413,571</b>	<b>1.3%</b>
<b>REVENUES</b>				
Sales & Services	\$ 64,690	\$ 51,780	\$ 50,280	-2.9%
Other Financial Sources	-	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 64,690</b>	<b>\$ 51,780</b>	<b>\$ 50,280</b>	<b>-2.9%</b>

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL*	FY 2022 TARGET
# of educational programs offered	149	104	120
# of program participants	82,645	16,394	25,000
Customer satisfaction rate	94%	92%	93%
# of trained volunteers	483	207	200
# of hours given by volunteers	70,484	15,218	18,000

Note: These numbers are based on the calendar year – for NC State University reporting purposes.

\*FY 21 numbers reflect projections as a result of COVID-19 due to facility closure and face-to-face programming mandates.

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# DEPARTMENT OF HUMAN SERVICES

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## Administration

### **MISSION:**

In partnership with the community, our mission is to enhance the quality of life for our citizens through integrated and comprehensive services that assist, empower, and build upon the strengths of our children, families, adults, and older adults.

### **OVERVIEW:**

The Division consists of the Director, Business Manager, Customer Relations Supervisor, Income Maintenance Supervisor, 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 implementation of a virtual greeter to assist customers in our vestibule due to COVID-19 and closure of our lobby in March 2020.

### **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 Department of Social Services (DSS) Mandated Program Measures (S.L. 2017-41) in six different program areas beginning January 1, 2021 to June 30, 2022.

### **BUDGET HIGHLIGHTS & CHANGES:**

- With the lobby closure due to COVID-19, we have a virtual greeter in our vestibule. Our goal is to have no one waiting longer than 5 minutes to have their needs met.
- Our agency phone calls have increased since the closure of our lobby due to COVID-19. To ensure exceptional customer service, we set a goal of 4 minutes wait time for answering phone calls.
- Monthly DSS 1571 report for reimbursement is submitted to the State by the 15<sup>th</sup> of each month. The 1571 is a mandated monthly report the Department of Human Services submits to the State for reimbursement to support the North Carolina Division of Social Services disbursement of federal and state funds to counties. Local DHS agencies are entitled to receive reimbursement to cover the reasonable cost of administering their social services and public assistance programs. The "reasonable cost" includes all necessary expenses involved, i.e., expenses which are in accordance with fiscal policy as established by Federal and State regulation and within limits of funding allocations and approved county agency budget.

# Human Services

- The increased volume of return mail to the agency has resulted in more documents being mailed in by customers or sent out from the state so when customers move and workers have not been informed, we are required to locate individuals and update addresses to re-mail information to avoid interruption in services and benefits.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 2,043,728	\$ 2,068,115	\$ 2,657,610	28.5%
Operations	2,084,334	2,365,037	2,433,203	2.9%
Capital Outlay	93,316	-	-	0.0%
<b>Total Expense</b>	<b>\$ 4,221,378</b>	<b>\$ 4,433,152</b>	<b>\$ 5,090,814</b>	<b>14.8%</b>
<b>REVENUES</b>				
Intergovernmental Grants	\$ 284	-	\$ 65,236	100.0%
Sales & Services	-	7,135	7,135	0.0%
<b>Total Revenue</b>	<b>\$ 284</b>	<b>\$ 7,135</b>	<b>\$ 72,371</b>	<b>914.3%</b>
<b>STAFFING</b>				
FTE Positions	23.00	34.00	36.00	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Lobby wait times (5 min or less)	0	6	4
Call wait times (4 min or less)*	N/A	4	4
1571 submitted by 15 <sup>th</sup> of month**	100%	100%	100%
Return mail addresses updated and re-mailed (Goal of return mail is 48 hours for no interruption in services)	N/A	N/A	48 hrs

\*Call wait times (4 min or less) measure began mid-year in FY20.

\*\*The 1571 is a monthly report the Department of Human Services submits to the State for reimbursement to support the North Carolina Division of Social Services disbursement of funds to counties.

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# Human Services

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## Adult, Aging & Transportation Services

### 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.
- **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.

# Human Services

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- **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.
- 39,202 meals served to senior adults at our Lunch Plus sites.
- 65,309 transportation trips provided and 99.3% 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 collaborated with Emergency Management on transportation and meal delivery to individuals in shelter due to COVID-19 quarantine/isolation.
- Transportation collaborating with Cabarrus Health Alliance to provide transportation to COVID-19 vaccination site for individuals that lack transportation.
- Very successful first-ever virtual Powerful Tools for Caregivers 6-week class series in the Fall 2020, with another scheduled for the Spring 2021, allowing Caregivers to attend from the convenience of their homes.

## CHALLENGES & TRENDS:

- Limited transportation to congregate nutrition sites continues to be a challenge due to transportation waiting lists for three (3) of the LunchPlus Club sites and no transportation services provided for the Midland and Northwest Cabarrus site.
- 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 2020 to FY 2021 the LunchPlus Club program has had a participation increase of 84 percent.
- The number of guardianship cases continue to rise and the cases are becoming more complex (younger wards, more mental health issues, housing difficulties).
- 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 and continuing social distancing practices.

## BUDGET HIGHLIGHTS & CHANGES:

- Social Services Block Grant Funding remains flat.
- Increasing number of individuals that will be 60+ in the future; increasing the need for additional funding to continue to meet their needs.
- Congregate Nutrition participant increases partially offset by CARES funding.



# Human Services

- Transportation did not receive the Rural Operating Assistance Program (ROAP) Grant due to state not awarding grant in FY21.
- Transportation received over \$800,000 in CARES funding throughout the year.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,686,534	\$ 1,840,559	\$ 2,203,434	19.7%
Operations	104,624	136,513	103,063	-24.5%
<b>Total Expense</b>	<b>\$ 1,790,598</b>	<b>\$ 1,977,072</b>	<b>\$ 2,306,497</b>	<b>16.7%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 545,040	\$ 530,001	\$ 562,600	6.2%
Miscellaneous	6,134	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 551,175</b>	<b>\$ 530,001</b>	<b>\$ 562,600</b>	<b>6.2%</b>
<b>STAFFING</b>				
FTE Positions	23.10	25.10	28.10	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Average number of meals served to Lunch Plus Club participants per month	2,537	5,519*	4,500
% of Adult Protective Service evaluations completed within state standards	100%	100%	100%
% of monthly survey respondents satisfied with Transportation Services	97%	97%	98%
Average number of Transportation trips per month	5,442	4,215**	5,500
# Medicare recipients that received Senior Health Insurance Information Program (SHIIP) assistance	3,317	2,237**	3,300

\*Increase in Lunch Plus participants due to COVID-19 as well funding increase due to CARES funding.

\*\*Decreases due to COVID-19 pandemic.

## DEPARTMENT CONTACT:

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Phone: 704-920-1400

# Human Services

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## Child Welfare

### 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.

# Human Services

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- **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:

- 97.5% of children who were returned home from foster care did not experience another incident of abuse or neglect.
- Over the past 6 months Foster Care staff have exceeded the mandated outcome measure of face to face visits with children.
- Between Two Homes Program has collaborated with our District Court Judges in the community to assist families to forego litigation and come together to do what is best for their child/ren. The program helps parents to get along better and look at how they handle the end of their relationship in a manner that has a more positive impact on the child.
- The Prevention Unit has partnered with Bright Blessings and receives Baby Blessing Bags for children ranging from 0-18 months. The bags consist of bottles, clothing, toys, blankets, and other baby items. The Prevention Unit has also partnered with formerly known as Coordination for Children (CC4C) now known as Care Management for At-Risk Children (CMARC) for baby diapers in various sizes to support new parents.
- Implemented a more structured process for our Afterhours program that strengthens coverage for CPS needs at night and on weekends.
- Restructured supervisor to staff ratios in CPS assessments to provide more quality services to children and families.
- The Agency completed 15 adoptions this past year finding forever homes and moving children to permanence.

# Human Services

## CHALLENGES & TRENDS:

- Through the challenges brought to us by COVID-19, Child Welfare was still able to improve response timeframes to families in need from 93% to 95% timeliness. 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.
- Families that face homelessness continues to be a challenge due to family size and guidelines of service providers.
- Cabarrus County continues to work towards establishing Trauma Focused services in the community to meet the growing demand and ongoing needs of families.

## BUDGET HIGHLIGHTS & CHANGES:

- The Families First Prevention Services Act was signed into law February 9, 2018. This act will be changing child welfare services substantially over the next few years and our county is preparing for these changes through organizational changes and program modifications. This bill aims to prevent children from entering foster care through the access of mental health services, substance abuse services, and in-home parenting skill training. It also seeks to reduce the placement of children in congregate care.
- DHS took on this past year the management responsibility of the Stepping Up Program housed at the Cabarrus County Sheriff’s Department Detention Center. This program focuses on reducing the number of incarcerated individuals with substance use disorders and assists with behavioral health needs to reduce recidivism in our county detention center.
- Cabarrus County Child Welfare Prevention Unit has participated with UNC Chapel Hill to implement the Aspire project. Aspire is a survey that helps families to overcome poverty by setting goals and working towards increasing their wellbeing with the assistance of their prevention worker and referrals made to community partners. The Aspire survey is utilized to increase protective factors of parents through the identification of family needs and linking them to family community resources in the area.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 6,390,399	\$ 7,032,128	\$ 7,550,623	7.4%
Operations	2,432,068	2,697,117	2,616,682	-3.0%
<b>Total Expense</b>	<b>\$ 8,822,466</b>	<b>\$ 9,729,245</b>	<b>\$ 10,167,305</b>	<b>4.5%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 4,291,618	\$ 4,265,912	\$ 4,611,979	8.1%
Sales & Services	1,697.5	7,500	7,500	0.0%
<b>Total Revenue</b>	<b>\$ 4,293,315</b>	<b>\$ 4,273,412</b>	<b>\$ 4,619,479</b>	<b>8.1%</b>
<b>STAFFING</b>				
FTE Positions				-

# Human Services

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
% of accepted reports of abuse/neglect/dependency of children responded to within required time frames	93%	95%	95%
% of children maintained in stable placement per month	97%	98%	100%
% of children who are discharged from foster care will not re-enter foster care within 12 months of closure	98%	98%	100%

## DEPARTMENT CONTACT

Name: Sharon Schueneman, Child Welfare Program Administrator

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Phone: 704-920-1400

# Human Services

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## Economic Family Support Services

### 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:

- 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.
- 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.
- 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:

- **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 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.
- **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.
- **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:

- More than \$12 million collected in child support on behalf of children in Cabarrus County.
- 6,886 parents and caregivers received childcare subsidy services supporting employment.
- Provided over \$1 million in heating and cooling assistance to eligible households approving over 4,047 applications and assisted 169 families with rental assistance.

# Human Services

- Child Support continues to exceed in almost all five performance measures in relation to where the program was last year despite the challenges with COVID-19.

## CHALLENGES & TRENDS:

- Through the challenges brought to us by COVID-19, including court closures, Child Support exceeded total collections goal by 4.55%.
- Child Care Subsidy served an additional 200+ children from the Waiting List despite funding challenges.
- Child Care Subsidy completed 33 total Provider visits despite the challenges of COVID-19 and learned how to use Microsoft Teams to implement virtual visits to keep the lines of communication open among the provider community.

## BUDGET HIGHLIGHTS & CHANGES:

- Crisis programs continue to see an increased need for rent and utility assistance during the pandemic.
- Work First/Crisis and Child Care units are working with UNC Chapel Hill to implement the Aspire project. Aspire is a survey that helps families to overcome poverty by setting goals and working towards increasing their wellbeing with the assistance of their family support specialist worker and referrals made to community partners. These units are also piloting two systems, Unite Us and Aunt Bertha, to make referrals to community partners electronically.
- Child Support continues to exceed in almost all five performance measures in relation to where the program was last year despite the challenges with COVID-19.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 1,254,617	\$ 1,382,777	\$ 1,429,658	3.4%
Operations	1,339,461	1,553,613	1,547,827	-0.4%
<b>Total Expense</b>	<b>\$ 2,594,078</b>	<b>\$ 2,936,390</b>	<b>\$ 2,977,485</b>	<b>1.4%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 1,547,422	\$ 1,657,422	\$ 1,577,482	-4.8%
<b>Total Revenue</b>	<b>\$ 1,547,422</b>	<b>\$ 1,657,422</b>	<b>\$ 1,577,482</b>	<b>-4.8%</b>
<b>STAFFING</b>				
FTE Positions	18.00	19.00	19.00	-

# Human Services

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**PERFORMANCE SUMMARY:**

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
The County current child support collections level must exceed 40% at the end of the State Fiscal Year (June 30)	74.86%	74.03%	73%
The County child support order establishment level must exceed 50% at the end of the State Fiscal Year (June 30)	N/A	N/A	87.29%
The County will process 95% of Work First applications within 45 days of receipt to meet State timeliness standards	96.74%	100%	100%
The County will process 95% of non-emergency Crisis Intervention Program applications within 2 business days to meet State timeliness standards	97.04%	96.97%	96%

\*These measures are based on Rylan’s Law – Session Law 2017-41.

**DEPARTMENT CONTACT:**

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Phone: 704-920-1400



# Human Services

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## Economic Services

### **MISSION:**

The mission of Cabarrus County Economic Services Division is to determine eligibility for the purpose of providing medical, nutritional and financial assistance to enhance the quality of life for citizens through excellent customer service.

### **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:**

- Issued 20,150 Pandemic-EBT cards to Cabarrus County children totaling \$7.4 million in additional food benefits between March and June 2020.
- 97% expedited Food & Nutrition applications processed within four days.
- Scored 100% on Medicaid report card for 12 of 12 months.
- Cabarrus Program Integrity staff presented to all 100 counties on their procedures for sending cases to the District Attorney for prosecution.

# Human Services

- Participated in the voluntary Healthy Helping program to issue access to healthy fruits and vegetables to 1,339 Food & Nutrition Services recipients receiving \$160,680 in additional food benefits for October through December 2020.
- Successfully met and exceeded all MOU state mandated performance measures this year while going through COVID-19 pandemic.

## 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.
- Medicaid Transformation implementation with an effective date for standard plans on July 1, 2021. Anticipate a significant increase in customer contact due to the potential 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).
- The current proposed Governor’s budget includes Medicaid expansion beginning October 1, 2021. Medicaid coverage gap supports expanding Medicaid eligibility to provide healthcare access for more than 600,000 North Carolinians. We anticipate the need for more Medicaid staff to process the increased number of Medicaid eligibles.
- Proposed bill in the General Assembly filed on 3/15/21 to expand Medicaid for Pregnant Women coverage to 12 months to be effective 4/1/22. If proposed bill passes, we anticipate increased customer contact and case management services.
- High turnover in the Economic Services Division which results in current staff taking on vacant caseloads which leads to burnout, low morale and overall dissatisfaction in the job.

## BUDGET HIGHLIGHTS & CHANGES:

- Obtain additional positions to improve program management. The Department is requesting the following positions for FY 2022: one Income Maintenance Program Manager for Families and Children’s Medicaid, one Income Maintenance Supervisor for Families and Children’s Medicaid.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 6,909,127	\$ 7,578,893	\$ 7,597,689	0.3%
Operations	1,035,837	1,237,867	1,173,268	-5.2%
<b>Total Expense</b>	<b>\$ 7,944,964</b>	<b>\$ 8,816,760</b>	<b>\$ 9,770,957</b>	<b>-0.5%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 7,004,517	\$ 6,768,682	\$ 6,831,470	0.9%
Sales & Services	105,904	99,913	99,913	0.0%
Miscellaneous	3,600	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 7,114,021</b>	<b>\$ 6,868,595</b>	<b>\$ 6,931,383</b>	<b>0.9%</b>
<b>STAFFING</b>				
FTE Positions	126.00	117.00	119.00	2.00

# Human Services

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
% of Medicaid applications processed within 45-90 days per state guidelines (State target is 90%)	94.86%	97.77%	95%
% of Food and Nutrition Service applications issued benefits within 7-30 days effective Jan 1, 2021 per state guidelines (State target is 95%)	96.94%	97.66%	97%
% accuracy for quality assurance reviews*	95.31%	96.91%	95%

\*Quality Assurance reviews consist of random check of records and applications to verify quality assurance on a monthly basis (state expected accuracy rate is 96.8% with a 3.2% error rate).

## DEPARTMENT CONTACT:

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# CABARRUS HEALTH ALLIANCE

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**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**

- Conducted 100% of required inspections in Food & Lodging.
- Over 300 permits issued in On-Site Waste Water.
- Provided COVID mitigation education to establishments.
- Recipient of NACCHO grant for Food & Lodging; recipient of NACCHO mentor program in the Vector program.

**School Health**

- 88% of students who visited the nurse were able to return to class vs. leaving campus.
- School Nurses were instrumental in COVID response by assisting with case investigation, contact tracing, and vaccination clinics. School Nurses had no down time while schools were virtual during the pandemic.

**Communicable Disease**

- In addition to some CD staff members responding to COVID-19 full-time, others investigated five cases of suspected TB, two of which were confirmed positive and infectious. CHA also continued drug therapies for sixteen latent TB patients.
- Continued daily direct observed therapy for drug therapy for another infectious patient; continued to provide all immunizations for children and adults; and continued STD exams and treatments while adding an express option for those who meet the criteria.
- Maintained caseload of 25 PrEP patients, via telehealth when necessary.

**Vital Records**

- Facilitated the completion of 2,185 death certificates and 2,723 birth certificates in calendar year 2020.

**COVID-19**

- CHA has been on the forefront of the COVID response 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 efforts to continue for at least 12 more months.

# Human Services

- On-boarded more than 16 new staff to assist with the response efforts.

## MAJOR 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.
- 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:

- Requesting four positions, including an Epidemiologist, a school nurse, a part-time school nurse, and a peer support specialist.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Public Health Authority	\$ -	\$ -	\$ 5,146,939	100%
Communicable Disease	-	-	10,762	100%
School Health	-	-	4,041,002	100%
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,198,703</b>	<b>100%</b>

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
School Health: # students seen by nurse	103,676	53,080	149,004
Flu/Pneumonia: # of doses given	1,966	2,436	2,521
Environmental Health: # of permits/inspections	1,858	2,100	2,174
Food & Lodging: # of inspections/consultations	3,122	3,300	3,415

## DEPARTMENT CONTACT

Name: Sue Yates  
 Email: Sue.Yates@cabarrushealth.org  
 Phone: 704-920-1212

# Other Human Services

## 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 2022 proposed budget is \$5,000.

### Mental Health

Funding for FY 2022 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. This fiscal year beginning September 1, 2021 the mental health services provider will transition from Cardinal Innovation to Partners Health Management

### Boys and Girls Club of Cabarrus County

For FY 2022, \$50,000 is proposed for the Boys and Girls Club of Cabarrus County to assist with their capital needs. The funding agreement provides for \$50,000 annually for five years (FY 2018 thru FY 2022) from Cabarrus County in support of their Capital Campaign Project. This total gift of \$250,000 will help this organization meet the growing need for after school and summer educational enrichment programming by constructing a 36,000 square foot addition to their current facility on Spring Street.

### YMCA

In a 15-year agreement between 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. In addition, the FY 2022 request of \$250,000 will be used for capital projects including a new pool in Harrisburg or upgrades to the existing pools in Concord or Kannapolis.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Veterinarian Services	\$ 3,385	\$ 5,000	\$ 5,000	-%
Mental Health Center	526,417	435,511	435,511	-%
Boys and Girls Club	50,000	50,000	50,000	-%
YMCA	250,000	250,000	250,000	-%
<b>Total Expense</b>	<b>\$ 829,802</b>	<b>\$ 740,511</b>	<b>\$ 740,511</b>	<b>-%</b>
<b>REVENUES</b>				
Sales and Services	\$ 1,868	\$ 5,000	\$ 5,000	-%
<b>Total Revenue</b>	<b>\$ 1,868</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-%</b>

# SOLID WASTE MANAGEMENT

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## Construction & Demolition Landfill

### MISSION:

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

### OVERVIEW:

The Solid Waste Department provides Construction & Demolition (C&D) debris disposal. C&D debris is accepted at the County landfill on Irish Potato Road for a fee of \$39.00 per ton plus a \$2 per ton State tax. The County landfill site also serves as an expanded recycling drop off center. Items accepted for recycling at this location include: glass, aluminum and steel cans, plastic, comingled paper, used tires, yard waste, white goods and scrap metal, as well as used electronics. Household trash is also accepted at this location for a fee depending on quantity. Household trash is not placed in the landfill at this site. Additionally, this department provides land clearing and grading services for other County construction projects.

### MAJOR ACCOMPLISHMENTS:

- 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) 2020 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.
- Worked with Mecklenburg County to provide a recycling roll off container exclusively for glass bottles and jars. Filled three (3) roll off containers in FY 2021 for total of 12 tons of glass. Reduces recycling process cost by \$1,400.
- 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 \$40.90 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.

# Environmental Protection

- Explore methods of recycling construction and demolition waste economically instead of landfilling. Examples include receiving clean loads of concrete, roof shingles or wood and marketing to others for reuse.
- The cost of grinding yard waste continues to increase. The cost is currently \$22 per ton and could go up further in FY 2021. It is also becoming more difficult to schedule time for a grinder to perform this service.
- With approximately 1 ½ years of airspace remaining, the Phase 4 expansion of the landfill will be necessary to continue to operate.

## BUDGET HIGHLIGHTS & CHANGES:

- Phase 4 landfill expansion estimated to cost \$150,000 (includes grading service, material and engineering).
- Construction & Demolition Landfill tipping fees expected to increase to \$41 per ton plus a \$2 per ton state tax.
- Revenue received from state to support tire recycling is anticipated to remain the same as FY 2020.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 377,038	\$ 367,422	\$ 366,175	-0.3%
Operations	552,034	1,079,086	1,044,333	-3.3%
Capital Outlay	8,585	-	80,000	100.0%
<b>Total Expense</b>	<b>\$ 937,658</b>	<b>\$ 1,446,508</b>	<b>\$ 1,490,508</b>	<b>3.0%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 52,138	\$ 52,000	\$ 54,000	3.7%
Permit & Fees	164,435	140,000	145,000	3.4%
Sales & Services	1,258,419	1,226,000	1,263,000	2.9%
Investment Earnings	109,010	28,508	28,508	-%
<b>Total Revenue</b>	<b>\$1,584,002</b>	<b>\$1,446,508</b>	<b>\$1,490,508</b>	<b>3.0%</b>
<b>STAFFING</b>				
FTE Positions	5.00	5.50	5.50	-

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of tons of residential waste received at landfill	1,797	1,800	1,850
Cost per ton to transfer residential waste received to Speedway Landfill*	\$54.22	\$55.00	\$55.50
# of tons of Construction & Demolition waste received	21,089	21,000	21,000
Cost per ton to landfill Construction & Demolition waste	\$23.85	\$24.15	\$24.25

\*This cost is calculated by taking the total weight of residential waste delivered to the speedway multiplied by the cost by ton (currently \$40.90) and the estimated labor and fuel costs needed to haul the waste.

## DEPARTMENT CONTACT:

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Phone: 704-920-3209



# Environmental Protection

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## Waste Reduction

### 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 3,000 residents will have participated in the HHW collection days during FY 2021 (24 annual events). FY 2021 will see the greatest number of residents dropping off household hazardous waste in any single fiscal year. The annual number of residents participating in the HHW collection days has increased by 1,000 over 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 13 tons of glass bottles and jars have been diverted which has resulted in a savings of \$1,400.
- 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.

# Environmental Protection

- 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 been on the decline since early 2015. Increased strict policies in China concerning the amount of recyclable material they will accept and the amount of contamination they will accept in recyclable material delivered to them has negatively affected market prices. The Mecklenburg County Material Recovery Facility continues to struggle financially due to poor recycling market prices and contamination.
- 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:

- Increased participation in the HHW collection days and subsequent increase in household hazardous waste received has increased the costs required to package, transport and properly recycle or dispose this material. The associated labor cost to operate the collection days has also increased due to the increase in participation.
- Addition of one recycling technician to help improve serve the increase in participation and improve services.
- Recyclable material processing costs continue to increase.
- The increased recycling vendor charges will cause the recycling program expenses to increase.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Personnel Services	\$ 264,224	\$ 281,731	\$ 283,020	0.5%
Operations	285,246	283,702	304,035	7.2%
<b>Total Expense</b>	<b>\$ 549,470</b>	<b>\$ 565,433</b>	<b>\$ 587,055</b>	<b>3.8%</b>
<b>REVENUES</b>				
Intergovernmental	\$ 12,337	\$ 10,000	\$ 11,000	10%
Sales & Services	27,775	20,000	23,000	15%
Other Financial Sources	-	-	553,055	100%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 587,055</b>	<b>1857%</b>
<b>STAFFING</b>				
FTE Positions	3.00	3.50	3.50	-

# Environmental Protection

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**PERFORMANCE SUMMARY:**

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of residents participating in Household Hazardous Waste collection days per fiscal year*	2,892	3,000	3,100
Household Hazardous Waste collected per participating residents per fiscal year**	76 lbs / resident	81 lbs / resident	75 lbs / resident
Cost per pound to recycle or properly dispose Household Hazardous Waste ***	\$0.45	\$0.47	\$0.45
# of residents using Household Hazardous Waste recycling center per month	1018	1030	1045
Used televisions, computers and misc. electronics collected (in tons)	126	110	105

\*Introduction of CARTology has had a positive effect on the number of residents participating on Household Hazardous Waste collection days.

\*\*Calculated by total pounds collected divided by the total number of people that participate in Household Hazardous Waste.

\*\*\*The amount of paint dropped off continues to be major cost driver.

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# Contributions to Other Funds

## DESCRIPTION

This program consists of funding transfers from the General 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 FY22 is \$40,259,785.

### 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 FY22 the contribution is \$9,977,340.

### 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. For 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 22 the contribution is \$553,055.

### 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 receive a contribution of \$197,500 from the Cabarrus County Tourism Authority and a contribution of \$1,020,584 from the General Fund, an increase of \$71,210 from the FY 2021 adopted budget.

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Contribution to Community Investment Fund	\$ -	\$ 40,220,000	\$ 40,259,785	0.1%
Contribution to Capital Project Fund	12,101,705	4,671,150	9,977,340	113.6%
Contribution to Landfill Fund	-	-	553,055	100.0%
Contribution to the Arena (SMG)	803,245	949,374	1,020,584	7.5%
<b>Total Expense</b>	<b>\$ 12,904,950</b>	<b>\$ 45,840,524</b>	<b>\$ 51,810,764</b>	<b>13.0%</b>

# Non-Departmental

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## DESCRIPTION

Items in this program are those which relate to General Fund programs, as a whole, but not to any particular program or department.

### **Salary Adjustments**

These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012 and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY 2014 budget as well as in future years. A total of \$4,122,275 was adopted for FY 2022, which includes: \$30,000 for service awards, \$300,000 for vacation payouts, \$2,600,000 for merits/COLA, \$500,000 for the salary study for Cabarrus County employees, \$326,000 for salary compression adjustments and \$366,275 for salary adjustments throughout the year to account for additional merit increases, promotions and adjustments to other pays and vacation payouts.

### **Other Post Employment Benefits (OPEB) Trust**

Funding for the creation of an Other Post Employment Benefits (OPEB) Trust. For FY 2022, \$ 2,000,000 is budgeted 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.

### **Building Acquisitions**

For FY 2022, \$770,382 is budgeted for a potential building acquisition.

### **Group Hospital (Health) Insurance / Workers Compensation**

Additional funds are budgeted here for Group Health Insurance and Workers Compensation self insurance programs to provide the necessary funding adjustments for these self-insurance programs.

### **Other Benefits**

These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of \$8,940 annually per retiree. The FY 2022 adopted budget of \$692,249 provides for an estimated 77 retirees. 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 2022 budget includes \$197,000 set aside for fuel price uncertainty.

### **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.

### **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 2022 \$5,000 has been set aside for mileage reimbursement for travel related expenses.

# Non-Departmental

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## **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 \$750,000 to cover unanticipated/unbudgeted costs that may occur during the year. Of this amount \$450,000 is for charter school funding adjustment due to increase in enrollment.

# Non-Departmental

## BUDGET SUMMARY:

	ACTUAL FY 2020	ADOPTED FY 2021	ADOPTED FY 2022	% CHANGE FY 2021 to FY 2022
<b>EXPENDITURES</b>				
Salary Adjustments	\$ -	\$ 2,884,202	\$ 4,122,275	42.9%
Building Acquisition	-	-	770,382	100.0%
OPEB	-	-	2,000,000	100.0%
Group Hospital	-	-	17,880	100.0%
Workers' Compensation	-	-	15,544	100.0%
Other Benefits	(23)	50,000	197,000	294.0%
Fuel	-	-	(670,709)	100.0%
Indirect Costs	102,648	102,961	102,961	-%
Building Rental Fees	1,159	803	803	-%
Natural Gas	10,543	12,299	12,299	-%
Power	9,570	10,000	10,000	-%
Purchased Services	-	12,000	12,000	-%
Auto Maintenance	85,920	25,000	25,000	-%
Consultants	1,512	5,000	5,000	-%
Mileage	22,213	50,000	50,000	-%
Unemployment Compensation	-	900,000	750,000	-16.7%
Contingency	(23)	50,000	197,000	294.0%
Board Directed Expense	\$287,488	-	-	-%
<b>Total Expense</b>	<b>\$ 1,070,491</b>	<b>\$ 1,405,340</b>	<b>\$ 3,068,602</b>	<b>118.4%</b>
<b>REVENUES</b>				
Other Taxes	\$ -	\$ 26,207,021	\$ 37,238,953	42.1%
Intergovernmental	-	2,120,650	2,120,650	-%
Sales & Services	506	42,900	42,900	-%
Investment Earnings	-	582,961	100,00	-98.3%
Miscellaneous	-	35,000	35,000	-%
<b>Total Revenue</b>	<b>\$ 506</b>	<b>\$28,988,532</b>	<b>\$39,437,503</b>	<b>36.0%</b>



# Education

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## INTRODUCTION TO EDUCATION

Cabarrus County, along with the State of North Carolina and school boards, strive to provide a free, equal and quality education for every child in the state. According to the North Carolina state constitution, the County must maintain facility requirements for the public education system. Local revenues are also used to supplement the state’s contribution for public school operations. Lottery proceeds and sales tax dedicated for school capital fund a portion of school capital needs.

Cabarrus County provides funding to the following:

- **Public Schools**
  - Cabarrus County Schools (CCS)
  - Kannapolis City Schools (KCS)
  - Charter Schools
  - Other related agencies
  
- **Rowan Cabarrus Community College (RCCC)**

Although Cabarrus County is only responsible for distributing funds, the County prides itself on the relationships built with each school system. While the school boards decide how to spend county funding, the school districts and the County work together to make sure needs are met. For example, each year Cabarrus County Schools hosts a series of workshops where members of the school board, school administration, teachers, parents, County Commissioners and staff and other key stakeholders meet to discuss and prioritize requests for the upcoming year.

The remainder of this section covers the current expense, highlights and/or significant modifications, capital outlay, debt service and county server space for public schools and provides an overview of funding for RCCC.



# Education

## PUBLIC SCHOOLS

### CURRENT EXPENSE

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								
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE		
<b>REGULAR INSTRUCTION</b>								
Cabarrus County Schools	\$ 50,466,724	\$ 52,846,371	\$ 53,196,371	\$ 52,846,371	\$ -	0.00%		
Kannapolis City Schools	6,334,387	6,653,802	6,653,802	6,779,192	125,390	1.88%		
<b>TOTAL</b>	<b>\$ 56,801,111</b>	<b>\$ 59,500,173</b>	<b>\$ 59,850,173</b>	<b>\$ 59,625,563</b>	<b>\$ 125,390</b>	<b>0.21%</b>		
<b>BUILDING MAINTENANCE</b>								
Cabarrus County Schools	\$ 10,032,822	\$ 11,369,963	\$ 10,989,963	\$ 11,369,963	\$ -	0.00%		
Kannapolis City Schools	1,042,348	1,042,348	1,432,882	1,042,348	-	0.00%		
<b>TOTAL</b>	<b>\$ 11,075,170</b>	<b>\$ 12,412,311</b>	<b>\$ 12,422,845</b>	<b>\$ 12,412,311</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>GROUPS MAINTENANCE</b>								
Cabarrus County Schools*	*combined with building maint	\$ -	\$ -	\$ -	\$ -	0.00%		
Kannapolis City Schools	270,364	270,364	108,680	270,364	-	0.00%		
<b>TOTAL</b>	<b>\$ 270,364</b>	<b>\$ 270,364</b>	<b>\$ 108,680</b>	<b>\$ 270,364</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>TECHNOLOGY</b>								
Cabarrus County Schools	\$ 5,612,297	\$ 5,768,222	\$ 5,798,222	\$ 6,768,222	\$ 1,000,000	17.34%		
Kannapolis City Schools	528,078	528,078	528,078	528,078	-	0.00%		
<b>TOTAL</b>	<b>\$ 6,140,375</b>	<b>\$ 6,296,300</b>	<b>\$ 6,326,300</b>	<b>\$ 7,296,300</b>	<b>\$ 1,000,000</b>	<b>15.88%</b>		
<b>SCHOOL SYSTEM TOTAL</b>								
Cabarrus County Schools	\$ 66,111,843	\$ 69,984,556	\$ 69,984,556	\$ 70,984,556	\$ 1,000,000	1.43%		
Kannapolis City Schools	8,175,177	8,494,592	8,723,442	8,619,982	125,390	1.48%		
<b>GRAND TOTAL</b>	<b>\$ 74,287,020</b>	<b>\$ 78,479,148</b>	<b>\$ 78,707,998</b>	<b>\$ 79,604,538</b>	<b>\$ 1,125,390</b>	<b>1.43%</b>		
<b>CHARTER SCHOOLS*</b>								
Cabarrus County Schools	\$ 4,516,769	\$ 4,665,094	\$ 4,665,094	\$ 5,017,293	\$ 352,199	7.55%		
Kannapolis City Schools	571,585	644,023	644,023	486,011	(158,012)	-24.54%		
<b>TOTAL</b>	<b>\$ 5,088,354</b>	<b>\$ 5,309,117</b>	<b>\$ 5,309,117</b>	<b>\$ 5,503,304</b>	<b>\$ 194,187</b>	<b>3.66%</b>		
<b>ALL EXPENSES</b>								
<b>GRAND TOTAL</b>	<b>\$ 79,375,374</b>	<b>\$ 83,788,265</b>	<b>\$ 84,017,115</b>	<b>\$ 85,107,842</b>	<b>\$ 1,319,577</b>	<b>1.57%</b>		

\* 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 Statue 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 38,491, a decrease of 16 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.

# CABARRUS COUNTY SCHOOLS

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### **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 4,177 employees, including our bus drivers who safely transport 26,000 students on school buses each day, and our school nutrition staff who serve up 1.2 million breakfasts and 2.7 million lunches annually.

CCS offers 17 Program Choice options at 31 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 \$29 million in scholarships earned by Class of 2020. Within our schools, 95 languages are spoken and students and families represent 89 countries.

### **MAJOR ACCOMPLISHMENTS:**

- NC reported student achievement accountability results in 2018-19. That year, CCS had the highest student performance in the history of Cabarrus County Schools. 2018-2019 School Accountability results indicated 94% of all CCS traditional schools either Met or Exceeded academic growth; while 63.9% of schools exceeded state expectations.
- Major strides in increasing teacher supplements
- Program Choice Offerings
- Energy saving initiative

### **MAJOR CHALLENGES & TRENDS:**

- Attracting and retaining teachers
- Learning loss related to COVID
- Keeping pace with rapid growth
- Deferred maintenance with aging equipment and buildings

### **BUDGET HIGHLIGHTS & CHANGES:**

- Increasing teacher supplements to above the state average
- Increase funds for deferred maintenance
- Increase support for technology lease

# Education

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## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Average Daily Membership*	33,590	34,458	34,323
Teacher Supplement	9%	10%	12%
% of assets outside of life cycle	85%	85%	75%
% of students and staff who have a device < 4 years old	85%	85%	100%

\*Average number of students in classes

## DEPARTMENT CONTACT

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# KANNAPOLIS CITY SCHOOLS

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### MISSION:

To promote an environment 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 (soon to be at 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 52 different credential programs at the secondary level.

### MAJOR ACCOMPLISHMENTS:

- Made progress in increasing teacher supplements
- Added HVAC, Mechatronics and Public Safety courses to A.L. Brown High School
- Completed the implementation of a guaranteed energy savings project

### MAJOR CHALLENGES & TRENDS:

- Learning loss related to COVID-19
- Increase pay to minimum \$15 an hour
- Attracting and retaining a diverse staff

### BUDGET HIGHLIGHTS & CHANGES:

- Increasing teacher supplements
- Increase funds for deferred maintenance
- Request 10 locally funded positions

### PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
Average Daily Membership*	4,098	4,093	4,107
Teacher Supplement	7%	8%	9%
% of students and staff who have a device < 4 years old	93%	93%	97%

\*Average number of students in classes (only includes Cabarrus County students)

### DEPARTMENT CONTACT

Name: Will Crabtree

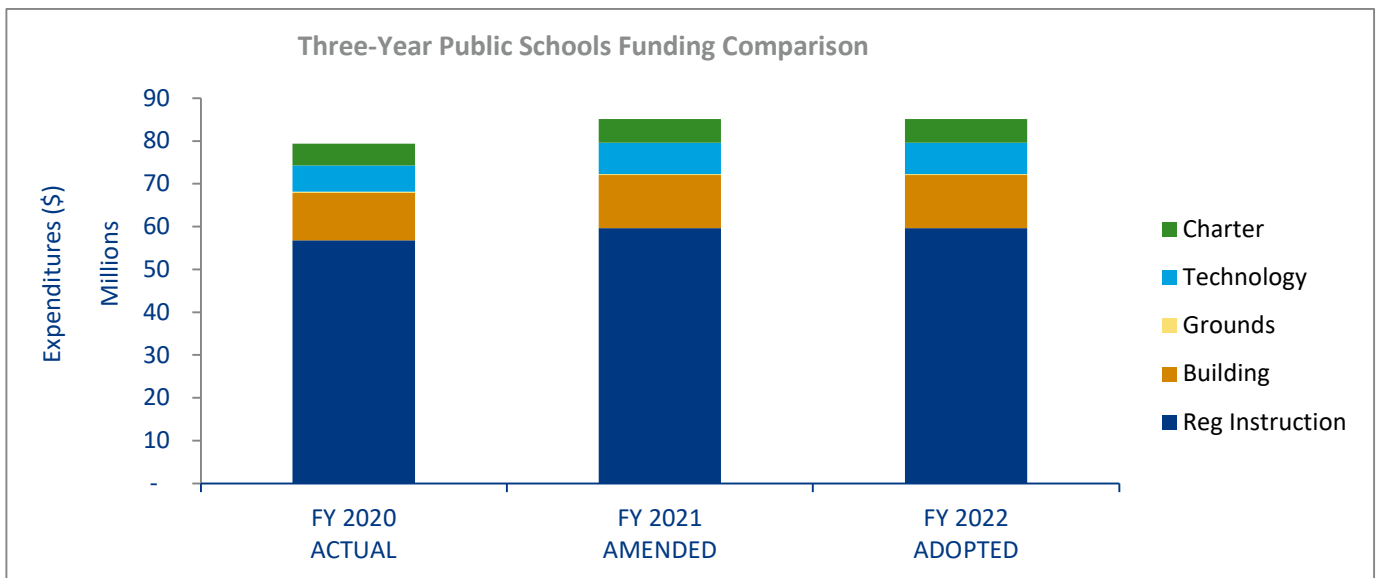
Email: will.crabtree@kcs.k12.nc.us

Phone: 704 791-6231

# Education

For FY22 Cabarrus County School’s ADM is 34,323 and Kannapolis City School’s is 4,168. Payment for charter school students is a pass through from each school district to charter schools based on ADM per pupil. Additional funds are held in contingency to fund any unanticipated increase of charter school students.

FY 2022 ADOPTED BUDGET					
	DOLLARS	ADM	PERCENT	PER PUPIL	
<b>PUBLIC SCHOOL SYSTEM</b>					
Cabarrus County Schools	\$ 70,984,556	34,323	89.17%	\$ 2,068.13	
Kannapolis City Schools	8,619,982	4,168	10.83%	2,068.13	
<b>TOTAL</b>	<b>\$ 79,604,538</b>	<b>38,491</b>	<b>100%</b>		
<b>CHARTER SCHOOLS</b>					
Cabarrus County Schools	\$ 5,017,293	2,426	91.17%	\$ 2,068.13	
Kannapolis City Schools	486,011	235	8.83%	2,068.13	
<b>TOTAL</b>	<b>\$ 5,503,304</b>	<b>2,661</b>	<b>100%</b>		



## HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

### Cabarrus County Schools (CCS)

The budget includes a direct current expense increase of **\$1,000,000** to cover a portion of the districts four-year device leases for students and staff.

An additional **\$2,855,286** to cover a 0.5% increase to the County-paid local salary supplements for teachers, fully fund technology device leases and cover increased operating expenses has been budgeted as a contribution to the Capital Projects Fund. Since the district will receive more than \$40 million of one-time federal funding, this additional \$2.9 million will fund deferred maintenance projects over the next three fiscal years. The district will cover the additional operating expenses using federal dollars during the three-year period. CCS has a significant deferred maintenance backlog totaling nearly \$200 million. In FY22, this funding will address multiple projects including security camera replacements, roof repairs, playground replacements and the construction of security vestibules. This funding will become a part of the districts current expense funding in FY25.

# Education

## Kannapolis City Schools (KCS)

The budget includes a direct current expense increase of **\$125,390** to cover a 0.5% increase to the County-paid local salary supplement for teachers. An additional **\$346,730** has been budgeted as a contribution to the Capital Projects Fund. These funds will cover deferred maintenance projects over the next three fiscal years. This funding will become a part of the districts current expense funding in FY25.

## 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.

CAPITAL OUTLAY FOR PUBLIC SCHOOL SYSTEMS						
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Cabarrus County						
Schools	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ -	0.00%
Kannapolis City Schools	100,000	100,000	100,000	100,000	-	0.00%
<b>TOTAL</b>	<b>\$ 1,120,000</b>	<b>\$ 1,120,000</b>	<b>\$ 1,120,000</b>	<b>\$ 1,120,000</b>	<b>\$ -</b>	<b>0.00%</b>

Note: These amounts will be funded from the Community Investment Fund.

## DEBT

PUBLIC SCHOOL DEBT SERVICE						
	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 PRINCIPAL	FY 2022 INTEREST	ADOPTED CHANGE	PERCENT
GO Bonds	\$ 8,033,964	\$ 7,750,124	\$ 6,289,887	\$ 1,132,482	\$ (327,755)	-4.23%
COPS/LOBS	31,386,656	32,122,429	21,097,500	7,843,734	(3,181,195)	-9.90%
<b>TOTAL</b>	<b>\$ 39,420,619</b>	<b>\$ 39,872,553</b>	<b>\$ 27,387,387</b>	<b>\$ 8,976,216</b>	<b>\$ (3,508,950)</b>	<b>-8.80%</b>

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.

# Education

The following projects are planned for public schools within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT - PUBLIC SCHOOLS							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
<b>EDUCATION</b>							
<b>Cabarrus County Schools (CCS)</b>							
Mobile Units	500,000	-	-	-	-	-	-
Replace Fire Alarm System at Northwest Cabarrus High School	89,314	-	-	-	-	-	-
Replace Fire Alarm System at Concord High School	89,314	-	-	-	-	-	-
Mobile Renovations at Jay M. Robinson High School	81,195	-	-	-	-	-	-
R. Brown McAllister Elementary School	450,000	31,960,580	-	900,000	-	-	-
Roberta Road Middle School	-	10,509,074	-	-	-	-	-
Parking and Drive Replacement at Mt. Pleasant High School	-	1,648,000	-	-	-	-	-
Roof Replacement at Concord High School	-	1,493,500	-	-	-	-	-
Roof Replacement at CC Griffin Middle School	-	1,236,000	-	-	-	-	-
Roof Replacement at Central Cabarrus High School	-	1,236,000	-	-	-	-	-
Roof Replacement at Weddington Hills Elementary School	-	1,236,000	-	-	-	-	-
Roof Replacement at Bethel Elementary School	-	927,000	-	-	-	-	-
Design/Site Preparation for R. Brown McAllister Elementary School	-	1,500,000	-	-	-	-	-
Security Cameras at Multiple Schools	-	525,000	-	-	-	-	-
Repave Parking Lots/Roadways at Concord Middle School	-	425,450	-	-	-	-	-
Paint Interior/Exterior at Central Cabarrus High School	-	245,317	-	-	-	-	-
Enclose Area for Dining at Harris Road Middle School	-	245,317	-	-	-	-	-
Retaining Wall at WR Odell Primary Elementary School	-	245,317	-	-	-	-	-
Enclose Area for Dining at CC Griffin Middle School	-	238,172	-	-	-	-	-
Backup Generator at Northwest Cabarrus Middle School	-	234,073	-	-	-	-	-
Boiler Conversion at Mt. Pleasant Elementary School	-	228,260	-	-	-	-	-



# Education

The following projects are planned for public schools within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT - PUBLIC SCHOOLS							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Door Assembly Replacement at Mt. Pleasant Elementary School	-	196,253	-	-	-	-	-
Gym Floor Replacement at Central Cabarrus High School	-	195,138	-	-	-	-	-
Window Replacement at Concord High School	-	183,988	-	-	-	-	-
Storm Water Pond Repair at Jay M Robinson High School	-	183,988	-	-	-	-	-
Gym Roof Repair at Concord High School	-	154,500	-	-	-	-	-
Playground Replacement at Bethel Elementary School	-	153,323	-	-	-	-	-
Security Vestibule at Jay M Robinson High School	-	153,323	-	-	-	-	-
Mobile Renovations at Mt. Pleasant Elementary School	-	150,535	-	-	-	-	-
Bathroom Partition Replacement at Central Cabarrus High School	-	134,924	-	-	-	-	-
Kalwall Skylight Replacement at JN Fries Middle School	-	123,226	-	-	-	-	-
6th Grade Wing Roof Repair at Northwest Cabarrus Middle School	-	122,658	-	-	-	-	-
Electrical System Replacement at Beverly Hills Elementary School	-	122,122	-	-	-	-	-
Playground Replacement at Harrisburg Elementary School	-	110,393	-	-	-	-	-
Access Control at WM Irvin Elementary School	-	108,150	-	-	-	-	-
Access Control at Concord Middle School	-	108,150	-	-	-	-	-
Access Control at Harold E Winkler Middle School	-	108,150	-	-	-	-	-
HVAC Kitchen Upgrade at Wolf Meadow Elementary School	-	104,260	-	-	-	-	-
Security Vestibule at Hickory Ridge High School	-	91,994	-	-	-	-	-
Bathroom Partition Replacement at Concord High School	-	91,993	-	-	-	-	-
Bathroom Partition Replacement at Northwest Cabarrus Middle School	-	85,861	-	-	-	-	-
Whiteboard Replacement at JN Fries Middle School	-	85,861	-	-	-	-	-

# Education

The following projects are planned for public schools within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT - PUBLIC SCHOOLS							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Accessible Interior Door Hardware at Concord High School	-	78,055	-	-	-	-	-
Tennis Court Repairs at Mt. Pleasant High School	-	73,595	-	-	-	-	-
Parking Lot Light Replacement at JN Fries Middle School	-	69,543	-	-	-	-	-
Mobile Renovations at Early College High School	-	66,905	-	-	-	-	-
Gutter/Drainage System Replacement at Northwest Cabarrus Middle School	-	55,754	-	-	-	-	-
Security Vestibule at Northwest Cabarrus Middle School	-	51,500	-	-	-	-	-
Cafeteria Flooring Replacement at Mt. Pleasant Elementary School	-	41,279	-	-	-	-	-
Fieldhouse HVAC Replacement at Central Cabarrus High School	-	36,798	-	-	-	-	-
New High School	-	4,260,000	-	75,440,000	-	2,200,000	-
Coltrane-Webb Elementary School Replacement	-	-	-	-	-	33,000,000	-
New Opportunity School	-	-	-	-	-	5,000,000	-
HVAC/Roof Replacements for Multiple Schools	-	-	-	-	-	-	197,079,701
<b>CCS TOTAL</b>	<b>\$ 1,209,823</b>	<b>\$ 61,635,279</b>	<b>\$ -</b>	<b>\$ 76,340,000</b>	<b>\$ -</b>	<b>\$ 40,200,000</b>	<b>\$ 197,079,701</b>
<b>Kannapolis City Schools (KCS)</b>							
Football Stadium ADA/Drainage (A.L. Brown)	228,000	-	-	-	-	-	-
Roof Replacement (A. L. Brown)	190,000	-	-	-	-	-	-
Camera Replacements (A. L. Brown)	-	171,000	-	-	-	-	-
Carpet/Gutters/Playground Replacement at Forest Park	-	424,475	-	-	-	-	-
Flooring Replacement at Fred L. Wilson Elementary School	-	187,597	-	-	-	-	-
Tennis Court Renovations (A.L. Brown)	-	500,000	-	-	-	-	-
Track Renovations (A.L. Brown)	-	266,000	-	-	-	-	-
Flooring Replacement at Shady Brook Elementary School	-	145,449	-	-	-	-	-
Flooring Replacement at North Kannapolis Elementary School	-	127,016	-	-	-	-	-

# Education

The following projects are planned for public schools within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT - PUBLIC SCHOOLS							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
Asbestos Abatement at Fred L. Wilson Elementary School	-	126,800	-	-	-	-	-
Playground Replacement at Jackson Park Elementary School	-	100,000	-	-	-	-	-
Playground Replacement at North Kannapolis Elementary School	-	100,000	-	-	-	-	-
Playground Replacement at Shady Brook Elementary School	-	100,000	-	-	-	-	-
Intercom System Replacement at A.L. Brown High School	-	75,000	-	-	-	-	-
Flooring Replacement at Jackson Park Elementary School	-	49,143	-	-	-	-	-
Asbestos Abatement at Jackson Park Elementary School	-	44,600	-	-	-	-	-
Flooring Replacement at G.W. Carver Elementary School	-	34,204	-	-	-	-	-
Campus Master Plan for A.L. Brown High School	-	-	-	-	-	-	25,981,438
Addition/HVAC/Roof for Jackson Park Elementary School	-	-	-	-	-	-	9,316,432
Addition/HVAC for Fred L. Wilson Elementary School	-	-	-	-	-	-	6,103,182
HVAC/Gutters/Playground for Forest Park Elementary School	-	-	-	-	-	-	4,174,163
<b>KCS TOTAL</b>	<b>\$ 418,000</b>	<b>\$ 2,451,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,575,215</b>
<b>GRAND TOTAL PUBLIC SCHOOLS</b>	<b>\$ 1,627,823</b>	<b>\$ 64,086,563</b>	<b>\$ -</b>	<b>\$ 76,340,000</b>	<b>\$ -</b>	<b>\$ 40,200,000</b>	<b>\$ 242,654,916</b>

# Education

## COUNTY SERVER SPACE

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School districts for collaborative technology services. An Inter-local agreement between each Local Education Agency (LEA) and Cabarrus County Government was executed in October of 2011. As part of Cabarrus County's ITS Strategic Plan, Cabarrus County Government invested in two qualified data centers with the flexibility, scalability, support and capacity to offer a managed co-location to the school districts. Kannapolis City Schools continues to contract with the County for technology services.

SERVER SPACE						
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>CONSOLIDATED FUNDING</b>						
County Information Technology	\$ 45,153	\$ 45,156	\$ 45,156	\$ 45,156	\$ -	0%
<b>TOTAL</b>	<b>\$ 45,153</b>	<b>\$ 45,156</b>	<b>\$ 45,156</b>	<b>\$ 45,156</b>	<b>\$ -</b>	<b>0%</b>

## SUMMARY

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN						
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
<b>PUBLIC SCHOOLS APPROPRIATION</b>						
Current Expense	\$ 74,287,020	\$ 78,479,148	\$ 78,707,998	\$ 79,604,538	\$ 1,125,390	1.43%
Charter Schools	5,088,354	5,309,117	5,309,117	5,503,304	194,187	3.66%
Capital Outlay	1,120,000	1,120,000	1,120,000	1,120,000	-	0.00%
Educational Debt Service	39,420,619	39,874,433	39,872,553	36,363,603	(3,510,830)	-8.80%
County Server Space	45,153	45,156	45,156	45,156	-	0.00%
School Nurses	3,053,426	3,406,591	3,560,361	3,935,002	528,411	15.51%
<b>TOTAL</b>	<b>\$123,014,572</b>	<b>\$128,234,445</b>	<b>\$128,615,184</b>	<b>\$126,571,603</b>	<b>\$(1,662,842.00)</b>	<b>-1.30%</b>
<b>ADM ENROLLMENT</b>						
CCS State Estimates	34,124	34,339	34,339	34,323	(16)	2.50%
KCS State Estimates	5,526	4,168	4,168	4,168	-	0.60%
CCS Estimates of Charter	2,289	2,289	2,426	2,426	137	13.15%
KCS Estimates of Charter	316	316	235	235	(81)	-25.63%
<b>TOTAL ESTIMATED ENROLLMENT</b>	<b>42,255</b>	<b>41,112</b>	<b>41,168</b>	<b>41,152</b>	<b>40</b>	<b>0.10%</b>
<b>PER PUPIL FUNDING</b>						
Current Expense	\$ 1,878	\$ 2,038	\$ 2,041	\$ 2,068	\$ 30	1.48%
Capital Outlay	26.51	27.24	27.21	27.22	(0.03)	-0.10%
Educational Debt Service	932.92	969.90	968.53	883.64	(86.26)	-8.89%
County Server Space	1.07	1.10	1.10	1.10	(0.00)	-0.10%
School Nurses	72.26	82.86	86.48	95.62	12.76	15.40%
<b>TOTAL</b>	<b>\$ 2,911.24</b>	<b>\$ 3119.15</b>	<b>\$ 3124.15</b>	<b>\$ 3075.71</b>	<b>\$ (43.44)</b>	<b>-1.39%</b>

# Education

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY							
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
<b>REVENUE SOURCE</b>							
1/2 cent Sales Tax Article 40 30%	\$ 3,354,134	\$ 2,733,911	\$ 2,733,911	\$ 3,900,000	\$ 1,166,089	42.65%	
1/2 cent Sales Tax Article 42 60%	7,398,798	6,007,414	6,007,414	8,540,000	2,532,586	42.16%	
1/4 cent Sales Tax Article 46 100%	8,863,295	7,267,594	7,267,594	10,131,000	2,863,406	39.40%	
Lottery used for School Debt Service	2,300,000	2,300,000	2,300,000	2,300,000	-	0.00%	
QSCB Subsidy	724,279	720,000	720,000	720,000	-	0.00%	
<b>TOTAL</b>	<b>\$ 22,640,507</b>	<b>\$ 19,028,919</b>	<b>\$ 19,028,919</b>	<b>\$ 25,591,000</b>	<b>\$ 6,562,081</b>	<b>34.48%</b>	
<b>EXPENDITURE CATEGORY</b>							
Current Expense	\$ 74,287,020	\$ 78,479,148	\$ 78,707,998	\$ 79,604,538	\$ 1,125,390	1.43%	
Charter Schools	5,088,354	5,309,117	5,309,117	5,503,304	194,187	3.66%	
Capital Outlay	1,120,000	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	39,420,619	39,874,433	39,872,553	36,363,603	(3,510,830)	-8.80%	
County Server Space	45,153	45,156	45,156	45,156	-	0.00%	
School Nurses	3,053,426	3,406,591	3,560,361	3,935,002	528,411	15.51%	
<b>TOTAL</b>	<b>\$ 123,014,572</b>	<b>\$ 128,234,445</b>	<b>\$ 128,615,185</b>	<b>\$ 126,571,603</b>	<b>\$ (1,662,842)</b>	<b>-1.30%</b>	
<b>NET COUNTY COST</b>							
<b>GRAND TOTAL</b>	<b>\$ (100,374,065)</b>	<b>\$ (109,205,526)</b>	<b>\$ (109,586,266)</b>	<b>\$ (100,980,603)</b>	<b>\$ 8,224,923</b>	<b>-7.53%</b>	

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 \$100,980,603, including \$3,935,002, 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 2013 through adopted FY22.

## OTHER RELATED AGENCIES

OTHER SCHOOL EXPENDITURES							
	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2021 AMENDED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
School Park Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%	
Special Olympics	72,644	84,405	84,405	84,405	-	0.00%	
Other	68,795	-	-	-	-	0.00%	
<b>TOTAL</b>	<b>\$ 191,439</b>	<b>\$ 134,405</b>	<b>\$ 134,405</b>	<b>\$ 134,405</b>	<b>\$ -</b>	<b>0.00%</b>	

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

### 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.

# Education

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## **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

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### **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 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 2020 the region's population increased by 12.6% since 2015, growing by 24,776. Population is expected to increase by 8.1% between 2020 and 2025, adding 17,957 people. From 2015 to 2020, jobs increased by 9.6% in Cabarrus County, NC from 77,436 to 84,883. This change outpaced the national growth rate of 3.1% by 6.5%. As the number of jobs increased, the labor force participation rate decreased from 62.2% to 61.2% between 2015 and 2020, which highlights the need for additional investment in postsecondary education.

### **MAJOR ACCOMPLISHMENTS:**

- The College completed 76 initiatives that align with the strategic plan and implemented 62 additional due to COVID impact.
- College continued operations through COVID-19 pandemic. While the pandemic had a major impact on changing to distance learning, the College continued to maintain our level of commitment to our students.
- College celebrated 1,479 drive-thru graduates (44% from Cabarrus County) at the Charlotte Motor Speedway.
- 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
- The College has completed many of the projects the County provided 2021 funding for. The projects include Building 2000 Fire Alarm Upgrades, CBTC HVAC Replacement, and Cabarrus County ATC.

# Education

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## MAJOR CHALLENGES & TRENDS:

- Maintenance of existing facilities. Buildings are showing age and need more attention and upkeep.
- The College has had to move more classes online. Prior to COVID, 33% of classes held online compared to 93% as of March 2020, however more classes will be offered on campus in Summer and Fall 2021.

## BUDGET HIGHLIGHTS & CHANGES:

- Current operating expansion request to increase by \$102,500 due to Information System (IS) enhancements for replacement of IS infrastructure; Advance Technology Center maintenance and utilities; and inflationary escalation.
- Increase capital allocation to \$300,000 over prior year \$100,000 funding level to maintain current facilities.

## PERFORMANCE SUMMARY:

MEASURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 TARGET
# of Cabarrus County students (all students)	7,922	6,525	8,000
# of completed capital projects	0	3	7
Cabarrus County curriculum enrollment	4,478	4,125	4,500
Cabarrus County curriculum graduates	828	760	850
Cabarrus County continuing education enrollment	3,444	2,400	3,500

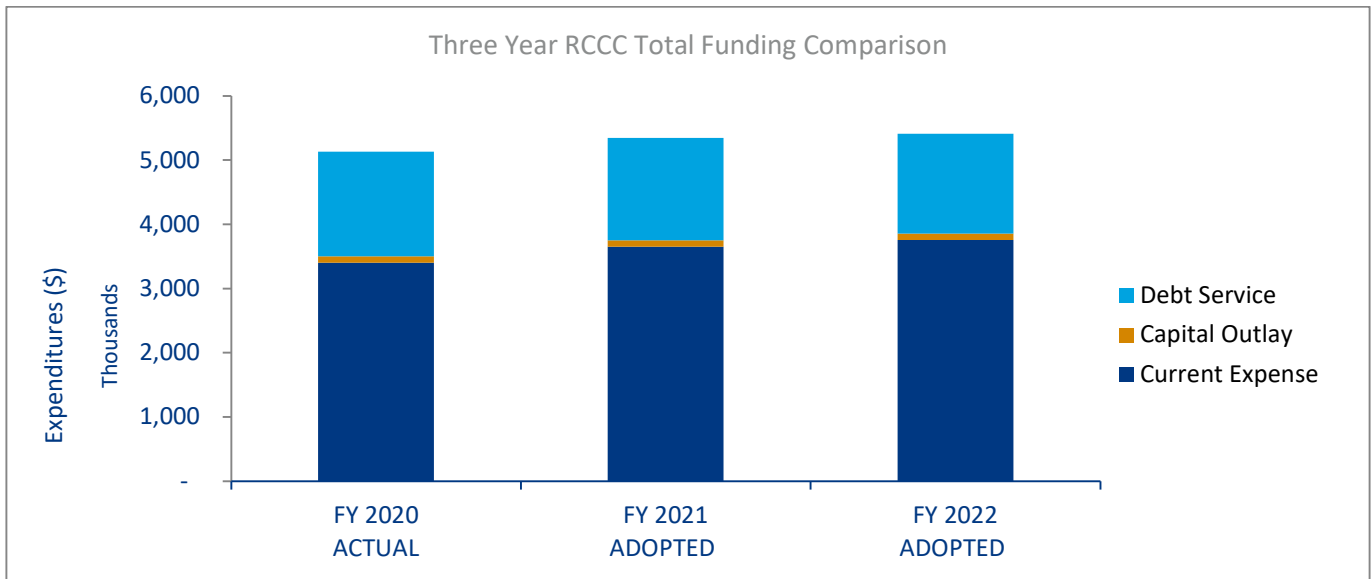
## DEPARTMENT CONTACT

Name: Dr. Carol Spalding, President  
Email: [carol.spalding@rccc.edu](mailto:carol.spalding@rccc.edu)  
Phone: 704-680-7806



# Education

## ROWAN CABARRUS COMMUNITY COLLEGE



### ROWAN CABARRUS COMMUNITY COLLEGE FUNDING BREAKDOWN

	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Current Expense	\$ 3,402,215	\$ 3,652,000	\$ 3,754,500	\$ 102,500	2.81%
Capital Outlay	100,000	100,000	100,000	-	0.00%
Debt Service	1,627,594	1,591,874	1,553,928	(37,946)	-2.38%
<b>TOTAL</b>	<b>\$ 5,129,809</b>	<b>\$ 5,343,874</b>	<b>\$ 5,408,428</b>	<b>\$ 64,554</b>	<b>1.21%</b>

Note: FY 21 proposed capital amount will be funded from the Community Investment Fund.

The budget for Rowan-Cabarrus Community College (RCCC) totals **\$3,402,215 a \$102,500 (2.81%) increase** from the prior year. The increase reflects increases to operate the Advanced Technology Center and utility increases across other campuses. At the same time, the county continues to invest in existing facilities. Capital funding is provided to make improvements at the South Campus and the Cabarrus Business and Technology Center (CBTC). The County issues various types of debt in support of construction for RCCC. General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) have all been used to finance the acquisition and construction of facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

# Education

The following projects are planned for RCCC within the county's Capital Improvement Plan (CIP):

CAPITAL IMPROVEMENT PLAN BY PROJECT - COMMUNITY COLLEGE							
	FY 21 Adopted	FY22 Adopted	FY23 Planning	FY24 Planning	FY25 Planning	FY26 Planning	Future
<b>EDUCATION</b>							
<b>Rowan Cabarrus Community College (RCCC)</b>							
Building 2000 Re-Roof	335,000	-	-	-	-	-	-
CBTC HVAC Replacement Phase III & IV	265,000	-	-	-	-	-	-
South Campus Building 1000 Boiler Replacement	105,000	-	-	-	-	-	-
Roof Recoat at CBTC	-	200,000	-	-	-	-	-
Fire Alarm Replacement at CBTC	-	125,000	-	-	-	-	-
Master Plan for South Campus	-	120,000	-	-	-	-	-
Camera Replacement at South Campus	-	108,000	-	-	-	-	-
Mobile Units for Early College at RCCC South Campus	-	1,850,000	-	-	-	-	-
South Campus Building 4000 Construction	-	-	-	-	-	-	35,335,000
Dominion PSNC Property Acquisition	-	-	-	-	-	-	1,300,000
Building 1000 Renovation at South Campus	-	-	-	-	-	-	700,000
Trinity Church Road Property Acquisition	-	-	-	-	-	-	380,000
<b>RCCC TOTAL</b>	<b>\$ 705,000</b>	<b>\$ 2,403,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,715,000</b>

# Debt Service

## DEBT SERVICE OVERVIEW

Debt Service is mandated by G.S. 159-36, 159-25(a) (5). The Community Investment Fund (CIF) is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS)/Limited Obligation Bonds (LOBS) and Lease and Installment Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2021:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
<b>GO Bonds:</b>			
Schools	\$30,969,439	\$2,870,892	\$33,840,331
Rowan Cabarrus Community College	1,270,561	127,933	1,398,494
<b>COPS/LOBS:</b>			
Schools	212,082,500	52,234,450	264,316,950
Arena & Events Center	967,500	11,126	978,626
Sheriff Administration Building	10,110,000	824,551	10,934,551
Jail Housing Unit	25,775,000	2,829,651	28,604,651
Parking Deck	8,400,000	2,933,888	11,333,888
Rowan Cabarrus Community College	13,370,000	3,496,978	16,866,978
<b>Financing Agreements:</b>			
Wallace Property-Installment	2,311,477	918,523	3,230,000
E-911 Equipment-Installment	29,502	261	29,763
Thompson Property-Installment	49,000	-	49,000
Stretcher - Lease	334,435	11,137	345,572
<b>TOTAL</b>	<b>\$305,669,414</b>	<b>\$66,259,390</b>	<b>371,928,804</b>

# Debt Service

## PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),

NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING

	ISSUE DATE	RATE	PRINCIPAL / INTEREST	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>GO Bonds - Schools</b>								
GO 2013 Refunding - Schools	5-15-13	1.50 - 5.00	Principal	6,198,490	6,237,198	6,261,229	5,893,813	-
			Interest	1,040,783	730,859	418,999	199,856	-
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	91,390	139,490	139,490	144,300	3,168,360
			Interest	91,697	90,416	88,460	86,505	84,482
<b>GO Bonds - Schools Total</b>			<b>Principal</b>	<b>\$ 6,289,880</b>	<b>\$ 6,376,688</b>	<b>\$ 6,400,719</b>	<b>\$ 6,038,113</b>	<b>\$ 3,168,360</b>
			<b>Interest</b>	<b>1,132,480</b>	<b>821,274</b>	<b>507,459</b>	<b>286,361</b>	<b>84,482</b>
			<b>Subtotal</b>	<b>\$ 7,422,359</b>	<b>\$ 7,197,962</b>	<b>\$ 6,908,178</b>	<b>\$ 6,324,473</b>	<b>\$ 3,252,842</b>
<b>GO Bonds - Rowan Cabarrus Community College (RCCC)</b>								
GO 2013 Refunding (Pub Imprv) - RCCC 2006	5-15-13	1.50 - 5.00	Principal	211,510	212,802	213,771	211,188	-
			Interest	42,517	31,942	21,301	13,819	-
GO 2020 Refunding	7-16-20	1.60	Principal	3,610	5,510	5,510	5,700	216,640
			Interest	3,503	3,454	3,380	3,305	3,228
<b>GO Bonds - RCCC Total</b>			<b>Principal</b>	<b>\$ 215,120</b>	<b>\$ 218,312</b>	<b>\$ 219,281</b>	<b>\$ 216,888</b>	<b>\$ 216,640</b>
			<b>Interest</b>	<b>\$ 46,020</b>	<b>\$ 35,396</b>	<b>\$ 24,681</b>	<b>\$ 17,124</b>	<b>\$ 3,228</b>
<b>GO Bonds - Grand Total</b>			<b>Principal</b>	<b>\$ 6,505,000</b>	<b>\$ 6,595,000</b>	<b>\$ 6,620,000</b>	<b>\$ 6,255,000</b>	<b>\$ 3,385,000</b>
			<b>Interest</b>	<b>1,178,500</b>	<b>856,670</b>	<b>532,140</b>	<b>303,485</b>	<b>87,710</b>
			<b>Grand Total</b>	<b>\$ 7,683,500</b>	<b>\$ 7,451,670</b>	<b>\$ 7,152,140</b>	<b>\$ 6,558,485</b>	<b>\$ 3,472,710</b>
<b>COPS/LOBS - Schools</b>								
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00 - 0.07	Principal	1,330,000	1,330,000	1,330,000	1,330,000	1,335,000
			Interest	776,125	776,125	408,925	408,925	408,925
LOBS - Schools 2020 A Refunding	7-16-20	1.60 - 2.35	Principal	322,500	-	-	-	-
			Interest	3,709	-	-	-	-
LOBS - Schools 2020B Refunding	7-16-20	1.60 - 2.35	Principal	2,120,000	2,090,000	2,020,000	-	-
			Interest	71,645	47,265	23,230	-	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,555,000	2,520,000	2,485,000	2,430,000	2,375,000
			Interest	422,802	359,183	296,435	234,558	174,051
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,350,000	5,260,000	5,160,000	5,075,000	4,970,000
			Interest	1,010,268	875,448	742,896	612,864	484,974

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# Debt Service

## PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),

NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING

	ISSUE DATE	RATE	PRINCIPAL / INTEREST	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	2,555,163	2,370,663	2,186,163	2,001,663	1,817,163
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	3,325,000	3,320,000	3,320,000	2,855,000	2,855,000
			Interest	2,045,100	1,878,850	1,712,850	1,611,500	1,468,750
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,405,000	2,405,000	2,410,000	2,410,000	2,410,000
			Interest	958,920	885,568	812,215	738,710	665,205
<b>COPS/LOBS - Schools Total</b>			<b>Principal</b>	<b>\$ 21,097,500</b>	<b>\$ 20,615,000</b>	<b>\$ 20,415,000</b>	<b>\$ 17,790,000</b>	<b>\$ 17,635,000</b>
			<b>Interest</b>	<b>\$ 7,843,732</b>	<b>\$ 7,193,102</b>	<b>\$ 6,182,714</b>	<b>\$ 5,608,220</b>	<b>\$ 5,019,068</b>
			<b>Subtotal</b>	<b>\$ 28,941,232</b>	<b>\$ 27,808,102</b>	<b>\$ 26,597,714</b>	<b>\$ 23,398,220</b>	<b>\$ 22,654,068</b>
<b>COPS/LOBS - Rowan Cabarrus Community College (RCCC)</b>								
LOBS - Advanced Technology Center 2018 issue RCCC 2006	5-16-18	3.05	Principal	\$ 885,000	\$ 885,000	\$ 880,000	\$ 880,000	\$ 880,000
			Interest	407,785	380,793	353,800	326,960	300,120
<b>COPS/LOBS - RCCC Total</b>			<b>Subtotal</b>	<b>\$ 1,292,785</b>	<b>\$ 1,265,793</b>	<b>\$ 1,233,800</b>	<b>\$ 1,206,960</b>	<b>\$ 1,180,120</b>
<b>COPS/LOBS - Other</b>								
LOBS - 2020A Refunding Public Bigs - Arena	7-16-20	1.60 - 2.35	Principal	967,500	-	-	-	-
			Interest	11,126	-	-	-	-
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal	1,790,000	1,750,000	1,705,000	1,665,000	1,620,000
			Interest	240,618	198,016	156,366	115,787	76,160
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal	3,480,000	3,415,000	3,345,000	3,265,000	3,195,000
			Interest	646,953	559,605	473,888	389,929	307,977
LOBS - Parking Deck 2017 issue	10-26-17	3.00 - 5.00	Principal	525,000	525,000	525,000	525,000	525,000
			Interest	365,025	338,775	312,525	296,625	270,375
<b>COPS/LOBS - Other Total</b>			<b>Principal</b>	<b>\$ 6,762,500</b>	<b>\$ 5,690,000</b>	<b>\$ 5,575,000</b>	<b>\$ 5,455,000</b>	<b>\$ 5,340,000</b>
			<b>Interest</b>	<b>1,263,722</b>	<b>1,096,396</b>	<b>942,779</b>	<b>802,341</b>	<b>654,512</b>
			<b>Subtotal</b>	<b>\$ 8,026,222</b>	<b>\$ 6,786,396</b>	<b>\$ 6,517,779</b>	<b>\$ 6,257,341</b>	<b>\$ 5,994,512</b>
<b>COPS/LOBS - Grand Total</b>			<b>Principal</b>	<b>\$ 28,745,000</b>	<b>\$ 27,190,000</b>	<b>\$ 26,870,000</b>	<b>\$ 24,125,000</b>	<b>\$ 23,855,000</b>
			<b>Interest</b>	<b>9,515,238.50</b>	<b>8,670,290.50</b>	<b>7,479,292.50</b>	<b>6,737,520.50</b>	<b>5,973,699.50</b>
			<b>Grand Total</b>	<b>\$ 36,967,454</b>	<b>\$ 34,594,498</b>	<b>\$ 33,115,493</b>	<b>\$ 29,655,561</b>	<b>\$ 28,648,580</b>

# Debt Service

		PRINCIPAL AND INTEREST PAYMENTS						
		GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION BONDS (LOBS),						
		NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING						
	ISSUE DATE	RATE	PRINCIPAL / INTEREST	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>Capital Leases/Installment Financing</b>								
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	\$ 97,541	\$ 101,443	\$ 105,500	\$ 109,720	\$ 114,109
			Interest	92,459	88,557	84,500	80,280	75,891
Installment Financing - Land Thompson Property	02-28-17	0.00	Principal	49,000	-	-	-	-
			Interest	-	-	-	-	-
Installment Financing-Equip - E-911 2017	07-20-16	1.77	Principal	29,502	-	-	-	-
			Interest	261	-	-	-	-
Lease - Equipment Stretcher Lease			Principal	109,653	111,469	113,313	-	-
			Interest	5,538	3,722	1,877	-	-
<b>Installment Financing - Grand Total</b>			<b>Principal</b>	<b>\$ 176,043</b>	<b>\$ 101,443</b>	<b>\$ 105,500</b>	<b>\$ 109,720</b>	<b>\$ 114,109</b>
			<b>Interest</b>	<b>92,720</b>	<b>88,557</b>	<b>84,500</b>	<b>80,280</b>	<b>75,891</b>
			<b>Grand Total</b>	<b>\$ 268,763</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>
<b>Capital Lease - Grand Total</b>			<b>Principal</b>	<b>\$ 109,653</b>	<b>\$ 111,469</b>	<b>\$ 113,313</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Interest</b>	<b>5,538</b>	<b>3,722</b>	<b>1,877</b>	<b>-</b>	<b>-</b>
			<b>Grand Total</b>	<b>\$ 115,191</b>	<b>\$ 115,191</b>	<b>\$ 115,190</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Annual Debt Service</b>								
Bank Service Charges				\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700
Principal - Total				35,535,696	33,997,912	33,708,813	30,489,720	27,354,109
Interest - Total				10,791,997	9,619,240	8,097,809	7,121,285	6,137,300
LOB - New Draw 2020 (Interest Only)				617,722	-	-	-	-
<b>TOTAL ANNUAL DEBT SERVICE</b>				<b>\$ 47,001,115</b>	<b>\$ 43,672,851</b>	<b>\$ 41,862,322</b>	<b>\$ 37,666,705</b>	<b>\$ 33,547,109</b>

**Note:** The COPS 2011A (Qualified School Construction Bonds) issue requires that annual principal payments be made to a sinking fund, held by a trustee, in the County's name. Annual budgeted payments of \$1,330,000 are required for fiscal years 2016-2025 and a budgeted payment of \$1,335,000 is required in fiscal year 2026. The trustee will make debt service payments of \$7,200,000 and \$7,435,000 from the sinking fund in fiscal years 2023 and 2026, respectively. At this time, the County will record debt service expenditures and reduce its long-term liabilities. The accumulation of annual sinking fund payments will be accounted for in restricted fund balance. Therefore, the County will appropriate restricted fund balance in fiscal years 2023 and 2026 to fund the debt service expenditures.

# Debt Service

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## LEGAL DEBT MARGIN

June 30, 2021

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, 2021 *unaudited		<u>\$26,546,242,927</u>
Legal debt margin:		
Debt limit 8% of total assessed value		2,123,699,434
Debt applicable to debt limitation:		
Total bonded debt	\$ 32,240,000	
Total certificates of participation/ limited obligation bonds	270,705,000	
Total installment financings	2,389,979	
Total capital leases (governmental fund types)	<u>334,435</u>	
Total debt applicable to limitations		<u>305,669,414</u>
Legal debt margin		<u>\$1,818,030,020</u>

Source: Cabarrus County Finance





# 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, 2021 and ending June 30, 2022:

### I. General Fund

a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	\$ 213,023,933
Sales Tax/Other	39,310,492
Intergovernmental	21,726,474
Permits and Fees	9,630,442
Sales and Services	13,104,565
Investment Earnings	100,000
Miscellaneous	265,580
<b>TOTAL REVENUES</b>	<b>\$ 297,161,486</b>

b. The following expenditures are budgeted in the General Fund:

General Government	\$ 38,207,459
Public Safety	58,004,918
Economic and Physical Development	6,332,370
Human Services	46,772,047
Cultural and Recreational	6,992,025

#### Cabarrus County Schools

Instructional Services	52,846,371
Charter Schools	5,017,293
Technology Support Services	6,768,222
Building and Grounds Maintenance	11,369,963
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324

#### Kannapolis City Schools

Instructional Services	6,779,192
Charter Schools	486,011
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	3,754,500
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#### Other Programs

Contributions to Other Funds	51,810,764
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<b>TOTAL EXPENDITURES</b>	<b>\$ 297,161,486</b>
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## Budget Ordinance

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### II. Community Investment Fund (CIF)

- a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	\$ 22,571,000
Miscellaneous	720,000
Lottery Proceeds	2,300,000
Other Financing Sources	<u>40,259,785</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>65,850,785</u></b>

- b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	\$ 27,387,387
Interest	8,976,216
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,100,121
Interest	453,807
Capital Outlay	100,000
Other Debt Service	8,380,414
Other Improvements	16,215,118
Contribution to Capital Project Fund	1,500,000
Bank Service Charges	<u>617,722</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>65,850,785</u></b>

### 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	\$ 704,737
Investment Earnings	15,000
Miscellaneous	5,000
Other Financing Sources	<u>1,218,084</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>1,942,821</u></b>

- b. The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	\$ 164,297
Operations	<u>1,778,524</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>1,942,821</u></b>

# Budget Ordinance

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## IV. Landfill Fund

- a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	\$	65,000
Permits & Fees		145,000
Sales & Services		1,286,000
Contribution from General Fund		553,055
Investment Earnings		28,508
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>2,077,563</u></b>

- b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	\$	649,195
Operations		1,428,368
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b><u>2,077,563</u></b>

## V. 911 Emergency Telephone Fund

- a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	\$	691,166
Investment Earnings		1,500
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>692,666</u></b>

- b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	\$	662,902
Installment Principal		29,502
Installment Interest		262
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b><u>692,666</u></b>

## VI. Social Services Fund

- a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	\$	400,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>400,000</u></b>

- b. The following expenditures are budgeted in the Social Services Fund:

Operations	\$	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b><u>400,000</u></b>

## Budget Ordinance

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### VII. Intergovernmental Fund

- a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Permits and Fees	\$ 2,000,000
<b>TOTAL REVENUES</b>	<b>\$ <u>2,000,000</u></b>

- b. The following expenditures are budgeted in the Intergovernmental Fund:

Education	\$ 2,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>2,000,000</u></b>

### 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	\$ 13,842,513
Investment Earnings	25,000
Miscellaneous	<u>662,550</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>14,530,063</u></b>

- b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	\$ 14,530,063
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>14,530,063</u></b>

### 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	\$ 1,300,000
Investment Earnings	10,000
Fund Balance	1,115,994
Miscellaneous	<u>20,000</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>2,445,994</u></b>

- b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	\$ 2,445,994
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>2,445,994</u></b>

# Budget Ordinance

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## 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	\$ 5,909,748
<b>TOTAL REVENUES</b>	<b>\$ <u>5,909,748</u></b>

- b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	\$ 465,666
Cold Water Fire Tax District	317,938
Concord Rural Fire Tax District	51,095
Flowe's Store Fire Tax District	449,361
Georgeville Fire Tax District	276,666
Gold Hill Fire Tax District	41,311
Harrisburg Rural Fire Tax District	1,154,136
Jackson Park (City of Concord) Fire Tax District	237,112
Kannapolis Rural Fire Tax District	222,337
Midland Fire Tax District	775,508
Mt. Mitchell Fire Tax District	103,322
Mt. Pleasant Rural Fire Tax District	565,737
Northeast Fire Tax District	190,941
Odell Fire Tax District	834,387
Richfield-Misenheimer Fire Tax District	11,363
Rimer Fire Tax District	212,868
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>5,909,748</u></b>
 <b>GRAND TOTAL – ALL FUNDS – REVENUES</b>	 <b>\$ <u>393,011,126</u></b>
<b>GRAND TOTAL – ALL FUNDS – EXPENDITURES</b>	<b>\$ <u>393,011,126</u></b>

## 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, 2021 and ending June 30, 2022 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, 2021 of \$29,134,188,214, at an estimated combined collection rate of 98%. An estimated total valuation of Real, Personal and Public Service property is \$26,787,662,214 and vehicle of \$2,346,526,000.

## 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, 2021 and ending June 30, 2022:

<b>Allen Fire Tax District</b>	<b>7.50 ¢</b>
Based on estimated assessed valuation in the Allen Fire Tax District of \$633,559,486	
<b>Cold Water</b>	<b>8.0 ¢</b>
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$405,533,115	
<b>Concord Rural</b>	<b>14.0 ¢</b>
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$37,241,323	
<b>Flowe's Store</b>	<b>7.0 ¢</b>
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$655,045,468	
<b>Georgeville</b>	<b>9.20 ¢</b>
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$306,860,888	
<b>Gold Hill</b>	<b>8.0 ¢</b>
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$52,693,056	
<b>Harrisburg Rural</b>	<b>15.0 ¢</b>
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$785,126,762	
<b>Jackson Park (City of Concord)</b>	<b>14.0 ¢</b>
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$172,822,298	
<b>Kannapolis Rural</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$226,874,579	
<b>Midland</b>	<b>10.0 ¢</b>
Based on estimated assessed valuation in the Midland Fire Tax District of \$791,334,893	
<b>Mt. Mitchell</b>	<b>8.26 ¢</b>
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$127,639,457	
<b>Mt. Pleasant Rural</b>	<b>11.80 ¢</b>
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$489,222,983	
<b>Northeast</b>	<b>12.70 ¢</b>
Based on estimated assessed valuation in the Northeast Fire Tax District of \$153,415,269	
<b>Odell</b>	<b>6.80 ¢</b>
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,252,081,592	
<b>Richfield-Misenheimer</b>	<b>7.0 ¢</b>
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$16,563,433	
<b>Rimer</b>	<b>8.80 ¢</b>
Based on estimated assessed valuation in the Rimer Fire Tax District of \$246,832,309	

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, 2021 in the table above, at an estimated combined collection rate of 98%.

### Section 4 – Authorized Positions

# Budget Ordinance

The Board authorizes 1,372 total positions equaling 1,301.38 full-time equivalents. This includes the following new positions authorized in FY22:

Department	# Positions	# FTE	Title	Grade
County Manager’s Office	1	1	Chief Procurement Officer	26
County Manager’s Office	1	1	Paralegal	15
Emergency Medical Services	1	1	EMS Assistant Director	24
Fire Services	1	1	Fire Operations Chief	21
Human Resources	1	1	HR Analyst	28
Human Services	1	1	Customer Service Program Manager	19
Human Services	1	1	Human Services Evaluator II	18
Human Services	1	1	Income Maintenance Case Worker	11
Human Services	1	1	Income Maintenance Program Manager	19
Human Services	1	1	Income Maintenance Supervisor	17
Human Services	1	0.7	Nutrition Site Supervisor	6
Human Services	1	1	Parenting Specialist	15
Human Services	1	1	Prevention Social Worker	18
Human Services	1	1	Social Work Investigator	18
Human Services	2	2	Social Work Supervisor III	21
Human Services	1	1	Social Worker II	15
Human Services	3	3	Social Worker III	17
Human Services	1	1	Transportation Clerk	8
Information Technology	1	1	IT Support Supervisor	24
Information Technology	1	1	Systems Administrator	24
Information Technology	1	1	Technical Specialist	20
Infrastructure & Asset Management	1	1	Business Services Manager	23
Infrastructure & Asset Management	1	1	Building Maintenance Mechanic	13
Infrastructure & Asset Management	3	3	Custodian	6
Infrastructure & Asset Management	1	1	Fleet Mechanic	13
Infrastructure & Asset Management	1	1	Parts Room Attendant	12
Library	1	0.75	Library Assistant	10
Planning	2	2	Code Enforcement Officer I	17
Planning	1	1	County Engineer	22
Planning	1	1	Permit Associate	10
Sheriff’s Office	1	1	Adoption Coordinator	8
Sheriff’s Office	1	1	Crime Analyst	16
Sheriff’s Office	2	2	Deputy Sheriff 12 Hr	14
Sheriff’s Office	3	3	Detective	18
Sheriff’s Office	1	1	Evidence Custodian	13
Sheriff’s Office	1	1	Record Specialist	11
<b>Total</b>	46	45.45		

## 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.

## Budget Ordinance

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- 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.
  - 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 into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- 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.

### Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2021-2022 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

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budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 21<sup>st</sup> day of June, 2021.

  
Stephen M. Morris, Chairman

  
Lauren Linker, Clerk to the Board



# Supplemental Information

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## COMMUNITY INFORMATION



### CABARRUS COUNTY, NORTH CAROLINA

#### Government

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Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees ( <i>Full Time Equivalents</i> )	1,175.61
County Seat	Concord

#### Area Statistics

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Population (July 2020 estimate)	216,608
Area in square miles	364

#### Taxes

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NC Retail Sales Tax	4.75%
Cabarrus County Local Sales Tax	2.25%
Cabarrus County Property Tax Rate per \$100 Value	.74

#### Modes of Transportation

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Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

#### Public Safety

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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, 4 substations
Number of sworn personnel	226 full time, 1 part time
Number of detention officers	110
Number of civilians	50 full time, 5 part time
Number of patrol units	205

# Supplemental Information

## Culture & Recreation

### County Facilities – Operated

	Frank Liske Park	Camp Spencer Park	Vietnam Veterans Park	Rob Wallace Park	Mount Pleasant Senior Center	Concord Senior Center	Other	Total
Parks	1	1	1	1				4
Undeveloped Parks (acres)			47	160			63*	
Senior Centers					1	1		2
Picnic Shelters	12	2	4	1				19
Indoor Picnic/Rental Facilities	0	3			2	3		8
Walking Trails (miles) 5 total	4.21	1.82	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	17							20

\*W.W. Flowe

\*\*Kannapolis LunchPlus Site

County Owned Facilities – Operated by a Municipality

1

School Parks (Utilized by ALPS)

20

# Supplemental Information

## Education

	<u>Total</u>	<u>Cabarrus County</u>	<u>Kannapolis City</u>
Pre-kindergarten	1	1	-
Elementary schools	27	21	6
Middle schools	10	9	1
High schools	11	10	1
Performance Learning Center	1	1	-
Number of students	37,287	32,831	4,170*
* Kannapolis School children in Cabarrus County limits			
Community colleges	1 (Rowan-Cabarrus Community College)		

## Medical

Hospitals	1
Number of licensed beds	457

## Economy

Construction Permits Issued (July 1, 2020-April 30, 2021)	15,131
Zoning Permits Issued (July 1, 2020-April 30, 2021)	502
Unemployment Rate (March 2021)	4.2%
Median Household Income (2019 Estimates)	\$67,328
Per Capita Personal Income (2019 Estimates)	\$32,255

## Sources of Information

Cabarrus County Government	NC Department of Public Instruction
Cabarrus County Economic Development Corporation	US Census Bureau – American Fact Finder
Carolinas Medical Center – Northeast	NC Department of Commerce, Labor and Economic Analysis

### TOP TEN PRINCIPAL EMPLOYERS

EMPLOYER	EMPLOYEES	RANK
Atrium Health	4,269	1
Cabarrus County Schools	3,964	2
Amazon (Concord + Kannapolis)*	2,500	3
S&D Coffee**	1,239	4
Walmart Associates Inc.*	1,200	5
Cabarrus County	1,196	6
City of Concord	1,078	7
Shoe Show*	1,000	8
Food Lion	750	9
Kannapolis City Schools	724	10

\*Estimated based on verbal conversation or commerce date

\*\*2019 Estimate, 2020 estimate was not available

Source: Cabarrus Economic Development Corporation

## Supplemental Information

TOP TEN PRINCIPAL TAXPAYERS			
TAXPAYER	Type of Business	2019 Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Inc.	Manufacturing	\$481,996,326	2.19%
Castle & Cooke NC LLC/ David Murdock	Real Estate	293,159,782	1.33%
Mall at Concord Mills LP	Retail Center	231,020,588	1.05%
Charlotte Motor Speedway Inc.	Sports - Racing	219,458,920	1.00%
Celgard LLC	Manufacturing	184,192,261	0.84%
Duke Energy Corporation	Public Service Co	147,730,421	0.67%
The Silverman Group	Real Estate Developers	109,497,800	0.50%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	106,469,606	0.48%
Weinstein Properties	Real Estate	101,646,310	0.46%
Hendrick Automotive	Automotive Sales	99,942,839	0.45%
		<b>TOTAL \$1,975,114,853</b>	<b>8.98%</b>

Total 2019 Assessed Valuation (as of 7/10/2020), including Public Service\*\*

Source: Cabarrus County Tax Assessor's Office

**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
<b>Cabarrus</b>	<b>212,917</b>	<b>1,171</b>	<b>\$275,790,534</b>	<b>\$23,811,500,000</b>	<b>\$0.74</b>	
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

# Supplemental Information

## STATISTICAL INFORMATION

Racial and Ethnic Composition of Cabarrus County: Population Estimates		
Race/ethnicity category	Number	Percent distribution
Total population	216,453	100%
White alone	156,711	72.4%
Black or African American alone	42,424	19.6%
American Indian, Alaska native alone	1,515	.7%
Asian alone	10,173	4.7%
Native Hawaiian and Other Pacific Islander, alone	216	0.1%
Two or more races	5,194	2.4%
Hispanic origin	24,026	11.1%
White alone, non-Hispanic Origin	137,231	63.4%

Source: U..S. Census Bureau 2019 Population Estimates Program (PEP)

Education Attainment and Median Earnings in Cabarrus County: 2019 American Community Survey	
Educational attainment (highest degree)	Percent
Less than high school graduate	10.1%
High school graduate only	25.2%
Some college or associate's degree	32.4%
Bachelor's degree or more	20.7%
Graduate or professional degree	11.6%
<b>Median Income</b>	<b>Dollar</b>
Median Household Income	\$67,328
Median Family Income	\$81,928

Source: U..S. Census Bureau 2019 American Community Survey

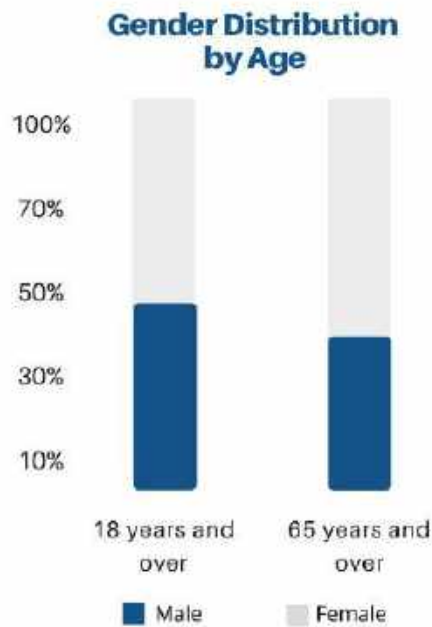
# Supplemental Information

## STATISTICAL INFORMATION

AGE DISTRIBUTION: 2019 American Community Survey

Age category	Population	Percent distribution
Under 5 years	13,200	6.4%
5 to 9 years	13,513	6.5%
10 to 14 years	17,106	8.3%
15 to 19 years	14,360	7.0%
20 to 24 years	11,548	5.6%
25 to 34 years	25,664	12.4%
35 to 44 years	29,928	14.5%
45 to 54 years	30,346	14.7%
55 to 59 years	13,128	6.4%
60 to 64 years	10,933	5.3%
65 to 74 years	16,392	7.9%
75 to 84 years	7,604	3.7%
85 years and over	2,893	1.4%
<b>Total</b>	<b>206,615</b>	<b>100%</b>
Median age	37.9	-

Source: U.S. Census: 2019 American Community Survey



Source: U.S. Census: 2019 American Community Survey



# Supplemental Information

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE											
REVENUE SOURCE	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ADOPTED	FY22 ADOPTED	
1/2 cent Sales Tax Article 40 30%	\$ 2,178,066	\$ 2,247,377	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,941,555	\$ 3,187,727	\$ 3,354,134	\$ 2,733,911	\$ 3,900,000	
1/2 cent Sales Tax Article 42 60%	5,169,449	5,075,948	5,987,935	6,211,757	6,669,074	6,682,593	7,237,897	7,398,798	6,007,414	8,540,000	
1/4 cent Sales Tax Article 46 100%	5,978,544	5,812,323	6,873,104	7,150,105	8,021,787	8,163,747	8,845,020	8,863,295	7,267,594	10,131,000	
Lottery used for School Debt Service	7,307,518	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	
OSCB Subsidy	770,921	712,644	714,643	718,497	717,727	718,883	721,581	724,279	720,000	720,000	
Fines & Forfeitures	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	2,000,000	2,000,000	
<b>TOTAL \$</b>	<b>22,933,517</b>	<b>20,295,922</b>	<b>19,781,431</b>	<b>20,268,374</b>	<b>22,129,875</b>	<b>22,440,917</b>	<b>23,531,524</b>	<b>24,114,286</b>	<b>21,028,919</b>	<b>27,591,000</b>	
<b>EXPENDITURE CATEGORY</b>											
Current Expense	\$ 52,626,269	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 75,705,683	\$ 79,375,374	\$ 83,788,265	\$ 85,107,842	
Capital Outlay General Fund	1,803,060	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	
ITS Services	28,779	121,882	84,000	84,000	76,146	41,391	45,156	45,153	45,156	45,156	
Debt Service	32,864,016	32,058,212	31,247,131	31,242,713	35,850,219	40,739,938	22,143,448	39,420,619	39,874,433	36,363,603	
Fines & Forfeitures	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	2,000,000	2,000,000	
School Nurses	1,722,808	2,017,949	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387	3,053,426	3,406,591	3,935,002	
<b>TOTAL \$</b>	<b>90,573,951</b>	<b>93,688,332</b>	<b>95,840,294</b>	<b>101,743,863</b>	<b>107,768,191</b>	<b>116,793,616</b>	<b>103,553,773</b>	<b>124,488,352</b>	<b>130,234,445</b>	<b>128,571,603</b>	
<b>NET COUNTY COST</b>											
<b>GRAND TOTAL \$</b>	<b>(67,640,434)</b>	<b>(73,392,410)</b>	<b>(76,058,863)</b>	<b>(81,475,489)</b>	<b>(85,638,316)</b>	<b>(94,352,699)</b>	<b>(80,022,249)</b>	<b>(100,374,066)</b>	<b>(109,205,526)</b>	<b>(100,980,603)</b>	

# Supplemental Information

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## GLOSSARY

- Account Number** - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.
- Accrual Basis** - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
- Ad Valorem Taxes** - taxes levied on real and personal property based on assessed value.
- Allocate** - to set apart budgeted funds for specific purposes (i.e., capital outlay).
- Annual Budget** - a budget covering a single fiscal year (e.g., July 1-June 30).
- Appropriation** - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.
- Assessed Valuation** - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.
- Assessment** - the process of determining the value of real and personal property for taxation purposes.
- Assessment Roll** - an official list of real and personal property containing legal descriptions, ownership and assessed values.
- Asset** - a resource owned or held by a government which has monetary value.
- Audit** - a formal examination of the organization's accounts or financial situation.
- Authority** - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.
- Authorized Bonds** - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.
- Authorized Positions** - employee positions which are authorized in the adopted budget, to be filled during the year.
- Balanced Budget** - current operating revenues will be sufficient to support current operating expenditures.
- Bond** - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
- Bond Refinancing** - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
- Budget** - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

# Supplemental Information

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**Budget Document** - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

**Budget Message** - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

**Budget Ordinance** - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

**Budgetary Basis** - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

**Capital Asset** - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

**Capital Budget** - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

**Capital Improvement Program** - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

**Capital Outlay** - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

**Capital Project** - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

**Certificates of Participation** - debt that is secured by the capital project itself and is issued without voter authorization.

**Consumer Price Index (CPI)** - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

**Continuation** - budget requests that indicate the spending level required to maintain service provision at its current level.

**Cost-of-living Adjustment (COLA)** - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

**County Appropriation** - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

# Supplemental Information

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**Debt Service** - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

**Deficit** - an excess of expenditures over revenue receipts.

**Department** - an organizational unit responsible for carrying out a major government function.

**Depreciation** - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

**Disbursement** - expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Encumbrance** - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Fund** - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

**Expenditures** - amount of money actually paid or obligated for payment from County funds.

**Expense** - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**Fiscal Year (FY)** - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

**Fixed Assets** - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Forecast** - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

**Full-time Equivalent Position (FTE)** - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**Fund** - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

# Supplemental Information

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**Generally Accepted Accounting Principles (GAAP)** - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

**General Fund** - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

**General Obligation Bonds (GO)** - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

**Goal** - a statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Fund** – funds generally used to account for tax supported activities. The county has a general operating fund, special revenue funds and capital projects funds.

**Grants** - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

**Interest and Penalties Receivable on Taxes** - uncollected interest and penalties on property taxes.

**Interfund Accounts** - accounts that reflect transfers between funds.

**Intergovernmental Revenues** - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

**Internal Service Fund** - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**Lease-Purchase Agreement** - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

**Levy** - the amount of tax, service charges and assessments imposed by a government.

**Liability** - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**Long-term Debt** - debt with a maturity of more than one year after the date of issuance.

**Mandate** - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

**Modified Accrual Accounting Basis** - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

**Municipal Bond** - a bond issued by a state or local government.

# Supplemental Information

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**Non-operating Revenues** - income received by a government not directly attributable to providing a service. An example would be interest on investments.

**Objective** - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

**Operating Budget** - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services** - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

**Productivity** - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

**Program** - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

**Program Changes** - budget requests that reflect funding requirements for a change in programs or service levels.

**Proprietary Funds** - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

**Revenue Neutral Tax Rate** - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

**Referendum** - presenting an issue to the voters of the County where a majority of voters decide on the issue.

**Reserve** - an account designated for a portion of the fund balance to be used for a specific purpose.

**Resources** - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**Revenue** - income received by the County from various sources used to finance its operations.

**Revenue Bonds** - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenue Estimates** - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

# Supplemental Information

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**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

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## ACRONYMS

<b>4-H</b>	Head, Heart, Health and Hands (Cooperative Extension)		Program
<b>ALS</b>	Advanced Life Support	<b>ERG</b>	Emergency Response Group
<b>ARRA</b>	American Recovery and Reinvestment	<b>FCC</b>	Federal Communications Commission
<b>BDN</b>	Act Benefit Delivery Network	<b>FTE</b>	Full-time Equivalent
<b>BMP</b>	Best Management Practices	<b>FPY</b>	From Prior Year
<b>BOC</b>	Board of Commissioners	<b>FY</b>	Fiscal Year
<b>CAC</b>	Cabarrus Arts Council	<b>GASB</b>	Governmental Accounting Standards Board
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>GFOA</b>	Government Finance Officers Association
<b>CAN</b>	Cabarrus Aging Network	<b>GIS</b>	Geographic Information Systems
<b>CARES</b>	Capital Asset Realignment for Enhanced Services	<b>GO</b>	General Obligation Bonds
<b>CDBG</b>	Community Development Block Grant	<b>GRP</b>	Grassland Reserve Program
<b>CHAMPVA</b>	Civilian Health and Medical Program of the Department of Veterans Affairs	<b>GSA</b>	General Services Administration
<b>CIP</b>	Capital Improvement Program	<b>HAARP</b>	Heat And Air Repair Program
<b>CIF</b>	Capital Investment Fund	<b>HAZMAT</b>	Hazardous Materials
<b>COPS</b>	Certificates of Participation	<b>HUD</b>	Housing and Urban Development
<b>COPS grant</b>	Community Oriented Policing Services grant	<b>HVAC</b>	Heating, Ventilation, Air Conditioning
<b>CPI</b>	Consumer Price Index	<b>IPRB</b>	Installment Payment Revenue Bonds
<b>CRP</b>	Conservation Reserve Program	<b>NASA</b>	National Aeronautic and Space Agency
<b>DARE</b>	Drug Abuse Resistance Education	<b>NCACSP</b>	North Carolina Agriculture Cost Share Program
<b>DENR</b>	Department of Environment and Natural Resources	<b>NCSU</b>	North Carolina State University
<b>DHHS</b>	Department of Health and Human Services	<b>NRCS</b>	Natural Resources Conservation Services
<b>DMV</b>	Division of Motor Vehicles	<b>RCCC</b>	Rowan Cabarrus Community College
<b>DOT</b>	Department of Transportation	<b>SHRT</b>	Special Hazard Response Team
<b>ECA</b>	Extension and Community Association	<b>SOP</b>	Standard Operating Procedure
<b>EFNEP</b>	Expanded Food and Nutrition Program	<b>SRO</b>	School Resource Officer
<b>EMS</b>	Emergency Medical Services	<b>SWCD</b>	Soil & Water Conservation District
<b>EOG</b>	End of Grade testing	<b>TIF</b>	Tax Increment Financing
<b>EPA</b>	Environmental Protection Agency	<b>USDA</b>	United States Department of Agriculture
<b>EQIP</b>	Environmental Quality Incentive	<b>VA</b>	Veterans Affairs
		<b>WHIP</b>	Wildlife Habitat Incentives Program



## Telephone Directory

**AGENCY/DEPARTMENT-----NUMBER**

Active Living and Parks -----704-920-3350  
Londa Strong, Director

Arena & Events Center -----704-920-3986  
Kenneth Robinson, Director

Animal Control-----704-920-3288

Animal Shelter-----704-920-3291

Clerk to the Board -----704-920-2110  
Lauren Linker

Commissioners' & Manager's Office ---704-920-2100  
Mike K. Downs, County Manager  
Rodney Harris, Deputy County Manager  
Jonathan Marshall, Deputy County Manager  
Kyle Bilafer, Area Manager of Operations  
Debbie Brannan, Area Manager of Technology and  
Innovation

Communications and Outreach -----704-920-2336  
Kasia Thompson, Manager

Planning and Development-----704-920-2141  
Kelly Sifford, Director

*Building Inspection Division* -----704-920-2128  
*Community Development*-----704-920-2142  
*Zoning*-----704-920-2141

Cooperative Extension-----704-920-3310

Elections -----704-920-2860  
Carol Soles, Director

Emergency Management -----704-920-2143  
Steve Langer, Director

Emergency Medical Services -----704-920-2600  
James Lentz, Director

Finance -----704-920-2894  
Wendi Heglar, Director

**AGENCY/DEPARTMENT ----- NUMBER**

Infrastructure & Asset Mgt. ----- 704-920-3200  
Michael Miller, Director

Human Resources ----- 704-920-2200  
Lundee Covington, Director

Human Services ----- 704-920-1400  
Karen Calhoun, Director

Information Services----- 704-920-2154  
Todd Shanley, Director

Landfill----- 704-920-2950  
*Recycling Division*----- 704-920-3279

Library ----- 704-920-2063  
Emery Ortiz, Director

*Concord Branch* ----- 704-920-2050  
*Kannapolis Branch*----- 704-920-1180  
*Mt. Pleasant Branch* ----- 704-436-2202  
*Harrisburg Branch* ----- 704-920-2080

Register of Deeds-----  
704-920-2112 Wayne Nixon, Register of Deeds

Sheriff ----- 704-920-3000  
Van Shaw, Sheriff

Soil & Water Conservation District----- 704-920-3300  
Daniel McClellan, Resource Conservationist

Tax Administration ----- 704-920-2171  
David Thrift, Tax Administrator

*Tax Collector* -----  
704-920-2119 *Land* *Records*  
----- 704-920-2127 *Revaluation*  
----- 704-920-2178

Transportation ----- 704-920-2921  
Bob Bushey, Operations Manager

Veterans Services-----  
704-920-2869 Tony Miller, Director



The Adopted Budget is published by the  
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