



# RECOMMENDED BUDGET

CABARRUS COUNTY, NC  
FISCAL YEAR 2022-2023



CABARRUS COUNTY  
*America Thrives Here*

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Presented May 16, 2022

## BOARD OF COMMISSIONERS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cabarrus County, North Carolina for its annual budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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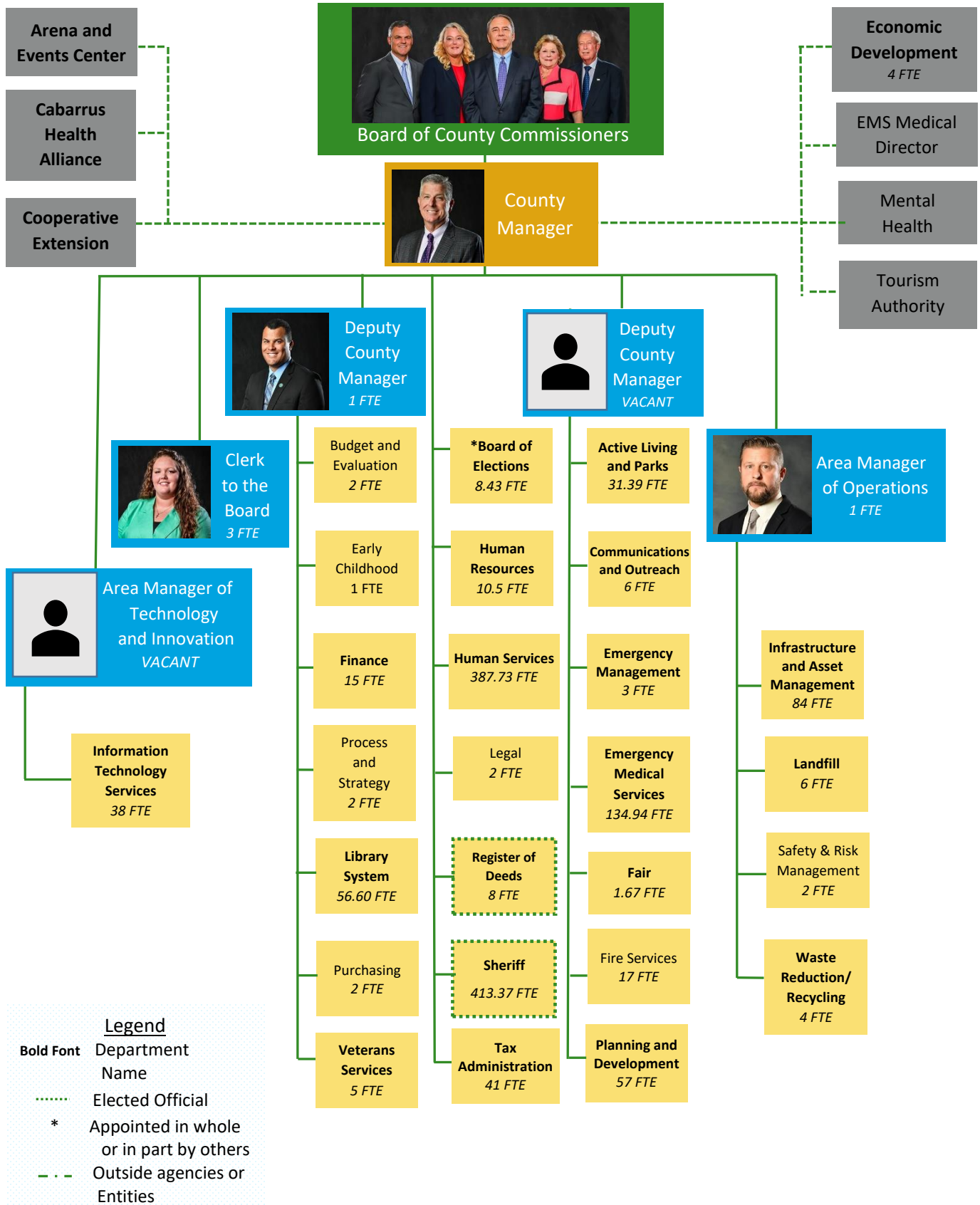
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# INTRODUCTION

# Cabarrus County Voters and Citizens





# 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 2023 (FY23) Budget goes from July 1, 2022 to June 30, 2023. The following sections are included in the document:

### **Introduction**

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

### **Budget Message**

This section provides the County Manager's overview of the FY23 Budget. The budget message explains funding priorities for the year focusing on new funding.

### **Financial Structure, Policy and Process**

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

### **Budget Summary**

This section provides a summary of revenues and expenditures.

### **Fund Summaries**

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

- General Fund
- Community Investment Fund
- Landfill Fund
- 911 Emergency Telephone Fund
- Cabarrus Arena and Events Fund
- Fire Districts Fund
- Social Services Fund
- Intergovernmental Fund
- Workers Compensation and Liability Fund
- Health and Dental Insurance Fund

### **Position Summary**

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

# 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.

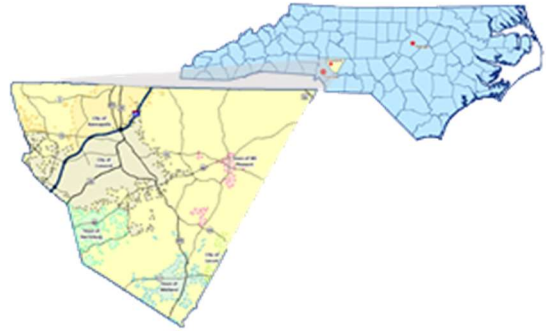
# Introduction

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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 United States Census Bureau estimated a county population of 231,278 as of July 2021, making the County the 10<sup>th</sup> largest in North Carolina. The County is empowered to levy a property tax on both real and personal property located within its boundaries.



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

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

### 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 the 2020 census.

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

# Introduction

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

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

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

## ***Healthcare***

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

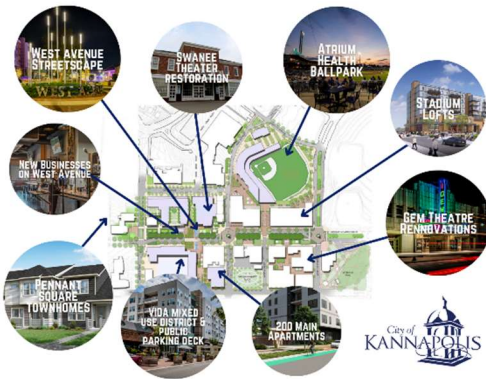


Atrium Health Cabarrus, located in Concord, is the largest employer in the County. The 457-bed medical center serves a five-county region with more than 4,000 employees serving in more than 30 facilities throughout the region. Atrium Health Cabarrus is the second largest hospital facility in the Atrium Health (formerly Carolinas Healthcare System) network of healthcare facilities, which is the largest healthcare system in North Carolina and South Carolina and is the second largest public, multi-hospital system in the United States. Atrium Health Cabarrus provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children’s Hospital, The Mariam Cannon Hayes Women’s Center, The Batte Cancer Center, and other specialized services and facilities. In August 2018, the hospital opened a new state-of-the-art heart and vascular tower costing \$115 million to house The Sanger Heart & Vascular Institute. Atrium Health Cabarrus has also built satellite facilities in Kannapolis and Harrisburg. The Cabarrus Health Alliance, which is a public health authority and the only one of its kind in the State, also serves the county.

## ***Biotechnology and Downtown Kannapolis Revitalization***

The North Carolina Research Campus Situated on 350-acres in downtown Kannapolis, the Research Campus houses eight major North Carolina universities focusing on biotechnology and nutrition research. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which houses the David H. Murdock Research Institute, Dole Food Company, NC Food Innovation Lab, 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.

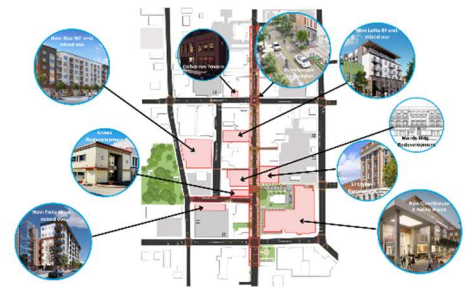
# Introduction



Kannapolis started a Downtown Revitalization project in 2016. Atrium Health Ballpark, home to minor league baseball's Kannapolis Cannon Ballers, is the centerpiece of the transformation along with the revamped West Avenue streetscape. The VIDA district includes 284 apartments, as well as commercial/retail space and a public parking deck. More than 30 businesses are now open on West Avenue including restaurants, boutiques, and a brewery. The City has reached an agreement with Right Field Development, which should begin construction soon on a mixed-use district adjacent to the ballpark consisting of offices, a restaurant, condos, and potentially a hotel.

## ***Downtown Concord Revitalization***

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



## ***Manufacturing***



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

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. Since 2019, the Cabarrus EDC has announced over \$2 billion dollars of new investment and over 1,800 new jobs at the site. The property is adjacent to George Liles Parkway, which has been extended/improved and provides a four-lane connector to U.S. 29, I-85, N.C. 73 and N.C. 3. In the future, the four-lane thoroughfare will extend to NC 49.

## ***Industry and Distribution***

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



# Introduction

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

There are two additional concentrations of industry and distribution along the interstate corridor at Afton Ridge and the Derita Road area. Afton Ridge includes retail, residential and distributions center for S.P. Richards (200,000 square feet) and Gordon Foods (300,000 square feet). Additional phases of the Afton Ridge Business Park will include multiple industrial speculative buildings in the coming years.

The Silverman Group constructed and owns a total of seven (7) industrial buildings (2 million square feet) along Derita Road in Concord. The RiverOaks Corporate Center, also located on Derita Road, provides over one (1) million square feet of industrial development. RiverOaks is currently owned by Exeter Property Group.

## Industrial

The West Winds Industrial Park is located on Derita Road directly across from the airport entrance. Tenants in West Winds Industrial Park include Westrock Coffee (formerly S & D Coffee and Tea) and NASCAR Research & Development. S & D Coffee and Tea is a Cabarrus County legacy company and its expansion to this area of the county included the addition of 200 jobs. West Winds is also home to 26 Acres Brewery.

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



The Kannapolis Gateway Business Park is an 85-acre park located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12-acre retail center. A million square feet of distribution was recently constructed which houses an Amazon distribution center. The facility is a combined investment in real and personal property of over \$85 million and has a total of 600 plus full-time employees now that it is in full operation.

## Retail

# Introduction

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

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

## ***Aviation***

Since opening in 1994, the City of Concord has developed and operated Concord-Padgett Regional Airport on approximately 750 acres surrounded by I-85, Concord Mills Boulevard, Derita Road and Poplar Tent Road. The City's Aviation Department manages the public use commercial service airport as a self-sustaining enterprise fund. The airport has 7,400 feet of runway that can accommodate aircraft up to the size of a Boeing 737 or Airbus 320.

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



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

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

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

## ***Tourism and Hospitality***

The County has transformed itself from a textile and tobacco-based economy to one of the most thriving tourism economies in the state of North Carolina. According to the latest economic impact study from Visit North Carolina, visitor spending in the County reached a record high of \$515.7 million in 2019. In 2020, that figure decreased by 44.2% to \$287.5 million because of the COVID-19 pandemic ranking the County 16<sup>th</sup> in total visitor spending out of North Carolina's 100 counties. Overall hotel Occupancy was 65.3% in 2021 and the Average Daily Rate was \$92.83. This was an increase of 32.9% and 16.4% respectively over 2020 lodging data. The recovery

# Introduction

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has been driven mostly by leisure travelers. Throughout FY2023 it is expected that business and group travel will continue to rebound, but not to pre-pandemic levels



The County promotes itself through its definable motorsports brand. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway (CMS), as well as NASCAR based teams such as Hendrick Motorsports, Roush Fenway Keselowski Racing, and Stewart-Haas Racing, which provide race fans and visitors the opportunity to get a behind-the-scenes look at top racing teams. CMS is a major sports and recreation facility that regularly hosts activities that draw over 1,000,000 visitors per year. Each year, CMS hosts major motorsports events, including two major NASCAR racing events. Facilities at CMS include a seven-story office

building and conference center topped by a restaurant and private club. The zMAX Dragway hosts several events including two NHRA-sanctioned events on the first four-lane drag strip in the world. The Dirt Track at Charlotte Motor Speedway hosts annual dirt racing events including the World of Outlaws World Finals and motocross races. The Speedway has continually diversified its events portfolio by hosting major car shows and concerts.

The Cabarrus County Tourism Authority (CCTA) markets the County utilizing the 6% Occupancy Tax levied on hotels. The CCTA mission is to “drive visitation to Cabarrus County to generate the maximum impact through hotel stays and visitor spending.” In FY23, the CCTA will continue to expand its reach for potential visitors through targeted marketing efforts as well as create more opportunities for conventions and meetings. Recent projects stemming from the County CVB’s Strategic Plan, such as the Concord Mills flyover bridge and installation of four new turf fields at local high schools have and will continue to generate positive economic impact and enhance the overall experience throughout Cabarrus County for visitors and residents alike.

# Introduction

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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:

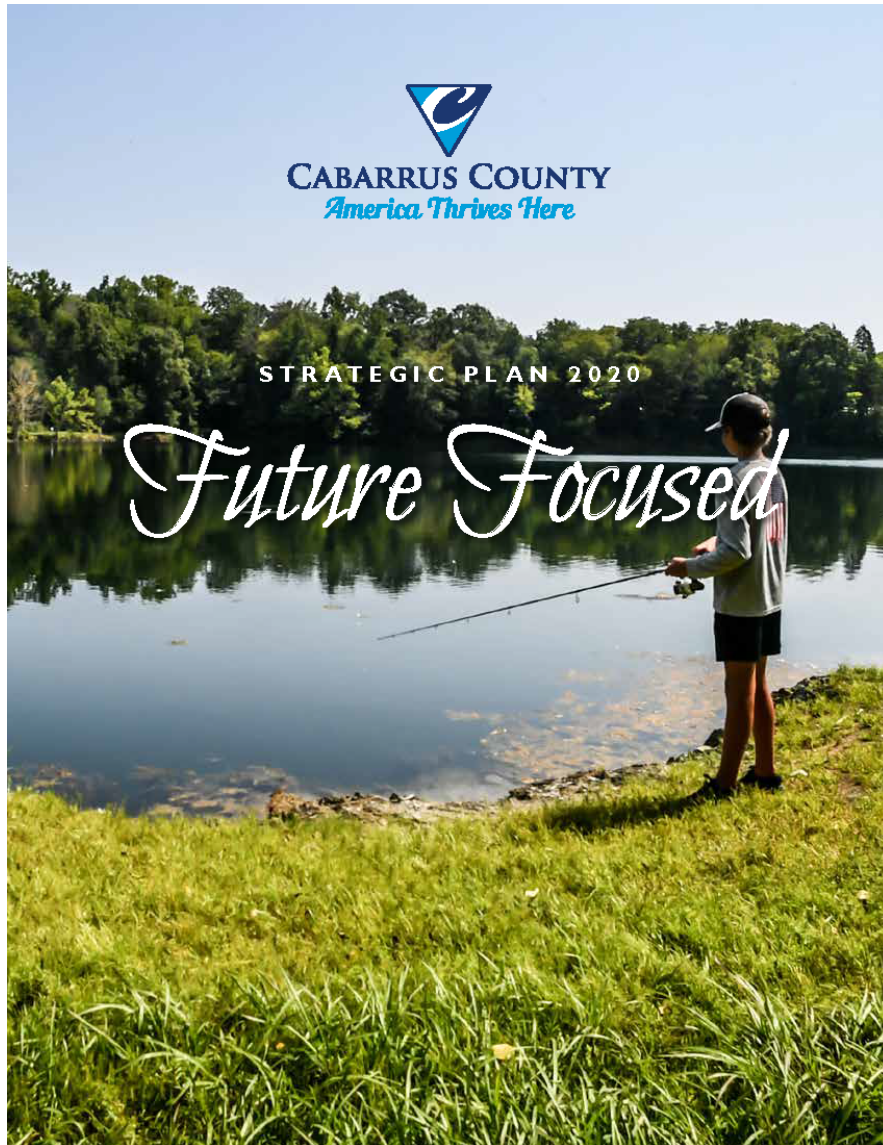
## Introduction

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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.



CLICK THE IMAGE BELOW TO VIEW CABARRUS COUNTYS STRATEGIC PLAN



# **BUDGET MESSAGE**

## Budget Message

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May 16, 2022

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

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

### **Fiscal Year 22: A look back**

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

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

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

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

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

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

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

## Budget Message

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### Fiscal Year 23: Where we're going

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

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

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

We believe this budget strikes that balance.

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

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

This budget includes additional funding for these core areas.

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

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

### PERSONNEL: The most important commodity

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

In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. Competitive pay

## Budget Message

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enables us to attract and retain high-quality employees to allow us to serve the community better.

Under the leadership of Sheriff Van Shaw, the **Sheriff's Office** continues to provide essential services ranging from traffic enforcement to criminal investigation to jail operations. The FY23 budget adds **11 positions** for the Sheriff's Office, including a **Captain, four (4) Deputy Sheriffs** and **six (6) Detention Officers** to provide needed services. Expenses associated with the proposed Captain and two Deputy Sheriff positions will be paid by the Town of Harrisburg through their contract for law enforcement services.

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

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

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

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

**Human Services** also has a need for additional staff in the Child Welfare Division. The budget adds **two (2) Social Worker Investigative/Assessment** positions to work a non-traditional schedule (3 p.m. to midnight) during the busiest time of the week; a **Social Worker Supervisor**



## Budget Message

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**III** to oversee their intake staff; a **Social Worker Supervisor III** to oversee family assessments; and a **Social Worker III** to receive intake calls. The division has experienced significant turnover in the past year, and continues to manage high caseloads. These positions will provide much-needed stability.

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

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

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

The remaining recommended positions address current deficiencies. They include:

- An **Assessment Associate** to provide support for personal property appraisal staff to increase customer service and responsiveness.
- A **Cyber Security Analyst** to monitor the County's internal and third-party security prevention and detection solutions, which ensures the integrity and protection of the County's network and systems.
- A **Grounds Maintenance Mechanic** to increase efficiency by providing in-house maintenance and repairs on equipment and small engines.
- A **Heavy Equipment Operator** to meet growing demands with a consistent level of customer service at the Construction and Demolition Landfill.
- A **Network Engineer** to manage, configure, install, and analyze network security, infrastructure, voice, wireless and building security systems.

## Budget Message

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- A **Resource Conservation Easement Specialist** to review, record and monitor easement for programs that preserve county land.
- A **Strategy Manager** to oversee strategic planning and performance efforts for an accountable government.

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

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

### **EDUCATION: Key to a thriving community**

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

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

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

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

The County-paid local supplement for KCS lags CCS due to the requirement to allocate an equal share to each school based on enrollment. In essence, an additional dollar provided to KCS would require an additional nine dollars for CCS, making a significant supplement increase cost-

## Budget Message

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prohibitive. Given that challenge, the budget includes funding for a **0.5% increase in the County-paid local supplement for certified staff employed by KCS**. The **KCS budget totals \$8.9 million, an increase of 3.1%**.

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

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

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

### **CAPITAL PROJECTS: Funding for preservation and growth**

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

The County will not issue new debt in FY23, which is consistent with our every-other-year cycle.

PAYGO will fund a significant number of essential projects, including:

- **\$11.6 million** for various projects at County facilities. Examples include utility and RV lot improvements at the Cabarrus Arena and Events Center; paving the overflow parking lot at the Concord Senior Center, Concord; and tennis court renovations at Frank Liske Park.
- **\$4.2 million** for Cabarrus County Schools to fund their Top 20 deferred maintenance projects. Project examples include multiple fire alarm system replacements, roof replacements and playground replacements. These projects would have a positive impact on 15 schools across the district.
- **\$2.5 million** for Cabarrus County Schools to replace the roof at W.M. Irvin Elementary School and Harris Road Middle School. With these two projects, the County will have funded seven (7) complete roof replacements in the last two years.

## Budget Message

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- **\$2.3 million** for Rowan-Cabarrus Community College to renovate Building 2000 for law enforcement, EMT/paramedic and certified nursing assistant programs. Completion of this project will free up needed space on the 7<sup>th</sup> floor of the Sheriff's Administrative Building for their use.
- **\$2 million** to program and design a new public safety training facility adjacent to Frank Liske Park in Concord. The facility will assist local emergency medical services, fire departments, and law enforcement in meeting their training requirements. This project will be in partnership with Concord, Harrisburg, Kannapolis, and the volunteer fire departments. The County's share of construction costs for the project will be included in the FY24 budget.
- **\$1.5 million** for Kannapolis City Schools to fund various deferred maintenance projects including flooring replacements, security cameras and paving repairs.

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

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

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

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

For the behavioral health facilities, we were fortunate to receive a **\$30 million grant** from the state for designing and building two facilities off Kannapolis Parkway. One will provide behavioral health urgent care for those age six and older and a 16-bed adult facility-based crisis

## Budget Message

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center. A second will provide a 16-bed facility-based crisis center for those between the ages of 4 and 17 years old. Facility-based crisis centers offer short-term, medically supervised service 24-hours a day, seven days a week, 365 days a year as an alternative to hospitalization or emergency department visits. These facilities will be designed over the next year with an intended opening in 2024. Although Cabarrus County will not directly operate the facilities, the County will have a financial role to play, with rough estimates in the **\$3-5 million range annually**, based on Guilford County's experience with similar facilities.

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

Countless staff members contributed to the development of this budget, but I would like to mention a few specifically: Rodney Harris, Kyle Bilafer, Lundee Covington, Rosh Khatri, Yesenia Pineda, Elie Landrum, Wendi Heglar, Suzanne Burgess and our department leadership team all helped develop a fiscally responsible budget that responds to community needs.

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

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

Respectfully submitted,

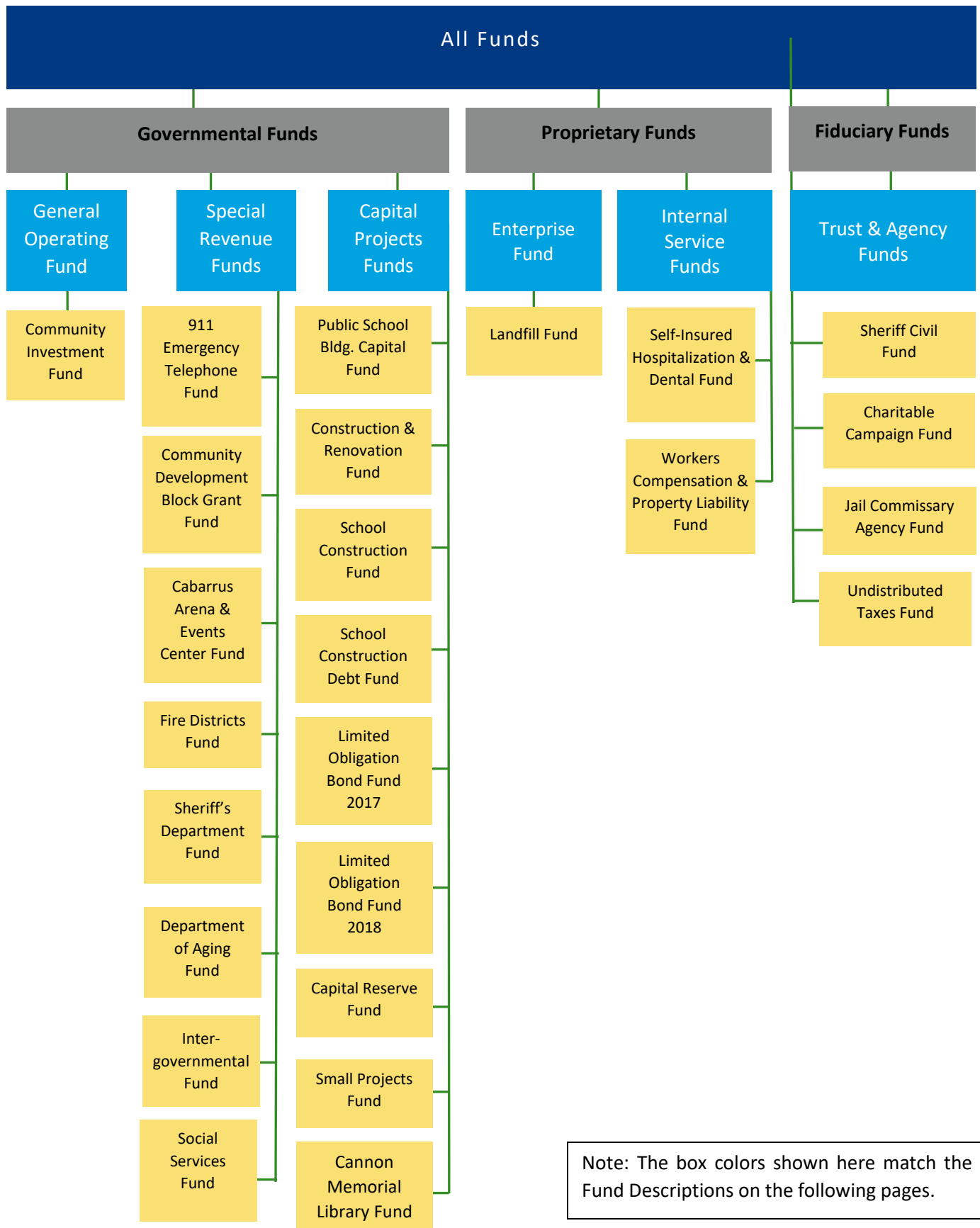


Michael K. Downs  
County Manager

# **FINANCIAL STRUCTURE POLICY AND PROCESS**

# Financial Structure, Policy and Process

## FUND STRUCTURE





# 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

### CUSTODIAL FUNDS

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

# Financial Structure, Policy and Process

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Carolina under the School Facilities Finance Act of 1987 and revenue from North Carolina Lottery proceeds. The county can also use funds to pay school related debt service.

- **Construction and Renovation Fund** – sub-fund to account for the planning, design, construction and/or renovation of public facilities.
- **School Construction Fund** – sub-fund to account for the planning, design, construction and/or renovation of schools funded through cash (non-debt).
- **School Construction Debt Fund** – sub-fund to account for the planning, design, construction and/or renovation of schools through the issuance of Limited Obligation Bonds (LOBs).
- **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.

# Financial Structure, Policy and Process

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

## FIDUCIARY FUNDS

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

- **Jail Commissary Fund** – sub-fund to account for the collection and disbursement of jail inmate’s personal money.
- **Undistributed Taxes Fund** – sub-fund to account for the collection of property taxes and the disbursement of the taxes to the county and to the municipalities located in the county.

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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

# Financial Structure, Policy and Process

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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 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.

# Financial Structure, Policy and Process

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- 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.
- 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

# Financial Structure, Policy and Process

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unexpected opportunities. The County will not appropriate fund balance for ongoing operating expenditures except in extreme emergencies. Notwithstanding any other provisions of this policy, the County may appropriate fund balance for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

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

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

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

## **Community Investment Fund Policy**

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

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

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

## **Debt Management**

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

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



# Financial Structure, Policy and Process

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

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

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

## **Accounting/Financial Reporting Policy**

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

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

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

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

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

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

## **Cash Management Policy**

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

### *Receipts*

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

### *Cash Disbursements*

# Financial Structure, Policy and Process

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

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

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

## **Investment Policy**

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

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

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

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

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

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the County Manager any material financial interests in financial institutions that conduct business within this

# Financial Structure, Policy and Process

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jurisdiction and they will further disclose any large personal financial/investment positions related to the performance of the County's portfolio. Employees and officers will subordinate their personal investment transactions to those of the County, particularly with regard to the time of purchase and sales.

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

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

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

- Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- Obligations of the State of North Carolina
- Bonds and notes of any North Carolina local government or public authority.
- Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligation.
- Bankers acceptances of a commercial bank or its holding company provided that the bank or its holding company is either:
  - Incorporated in the State of North Carolina; or
  - Has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligations.

# Financial Structure, Policy and Process

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- Participating shares in a mutual fund for local government investment provided the investments of the fund are limited to those qualifying for investment under this subsection and the Local Government Commission certifies the fund.
- Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- Repurchase agreements with respect to either obligations of the United States or obligations the principal of and the interest on are guaranteed by the United States. This applies if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

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

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

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

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

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

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

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

# Financial Structure, Policy and Process

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## **Contract Administration Policy**

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

There are several general rules for contract administration:

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

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

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

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

## **Personnel Management Policy**

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

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

*Market Comparison of Salaries:* Market compensation and/or classification studies shall be conducted annually with each department on a three-year review cycle. The annual study will be performed by an outside consultant to maintain a pay scale consistent with like jobs in the local market including similar governmental entities. Recommendations will be presented to the Board of Commissioners prior to the

# Financial Structure, Policy and Process

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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.

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

# Financial Structure, Policy and Process

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**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



## Financial Structure, Policy and Process

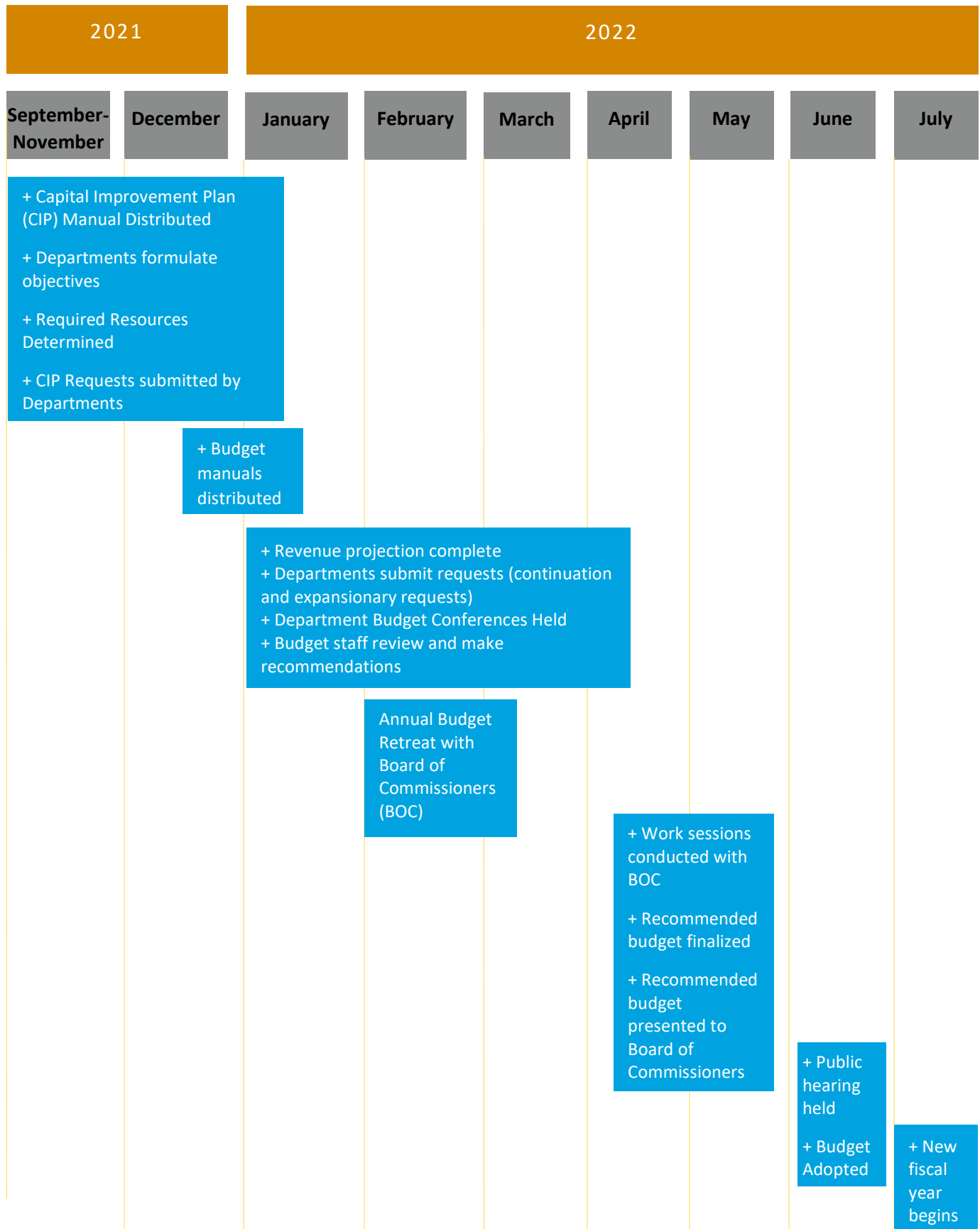
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ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues.

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

# Financial Structure, Policy and Process

## FY23 BUDGET CALENDAR





# **BUDGET SUMMARY**

# Budget Summary

## REVENUES

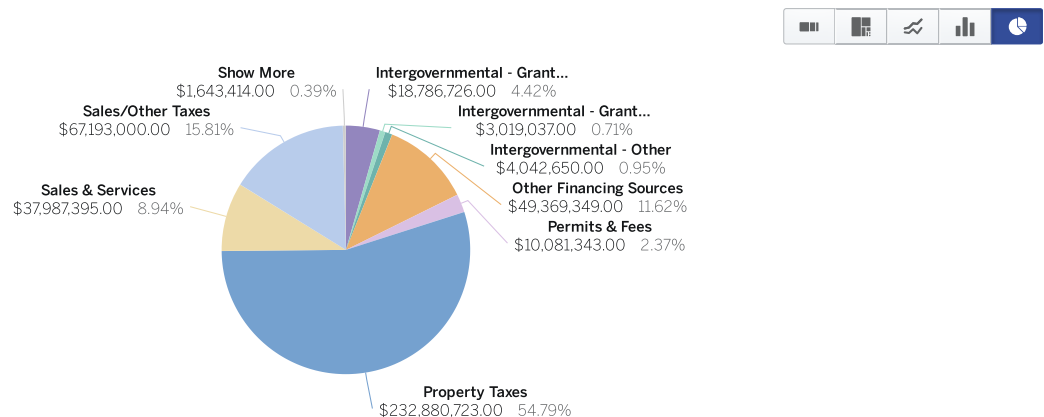
The County is committed to a strategic, conservative approach to budgeting revenues and expenditures. To estimate revenue for the coming year, the County Manager's Office and Finance Department consulted with the Tax Administrator, department heads, state agencies and economists. Staff reviewed revenue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

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

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

## FY 2023 ADOPTED REVENUES (ALL FUNDS)

Visualization



For FY 23, total revenues are \$425,003,637 a \$31,992,511 (8.14%) increase from the prior year.

# Budget Summary

## FY 2023 REVENUES BY SOURCE

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

## REVENUE BY SOURCE- ALL FUNDS

FY 23 Revenues by Source- All Funds

Object Category	2023	Total
Property Taxes	\$232,880,723	\$232,880,723
Sales/Other Taxes	\$67,193,000	\$67,193,000
Other Financing Sources	\$49,369,349	\$49,369,349
Sales & Services	\$37,987,395	\$37,987,395
Intergovernmental - Grants - Human Services	\$18,786,726	\$18,786,726
Permits & Fees	\$10,081,343	\$10,081,343
Intergovernmental - Other	\$4,042,650	\$4,042,650
Intergovernmental - Grants - Other	\$3,019,037	\$3,019,037
Miscellaneous	\$1,415,914	\$1,415,914
Investments	\$227,500	\$227,500
<b>TOTAL</b>	<b>\$425,003,637</b>	<b>\$425,003,637</b>

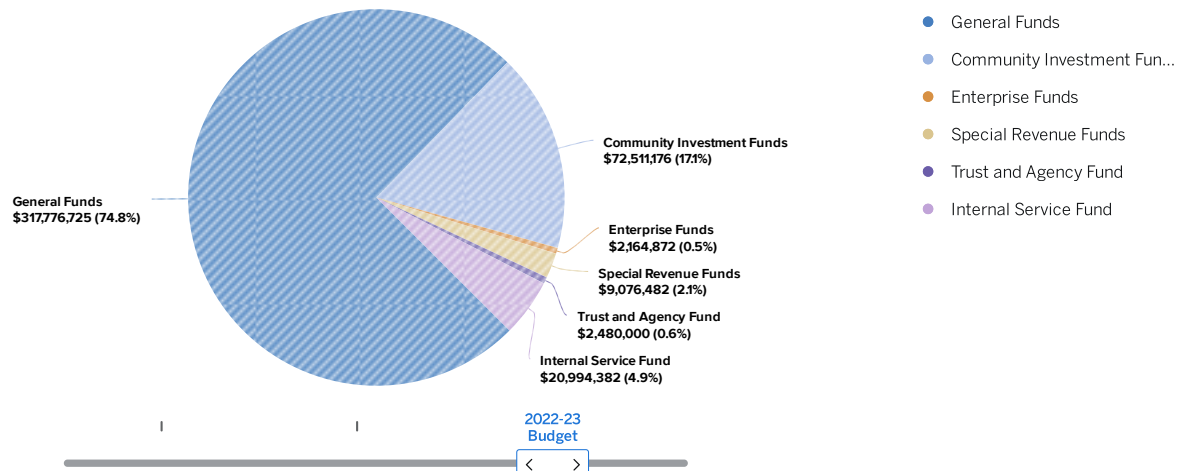
Revenues and Expenditures by Source and Category

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Revenues</b>			
Property Taxes	\$220,681,884	\$218,933,681	\$232,880,723
Sales/Other Taxes	\$63,318,481	\$61,881,492	\$67,193,000
Intergovernmental - Grants - Human Services	\$17,633,735	\$17,154,307	\$18,786,726
Intergovernmental - Grants - Other	\$3,118,007	\$2,814,517	\$3,019,037
Intergovernmental - Other	\$6,185,529	\$4,842,650	\$4,042,650
Permits & Fees	\$10,864,245	\$9,775,442	\$10,081,343
Sales & Services	\$31,996,724	\$33,318,981	\$37,987,395
Investments	\$256,820	\$180,008	\$227,500
Miscellaneous	\$2,458,891	\$953,130	\$1,415,914
Other Financing Sources	\$66,575,155	\$43,156,918	\$49,369,349
<b>REVENUES TOTAL</b>	<b>\$423,089,472</b>	<b>\$393,011,126</b>	<b>\$425,003,637</b>
<b>Expenses</b>			
Personnel Services	\$60,494,526	\$75,482,013	\$78,517,820
Employee Benefits	\$26,322,766	\$29,003,356	\$34,953,205
Supplies	\$6,509,263	\$7,202,270	\$9,032,579
Other Operation Cost	47 \$18,568,439	\$22,382,840	\$25,285,673

# Budget Summary

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Maintenance & Repair	\$1,791,260	\$2,489,171	\$5,527,911
Other Services & Charges	\$19,742,119	\$22,814,462	\$29,585,009
Contributions to Other Funds or Activities	\$212,102,162	\$167,053,184	\$177,870,784
Capital Outlay	\$2,965,669	\$19,638,399	\$10,483,351
Debt Service	\$48,334,907	\$46,945,431	\$53,747,305
<b>EXPENSES TOTAL</b>	<b>\$396,831,110</b>	<b>\$393,011,126</b>	<b>\$425,003,637</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$26,258,361</b>	<b>\$0</b>	<b>\$0</b>

## REVENUES BY FUND



## REVENUES BY SOURCE AND CATEGORY

### PROPERTY TAX

The County's largest source of operating revenue is property tax. Real property, automobiles, boats, trailers and income-producing personal property are subject to property tax unless specifically exempted by law. The County establishes real property values every four years. The total assessed valuation is \$30,802,742,000, a \$1,668,553,786 (5.73%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of \$28,131,750,000 and vehicle of \$2,670,992,000.

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

Based on a 98.5% percent collection rate and an adopted tax rate of 74 cents, the property tax is projected to generate approximately \$224,523,987 in the General Fund. Delinquent taxes and interest are estimated to generate an additional \$2,040,000. The Fire District are estimated to generate \$6,316,736 in property taxes based on their adopted rates. In total the property tax revenue for FY23 is \$232,880,723, an increase of \$13,947,042 (6.37%) from the prior year.



# Budget Summary

## SALES/ OTHER TAXES

The State collects sales taxes, deducts a collection fee, refunds to non-profits and returns the remaining amount to the County. Sales tax is the County's second largest source of operating revenue. Sales tax revenue totals \$64,900,000. That is an increase of \$5,090,047 (8.51%) from the prior year. Other revenue in this category includes the Cable Franchise Fee (\$528,000), Gross Receipts (\$365,000) and Fire District Sales Tax (\$1,400,000).

## OTHER FINANCING SOURCES

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

## SALES & SERVICES

Charging users for specific services is a method of providing services without resorting to general tax dollars, which allows customers who receive the benefits to pay for the service. Examples include ambulance transport, landfill use and program participation fees (including the County Fair). Sales & Services revenues total \$37,987,395, a \$4,668,414 (14.01%) from the prior year.

## INTERGOVERNMENTAL – GRANTS/OTHER

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total \$25,065,413 in the General Fund, \$720,000 in the Community Investment Fund, \$63,000 in the Landfill Fund and \$614,089 in the 911 Emergency Telephone Fund.

## PERMITS AND FEES

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees revenues total \$10,081,343, a \$305,901 (3.13%) increase from the prior year. Building Inspection fee revenues total \$5,200,000. Register of Deeds fee revenues total \$4,330,000, a \$359,500 (9.05%) 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 \$1,415,914, a \$462,784 (48.55%) increase from the prior year.

## INVESTMENT EARNINGS

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

# Budget Summary

## THE COUNTY ALLOCATES REVENUES TO THE FOLLOWING FUNDS:

General  
Community Investment Fund (CIF)  
Self-Insured/Dental  
Fire District  
Workers' Compensation and Liability  
Landfill  
Intergovernmental Fund  
Arena and Events Center  
911 Emergency Telephone System  
Social Services

## FY 2023 REVENUES BY FUND

Revenue by Fund- All Funds

	2022 - 23 General Fund	2022 - 23 Arena/Fair Fund	2022 - 23 911 Fund	2022 - 23 Community Investment Fund	2022 - 23 Fire Districts Fund	2022 - 23 Intergovernmental Fund	2022 - 23 Landfill Fund
Property Taxes	\$226,563,987	\$0	\$0	\$0	\$6,316,736	\$0	\$0
Sales/Other Taxes	\$42,293,000	\$0	\$0	\$24,900,000	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$18,786,726	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$2,290,037	\$0	\$0	\$720,000	\$0	\$0	\$9,000
Intergovernmental - Other	\$3,988,650	\$0	\$0	\$0	\$0	\$0	\$54,000
Permits & Fees	\$9,931,343	\$0	\$0	\$0	\$0	\$0	\$150,000
Sales & Services	\$13,454,082	\$749,831	\$614,089	\$0	\$0	\$2,080,000	\$1,330,000
Investments	\$200,000	\$15,000	\$1,500	\$0	\$0	\$0	\$0
Miscellaneous	\$268,900	\$5,000	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$1,374,326	\$0	\$46,891,176	\$0	\$0	\$621,872
<b>TOTAL</b>	<b>\$317,776,725</b>	<b>\$2,144,157</b>	<b>\$615,589</b>	<b>\$72,511,176</b>	<b>\$6,316,736</b>	<b>\$2,080,000</b>	<b>\$2,164,872</b>

	2022 - 23 Social Services Fund	2022 - 23 Self Insured Fund	2022 - 23 Workers Comp/Liability Fund
Property Taxes	\$0	\$0	\$0
Sales/Other Taxes	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$0	\$0	\$0
Intergovernmental - Other	\$0	\$0	\$0
Permits & Fees	\$0	\$0	\$0
Sales & Services	\$400,000	\$16,518,063	\$2,841,330
Investments	\$0	\$5,000	\$6,000
Miscellaneous	\$0	\$1,122,014	\$20,000
Other Financing Sources	\$0	\$47,000	\$434,975
<b>TOTAL</b>	<b>\$400,000</b>	<b>\$17,692,077</b>	<b>\$3,302,305</b>

# Budget Summary

## EXPENDITURES

Expenditures total \$425,003,637, a \$31,992,511 (8.14%) increase from the prior year. The following three sections present expenditures by category, fund, function and department.

## EXPENDITURES BY CATEGORY

FY 23 Expenditure by Category- All Funds

Object Type	2023	Total
Operations	\$247,301,956	\$247,301,956
Personnel Services	\$113,471,025	\$113,471,025
Debt Service	\$53,747,305	\$53,747,305
Capital Outlay	\$10,483,351	\$10,483,351
TOTAL	\$425,003,637	\$425,003,637

## OPERATIONS

Operations include all expenses, outside of personnel, required to provide service. Examples include office supplies, technology, equipment, uniforms, fuel and utilities. Operations expenditures total \$247,301,957, a \$25,360,028 (11.43%) increase from the prior year. Significant increases include:

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

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

## PERSONNEL SERVICES

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

# Budget Summary

Personnel Services expenditures total \$113,471,025, a \$8,985,657 (8.6%) increase from the prior year. Increases include 39 New Positions to support the following functions:

## PUBLIC SAFETY

### ***Sheriff's Office***

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

### ***Jail***

Six (6) Detention Officers

### ***Emergency Medical Services***

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

### ***Construction Standards***

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

## GENERAL GOVERNMENT

### ***Tax Administration***

One (1) Assessment Associate

### ***Information & Technology Services***

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

### ***Infrastructure & Asset Management***

One (1) Grounds Maintenance Mechanic

### ***County Manager's Office***

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

## HUMAN SERVICES

### ***Adult Services Division***

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

### ***Economic Services Division***

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

### ***Child Welfare Division***

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

### ***Veteran's Services***

One (1) Veteran Services Officer

## CULTURE AND RECREATION

### ***Library Services***

One (1) Deputy Director

## ECONOMIC AND PHYSICAL DEVELOPMENT

### ***Soil & Water Conservation***

One (1) Resource Conservation Easement Specialist

## ENVIRONMENTAL PROTECTION

### ***Landfill Operations***

One (1) Heavy Equipment Operator

**Healthcare** – the budget includes an additional \$2,498,040, a 22.25% increase from the prior year.

**Retirement** – the budget includes an additional \$1,638,030, a 21.97% increase from the prior year. The county is required to make a contribution based on a percentage of each employee's salary to the North Carolina Local Government Employees' Retirement System. For FY22, the annual contribution for law enforcement officers is 13.04% and the rate for general employees is 12.14%.

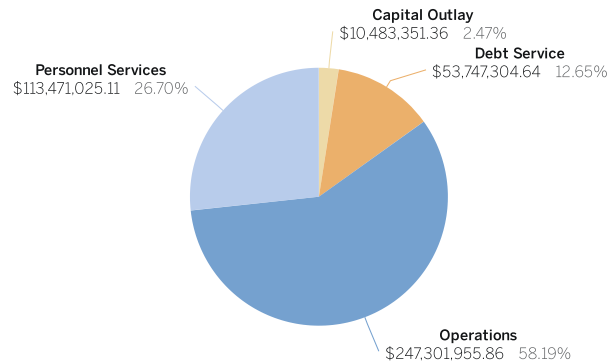
## CAPITAL OUTLAY

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

# Budget Summary

## EXPENDITURES BY FUND

Visualization



The budget across all funds totals \$425,003,637, a \$31,992,511 (8.14%) increase from the prior year. For further details of these funds, see the "Fund Summaries" section".

### Education/School Debt

The budget for Education/School Debt is \$136,480,116, a \$6,300,682 (4.84%) increase from the prior year. Education/School Debt funds Cabarrus County Schools, Kannapolis City Schools, multiple charter schools, Rowan-Cabarrus Community College (RCCC) and debt associated with the acquisition and construction of capital assets for the school systems and community college.

### Public Safety

The budget for Public Safety is \$74,428,721, a \$9,851,153 (15.25%) increase from the prior year. Public Safety expenditures provide safety and security for the public. This section includes the Sheriff's Department, which includes the Jail, Animal Control and Animal Shelter. Other departments included in this category are Courts, Construction Standards, Emergency Management, Emergency Medical Services and the 911 Emergency Telephone System Fund.

### General Government

The budget for General Government is \$62,948,105, a \$8,270,545 (15.13%) increase from the prior year. The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health and Dental Insurance and Non-departmental, which includes programs that relate to the General Fund and not a particular department.

### Contributions

The budget for Contribution to Other Funds is \$59,172,050, a \$5,861,286 (10.99%) increase from the prior year. Contributions include expenditures to other funds such as the Community Investment, Capital Project, Landfill, Arena, and the OPEB Trust funds.

# **Budget Summary**

## **Human Services**

The budget for Human Services is \$53,008,967, a \$5,836,919 (12.37%) increase from the prior year. Human Services expenditures are those that promote general health and well-being of the individuals within the community. This area includes Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging services and the Cabarrus Health Alliance.

## **Non-Education Debt Service**

The budget for Non- Education Debt Services is \$20,115,448, a (\$5,127,570) (20.31%) decrease from the prior year. Other debt service accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets such as the Arena, Jail, Jail Annex and Sheriff Administrative Building.

## **Culture and Recreation**

The budget for Culture and Recreation is \$9,859,673, a \$924,827 (10.35%) increase from the prior year. Culture and Recreation expenditures provide residents with opportunities and facilities for cultural, recreational and educational programs. These opportunities include programming at the senior center, county parks, Cabarrus Arena and Events Center, Fair and Public Libraries.

## **Economic and Physical Development**

The budget for Economic and Physical Development is \$6,323,685, a (\$8,684) (-0.14%) decrease from the prior year. The Economic and Physical Development service area provides for the orderly planning of growth and development, along with incentives to drive economic growth in the County. This area includes Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Economic Development Incentives and Economic Development Corporation.

## **Environmental Protection**

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

# Budget Summary

## EXPENDITURES BY FUND AND CATEGORY -ALL FUNDS

### EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

	2022 - 23 General Fund	2022 - 23 Arena/Fair Fund	2022 - 23 911 Fund	2022 - 23 Community Investment Fund	2022 - 23 Fire Districts Fund	2022 - 23 Intergovernmental Fund	2022 - 23 Landfill Fund
Personnel Services	\$77,853,233	\$134,929	\$0	\$0	\$0	\$0	\$529,658
Employee Benefits	\$34,635,367	\$51,526	\$0	\$0	\$0	\$0	\$266,312
Supplies	\$8,295,784	\$56,175	\$0	\$0	\$0	\$0	\$515,120
Other Operation Cost	\$21,146,740	\$366,365	\$615,589	\$55,700	\$0	\$0	\$410,244
Maintenance & Repair	\$4,289,011	\$644,150	\$0	\$0	\$0	\$0	\$168,750
Other Services & Charges	\$10,312,362	\$881,012	\$0	\$0	\$0	\$80,000	\$274,788
Contributions to Other Funds or Activities	\$157,452,872	\$10,000	\$0	\$12,091,176	\$6,316,736	\$2,000,000	\$0
Capital Outlay	\$3,791,356	\$0	\$0	\$6,616,995	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$53,747,305	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$317,776,725</b>	<b>\$2,144,157</b>	<b>\$615,589</b>	<b>\$72,511,176</b>	<b>\$6,316,736</b>	<b>\$2,080,000</b>	<b>\$2,164,872</b>

	2022 - 23 Social Services Fund	2022 - 23 Self Insured Fund	2022 - 23 Workers Comp/Liability Fund
Personnel Services	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Supplies	\$0	\$165,500	\$0
Other Operation Cost	\$400,000	\$2,282,035	\$9,000
Maintenance & Repair	\$0	\$426,000	\$0
Other Services & Charges	\$0	\$14,818,542	\$3,218,305
Contributions to Other Funds or Activities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$75,000
Debt Service	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$400,000</b>	<b>\$17,692,077</b>	<b>\$3,302,305</b>

## EXPENDITURES BY FUNCTION

Expenditures are budgeted across nine functions:

### FY 23 Expenditures by Function- All Funds

Function Type	2023	Total
Education	\$96,175,564	\$96,175,564
Public Safety	\$74,428,721	\$74,428,721
General Government	\$62,948,105	\$62,948,105
Debt Service	\$60,420,000	\$60,420,000
Contributions	\$59,674,050	\$59,674,050
Human Services	\$53,008,967	\$53,008,967
Culture & Recreation	\$9,859,673	\$9,859,673
Economic & Physical Development	\$6,323,686	\$6,323,686
Environmental Protection	\$2,164,872	\$2,164,872
<b>TOTAL</b>	<b>\$425,003,637</b>	<b>\$425,003,637</b>

# Budget Summary

## Expenditures by Function and Department- Contributions

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Contributions</b>	\$6,700,000	\$1,500,000	\$10,871,176
<b>Cont to Other Funds</b>	\$76,521,326	\$51,810,764	\$48,300,874
<b>TOTAL</b>	<b>\$83,221,326</b>	<b>\$53,310,764</b>	<b>\$59,172,050</b>

## Expenditures by Function and Department- General Government

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Board of Commissioners</b>	\$1,079,501	\$1,101,285	\$655,843
<b>Legal Department</b>	\$0	\$0	\$747,869
<b>County Manager</b>	\$2,140,810	\$2,382,930	\$3,263,436
<b>Communications &amp; Outreach</b>	\$686,713	\$799,956	\$881,947
<b>Human Resources</b>	\$1,011,587	\$1,297,620	\$1,431,083
<b>Tax Collector</b>	\$1,179,761	\$1,199,490	\$1,309,952
<b>Tax Administration</b>	\$2,590,900	\$2,557,968	\$2,896,236
<b>Board of Elections</b>	\$1,336,474	\$1,804,565	\$1,450,285
<b>Register of Deeds</b>	\$657,314	\$661,111	\$724,395
<b>Finance</b>	\$1,441,264	\$1,437,154	\$1,643,392
<b>Information Technology Svcs</b>	\$6,742,295	\$7,148,868	\$8,409,701
<b>Non-departmental</b>	\$1,369,144	\$8,112,684	\$5,286,328
<b>Self-Insured Workers' Comp</b>	\$701,441	\$1,300,000	\$1,617,305
<b>Self-Insured Hospitalization</b>	\$13,409,103	\$14,024,107	\$17,190,077
<b>Self-Insured Liability Insuran</b>	\$2,124,451	\$1,145,994	\$1,685,000
<b>Grounds Maintenance</b>	\$1,349,774	\$1,836,126	\$3,253,986
<b>IAM Administration</b>	\$1,844,216	\$2,118,059	\$2,339,985
<b>Sign Maintenance</b>	\$166,768	\$238,118	\$274,346
<b>Building Maintenance</b>	\$2,062,424	\$2,465,294	\$3,708,474
<b>Facility Services</b>	\$1,689,719	\$1,876,138	\$2,785,351
<b>Fleet Maintenance</b>	\$1,055,978	\$1,170,093	\$1,388,114
<b>Community Development</b>	\$0	\$0	\$5,000
<b>TOTAL</b>	<b>\$44,639,638</b>	<b>\$54,677,560</b>	<b>\$62,948,105</b>

## Expenditures by Function and Department- Public Safety

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>County Sheriff</b>	\$17,550,690	\$22,507,321	\$26,415,592
<b>Jail</b>	\$12,099,065	\$12,698,344	\$14,612,650
<b>Animal Control</b>	\$876,037	\$897,640	\$1,030,695
<b>Animal Shelter</b>	\$555,017	\$666,843	\$742,624
<b>Courts</b>	\$153,583	\$309,613	\$1,389,057
<b>Construction Standards</b>	\$2,745,931	\$5,409,897	\$5,409,897
<b>Emergency Management</b>	\$6,576,979	\$6,246,190	\$6,684,461
<b>Fire Services</b>	\$1,471,397	\$1,628,178	\$1,715,283
<b>Fire Districts</b>	\$0	\$1,238,539	\$1,400,000
<b>Emergency Medical Services</b>	\$10,493,031	\$11,165,669	\$13,088,308
<b>Emergency Telephone</b>	\$509,402	\$662,902	\$615,589
<b>Other Public Safety</b>	\$2,410,480	\$1,146,433	\$1,324,565
<b>TOTAL</b>	<b>\$55,441,612</b>	<b>\$64,577,568</b>	<b>\$74,428,721</b>



# Budget Summary

## Expenditures by Function and Department- Economic & Phys Dev

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

## Expenditures by Function and Department- Environmental Pr...

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

## Expenditures by Function and Department - Human Services

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
Veterans Services	\$301,823	\$311,213	\$430,425
Transportation	\$2,002,104	\$3,299,676	\$3,548,179
DHS- Administration Operations	\$5,442,591	\$5,490,814	\$6,169,941
DHS-Economic Family Support Sv	\$2,452,889	\$2,977,485	\$3,525,779
DHS - Child Welfare	\$9,171,280	\$10,167,305	\$12,037,393
DHS - Child Support Services	\$1,949,465	\$2,041,115	\$2,167,955
DHS - Economic Services	\$7,923,520	\$8,770,957	\$9,597,964
DHS-Adult and Family Services	\$1,950,494	\$2,306,497	\$2,681,248
Cooperative Extension	\$378,614	\$413,571	\$448,484
Aging - Nutrition Title III	\$718,032	\$695,645	\$815,298
Aging - Senior Services	\$652,005	\$758,556	\$776,081
Cabarrus Health Alliance	\$0	\$9,198,703	\$10,119,709
Other Human Services	\$11,564,811	\$740,511	\$690,511
<b>TOTAL</b>	<b>\$44,507,630</b>	<b>\$47,172,047</b>	<b>\$53,008,967</b>

## Expenditures by Function and Department- Education

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

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

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

# Budget Summary

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

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



# **FUND SUMMARIES**

# Fund Summary

## GENERAL FUND SUMMARY

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

The General Fund (Operating) budget totals \$317,776,725, an increase of \$20,615,239 (6.94%) 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.

### General Fund (Operating) Summary

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Revenues</b>			
Property Taxes	\$214,594,270	\$213,023,933	\$226,563,987
Sales/Other Taxes	\$40,198,086	\$39,310,492	\$42,293,000
Intergovernmental - Grants - Human Services	\$17,633,735	\$17,154,307	\$18,786,726
Intergovernmental - Grants - Other	\$2,387,768	\$2,083,517	\$2,290,037
Intergovernmental - Other	\$6,134,069	\$2,488,650	\$3,988,650
Permits & Fees	\$10,712,602	\$9,630,442	\$9,931,343
Sales & Services	\$12,628,803	\$13,104,565	\$13,454,082
Investments	\$137,731	\$100,000	\$200,000
Miscellaneous	\$612,750	\$265,580	\$268,900
Other Financing Sources	\$148,225	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$305,188,040</b>	<b>\$297,161,486</b>	<b>\$317,776,725</b>
<b>Expenses</b>			
Personnel Services	\$60,111,062	\$74,908,438	\$77,853,233
Employee Benefits	\$26,145,355	\$28,763,439	\$34,635,367
Supplies	\$6,103,512	\$6,512,025	\$8,295,784
Other Operation Cost	\$15,289,095	\$18,260,393	\$21,146,740
Maintenance & Repair	\$1,239,717	\$1,714,795	\$4,289,011
Other Services & Charges	\$5,483,668	\$7,249,979	\$10,312,362
Contributions to Other Funds or Activities	\$181,559,371	\$156,413,436	\$157,452,872
Capital Outlay	\$2,965,669	\$3,338,981	\$3,791,356
<b>EXPENSES TOTAL</b>	<b>\$298,897,449</b>	<b>\$297,161,486</b>	<b>\$317,776,725</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$6,290,591</b>	<b>\$0</b>	<b>\$0</b>

# Fund Summary

## COMMUNITY INVESTMENT FUND SUMMARY

Also a General Fund is the Community Investment Fund (CIF) that maintains separate restricted revenues, expenses, and fund balance. The CIF provides dedicated and sustainable funding for capital projects for the county, school systems and community college. The CIF budget totals \$72,511,176.

Community Investment Fund Summary

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

# Fund Summary

## LANDFILL FUND SUMMARY

The Landfill Fund budget totals \$2,164,872, a \$87,309 (4.2%) increase from the prior year. Tipping fee revenue totals \$840,000, based on a charge of \$42 per ton multiplied by 20,000 tons of incoming commercial and demolition waste. Republic Services as part of the franchise agreement collects curbside residential waste and recyclables from unincorporated Cabarrus residents.

Landfill Fund Summary

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

# Fund Summary

## 911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

The 911 Fund budget totals \$615,589, a (\$77,077) (-11.13%) decrease from the prior year. The primary source of revenue is the 911 surcharge on telephones—both wireless and landlines. The State 911 Board collects and remits fund to the county. Expenditures in this fund are for authorized 911 uses only including equipment, computer hardware and software.

### 911 Emergency Fund Revenues

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

### 911 Emergency Fund Summary Expenditures

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



# Fund Summary

## ARENA & EVENTS CENTER FUND SUMMARY

The Arena and Events Center Fund budget totals \$2,144,157, a \$201,336 (10.36%) increase from the prior year. This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. Fund revenue includes gate passes, carnival rides and sponsor sales. In addition, the fund receives \$286,500 from the Tourism Authority from occupancy taxes. The County contracts with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair).

### Arena & Events Center Fund Summary Revenues

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

### Arena & Events Center Fund Summary Expenditures

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

# Fund Summary

## FIRE DISTRICT FUND SUMMARY

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

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

Fire Districts Fund Summary

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Revenues</b>			
Property Taxes	\$6,087,614	\$5,909,748	\$6,316,736
<b>REVENUES TOTAL</b>	<b>\$6,087,614</b>	<b>\$5,909,748</b>	<b>\$6,316,736</b>
<b>Expenses</b>			
Contributions to Other Funds or Activities	\$6,087,614	\$5,909,748	\$6,316,736
<b>EXPENSES TOTAL</b>	<b>\$6,087,614</b>	<b>\$5,909,748</b>	<b>\$6,316,736</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Fund Summary

## SOCIAL SERVICES FUND SUMMARY

Social Services Fund is set up to account for moneys held by the Department of Human Services as agent for various individuals who are incapable of managing their own financial affairs. Prior to FY22 these funds were accounted for as agency funds. Based on new guidance from the GASB (Governmental Accounting Standards Board) GASB Statement No. 84 these funds are now accounted for as Special Revenue Funds.

Social Services Fund Summary

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

# Fund Summary

## INTERGOVERNMENTAL FUND SUMMARY

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

### Intergovernmental Fund Summary Revenues

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Sales &amp; Services</b>	\$1,233,590	\$2,000,000	\$2,080,000
<b>TOTAL</b>	<b>\$1,233,590</b>	<b>\$2,000,000</b>	<b>\$2,080,000</b>

### Intergovernmental Fund Summary Expenditures

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

# Fund Summary

## WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

The Workers' Compensation and Liability Fund totals \$3,302,305, a \$856,311 (35.01%) increase from the prior year. The county funds both the workers' compensation and liability insurance plans from premiums generated by a percentage of the salaries of each county employee covered by the plans. Expenditures from the fund are payment of excess coverage, claims and administrative support.

### Workers' Compensation & Liability Fund Summary Revenues

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

### Workers' Compensation & Liability Fund Summary Expenditures

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

# Fund Summary

## SELF- INSURED HEALTH & DENTAL FUND SUMMARY

The Self-Insured Fund budget totals \$17,692,077, a \$3,162,014 (21.76%) increase from the prior year. Expenditures in the Self-Insured Fund are associated with the operation of the Employee Health Center and payment of claims and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$200,000 per member per year.

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

### Self-Insured Health & Dental Fund Summary Revenues

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

### Self-Insured Health & Dental Fund Summary Expenditures

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

# **POSITION SUMMARY**

# Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY21 ADOPTED		FY22 ADOPTED		FY22 REVISED		FY23 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
<b>GENERAL GOVERNMENT</b>										
Board of Commissioners	8.00	4.00	8.00	4.00	8.00	4.00	8.00	4.00	-	-
Legal Department*	-	-	-	-	2.00	2.00	2.00	2.00	-	-
County Manager	15.00	15.00	17.00	16.40	16.00	15.40	20.00	19.40	4.00	4.00
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	10.00	9.40	11.00	10.20	11.00	10.50	11.00	10.50	-	-
Tax Administration	30.00	30.00	30.00	30.00	30.00	30.00	31.00	31.00	1.00	1.00
Tax Collections	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-
Board of Elections	13.00	8.43	13.00	8.43	13.00	8.43	13.00	8.43	-	-
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Finance	13.00	13.00	14.00	14.00	15.00	15.00	15.00	15.00	-	-
Information Technology Services	33.00	33.00	37.00	37.00	36.00	36.00	38.00	38.00	2.00	2.00
Infrastructure & Asset Management										
Administration	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Grounds Maintenance	12.00	12.00	12.00	12.00	12.00	12.00	13.00	13.00	1.00	1.00
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-
Facility Services	29.00	29.00	32.00	32.00	39.00	39.00	39.00	39.00	-	-
Fleet Maintenance	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
<b>TOTAL</b>	<b>215.00</b>	<b>205.83</b>	<b>230.00</b>	<b>220.03</b>	<b>238.00</b>	<b>228.33</b>	<b>246.00</b>	<b>236.33</b>	<b>8.00</b>	<b>8.00</b>
<b>PUBLIC SAFETY</b>										
Sheriff										
Operations	230.00	229.75	238.00	237.75	236.00	235.75	241.00	240.75	5.00	5.00
Jail	153.00	149.62	153.00	149.62	153.00	149.62	159.00	155.62	6.00	6.00
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Animal Shelter	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Courts Maintenance	9.00	7.78	9.00	7.78					-	-
Construction Standards	33.00	33.00	36.00	36.00	38.00	38.00	41.00	41.00	3.00	3.00
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Fire Department	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-
Emergency Medical Services	160.00	127.51	161.00	128.91	161.00	129.94	166.00	134.94	5.00	5.00
<b>TOTAL</b>	<b>620.00</b>	<b>582.66</b>	<b>634.00</b>	<b>597.06</b>	<b>625.00</b>	<b>590.30</b>	<b>644.00</b>	<b>609.30</b>	<b>19.00</b>	<b>19.00</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>										
Planning & Development										
Planning	6.00	6.00	7.00	7.00	6.00	6.00	6.00	6.00	-	-
Development	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	-	-
Soil & Water Conservation	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	1.00	1.00
Zoning Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Economic Development Corporation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
<b>TOTAL</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>1.00</b>	<b>1.00</b>



# Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY21 ADOPTED		FY22 ADOPTED		FY22 REVISED		FY23 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	5.50	5.50	5.50	5.50	5.00	5.00	6.00	6.00	1.00	1.00
Waste Reduction	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	-	-
<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>10.00</b>	<b>10.00</b>	<b>1.00</b>	<b>1.00</b>
HUMAN SERVICES										
Veterans Services	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	1.00	1.00
Human Services									-	-
Administration	34.00	34.00	36.00	36.00	37.00	37.00	37.00	37.00	-	-
Transportation	33.00	32.00	33.00	33.00	33.00	33.00	33.00	33.00	-	-
Child Welfare	92.00	91.13	100.00	99.13	100.00	99.13	105.00	104.13	5.00	5.00
Child Support										
Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	-	-
Economic Services	117.00	117.00	119.00	119.00	118.00	118.00	119.00	119.00	1.00	1.00
Economic Family										
Support Services	19.00	19.00	19.00	19.00	28.00	28.00	28.00	28.00	-	-
Adult & Family										
Services	26.00	25.10	29.00	28.10	29.00	28.10	31.00	30.10	2.00	2.00
Nutrition	9.00	7.10	10.00	7.60	11.00	8.60	11.00	8.60	-	-
Senior Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
<b>TOTAL</b>	<b>361.00</b>	<b>356.33</b>	<b>377.00</b>	<b>372.83</b>	<b>387.00</b>	<b>382.83</b>	<b>396.00</b>	<b>391.83</b>	<b>9.00</b>	<b>9.00</b>
CULTURE & RECREATION										
Active Living & Parks										
Parks	23.00	17.14	23.00	17.14	23.00	19.74	23.00	19.74	-	-
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	66.00	55.25	67.00	56.00	66.00	55.60	67.00	56.60	1.00	1.00
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
<b>TOTAL</b>	<b>101.00</b>	<b>81.71</b>	<b>102.00</b>	<b>82.46</b>	<b>101.00</b>	<b>84.66</b>	<b>102.00</b>	<b>85.66</b>	<b>1.00</b>	<b>1.00</b>
ALL FUNCTIONS AND DEPARTMENTS										
<b>GRAND TOTAL</b>	<b>1,325.00</b>	<b>1,254.51</b>	<b>1,372.00</b>	<b>1,301.38</b>	<b>1,380.00</b>	<b>1,315.11</b>	<b>1,419.00</b>	<b>1,354.11</b>	<b>39.00</b>	<b>39.00</b>
Note: The adopted FY23 count combines new positions with existing positions.										
Note: The Legal Department was seperated from the County Managers Office in FY 23.										

# Position Summary

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

# Position Summary

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

FTE: Full Time Equivalent

# **FIVE YEAR FINANCIAL PLAN**

# 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 (FY23) and continuing for four additional years. Using a five-year planning window helps ensure the county can meet commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan includes both operating and capital budgets for the General Fund. The plan assumes the Board of Commissioners will maintain current service levels. Staff also factor economic trends and conditions into assumptions used in developing projected revenues and expenditures.

## REVENUE ASSUMPTIONS

### Property Tax

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

- Property valuation increase of 2.5 percent for FY24, FY26, FY27 and 25 percent due to revaluation in FY25.
- Tax collection rate of 98.5% during the five year period.
- Sustained tax rate of \$0.74 per \$100 of assessed value.
- No sustained recession.

### Sales Tax

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

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

### Other Revenues

Assumptions include:

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

## EXPENDITURE ASSUMPTIONS

Major expenditure assumptions include:

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

# Five-Year Financial Plan

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## CONCLUSION

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

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

## Five-Year Financial Plan

Five Year Financial Plan General Fund (excluding CIF) Tax Rate = 74¢						
	FY2022 Adopted	FY2023 Recommended	FY2024	FY2025 Revaluation	FY2026	FY2027
<b>REVENUES</b>						
Property Tax	213,023,933	226,563,987	231,953,833	279,873,786	285,413,002	291,062,741
Sales Tax	38,477,492	42,293,000	43,138,860	44,001,637	44,881,670	45,779,303
Intergovernmental Revenue/Grants	21,726,474	25,065,413	25,065,413	25,065,413	25,065,413	25,065,413
Permits & Fees	9,630,442	9,931,343	10,129,970	10,332,569	10,539,221	10,750,005
Sales & Services	13,104,565	13,454,082	13,723,164	13,997,627	14,277,579	14,563,131
Investment Earnings	100,000	200,000	200,000	200,000	200,000	200,000
Miscellaneous	1,098,580	268,900	268,900	268,900	268,900	268,900
Other Financial Sources						
<b>Grand Total Revenue</b>	<b>297,161,486</b>	<b>317,776,725</b>	<b>324,480,140</b>	<b>373,739,932</b>	<b>380,645,785</b>	<b>387,689,493</b>
<b>EXPENSES</b>						
<b>General Government</b>						
Personnel Expenses	101,671,877	112,488,600	116,115,669	122,099,139	125,762,113	129,534,977
Other Post Employment Benefits (OPEB)						
Trust	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Operating Expenses	37,029,616	47,746,263	48,049,251	50,990,728	52,520,450	54,096,064
<b>Debt Service/Capital</b>						
Contribution to Capital Projects Fund	9,977,340	-	-	-	-	-
Contribution to Community Investment Fund	40,259,785	44,591,176	43,091,176	38,220,000	38,220,000	38,220,000
Contribution to Landfill Fund	553,055	621,872	640,528	659,744	679,536	699,922
<b>Education</b>						
Cabarrus County Schools	71,068,961	73,642,125	76,716,389	83,055,476	87,947,141	90,585,555
Charter Schools	5,503,304	6,297,910	6,486,847	7,027,146	7,237,960	7,455,099
Kannapolis City Schools	8,619,982	8,888,419	9,155,072	9,917,611	10,561,869	10,878,725
Rowan Cabarrus Community College	3,754,500	3,951,954	4,070,513	4,192,628	4,318,407	4,447,959
<b>Outside Agencies</b>						
Boys & Girls Club of Cabarrus County	50,000	-				
Behavioral Health Center	-	-	-	5,000,000	5,150,000	5,304,500
Cabarrus Arena & Events Center	1,020,584	1,087,826	949,374	949,374	949,374	949,374
Cabarrus Arts Council	26,000	26,000	26,000	26,000	26,000	26,000
Cabarrus Health Alliance	9,198,703	10,119,709	10,423,300	10,735,999	11,058,079	11,389,822
Partners - Behavioral Health	435,511	435,511	435,511	435,511	435,511	435,511
City of Concord	100,000	100,000	100,000	100,000	100,000	
City of Kannapolis	1,401,402	1,489,433	1,328,433	1,326,113	1,325,926	1,322,325
Community Development Fund						
Concord Downtown Development Corporation	25,000	-	-	-	-	-
Economic Development Corporation	400,000	425,000	437,750	450,883	464,409	478,341
Economic Development Incentive Grants	2,127,000	1,750,000	2,326,000	2,074,000	1,908,600	1,143,000
Fire District Sales Tax Contributions	1,238,539	1,400,000	1,428,000	1,456,560	1,485,691	1,515,405
Juvenile Crime Prevention Council (JCPC)	445,327	459,927	445,327	445,327	445,327	445,327
Rowan-Cabarrus YMCA	250,000	250,000	250,000	250,000	250,000	250,000
Spay Program	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Expense</b>	<b>297,161,486</b>	<b>317,776,725</b>	<b>324,480,140</b>	<b>341,417,239</b>	<b>352,851,394</b>	<b>361,182,906</b>
<b>Estimated Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,322,693</b>	<b>27,794,391</b>	<b>26,506,588</b>





# **CAPITAL IMPROVEMENT PLAN**

# Capital Improvement Plan

## BACKGROUND

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

The remainder of this section provides:

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

### Submitting Projects

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

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

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

### Evaluating Projects

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

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

### Funding Projects

The County funds capital projects in two primary ways:

1. **Pay-as-you-go (PAYGO)** – the County maximizes the use of PAYGO funding for capital projects to reduce the need for debt financing. PAYGO funds come from two primary sources:
  - a. **General Fund Excess Available Fund Balance** – Board policy maintains an unassigned fund balance equal to 15% of general fund expenditures. Following the completion of the annual financial audit, any unassigned fund balance above 15% is typically transferred to the Capital Projects Fund for capital projects. The amount available varies from year-to-year.

# Capital Improvement Plan

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

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

## Overview of the Capital Budget

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

### General Government PAYGO Projects

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

### Rowan-Cabarrus Community College PAYGO Projects

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

### Kannapolis City Schools PAYGO Projects

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

# Capital Improvement Plan

## Cabarrus County Schools PAYGO Projects

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

## Total PAYGO Projects

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

## DEBT

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

## General Government Debt Projects

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

## Cabarrus County Schools Debt Projects

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

# Capital Improvement Plan

## Total Debt Projects

Project Name	FY2022
Amount	
Total Cabarrus County Schools Debt	\$58,509,574
Total General Government Debt	\$126,492,027
AMOUNT	<b>\$185,001,601</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 18 individual projects totaling \$22,109,291. An additional 16 Pay-as-you-go (PAYGO) projects are envisioned for fiscal years 2024 through 2026 and beyond at an estimated cost of \$21,652,381. In addition 45 projects have been identified for funding in the next four debt issuance years. Cost of these projects are currently shown as "TBD" awaiting the completion of programming and schematic design. The table below summarizes the adopted 5-Year CIP:

# Capital Improvement Plan

## Overview of the Capital Improvement Plan (CIP)

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

# Capital Improvement Plan

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

# Capital Improvement Plan

## EMERGENCY EQUIPMENT WAREHOUSE/INFORMATION TECHNOLOGY RELOCATION

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### **Project Description**

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

### **Background & Justification/Status**

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

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

**Total Cost: \$7,300,000**

**Years Funded: 2022**





# Capital Improvement Plan

## RV LOT & UTILITY IMPROVEMENTS AT ARENA

### Project Description

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

### Background & Justification Status

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

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

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

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

**Years Funded: 2023**



# Capital Improvement Plan

## ARENA MIDWAY STAGE AND DINING DECK

---

### Project Description

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

### Background & Justification Status

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

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

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

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

**Years Funded: 2023**



# Capital Improvement Plan

## INTERIOR RENOVATIONS AT GOVERNMENTAL CENTER

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### Project Description

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

### Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$450,000**

**Years Funded: 2023**



# Capital Improvement Plan

## MULTI BUILDING EXTERIOR ENVELOPE REPAIRS

### Project Description

Exterior envelope repairs at multiple Cabarrus County buildings

### Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

Water Intrusion and damage to the inner walls systems.

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

**Years Funded: 2023**



## EXTERIOR RENOVATIONS AT GOVERNMENTAL CENTER

### Project Description

Addition of canopies to the exterior of the Governmental Center

### Background & Justification Status

Addition of three (3) canopies at the street level entrance to provide cover from the elements to decrease the risk of slips on the surface which is decorative panels and not concrete.

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$1,200,000**

**Years Funded: 2025**



# Capital Improvement Plan

## ENTRANCE AND TRAFFIC CIRCULATION IMPROVEMENTS AT LANDFILL

### Project Description

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

### Background & Justification Status

In FY 2019-2020 Cabarrus County commissioned a traffic engineer to evaluate the weekend traffic conditions at the landfill and evaluate and schematically design several concepts to alleviate the stacking of vehicles on the road.

After reviewing several concepts staff chose 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.

**Total Cost: \$1,000,000**

**Years Funded: 2026**



# Capital Improvement Plan

## ARENA PAVE FRONT OVERFLOW PARKING LOT

### Project Description

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

### Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$830,000**

**Years Funded: Future**



# Capital Improvement Plan

## FORMER CRISIS RECOVERY CENTER RENOVATIONS FOR DHS EXPANSION

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### Project Description

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

### Background & Justification Status

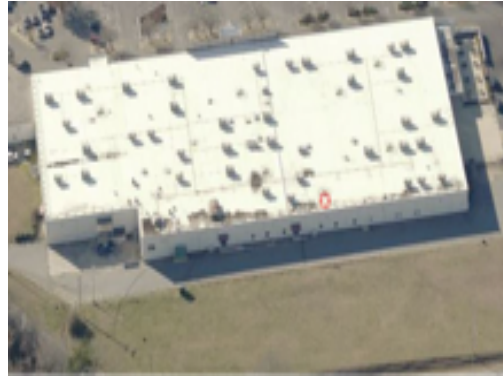
In 2017 the Cabarrus Crisis Recovery Center vacated the 5,600 square feet at the rear of the Human Services Center. Since, that group vacated the space there have been no renovations to the space. In order for Department of Human Services staff to inhabit the space a major renovation will be required.

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$1,000,000**

**Years Funded: Future**



# Capital Improvement Plan

## NORTHEAST CABARRUS RADIO TOWER

### **Project Description**

Radio Communications Tower and Facility needed for Northeastern Cabarrus County

### **Background & Justification/Status**

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

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

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

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

**Years Funded: 2022**





# Capital Improvement Plan

## ANIMAL SHELTER EXPANSION

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2024**



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

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## REPAIRS AT SHERIFF'S TRAINING & FIRING RANGE

### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



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

**Years Funded: 2022, 2023, 2025**

# Capital Improvement Plan

## BUILDING CHILLER ADDITION AT SHERIFF'S ADMINISTRATION

### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$1,000,000**

**Years Funded: 2024**



# Capital Improvement Plan

## ANIMAL SHELTER CREMATION CHAMBER REPLACEMENT

### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$100,000**

**Years Funded: 2026**



# Capital Improvement Plan

## NORTHEAST REGIONAL PARK LAND ACQUISITION

### **Project Description**

Land Acquisition for Northeast Regional Park

### **Background & Justification/Status**

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



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

**Years Funded: 2022**

# Capital Improvement Plan

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

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### **Project Description**

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

### **Background & Justification/Status**

A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, current building code ADA regulations. In 2002, the Cabarrus County Boys and Girls (B&G) Club and Cabarrus County entered into a long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park to include a perimeter loop walking/jogging trail, cabins, playground, building improvements and signage.

Construction of the pool public bathhouse was completed in 2009 as were the major renovations of the actual pool and patio. A vending machine building and archery building were constructed in 2020 and 2021 as additional amenities to the park. Replacing Helms Hall and the other small buildings is a necessity based on current building structural conditions. It will also enable Cabarrus County to maintain the long-term relationship with the B&G Club.

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

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

**Total Cost: TBD**

**Years Funded: 2026**

# Capital Improvement Plan

## CONCORD LIBRARY RENOVATIONS

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### Project Description

Renovations to the Concord Library.

### Background & Justification/Status

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

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

**Total Cost: TBD**

**Years Funded: 2026**





# Capital Improvement Plan

## FRANK LISKE PARK SYNTHETIC TURF FOR EXISTING SOCCER FIELDS

### Project Description

Frank Liske Park Synthetic Turf for Existing Soccer Fields

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: TBD**

**Years Funded: 2026**



## ROB WALLACE PARK PHASE III & IV

### Project Description

Continued development of amenities at Rob Wallace Park

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## MIDLAND LIBRARY BRANCH

### Project Description

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

### Background & Justification/Status

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

Additionally, the county has a need for a larger library branch to serve the Harrisburg area.

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: TBD**

**Years Funded: 2030**



# Capital Improvement Plan

## TENNIS COURT RENOVATIONS AT FRANK LISKE PARK

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### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

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

**Years Funded: 2023**



# Capital Improvement Plan

## PLAYGROUND REPLACEMENTS/RENOVATIONS AT MULTIPLE PARKS

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### Project Description

Playground replacements/renovations of all

County playgrounds and like amenities

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$330,000**

**Years Funded: 2022, 2023, 2026**



# Capital Improvement Plan

## SOFTBALL COMPLEX UTILITIES AT FRANK LISKE PARK

### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

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

**Years Funded: 2022, 2023**



# Capital Improvement Plan

## OVERFLOW PARKING LOT AT CONCORD SENIOR CENTER

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### Project Description

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

### Background & Justification/Status

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

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

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

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

**Years Funded: 2022, 2023**



# Capital Improvement Plan

## **SIGNIFICANT NATURAL HERITAGE AREAS**

### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



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

**Years Funded: Future**

# Capital Improvement Plan

## RIPARIAN BUFFER AND FLOODPLAIN CONSERVATION

### Project Description

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

### Background & Justification/Status

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

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

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

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

**Years Funded: Future**





# Capital Improvement Plan

## PRIME FARMLAND SOIL & WATER CONSERVATION EASEMENT

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### Project Description

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

### Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

**Total Cost: \$125,000**

**Years Funded: Future**





# Capital Improvement Plan

## MT. PLEASANT HIGH SCHOOL PARKING AND DRIVE REPLACEMENT

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: 1,648,000**

**Years Funded: 2022**



# Capital Improvement Plan

## CONCORD HIGH SCHOOL ROOF REPLACEMENT

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

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

**Years Funded: 2022**



# Capital Improvement Plan

## CC GRIFFIN MIDDLE SCHOOL ROOF REPLACEMENT

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,236,000**

**Years Funded: 2022**



# Capital Improvement Plan

## CENTRAL CABARRUS HIGH SCHOOL ROOF REPLACEMENT

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,236,000**

**Years Funded: 2022**



# Capital Improvement Plan

## WEDDINGTON HILLS ELEMENTARY SCHOOL ROOF REPLACEMENT

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,236,000**

**Years Funded: 2022**



# Capital Improvement Plan

## BETHEL ELEMENTARY SCHOOL ROOF REPLACEMENT

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$927,000**

**Years Funded: 2022**



# Capital Improvement Plan

## COLTRANE-WEBB ELEMENTARY SCHOOL REPLACEMENT

### **Project Description**

Coltrane-Webb Elementary Replacement  
(Cabarrus County Schools)

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## CENTRAL SERVICES AND AUXILLARY SATELLITES RENOVATION

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### **Project Description**

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

### **Background & Justification/Status**

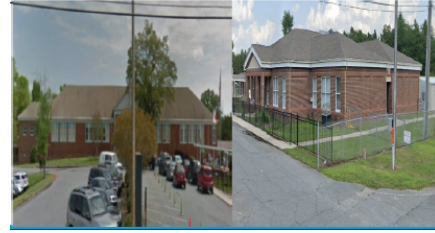
The Glenn Center is currently occupied by numerous departments and staff including Accountability, KIDS:Plus, Technology, and Exceptional Children. Portions of this facility are well beyond the buildings life cycle. CCS is currently looking to vacate this facility due to the high annual maintenance cost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

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

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

**Total Cost: TBD**

**Years Funded: 2026**





# Capital Improvement Plan

## MARY FRANCES WALL RENOVATION

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## NEW OPPORTUNITY SCHOOL

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## NORTH CABARRUS MIDDLE SCHOOL (FORMER NCHS) RENOVATION

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## SOUTHEAST HIGH SCHOOL

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026, 2028**



# Capital Improvement Plan

## NORTH CABARRUS ELEMENTARY SCHOOL (FORMER NCMS) RENOVATION

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2028**



# Capital Improvement Plan

## CC GRIFFIN MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2030**



# Capital Improvement Plan

## HARRIS ROAD MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2030**



# Capital Improvement Plan

## ROOF REPLACEMENT AT HICKORY RIDGE HIGH SCHOOL

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

### **Total Cost:**

**Years Funded: 2023**





# Capital Improvement Plan

## FUEL TANK EXPANSION AND REFURBISHMENT AT BUS GARAGE

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2023**



# Capital Improvement Plan

## ROOF REPLACEMENT AT W.M. IRVIN ES

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,265,664**

**Years Funded: 2023**



# Capital Improvement Plan

## ROOF REPLACEMENT AT HARRIS ROAD MS

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,265,664**

**Years Funded: 2023**



# Capital Improvement Plan

## R. BROWN MCALLISTER ELEMENTARY REPLACEMENT FF&E

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$1,650,000**

**Years Funded: 2024**

# Capital Improvement Plan

## BEVERLY HILLS ES REPLACEMENT

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2030**



## TOP 20 DEFERRED MAINTENANCE PROJECTS

### **Project Description**

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

**Total Cost: \$4,187,963**

**Years Funded: 2023**

## RESERVED FOR DEFERRED MAINTENANCE

**Total Cost: \$2,273,381**

**Years Funded: 2024**

# Capital Improvement Plan

## A.L. BROWN HIGH SCHOOL RENOVATIONS

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2026**



# Capital Improvement Plan

## JACKSON PARK ELEMENTARY SCHOOL ADDITION/HVAC/ROOF

### **Project Description**

Gym/Classroom addition, HVAC

### **Background & Justification/Status**

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

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

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

**Total Cost: TBD**

**Years Funded: 2030**



# Capital Improvement Plan

## FRED L. WILSON ELEMENTARY SCHOOL ADDITION/HVAC

### **Project Description**

Classroom Addition, HVAC replacement.

### **Background & Justification/Status**

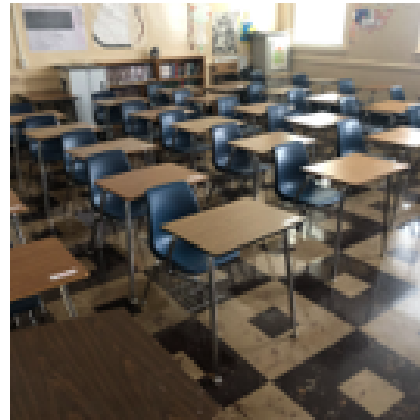
Add a 4 classroom addition to accommodate growth. Replace piping, insulation, air handlers, unit ventilators, VAV boxes, valves, pumps, ductwork, boiler burners, exhaust fans, diffusers, grills.

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

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

**Total Cost: TBD**

**Years Funded: 2030**





# Capital Improvement Plan

## FOREST PARK ELEMENTARY SCHOOL HVAC/GUTTERS/PLAYGROUND

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### **Project Description**

HVAC replacement, Replace playground

### **Background & Justification/Status**

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

We will be replacing a playground set that is past its life cycle. Parts for this playground are next to impossible to find making it hard to keep in

operation. A sun shade will also be installed for the new equipment. This project will not increase operational costs and most likely will lower

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

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



**Total Cost: TBD**

**Years Funded: 2030**

# Capital Improvement Plan

## HVAC REPLACEMENT AT SOUTH CAMPUS

### **Project Description**

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

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

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

### **Background & Justification/Status**

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

Replacement of the air handler will provide improved air quality within the spaces. Replacement of pneumatic controls and the building automation system software will provide better control and monitoring of the system. Life expectancy of a centrifugal chiller is between 20 and 30 years. Life expectancy of an air handle unit is between 25 and 30 years.

Replace beyond anticipated life air handling Unit (31 years). Replace system components that are past their anticipated life. Replace pneumatic controls with digital electronic controls. Resurface parking lot over top of the wells for the ground source heat pump.

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

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



# Capital Improvement Plan

**Total Cost: TBD**

**Years Funded: 2024**

## SOUTH CAMPUS BUILDING 4000 CONSTRUCTION

### **Project Description**

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

### **Background & Justification/Status**

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

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

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



**Total Cost: TBD**

**Years Funded: 2028**

# Capital Improvement Plan

## BUILDING 2000 RENOVATION AT SOUTH CAMPUS

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$2,260,000**

**Years Funded: 2023**



# Capital Improvement Plan

## BUILDING 3000 RENOVATION AT SOUTH CAMPUS

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### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$3,059,000**

**Years Funded: Future**



# Capital Improvement Plan

## BUILDING 1000 RENOVATION AT SOUTH CAMPUS

### **Project Description**

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

### **Background & Justification/Status**

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

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

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

**Total Cost: \$2,825,000**

**Years Funded: Future**



# Capital Improvement Plan

## DOMINION PSNC PROPERTY ACQUISITION

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### **Project Description**

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

### **Background & Justification/Status**

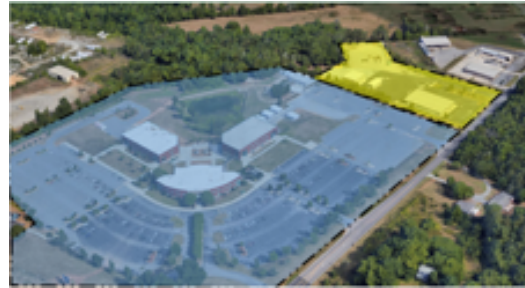
Spaces within this building, which was constructed in 1991, are in need of upgrades to meet the teaching and administrative needs of the College. Aging ventilation, lighting and plumbing systems will be upgraded to improve efficiency and functionality. Security systems, including mass notification and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

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

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

**Total Cost: \$1,300,000**

**Years Funded: Future**



# Capital Improvement Plan

## TRINITY CHURCH ROAD PROPERTY ACQUISITION

### **Project Description**

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

### **Background & Justification/Status**

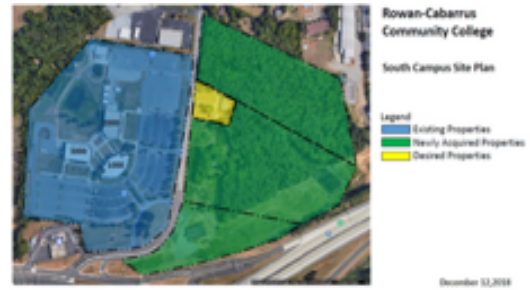
This property is the "donut hole" resulting from the acquisition of three other parcels (two from Crown Court LCC, one from Ron Page) on the east side of Trinity Church Road, and, when combined with the original South Campus 23 acre property, and the recently acquired properties, will bring the size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

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

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

**Total Cost: \$380,000**

**Years Funded: Future**





# Capital Improvement Plan

## **PUBLIC LIBRARY/SENIOR CENTER (MT. PLEASANT)**



Department: Library/Active Living & Parks  
Function: Culture & Recreation  
Project Title: Mt. Pleasant Cabarrus Library  
Branch  
Type: New  
Status: Future  
Total Cost: \$10,000,000  
Years Funded: 2022

## **PROJECT DESCRIPTION**

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

## **BACKGROUND & JUSTIFICATION/STATUS**

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

## **IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED**

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

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

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

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

# Capital Improvement Plan

## ROBERTA ROAD MIDDLE SCHOOL

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



## PROJECT DESCRIPTION

New Middle School

## BACKGROUND & JUSTIFICATION/STATUS

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

## IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

# Capital Improvement Plan

## EMERGENCY MEDICAL SERVICES (EMS) HEADQUARTERS

Department: Emergency Medical Services

Function: Public Safety

Project Title: EMS Headquarters

Type: New

Status: Future

Total Cost: \$17,768,902

Years Funded: 2022



## PROJECT DESCRIPTION

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

## BACKGROUND & JUSTIFICATION/STATUS

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

## IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

# Capital Improvement Plan

## **FRANK LISKE PARK MULTIPLE PROJECTS**

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



## **PROJECT DESCRIPTION**

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

## **BACKGROUND & JUSTIFICATION/STATUS**

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

## **IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED**

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

# Capital Improvement Plan

## COURTHOUSE

Department: Courts

Function: Public Safety

Project Title: Courthouse Expansion/Relocation

Type: New

Status: In Progress

Total Cost: \$75,000,000

Years Funded: 2022



## PROJECT DESCRIPTION

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

## BACKGROUND & JUSTIFICATION/STATUS

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

# Capital Improvement Plan

## **R. BROWN MCALLISTER ELEMENTARY SCHOOL**

### **REPLACEMENT**

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Department: Cabarrus County Schools  
Function: Education  
Project Title: Replacement of R. Brown  
McAllister Elementary School  
Type: New  
Status: In Progress  
Total Cost: \$39,800,000  
Years Funded: 2022



### **PROJECT DESCRIPTION**

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Replacement of R. Brown McAllister Elementary School

### **BACKGROUND & JUSTIFICATION/STATUS**

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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**

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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.

# Capital Improvement Plan

## WEST CABARRUS LIBRARY & SENIOR CENTER

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



## PROJECT DESCRIPTION

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

## BACKGROUND & JUSTIFICATION/STATUS

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

## IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

# Capital Improvement Plan

## SOUTHEAST CABARRUS LIBRARY AND SENIOR CENTER

Department: Library

Function: Culture and Recreation

Project Title: Southeast Cabarrus Library and  
Senior Center

Type: New

Status: In Progress

Total Cost: TBD

Years Funded: 2026



## PROJECT DESCRIPTION

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

## BACKGROUND & JUSTIFICATION/STATUS

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

## IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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



# Capital Improvement Plan

## NORTHWEST HIGH SCHOOL (NEW)

Department: Cabarrus County Schools

Function: Education

Project Title: New High School

Type: New

Status: Future

Total Cost: \$7,260,000

Years Funded: 2022, 2024, 2026



## PROJECT DESCRIPTION

CCS continues to grow in student population. Based on population growth, the next need for the school system is a high school located off of Kannapolis Parkway. The project also includes furniture, fixtures, and equipment (abbreviated as FF&E) and buses in FY 2026.

## BACKGROUND & JUSTIFICATION/STATUS

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

## IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

**EDUCATION**

# Education

## INTRODUCTION TO EDUCATION

Cabarrus County, along with the State of North Carolina and school boards, strive to provide a free, equal and quality education for every child in the state. According to the North Carolina state constitution, the County must maintain facility requirements for the public education system. Local revenues are also used to supplement the state's contribution for public school operations. Lottery proceeds and sales tax dedicated for school capital fund a portion of school capital needs.

Cabarrus County provides funding to the following:

Cabarrus County provides funding to the following:

- **Public Schools, which include:**
- Cabarrus County Schools (CCS)
- Kannapolis City Schools (KCS)
- Charter Schools
- Other related agencies
- **Rowan Cabarrus Community College**

Although Cabarrus County is only responsible for distributing funds, the County prides itself on the relationships built with each school system. While the school boards decide how to spend county funding, the school districts and the County work together to make sure needs are met. For example, each year Cabarrus County Schools hosts a series of workshops where members of the school board, school administration, teachers, parents, County Commissioners and staff and other key stakeholders meet to discuss and prioritize requests for the upcoming year.

The remainder of this section covers the current expense, highlights and/or significant modifications, capital outlay, debt service and county server space for public schools and provides an overview of funding for RCCC.



## PUBLIC SCHOOLS

### CURRENT EXPENSE

Students in Cabarrus County are served by two school districts – Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS) and several charter schools. Current expense funding assists each school system with paying salaries and benefits for locally funded positions, utilities, building and grounds maintenance, and other operating expenses. Expansion funding, if provided, allows each school system to improve public education above current funding levels. Requests for continuation funding are the top priority as this funding allows the schools to continue operations of all current facilities and funds new facilities opening during the fiscal year.

### CURRENT SCHOOL EXPENSES

#### Current School Expenses- Regular Instruction

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$53,196,371	\$52,846,371	\$54,627,635
<b>Kannapolis City Schools</b>	\$6,653,802	\$6,779,192	\$7,047,629
<b>TOTAL</b>	<b>\$59,850,173</b>	<b>\$59,625,563</b>	<b>\$61,675,264</b>

#### Current School Expenses- Building Maintenance

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$10,989,963	\$11,369,963	\$11,825,418
<b>Kannapolis City Schools</b>	\$1,410,670	\$1,042,348	\$1,042,348
<b>TOTAL</b>	<b>\$12,400,633</b>	<b>\$12,412,311</b>	<b>\$12,867,766</b>

#### Current School Expenses- Grounds Maintenance

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Kannapolis City Schools</b>	\$108,680	\$270,364	\$270,364
<b>TOTAL</b>	<b>\$108,680</b>	<b>\$270,364</b>	<b>\$270,364</b>

#### Current School Expenses- Technology

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$5,798,222	\$6,768,222	\$7,104,667
<b>Kannapolis City Schools</b>	\$528,078	\$528,078	\$528,078
<b>TOTAL</b>	<b>\$6,326,300</b>	<b>\$7,296,300</b>	<b>\$7,632,745</b>

#### Current School Expenses- School System Total

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$69,984,556	\$70,984,556	\$73,557,720
<b>Kannapolis City Schools</b>	\$8,701,230	\$8,619,982	\$8,888,419
<b>TOTAL</b>	<b>\$78,685,786</b>	<b>\$79,604,538</b>	<b>\$82,446,139</b>

#### Current School Expenses- Charter Schools\*

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$4,665,094	\$5,017,293	\$5,711,860
<b>Kannapolis City Schools</b>	\$478,941	\$486,011	\$586,050
<b>TOTAL</b>	<b>\$5,144,035</b>	<b>\$5,503,304</b>	<b>\$6,297,910</b>

\*Money is passed through each school district to the charter schools.

# Education

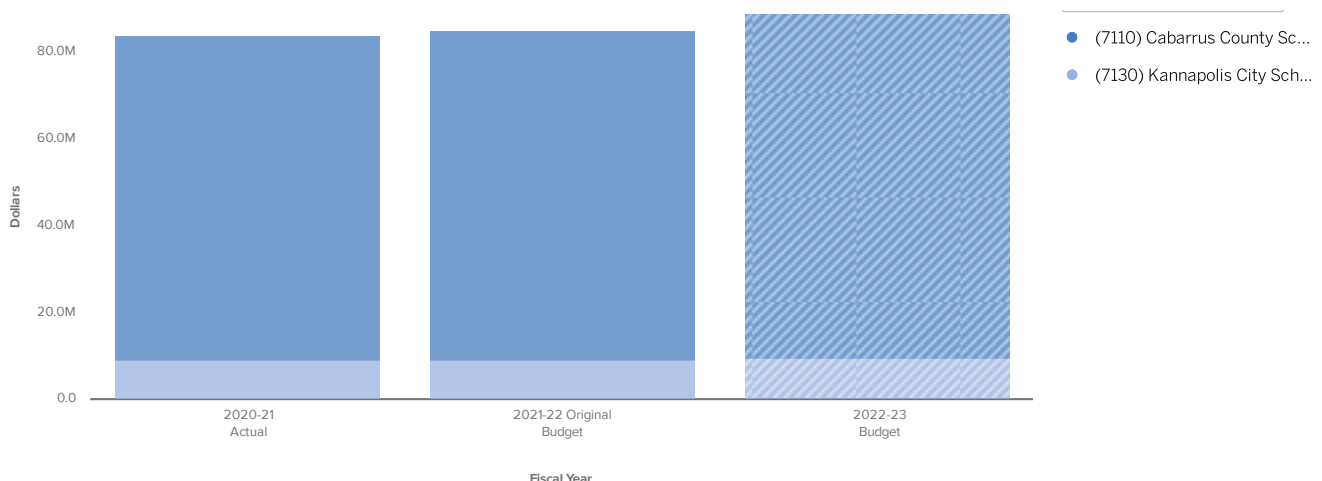
## AVERAGE DAILY MEMBERSHIP (ADM)

Current expense funding for schools is based on Average Daily Membership (ADM), which reflects the average number of students in classes. Certified estimates from the state are used by the county per General Statute 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfers between local school units. The ADM estimate used was 38,828, an increase of 337 students from the prior year. The ADM estimate used for charter schools was 2,966 an increase of 305 students from the prior year. The county is required by law to allocate an equal share to each school system based on their share of the ADM.

For FY23 Cabarrus County School's ADM is 34,642; Kannapolis City School's is 4,186; CCS Charter's is 2,690 and KCS Charter's is 276. Payment for charter school students is a pass through from each school district to charter schools based on ADM per pupil. Additional funds are held in contingency to fund any unanticipated increase of charter school students.

FY 2023 BUDGET					
		DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	73,557,720	34,642	89.22%	\$ 2,123.37
Kannapolis City Schools		8,888,419	4,186	10.78%	2,123.37
TOTAL	\$	82,446,139	38,828	100%	
CHARTER SCHOOLS					
Cabarrus County Schools	\$	5,711,860	2,690	90.69%	\$ 2,123.37
Kannapolis City Schools		586,050	276	9.31%	2,123.37
TOTAL	\$	6,297,910	2,966	100%	

## THREE-YEAR PUBLIC SCHOOLS FUNDING COMPARISONS



# Education

## HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

### **Cabarrus County Schools (CCS)**

The budget includes a direct current expense increase of \$2,573,164 to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; including \$561,000 to improve facilities and grounds maintenance. In addition \$4.9 million is reserved in this budget for deferred maintenance projects. In FY22 the County and CCS agreed that funding for continuation and local supplements would instead go to deferred maintenance projects until FY25 to address a significant backlog in deferred maintenance projects.. The school district is using one-time federal funding to cover the gap until that time. This funding will become a part of the districts current expense funding in FY25 with \$4 million for CCS, \$487,887 for KCS and \$345,693 for charter schools.

### **Kannapolis City Schools (KCS)**

The budget includes a direct current expense increase of \$268,437 to cover a 0.5% increase to the County-paid local salary supplement for teachers.

### **CAPITAL OUTLAY**

Capital outlay funding is provided to address the minor capital needs of each district. Capital outlay items include buses or other vehicles, technology equipment, building improvements, and acquisition or replacement of furnishings and equipment.

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Cabarrus County Schools</b>	\$1,020,000	\$1,020,000	\$1,020,000
<b>Kannapolis City Schools</b>	\$100,000	\$100,000	\$100,000
<b>TOTAL</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>

# Education

## DEBT

The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) have all been used to finance the acquisition and construction of school capital facilities. Complete details of these long-term obligations can be found in the Debt Service section of this document.

### Public School Debt Service

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>GO Bonds Principal - Schools</b>	\$6,170,104	\$6,289,887	\$6,376,688
<b>GO Bonds Interest - Schools</b>	\$1,397,720	\$1,132,482	\$816,988
<b>COPS Principal - Schools</b>	\$21,536,225	\$21,097,500	\$22,505,000
<b>COPS Interest - Schools</b>	\$8,584,578	\$7,843,734	\$9,082,090
<b>TOTAL</b>	<b>\$37,688,626</b>	<b>\$36,363,603</b>	<b>\$38,780,765</b>

## THE FOLLOWING PROJECTS ARE PLANNED FOR PUBLIC SCHOOLS WITHIN THE COUNTY'S CAPITAL IMPROVEMENT PLAN (CIP):

Project Name	FY22
<b>CABARRUS COUNTY SCHOOLS</b>	
Replacement of R. Brown McAllister ES	<b>39,800,000</b>
Roberta Road MS	<b>6,673,074</b>
New Northwest HS	<b>4,260,000</b>
Parking and Drive Replacement at Mt. Pleasant HS	<b>1,648,000</b>
Roof Replacement at Concord HS	<b>1,493,500</b>
Roof Replacement at CC Griffin MS	<b>1,236,000</b>
Roof Replacement at Central Cabarrus HS	<b>1,236,000</b>
Roof Replacement at Weddington Hills ES	<b>1,236,000</b>
Roof Replacement at Bethel ES	<b>927,000</b>
<b>Total Cabarrus County Schools Debt</b>	<b>58,509,574</b>

Project Name	FY23
<b>KANNAPOLIS CITY SCHOOLS</b>	
Deferred Maintenance Projects	1,500,000
<b>Total Kannapolis City Schools PAYGO</b>	<b>1,500,000</b>
<b>CABARRUS COUNTY SCHOOLS</b>	
Deferred Maintenance Projects (excluding Beverly Hills)	4,187,963
Roof Replacement at W.M. Irvin Elementary School	1,265,664
Roof Replacement at Harris Road Elementary School	1,265,664
<b>Total Cabarrus County Schools PAYGO</b>	<b>6,719,291</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.

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Technology</b>	\$45,156	\$45,156	\$45,156
<b>TOTAL</b>	<b>\$45,156</b>	<b>\$45,156</b>	<b>\$45,156</b>

## PUBLIC SCHOOLS- PER PUPIL BREAKDOWN

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN						
	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
<b>PUBLIC SCHOOLS APPROPRIATION</b>						
Current Expense	\$ 78,685,786	\$ 79,604,538	\$ 82,446,139	\$ 2,841,601	3.57%	
Charter Schools	5,144,035	5,503,304	6,297,910	794,606	14.44%	
Capital Outlay	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	37,688,627	36,363,603	38,780,765.00	2,417,162	6.65%	
County Server Space	45,156	45,156	45,156	-	0.00%	
School Nurses	3,560,361	4,041,002	4,522,536	481,534	11.92%	
<b>TOTAL</b>	<b>\$ 126,243,965</b>	<b>\$ 126,677,603.00</b>	<b>\$ 133,212,506.00</b>	<b>\$ 6,534,903.00</b>	<b>5.16%</b>	
<b>ADM ENROLLMENT</b>						
CCS State Estimates	34,339	34,323	34,642	319	0.93%	
KCS State Estimates	4,168	4,168	4,186	18	0.43%	
CCS Estimates of Charter	2,426	2,426	2,690	264	10.88%	
KCS Estimates of Charter	235	235	276	41	17.45%	
<b>TOTAL ESTIMATED ENROLLMENT</b>	<b>41,168</b>	<b>41,152</b>	<b>41,794</b>	<b>642</b>	<b>1.56%</b>	
<b>PER PUPIL FUNDING</b>						
Current Expense	\$ 2,036	\$ 2,068	\$ 2,123	\$ 55	2.67%	
Capital Outlay	27.21	27.22	26.80	(0.42)	-1.54%	
Educational Debt Service	915.48	883.64	927.90	44.26	5.01%	
County Server Space	1.10	1.10	1.08	(0.02)	-1.54%	
School Nurses	86.48	98.20	108.21	10.01	10.20%	
<b>TOTAL</b>	<b>\$ 3,066.56</b>	<b>\$ 3,078.29</b>	<b>\$ 3,187.36</b>	<b>\$ 109.07</b>	<b>3.54%</b>	



# Education

## PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY						
	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
<b>REVENUE SOURCE</b>						
1/2 cent Sales Tax Article 40 30%	\$ 3,962,435	\$ 3,900,000	\$ 4,400,000	\$ 500,000	12.82%	
1/2 cent Sales Tax Article 42 60%	8,744,524	8,540,000	9,300,000	760,000	8.90%	
1/4 cent Sales Tax Article 46 100%	10,413,436	10,131,000	11,200,000	1,069,000	10.55%	
Lottery used for School Debt Service	2,300,000	2,300,000	2,300,000	-	0.00%	
QSCB Subsidy	730,240	720,000	720,000	-	0.00%	
<b>TOTAL</b>	<b>\$ 26,150,635</b>	<b>\$ 25,591,000</b>	<b>\$ 27,920,000</b>	<b>\$ 2,329,000</b>	<b>9.10%</b>	
<b>EXPENDITURE CATEGORY</b>						
Current Expense	\$ 78,684,976	\$ 79,604,538	\$ 82,446,139	\$ 2,841,601	3.57%	
Charter Schools	5,144,845	5,503,304	6,297,910	794,606	14.44%	
Capital Outlay	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	37,688,626	36,363,603	38,780,765	2,417,162	6.65%	
County Server Space	45,153	45,156	45,156	-	0.00%	
School Nurses	3,560,361	4,041,002	4,522,536	481,534	11.92%	
<b>TOTAL</b>	<b>\$ 126,243,961</b>	<b>\$ 126,677,603</b>	<b>\$ 133,212,506</b>	<b>\$ 6,534,903</b>	<b>5.16%</b>	
<b>NET COUNTY COST</b>						
<b>GRAND TOTAL</b>	<b>\$ (100,093,326)</b>	<b>\$ (101,086,603)</b>	<b>\$ (105,292,506)</b>	<b>\$ (4,205,903)</b>	<b>4.16%</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 \$105,292,506, including \$4,522,536, which is given to Cabarrus Health Alliance for school nurses. For additional years of Net County Cost for public schools, consult the Public-School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2014 through Recommended FY23.

## OTHER RELATED AGENCIES

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>School Park Maintenance</b>	\$50,000	\$50,000	\$50,000
<b>Special Olympics</b>	\$84,405	\$84,405	\$84,405
<b>TOTAL</b>	<b>\$134,405</b>	<b>\$134,405</b>	<b>\$134,405</b>

## 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

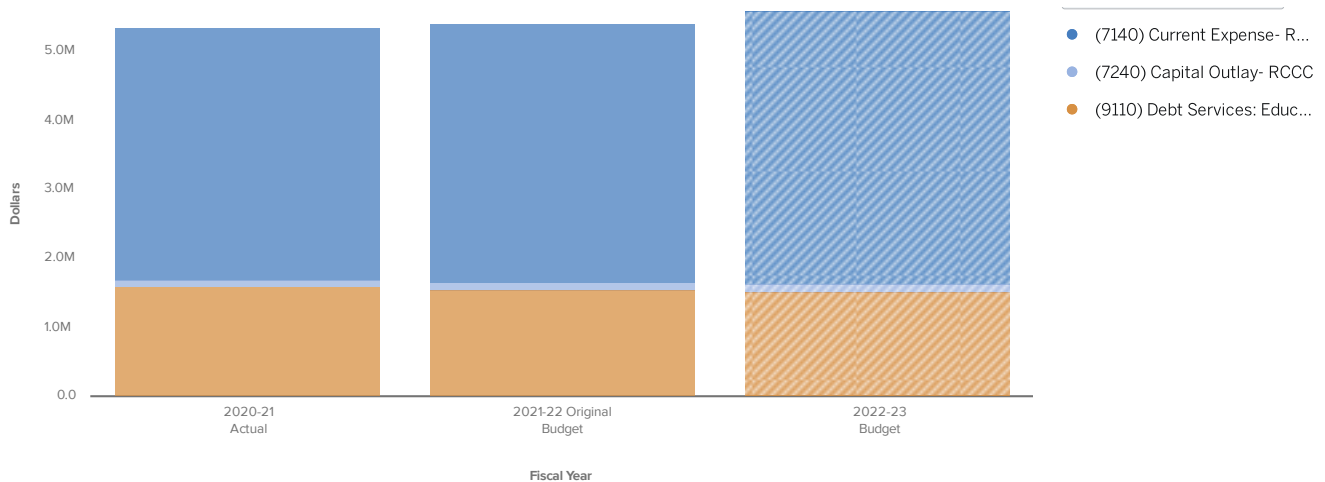
## SAFETY

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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.

# Education

## ROWAN CABARRUS COUMMUNITY COLLEGE



Rowan Cabarrus Community College (RCCC) Funding Breakdown

	2020 - 21 Actual	2021-22 Original Budget	2022 - 23 Budget
<b>Current Expense- RCCC</b>	\$3,652,000	\$3,754,500	\$3,951,954
<b>Capital Outlay- RCCC</b>	\$100,000	\$100,000	\$100,000
<b>Debt Services: Education</b>	\$1,593,754	\$1,553,928	\$1,550,779
<b>TOTAL</b>	<b>\$5,345,754</b>	<b>\$5,408,428</b>	<b>\$5,602,733</b>

The current expense budget for Rowan-Cabarrus Community College (RCCC) totals \$3,951,954 a \$197,454 (5.3%) increase from the prior year. The additional funding covers cost increases for utilities, personnel and a new building automation technician. In addition the county continues to provide annually \$100,000 for various capital outlay needs. Funding is also budgeted for debt service related to RCCC General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) which have all been used to finance the acquisition and construction of facilities. Complete details of these long-term obligations can be found in the Debt Service section of this document.

## THE FOLLOWING PROJECT IS PLANNED FOR RCCC WITHIN THE COUNTY'S CAPITAL IMPROVEMENT PLAN (CIP):

Project Name	FY23
<b>ROWAN CABARRUS COMMUNITY COLLEGE (RCCC)</b>	
Building 20000 Renovation at South Campus	2,260,000
<b>Total RCCC PAYGO</b>	<b>2,260,000</b>

# **DEBT SERVICE**

# Debt Service

## DEBT SERVICE OVERVIEW

Debt Service is mandated by G.S. 159-36, 159-25(a) (5). The Community Investment Fund (CIF) is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS)/Limited Obligation Bonds (LOBS) and Lease and Installment Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2022:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
<b>GO Bonds:</b>			
Schools	\$24,679,560	\$1,738,412	\$26,417,972
Rowan Cabarrus Community College	1,055,440	81,913	1,137,353
<b>COPS/LOBS:</b>			
Schools	230,200,000	64,272,956	294,472,956
Sheriff Administration Building	8,320,000	583,933	8,903,933
Jail Housing Unit	22,295,000	2,182,698	24,477,698
Parking Deck	7,875,000	2,568,863	10,443,863
Courthouse	48,715,000	25,562,234	74,277,234
General Gov't Projects	14,885,000	7,810,433	22,695,433
Rowan Cabarrus Community College	12,485,000	3,089,193	15,574,193
<b>Financing Agreements:</b>			
Wallace Property-Installment	2,213,936	826,064	3,040,000
Stretcher - Lease	224,782	5,599	230,381
<b>TOTAL</b>	<b>\$372,948,718</b>	<b>\$108,722,298</b>	<b>481,671,016</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 2023	FY 2024	FY 2025
GO Bonds - Schools						
GO 2013 Refunding - Schools	5-15-13	1.50 - 5.00	Principal	6,237,198	6,261,229	5,893,813
			Interest	730,859	418,999	199,856
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	139,490	139,490	144,300
			Interest	90,416	88,460	86,505
<b>GO Bonds - Schools Total</b>			<b>Principal</b>	<b>\$ 6,376,688</b>	<b>\$ 6,400,719</b>	<b>\$ 6,038,113</b>
			<b>Interest</b>	<b>\$ 821,275</b>	<b>\$ 507,459</b>	<b>\$ 286,361</b>
			<b>Subtotal</b>	<b>\$ 7,197,963</b>	<b>\$ 6,908,178</b>	<b>\$ 6,324,474</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	212,802	213,771	211,188
			Interest	31,942	21,301	13,819
GO 2020 Refunding	7-16-20	1.60	Principal	5,510	5,510	5,700
			Interest	3,454	3,380	3,305
<b>GO Bonds - RCCC Total</b>			<b>Principal</b>	<b>\$ 218,312</b>	<b>\$ 219,281</b>	<b>\$ 216,888</b>
			<b>Interest</b>	<b>\$ 35,396</b>	<b>\$ 24,681</b>	<b>\$ 17,124</b>
<b>GO Bonds - Grand Total</b>			<b>Principal</b>	<b>\$ 6,595,000</b>	<b>\$ 6,620,000</b>	<b>\$ 6,255,001</b>
			<b>Interest</b>	<b>\$ 856,671</b>	<b>\$ 532,140</b>	<b>\$ 303,485</b>
			<b>Grand Total</b>	<b>\$ 7,451,671</b>	<b>\$ 7,152,140</b>	<b>\$ 6,558,486</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	1,335,000
			Interest	776,125	408,925	408,925
LOBS - Schools 2020B Refunding	7-16-20	1.60 - 2.35	Principal	2,090,000	2,020,000	-
			Interest	47,265	23,230	-
issue	3-26-15	2.49	Principal	2,520,000	2,485,000	2,430,000
			Interest	359,183	296,435	234,558
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,260,000	5,160,000	5,075,000
			Interest	875,448	742,896	612,864
					484,974	359,730

## 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 2023	FY 2024	FY 2025	FY 2026	FY 2027
COPS/LOBS - Schools								
LOBS - Schools 2016 issue	3-10-16	2.00 - 5.00	Principal	3,690,000	3,690,000	3,690,000	3,690,000	3,690,000
			Interest	2,370,663	2,186,163	2,001,663	1,817,163	1,632,663
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	3,320,000	3,320,000	2,855,000	2,855,000	2,855,000
			Interest	1,878,850	1,712,850	1,611,500	1,468,750	1,326,000
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,405,000	2,410,000	2,410,000	2,410,000	2,410,000
			Interest	885,568	812,215	738,710	665,205	591,700
LOBS - Schools 2022 issue	6-1-22	5.00	Principal	1,890,000	1,895,000	1,895,000	1,895,000	1,895,000
			Interest	1,888,988	1,799,750	1,705,000	1,610,250	1,515,500
COPS/LOBS - Schools Total				\$ 22,505,000	\$ 22,310,000	\$ 19,685,000	\$ 19,530,000	\$ 18,040,000
			Interest	\$ 9,082,090	\$ 7,982,464	\$ 7,313,220	\$ 6,629,318	\$ 5,540,507
			Subtotal	\$ 31,587,090	\$ 30,292,464	\$ 26,998,220	\$ 26,159,318	\$ 23,580,507
COPS/LOBS - Rowan Cabarrus Community College (RCCC)								
LOBS - Advanced Technology Center 2018 issue RCCC 2006	5-16-18	3.05	Principal	\$ 885,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000
			Interest	380,793	353,800	326,960	300,120	273,280
			Subtotal	\$ 1,265,793	\$ 1,233,800	\$ 1,206,960	\$ 1,180,120	\$ 1,153,280
COPS/LOBS - Other								
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	7-16-20	1.60 - 2.35	Interest	11,126	-	-	-	-
	3-26-15	2.38	Principal	1,750,000	1,705,000	1,665,000	1,620,000	1,580,000
			Interest	198,016	156,366	115,787	76,160	37,604
2008C	3-26-15	2.51	Principal	3,415,000	3,345,000	3,265,000	3,195,000	3,110,000
			Interest	559,605	473,888	389,929	307,977	227,783
LOBS - Parking Deck 2017 issue	10-26-17	3.00 - 5.00	Principal	525,000	525,000	525,000	525,000	525,000
			Interest	338,775	312,525	296,625	270,375	244,125
LOBS- 2022 - Other general gov't project	6-1-22	5.00	Principal	740,000	745,000	745,000	745,000	745,000
			Interest	742,183	707,250	670,000	632,750	595,500
LOBS - 2022 - Courthouse	6-1-22	5.00	Principal	2,440,000	2,440,000	2,440,000	2,435,000	2,435,000
			Interest	2,428,984	2,313,750	2,191,750	2,069,750	1,948,000

## 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	
<b>COPS/LOBS - Other</b>									
COPS/LOBS - Other Total			Principal	\$ 8,870,000	\$ 8,760,000	\$ 8,640,000	\$ 8,520,000	\$ 8,395,000	
			Interest	4,267,563	3,963,779	3,664,091	3,357,012	3,053,012	
			Subtotal	\$ 13,137,563	\$ 12,723,779	\$ 12,304,091	\$ 11,877,012	\$ 11,448,012	
<b>COPS/LOBS - Grand Total</b>									
			Principal	\$ 32,260,000	\$ 31,950,000	\$ 29,205,000	\$ 28,930,000	\$ 27,315,000	
			Interest	13,730,445.86	12,300,043.00	11,304,271.00	10,286,450.00	8,866,799.00	
			Grand Total	\$ 44,724,653	\$ 43,016,243	\$ 39,302,311	\$ 38,036,330	\$ 35,028,519	
<b>Capital Leases/Installment Financing</b>									
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	\$ 101,443	\$ 105,500	\$ 109,720	\$ 114,109	\$ 118,673	
			Interest	88,557	84,500	80,280	75,891	71,327	
Lease - Equipment Stretcher Lease	11-11-18	1.65	Principal	111,469	113,313	-	-	-	
			Interest	3,722	1,877	-	-	-	
			Grand Total	\$ 101,443	\$ 105,500	\$ 109,720	\$ 114,109	\$ 118,673	
			Interest	88,557	84,500	80,280	75,891	71,327	
			Grand Total	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	
<b>Capital Lease- Grand Total</b>									
			Principal	\$ 111,469	\$ 113,313	\$ -	\$ -	\$ -	
			Interest	3,722	1,877	-	-	-	
			Grand Total	\$ 115,191	\$ 115,190	\$ -	\$ -	\$ -	
<b>Annual Debt Service</b>									
Bank Service Charges				\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	
Principal - Total				39,067,912	38,788,813	35,569,721	32,429,109	30,313,673	
Interest - Total				14,679,396	12,918,560	11,688,036	10,450,051	8,978,446	
<b>TOTAL ANNUAL DEBT SERVICE</b>				<b>\$ 53,803,008</b>	<b>\$ 51,763,073</b>	<b>\$ 47,313,457</b>	<b>\$ 42,934,860</b>	<b>\$ 39,347,819</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, 2022

North Carolina General Statute 159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit and represents the County's legal borrowing authority.

Total assessed valuation at June 30, 2022

\*unaudited

\$30,034,962,547

Legal debt margin:

Debt limit 8% of total assessed value

2,402,797,004

Debt applicable to debt limitation:

Total bonded debt

\$ 25,735,000

Total certificates of participation/  
limited obligation bonds

344,775,000

Total installment financings

2,213,936

Total capital leases (governmental fund types)

224,782

Total debt applicable to limitations

372,948,718

Legal debt margin

\$2,029,848,286

Source: Cabarrus County Finance



# **SUPPLEMENTAL INFORMATION**

# 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 (2020 estimate from NC State Demographer)	227,304
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, 5 substations
Number of sworn personnel	227 full time
Number of detention officers	149
Number of civilians	112 full time, 4 part time
Number of patrol units	215

# 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	20							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) 15,118  
Zoning Permits Issued (July 1, 2020-April 30, 2021) 491  
Unemployment Rate (March 2021) 4.2%  
Median Household Income (2019 Estimates) \$67,328  
Per Capita Personal Income (2019 Estimates) \$32,255

## Sources of Information

Cabarrus County Government	NC Department of Public Instruction
Cabarrus County Economic Development Corporation	US Census Bureau – American Fact Finder
Carolinas Medical Center – Northeast	NC Department of Commerce, Labor and Economic Analysis

TOP TEN PRINCIPAL EMPLOYERS		
EMPLOYER	EMPLOYEES	RANK
Cabarrus County Schools	1000+	1
Atrium Health	1000+	2
Amazon (Concord + Kannapolis) *	1000+	3
Walmart Associates Inc.*	1000+	4
Cabarrus County	1000+	5
Fedex Ground Package System Inc	1000+	6
City of Concord	1000+	7
Corning Incorporated	500-999	8
Food Lion	500-999	9
Teletech Healthcare Solutions Inc	500-999	10

\*Estimated based on verbal conversation or commerce date

Source: Cabarrus Economic Development Corporation

## Supplemental Information

TOP TEN PRINCIPAL TAXPAYERS			
TAXPAYER	Type of Business	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Inc.	Manufacturing	\$481,112,231	1.83%
Mall at Concord Mills LP	Retail Center	228,268,926	0.87%
Charlotte Motor Speedway Inc	Sports - Racing	207,600,396	0.79%
Castle & Cooke NC LLC / David H Murdock	Real Estate	202,393,282	0.77%
Celgard LLC	Manufacturing	186,162,638	0.71%
Duke Energy Corporation	Public Service Co	161,769,642	0.62%
Weinstein Properties	Real Estate	134,484,530	0.51%
The Silverman Group	Real Estate Developers	120,950,510	0.46%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	113,579,945	0.43%
Hendrick Automotive	Automotive Sales	110,081,301	0.42%
<b>TOTAL</b>		<b>\$1,946,403,401</b>	<b>7.42%</b>
Total 2020 Assessed Valuation**		\$26,237,534,656	

Total 2020 Assessed Valuation (as of 7/9/2020), including Public Service\*\*

Source: Cabarrus County Tax Assessor's Office

# Supplemental Information

## STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

County	OSMB July 2019 Projected Population	County Employees (FTE)	2019-20 General Fund Budgeted Expenditures	2019-20 Assessed Valuation	Property Tax Rate Per \$100	Relation to Cabarrus
Alamance	170,483	1,078	\$171,905,114	\$14,590,455,273	\$0.67	S
Alexander	38,530	377	\$41,983,958	\$2,639,823,846	\$0.79	S
Anson	25,290		\$29,960,444	\$1,965,560,852	\$0.78	MSA
<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



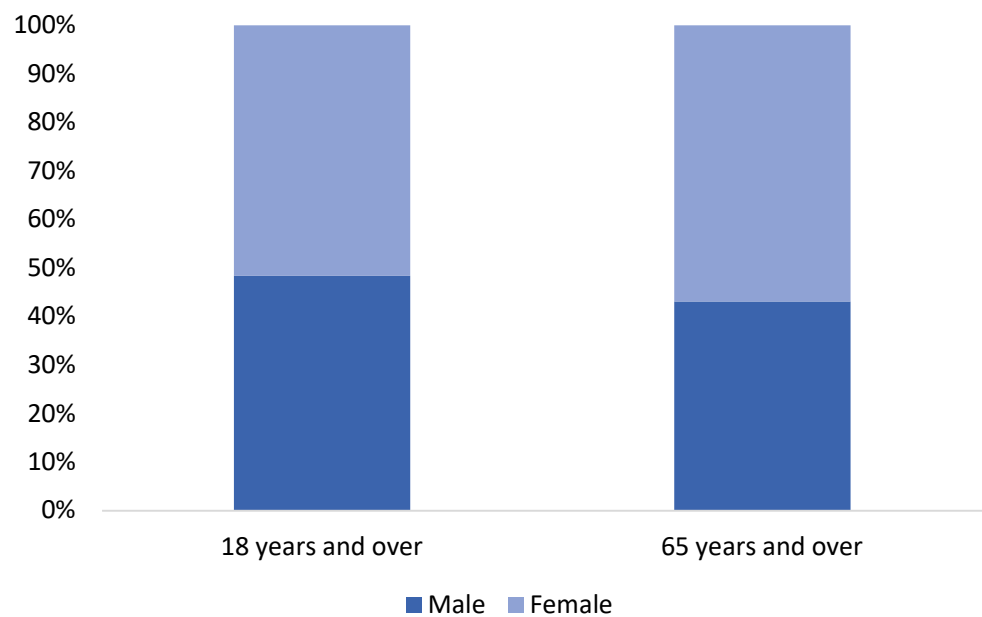
## Supplemental Information

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AGE DISTRIBUTION: 2020 NC State Demographics		
Age category	Population	Percent distribution
Under 5 years	12,781	5.62%
5 to 9 years	13,094	5.76%
10 to 14 years	16,487	7.25%
15 to 19 years	17,363	7.64%
20 to 24 years	14,344	6.31%
25 to 34 years	27,319	12.02%
35 to 44 years	32,553	14.32%
45 to 54 years	34,613	15.23%
55 to 59 years	14,914	6.56%
60 to 64 years	12,899	5.67%
65 to 74 years	18,746	8.25%
75 to 84 years	9,184	4.04%
85 years and over	3,007	1.32%
<b>Total</b>	<b>227,304</b>	
Source: 2020 North Carolina Office of State Budget & Management, State Demographer		

# Supplemental Information

Gender Distribution by Age  
Source: 2020 North Carolina Office of State Budget & Management, State Demographer



Racial and Ethnic Composition of Cabarrus County: Population Estimates			
Race/ethnicity category	Number	Percent distribution	Median Age
Total population	227,304	100%	38
White	158,539	69.75%	41
Black or African American	44,728	19.68%	35
American Indian, Alaska native	2,148	0.94%	37
Asian	12,592	5.54%	36
Other	9,297	4.09%	29
Hispanic	27,443	12.10%	-
White, Non-Hispanic	136,444	60.00%	-
Source: 2020 North Carolina Office of State Budget & Management, State Demographer			

# Supplemental Information

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE											
	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED	
REVENUE SOURCE											
1/2 cent Sales Tax Article 40 30%	\$ 2,247,377	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,941,555	\$ 3,187,727	\$ 3,354,134	\$ 3,962,435	\$ 3,900,000	\$ 4,400,000	
1/2 cent Sales Tax Article 42 60%	5,075,948	5,987,935	6,211,757	6,669,074	6,682,593	7,237,897	7,398,798	8,744,524	8,540,000	9,300,000	
1/4 cent Sales Tax Article 46 100%	5,812,323	6,873,104	7,150,105	8,021,787	8,163,747	8,845,020	8,863,295	10,413,436	10,131,000	11,200,000	
Lottery used for School Debt Service	4,911,790	2,200,000	2,000,000	2,000,000	2,050,000	2,000,000	2,300,000	2,300,000	2,300,000	2,300,000	
QSCB Subsidy	712,644	714,643	718,497	717,727	718,883	721,581	724,279	730,239	720,000	720,000	
Fines & Forfeitures	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	2,000,000	2,080,000	
TOTAL	\$ 20,295,922	\$ 19,781,431	\$ 20,268,374	\$ 22,129,875	\$ 22,440,917	\$ 23,531,524	\$ 24,114,286	\$ 27,384,224	\$ 27,591,000	\$ 30,000,000	
EXPENDITURE CATEGORY											
Current Expense	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 75,705,683	\$ 79,375,374	\$ 83,829,821	\$ 85,107,842	\$ 88,744,049	
Capital Outlay General Fund	2,213,008	2,128,550	3,984,250	3,037,945	4,731,065	1,235,800	1,120,000	1,120,000	1,120,000	1,120,000	
ITS Services	121,882	84,000	84,000	76,146	41,391	45,156	45,153	45,153	45,156	45,156	
Debt Service	32,058,212	31,247,131	31,242,713	35,850,219	40,739,938	22,143,448	39,420,619	37,688,626	36,363,603	38,780,765	
Fines & Forfeitures	1,535,840	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	2,000,000	2,080,000	
School Nurses*	2,017,949	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387	3,053,426	3,560,361	4,041,002	4,522,536	
TOTAL	\$ 93,688,332	\$ 95,840,294	\$ 101,743,863	\$ 107,768,191	\$ 116,793,616	\$ 103,553,773	\$ 124,488,352	\$ 127,477,551	\$ 128,677,603	\$ 135,292,506	
NET COUNTY COST											
GRAND TOTAL	\$ (73,392,410)	\$ (76,058,863)	\$ (81,475,489)	\$ (85,638,316)	\$ (94,352,699)	\$ (80,022,249)	\$ (100,374,066)	\$ (100,093,327)	\$ (101,086,603)	\$ (105,292,506)	

# Supplemental Information

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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)		
<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	<b>FTE</b>	Full-time Equivalent
	Benefit Delivery Network	<b>FPY</b>	From Prior Year
<b>BMP</b>	Best Management Practices	<b>FY</b>	Fiscal Year
<b>BOC</b>	Board of Commissioners	<b>GASB</b>	Governmental Accounting Standards Board
<b>CAC</b>	Cabarrus Arts Council	<b>GFOA</b>	Government Finance Officers Association
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>GIS</b>	Geographic Information Systems
<b>CAN</b>	Cabarrus Aging Network	<b>GO</b>	General Obligation Bonds
<b>CARES</b>	Capital Asset Realignment for Enhanced Services	<b>GRP</b>	Grassland Reserve Program
<b>CDBG</b>	Community Development Block Grant	<b>GSA</b>	General Services Administration
<b>CHAMPVA</b>	Civilian Health and Medical Program of the Department of Veterans Affairs	<b>HAARP</b>	Heat And Air Repair Program
<b>CIP</b>	Capital Improvement Program	<b>HAZMAT</b>	Hazardous Materials
<b>CIF</b>	Capital Investment Fund	<b>HUD</b>	Housing and Urban Development
<b>COPS</b>	Certificates of Participation	<b>HVAC</b>	Heating, Ventilation, Air Conditioning
<b>COPS grant</b>	Community Oriented Policing Services grant	<b>IPRB</b>	Installment Payment Revenue Bonds
<b>CPI</b>	Consumer Price Index	<b>NASA</b>	National Aeronautic and Space Agency
<b>CRP</b>	Conservation Reserve Program	<b>NCACSP</b>	North Carolina Agriculture Cost Share Program
<b>DARE</b>	Drug Abuse Resistance Education	<b>NCSU</b>	North Carolina State University
<b>DENR</b>	Department of Environment and Natural Resources	<b>NRCS</b>	Natural Resources Conservation Services
<b>DHHS</b>	Department of Health and Human Services	<b>RCCC</b>	Rowan Cabarrus Community College
<b>DMV</b>	Division of Motor Vehicles	<b>SHRT</b>	Special Hazard Response Team
<b>DOT</b>	Department of Transportation	<b>SOP</b>	Standard Operating Procedure
<b>ECA</b>	Extension and Community Association	<b>SRO</b>	School Resource Officer
<b>EFNEP</b>	Expanded Food and Nutrition Program	<b>SWCD</b>	Soil & Water Conservation District
<b>EMS</b>	Emergency Medical Services	<b>TIF</b>	Tax Increment Financing
<b>EOG</b>	End of Grade testing	<b>USDA</b>	United States Department of Agriculture
<b>EPA</b>	Environmental Protection Agency	<b>VA</b>	Veterans Affairs
<b>EQIP</b>	Environmental Quality Incentive	<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 Recommended Budget is published by the

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