



CABARRUS COUNTY

America Thrives Here



FISCAL YEAR 2023-2024

ANNUAL RECOMMENDED BUDGET

PRESENTED MAY 15, 2023

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INTRODUCTION

INTRODUCTION

FY24 ANNUAL BUDGET



BOARD OF COMMISSIONERS



Left to Right: Measmer, Shue, Morris, Wortman, Strang

STEPHEN MORRIS (CHAIR)

LYNN SHUE (VICE CHAIR)

KENNETH WORTMAN

CHRISTOPHER MEASMER

BARBARA STRANG

INTRODUCTION

FY24 RECOMMENDED



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

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

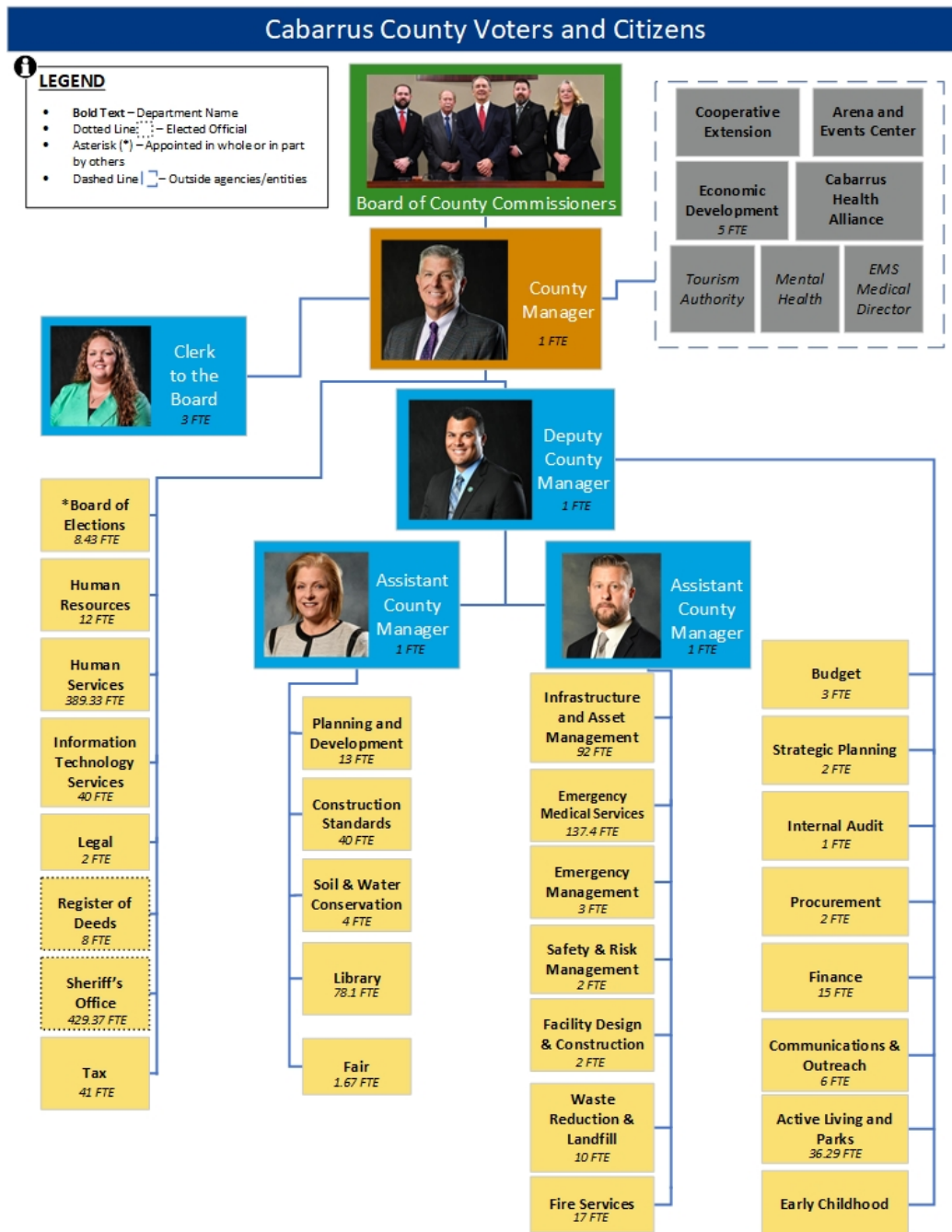
budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION

FY24 ANNUAL BUDGET



CABARRUS COUNTY ORGANIZATION CHART



INTRODUCTION

FY24 ANNUAL BUDGET



READERS GUIDE

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

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

The Fiscal Year 2024 (FY24) Budget goes from July 1, 2023 to June 30, 2024. 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 FY24 Budget. The budget message explains funding priorities for the year focusing on new funding.

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

BUDGET SUMMARY

This section provides a summary of revenues and expenditures.

FUND SUMMARIES

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

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

POSITION SUMMARY

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

FIVE YEAR FINANCIAL PLAN

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

CAPITAL IMPROVEMENT PLAN

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

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 supplemental information such as a glossary and index.

INTRODUCTION

FY24 ANNUAL BUDGET



PROFILE OF CABARRUS COUNTY

The County, incorporated in 1792, is in the Piedmont section of the State of North Carolina and is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland and Locust are smaller municipalities in the County. The United States Census Bureau estimated a county population of 231,278 as of July 2021, making the County the 10th largest in North Carolina. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

LOCAL ECONOMY

The County is one of 10 counties located in the Charlotte-Gastonia-Concord, NCSC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union counties in North Carolina and Chester, Lancaster and York counties in South Carolina. The Charlotte MSA, anchored by the City of Charlotte, was the 22nd largest metropolitan statistical area in the United States as of the 2020 census.

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

The Cabarrus Economic Development Corporation (the "CEDC"), which operates with a full-time staff, serves as the County's primary recruiting and marketing entity. The CEDC concentrates its efforts on business retention and expansion, entrepreneurship and new business recruitment. This includes keeping an inventory of available sites within commercial and industrial parks with all municipal services available located near major highways and interstates. All of these efforts position the County for continued strong economic development.

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



THE CABARRUS ECONOMIC DEVELOPMENT CORPORATION

The Cabarrus Economic Development Corporation (the "CEDC"), which operates with a full-time staff, serves as the County's primary recruiting and marketing entity. The Cabarrus EDC makes a measurable impact on individuals and families through program partnerships for local start-ups, support of existing businesses and recruitment of new industry. This includes supporting incubators for entrepreneurs, facilitating growth of existing business and keeping an inventory of available sites for business recruitment. All of these efforts position the County for continued strong economic development.

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

HEALTHCARE

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



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

BIOTECHNOLOGY AND DOWNTOWN KANNAPOLIS REVITALIZATION

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



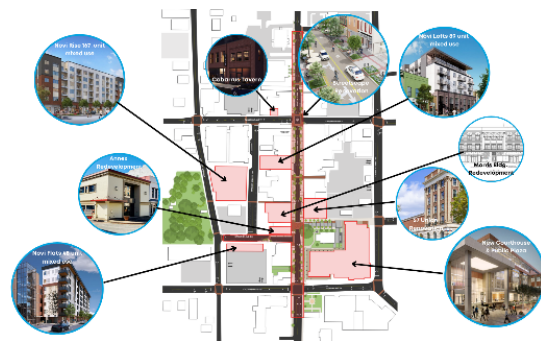
KANNAPOLIS DOWNTOWN REVITALIZATION PROJECT

Kannapolis has started a Downtown Revitalization project. The Master Plan envisioned a downtown with 1,500 residential development units, 300,000 square feet of retail, 400,000 square feet of offices and a hotel. The overall project includes public and private improvements. Among these are redevelopment of the main streetscape into a transportation facility that also functions as a linear park; a private demonstration project with parking deck, residential units, office, hotel and retail.

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

DOWNTOWN CONCORD REVITALIZATION

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





MANUFACTURING

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

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, including manufacturing facilities for Eli Lilly, Red Bull, Ball and Rauch. The property is adjacent to George Liles Parkway, which has been extended/improved and provides a four-lane connector to U.S. 29, I-85, N.C. 73 and N.C. 3. In the future, the four-lane thoroughfare will extend to NC 49.

INDUSTRY AND DISTRIBUTION

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

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

There are two additional concentrations of industry and distribution along the interstate corridor at Afton Ridge and the Derita Road area. Afton Ridge includes retail, residential and distributions

center for S.P. Richards (200,000 square feet) and Gordon Foods (300,000 square feet). Additional phases of the Afton Ridge Business Park will include multiple industrial speculative buildings in the coming years.

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

INDUSTRIAL

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



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

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

RETAIL

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

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

AVIATION

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

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

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

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

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



TOURISM AND HOSPITALITY

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

The County promotes itself through its definable motorsports brand. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway (CMS), as well as NASCAR based teams such as Hendrick Motorsports, Roush Fenway Keselowski Racing, and Stewart-Haas Racing, which provide race fans and visitors the opportunity to get a behind-the-scenes look at top racing teams. CMS is a major sports and recreation facility that regularly hosts activities that draw over 1,000,000 visitors per year. Each year, CMS hosts major motorsports events, including two major NASCAR racing events. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway hosts several events including two NHRA-sanctioned events on the first four-lane drag strip in the world. The Dirt Track at Charlotte Motor Speedway hosts annual dirt racing events including the World of Outlaws World Finals and motocross races. The Speedway has continually diversified its events portfolio by hosting major car shows and concerts.

The Cabarrus County Tourism Authority (CCTA) markets the County utilizing the 6% Occupancy Tax levied on hotels. The CCTA mission is to "drive visitation to Cabarrus County to generate the maximum impact through hotel stays and

visitor spending." In FY23, the CCTA will continue to expand its reach for potential visitors through targeted marketing efforts as well as create more opportunities for conventions and meetings. Recent projects stemming from the County CVB's Strategic Plan, such as the Concord Mills flyover bridge and installation of four new turf fields at local high schools have and will continue to generate positive economic impact and enhance the overall experience throughout Cabarrus County for visitors and residents alike.

INTRODUCTION

FY24 ANNUAL BUDGET



STRATEGIC PLANNING AND VISIONING

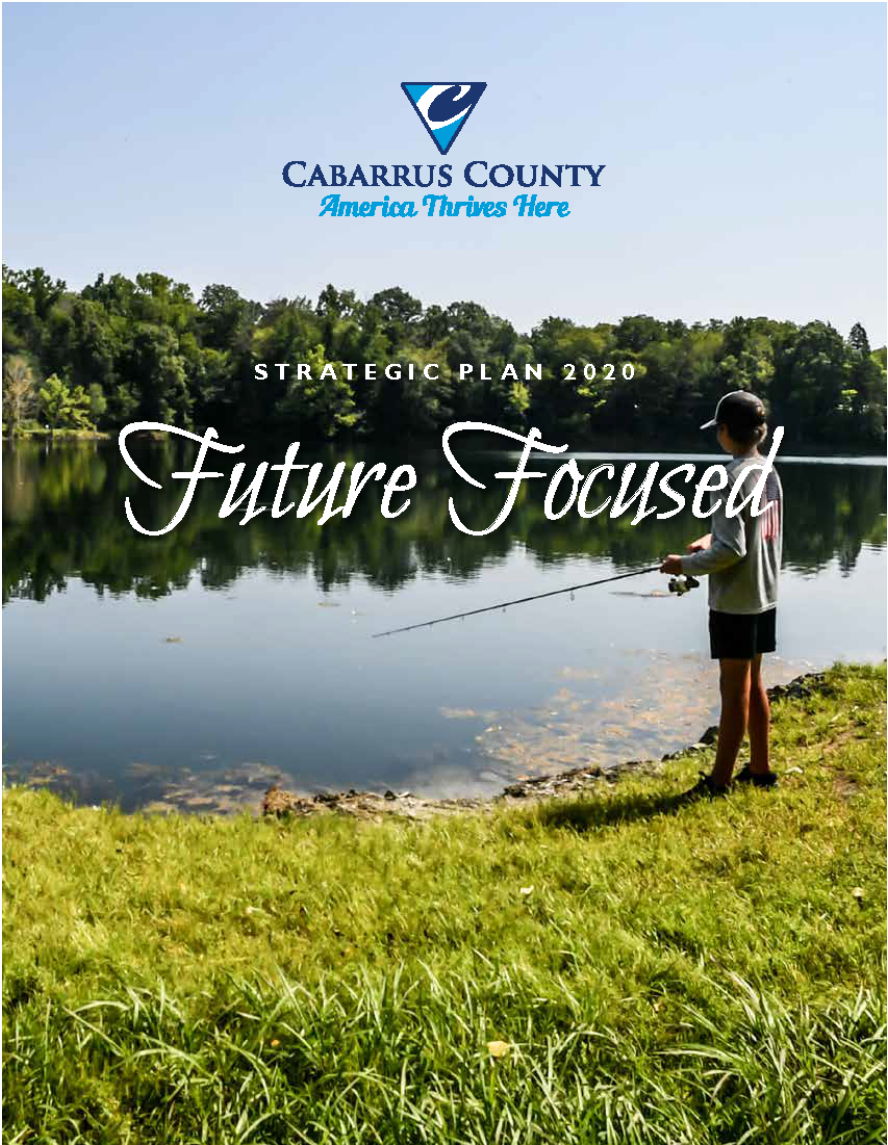
Management, Commissioners and staff began the newest strategic planning process in November 2018. The process included both public and staff input on what community priorities should be. County staff presented the information collected to the Board of Commissioners for their input and priorities. The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

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

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



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



BUDGET MESSAGE

BUDGET MESSAGE

FY24 ANNUAL BUDGET



BUDGET MESSAGE

May 15, 2023

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

It is my honor and privilege to submit the Fiscal Year 2023-2024 (FY24) Recommended Budget and FY24 Community Investment Fund (CIF) capital investments for Cabarrus County.

Consistent with direction given by the Board of Commissioners (BOC) at the annual budget retreat in February, this budget funds critical investments while maintaining a property tax rate of **74 cents per \$100 of assessed valuation for a fourth consecutive year**. That brings the proposed General Fund budget to just under **\$340 million – a 6.7% increase from last year**. Across all funds, including those supported by user fees, the FY24 budget totals just over **\$450 million**.

The budget also supports capital investments through the CIF. Funding sources for these projects are noted in the Cabarrus County Capital Project Ordinance scheduled for adoption by commissioners in June 2023, in addition to the General Budget Ordinance. Capital projects planned for beyond FY24 are included in the budget document for informational purposes and will require a staff recommendation and formal adoption by the Board before proceeding.

AN INFORMED BUDGET

Staff worked diligently over the past few months to prepare a budget informed by economic conditions, Board priorities and strengths and opportunities for improvement identified by the Community and Workplace surveys.

Our local economy remains strong and resilient. The population continues to climb, with the North Carolina State Demographer's Office projecting population growth of 40% by 2042, to well over 300,000 residents. The unemployment rate of 3% in December 2022 outpaced the State of North Carolina (3.8%) and the United States (3.5%).

Strong revenues, led by unprecedented sales tax, point to the benefits of a diverse local economy and the burden it can take off local property owners. The budget includes **total sales tax revenues of nearly \$75 million – an increase of 13% from last year and 58% from five years ago**. The property tax rate remains unchanged and tax values remain at 2020 levels. Still, new growth and development have lifted **projected property tax revenues (excluding fire districts) to \$236 million – an increase of 4.4% from last year and 44% from five years ago**.

In addition to a strong economy, Cabarrus recently ranked well in benchmark comparisons against North Carolina's other 99 counties. Cabarrus is North Carolina's 11th healthiest county. Nearly 90% of our residents have health insurance, food security and are not living in poverty, putting us in the top five of North Carolina counties. More than half of our residents have a postsecondary degree or credential, which is the 11th best in the state.

In January 2023, the Board and staff began the development of a new five-year strategic plan for the County's business operations, to be grounded in impactful vision, mission and value statements. The process was informed by two recently completed surveys—our **Community** and **Workplace** surveys.

In November 2022, the ETC Institute distributed the **Community Survey** to a random sample of 2,000 households and received 465 responses. More than two-thirds of **Cabarrus residents maintain a positive opinion of the County, with quality-of-life satisfaction scores rating higher than the national average across several categories.** According to the survey, 79% of respondents were either 'very satisfied' or 'satisfied' with Cabarrus County as a place to raise children, while 78% said the same for the County as a place to live. Seventy-three percent responded similarly about the overall quality of life.

The most impressive results were related to the exceptional customer service provided by County staff. Ratings were significantly above the national average, including:

- 83% 'very satisfied' or 'satisfied' with the respect and professionalism of employees
- 78% 'very satisfied' or 'satisfied' with the accuracy of information and assistance given by employees
- 75% 'very satisfied' or 'satisfied' with how quickly staff responded
- 73% 'very satisfied' or 'satisfied' with how well an issue was handled by employees
- 72% 'very satisfied' or 'satisfied' with the ease of contact

Understanding resident perceptions is an essential first step, but it's also important to understand the opinions of our workforce.

To achieve this, a **Workplace Survey** was conducted by the Local Government Workplaces Initiative of the UNC Chapel Hill School of Government. The County first participated in the survey in 2020 to gain a general understanding of our work climate and to establish benchmarks.

With 84% of our workforce participating in the 2022 survey, feedback shows several areas where we can improve, including:

- 47% of employees are dissatisfied with their health insurance
- 50% of employees are dissatisfied with their pay
- More than 60% of employees interact with disrespectful, rude or yelling community members at least every few months
- Around 60% of employees feel burned out, emotionally drained, fatigued or used up by their work on a regular basis

While we focus on areas where improvement is possible, we cannot lose sight of ways we excel, including:

- 70% of employees feel valued by the organization
- More than 80% of employees feel the County fosters an inclusive workplace
- More than 80% of employees feel they have the resources and training needed to be successful in their job
- More than 90% of employees feel the County has clear, logical and written policies, practices and procedures

As the County works to address areas for improvement through the strategic planning process, we must continue to build on our strengths and prioritize the well-being of our workforce to meet resident expectations.

FY23: A LOOK BACK

Using information from the 2020 Workplace Survey, the FY23 budget addressed several employee needs, which resulted in improvements expressed in the 2022 Workplace Survey. Workplace improvements last fiscal year included:

- Development of new pathways to public service with three paramedic trainee positions, two management fellows and increased internships. Using these positions, Emergency Medical Services recruited their first class of paramedic trainees that will move into full-time positions by the middle of 2023; Information Technology bolstered cybersecurity; Budget enhanced its capabilities through the Management Fellow program; and several interns have been hired across Human Services, Finance, Procurement and Human Resources.
- Use of market data to help increase salaries for positions within Emergency Medical Services, Human Resources, Information Technology Services, the Sheriff's Office and others
- Addition of 39 new positions across several County departments to address employee burnout and improve service delivery
- Choice to cover the shortfall for at least two fiscal years rather than financially impacting employees with dental premium increases

Thus far in FY23, the Board allocated new State funding to increase public safety and health. The Sheriff's Office added two detective positions to investigate human trafficking and child exploitation cases through a \$1 million State grant. North Carolina is ranked 9th in the United States for the volume of human trafficking cases. Unfortunately, Cabarrus is not immune to the problem.

State-directed funding of \$2 million was also provided through the County to the SUN Project, a collaborative system of care for pregnant mothers with substance use disorders.

The County continued to make strategic investments in our educational partners: Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College (RCCC). Each saw an increase of at least 3% in FY23 with additional funding for local supplements, operations and charter school pass-through funding. Although not part of the original adopted budget, the Board demonstrated a commitment to youth public safety through the mid-year approval of six additional School Resource Officers for CCS, with a portion of the funding coming from a State grant.

Since the County did not issue debt in FY23, capital investments were limited to about \$22 million and paid with available cash. Investments included:

- \$11.6 million to improve multiple County facilities including the Cabarrus County Senior Center in Concord and Frank Liske Park
- \$8.2 million for CCS and KCS to fund deferred maintenance projects ranging from roof replacements to security cameras

The barn at Frank Liske Park was lost to an intentionally set fire in March 2020. County staff immediately started the process of replacing the iconic facility, which hosted thousands of reunions, weddings and other celebrations through the years. The new two-story, 12,700-square-foot barn and 47-foot silo, has a planned summer 2023 opening.

Although not part of the FY23 budget, two initiatives are worth noting where significant and critical progress was made during the fiscal year.

First, the County received \$32.5 million from the State to design and construct the Cabarrus County Regional Behavioral Health Center off Kannapolis Parkway. Originally, the plan was to

follow the lead of Guilford County by constructing two facilities with a total of 32 facility-based crisis (FBC) beds and 16 behavioral health urgent care (BHUC) chairs.

After evaluating options to maximize return on this once-in-a-lifetime investment, the County and its design team, human eXperience, received approval from the Board of Commissioners on a plan that will better meet community and regional needs. The revised plan consolidates the services into one facility, with a total of 44 inpatient beds and 32 23-hour BHUC chairs. This addresses complex navigation challenges by providing a “no wrong door” approach to receiving walk-in and drop-off patients in behavioral health crises. Beds will serve FBC, substance use disorder and psychiatric residential treatment needs. The facility is currently in the design phase, with an intended opening of mid-2025.

Second, County residents continue to benefit from the Board’s decision to invest most American Rescue Plan Act (ARPA) funds into local nonprofits. These organizations submitted proposals on ways they could provide affordable housing, behavioral health services, food assistance, education, afterschool care and healthcare services to residents. They are reimbursed for those services after documentation is reviewed. The County provides ongoing support to the organizations through education and counsel on federal grant administration guidelines, data measurement and reporting, and the benefits of collective impact goals.

The County voluntarily reports documentation of local ARPA-funded impacts to the federal government and posts it on our website for the public. Since the community rollout of ARPA funding, local organizations have reported more than 86,000 need-based transactions with Cabarrus County residents. For example, each month an average of 563 residents are receiving mental health treatment, 274 are receiving healthcare services and more than 1,300 are receiving meals due to ARPA funds.

We’ve intentionally focused on addressing the housing crisis with federal ARPA funding. In November, WeBuild Concord hosted a groundbreaking for the Lincoln Street Townhome project, a 26-unit development in the Logan Community that received partial support through the County’s ARPA allocation. In March, the Board approved an additional \$1 million for Cooperative Christian Ministry (CCM) to acquire historic Brown Mill. CCM will locate The Rebuilders College to the site, providing 48 transitional housing units along with wraparound care and education services.

FY24: INVESTING IN EMPLOYEES TO DELIVER FOR RESIDENTS

Although position needs exist across departments, the proposed budget focuses heavily on retaining existing employees and enhancing our ability to attract talent through strategic employee investments. **During FY23, the turnover rate exceeded 20%, with rates over 50% in divisions such as Human Services Transportation and Fire Services.** By comparison, the FY20 turnover rate was 14%. Increased employee turnover makes it clear action is required to ensure our workforce can continue delivering the high-quality services residents depend on.

In response to wage increases nationwide, and for comparable local governments in North Carolina, the budget **accelerates the review of market data for all position salaries from a four-year to a two-year cycle.** These routine market studies ensure we provide competitive compensation compared to other jurisdictions. The budget funds pay adjustments recommended by the latest study with **increases ranging from 5% to 30% for more than 150 employees.** Impacted employees work in various departments including Active Living and Parks, Infrastructure and Asset Management, the Public Library System and Tax.

Although the Department of Human Services (DHS) and internal pay compression across all departments will be reviewed during FY24, with adjustments planned for the FY25 budget, we do not believe DHS can wait that long for action to address their elevated turnover. As mentioned earlier, turnover in some DHS divisions has topped 50% with pay a significant driver. Therefore, the budget reserves funds to accelerate the market study for DHS so adjustments can be implemented by December 2023 to help stabilize the department.

In the early 1990s, the County eliminated longevity pay for all newly hired employees. In recent years, local governments reinstituted longevity pay to reward and retain employees. Earlier this calendar year, the City of Kannapolis restored longevity pay for their employees. The proposed budget funds **longevity payments for permanent full-time and part-time employees with at least five years of continuous service to the County.** Longevity payments, which will be paid annually in November, will range from \$375 to \$2,500 depending on employment type and tenure. These payments for eligible employees will help retain experienced and knowledgeable workers with significant institutional knowledge. Additionally, by reducing turnover the County can avoid the costs associated with recruiting, training and onboarding new employees.

Amid record-high inflation, the County has maintained an on-call pay rate of \$50 per week for impacted employees. On-call pay is reserved for employees required to be available to work outside of their regular work hours, usually on short notice. It is important to recognize the value of this sacrifice. This includes social workers responding to after-hour reports of neglect and maintenance staff ensuring buildings are continually operational. The budget **increases the on-call pay rate for eligible employees from \$50 per week to \$160 per week, better aligning the County with our competition.**

In addition to restoring longevity pay, ensuring our market rates are competitive and increasing weekly on-call pay, the budget follows our compensation policy by funding a **1% Cost-of-Living Adjustment (COLA) for all employees and a merit pay increase of up to 4% based on individual performance.** These adjustments serve two different purposes. The COLA accounts for the rising costs of goods and services that can lead to employees falling behind financially and struggling to make ends meet. Merit pay is not distributed equally among employees; it is awarded based on individual job performance during the review period. The COLA will be provided to all employees beginning with the first paycheck in July, while merit pay (if applicable) is provided on each employee's review date.

For the first time since 2017, **all employees can now choose between two healthcare plans based on their individual needs.** The traditional Open Access Plan (OAP) provides competitive co-payments, deductibles and out-of-pocket maximums, while those who enroll in the **High Deductible Health Plan (HDHP) will benefit from a Health Savings Account employer contribution increase of \$250, taking it from \$750 to \$1,000 annually.** Allowing employees to choose between the two plans is a win-win: it benefits employees while avoiding costs for the County. Both plans have employee premiums, deductibles and out-of-pocket maximums that are consistent with the prior year.

Several new position needs are addressed in the proposed budget to reduce workload and related stress while ensuring we keep up with growth and deliver high-quality services to residents.

The proposed budget adds **five new Sheriff's Office positions**, including:

- **A Sex Offender Registry Investigator (Detective)** to maintain records and investigate possible violations. These investigators conduct more than 300 sex offender home and business checks each year and have produced nearly 30 arrests for registry violations over the last two years. A
- **detective sergeant and two detectives** for the Town of Harrisburg Division, with expenses paid by the Town through their contract for law enforcement services
- **A Records Management System (RMS) Administrator** to oversee the new RMS and Computer-Aided Dispatch (CAD). The administrator will oversee training, system updates and data integrity.

Emergency Medical Services (EMS) has experienced a 20% increase in call volume over the last two years. This increase elevates the importance of ensuring staff are well-trained and prepared. The budget adds a **Training and Education Captain** to lead agency-wide simulations, training and education, and certifications/compliance made possible at the new EMS headquarters.

The County expects three new facilities to open toward the end of calendar year 2024. The Public Library and Active Living Center at Afton Ridge will become the sixth Library branch and third Active Living Center in the County. The expanded Public Library and Active Living Center at Mt. Pleasant and the adjacent Virginia Foil Park will also open. The budget includes **36.4 positions** to staff these new and expanded facilities with recruitment expected to begin late in the fiscal year.

As usage has increased, the budget proposes extending service at the Midland Branch to six days a week, which is consistent with our other branches. To make this possible, the budget includes **a branch manager, part-time library assistant, and increases part-time position hours from 16 to 25 hours per week.**

Data breaches and ransomware attacks negatively impact organizations across the globe daily. The budget adds a **Cybersecurity Analyst** to further enhance our ability to defend against such events and enable proactive countermeasures.

Although additional positions are not part of the budget, it is worth noting that after years of negotiation in Raleigh, Medicaid Expansion will become law if the State adopts its 2023-2024 budget. Locally, we expect at least 15,000 residents to become eligible for Medicaid, resulting in a significant workload increase. Since enactment is contingent on the adoption of a State budget, **our budget does not include the 30 new positions needed to manage eligibility determinations and redeterminations.** An agenda item to authorize the new positions will be brought before the Board once a State budget is adopted. At present, it's expected that all costs associated with Medicaid expansion will be covered by State and Federal governments.

EDUCATION PARTNERSHIPS

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 (RCCC).

Unfortunately, retention and recruitment challenges also impact our education partners. Both CCS and KCS are dealing with elevated turnover and less availability of substitute teachers. High-quality educators in each classroom are crucial to a thriving economy. Since statewide pay for teachers is the same, locally paid supplements can provide a competitive advantage. The proposed budget provides **additional funding to maintain the CCS supplement at 12%**. For KCS, the budget includes funding for a **0.5% increase to the local supplement for Kannapolis City Schools, bringing their total to 9%**.

In addition to the supplement, the proposed CCS and KCS budgets include funding to cover the rising costs of locally paid staff, operating expenses and technology. **The proposed CCS and KCS budgets total \$81.7 million and \$9.3 million respectively.**

In addition to CCS and KCS funding, the County is also required to provide equal per-pupil funding for students attending a charter school. Charter school enrollment is estimated to be nearly 3,000 students for the 2023-2024 school year. This results in direct charter school funding to CCS and KCS of just over **\$6.5 million**, with an additional \$680,022 held in Board contingency should charter school enrollment exceed current projections.

RCCC serves over 20,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The College plays a vital role in workforce and economic development throughout the County and region with \$238 million of income added to the local economy each year. Additional funding for salary and benefit increases, utilities, a new locksmith position and a new safety assistant director position is included in the budget. Both new positions are co-funded by Rowan County. This results in total funding of **\$4.3 million, an increase of 9.2% from the prior year.**

COMMUNITY INVESTMENT FUND

The proposed FY24 budget includes a transfer of **\$38.2 million** from the General Fund to the Community Investment Fund (CIF) for current and future debt payments. The County will issue **up to \$180 million of new debt in FY24**, which is consistent with our every-other-year cycle. Debt funded projects include:

- **Up to \$60.1 million** to acquire and renovate a space for a new Human Services facility in Concord. The facility will replace leased space in Kannapolis, costing the County about \$1 million annually until 2027.
- **Up to \$35 million** to construct a new Public Safety Training Facility for the Sheriff's Office, Squad 410, and volunteer fire departments.
- **Up to \$19 million** for KCS to design and construct an additional classroom building at Fred L. Wilson Elementary School and replace the HVAC system at Forest Park Elementary School. The County is hopeful Rowan County will cover a portion of the project cost based on their share of the student population.
- **Up to \$18 million** for CCS to complete HVAC replacements at Central Cabarrus High School and Concord High School.
- **Up to \$17.5 million** to complete the upfit for the new Public Library and Active Living Center at Afton Ridge
- **Up to \$11 million** for CCS to renovate the current R. Brown McAllister Elementary School to become the new Mary Frances Wall Center

- **Up to \$7 million** for CCS to design and construct a replacement Opportunity School that would allow relocation from the aging Glenn Center
- **Up to \$7.05 million** for CCS to complete roof replacements at Cox Mill Elementary School, Wolf Meadow Elementary School and Hickory Ridge High School.
- **Up to \$5.3 million** to replace the HVAC system at the RCCC South Campus

Funding the above projects would leave several high priority projects for our education partners unfunded. These include:

- **Up to \$13 million** to design and construct a new Royal Oaks Arts High School for CCS
- **Up to \$8.8 million** for RCCC to design and renovate South Campus Building 201 (\$5.5 million) and/or 203 (\$3.3 million)
- **Up to \$7 million** for RCCC to design and renovate the first and second floors of the North Carolina Research Campus building
- **Up to \$3.8 million** for RCCC to design a new Workforce Innovations Center to house public safety, healthcare, education, physical education and career credit programs at South Campus. Design funding would bring the project to “shovel-ready” status, but construction funding of nearly \$50 million would be needed to complete the project.

The budget also includes **\$18.5 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. PAYGO will fund a significant number of essential projects, including:

- **About \$5.8 million** for CCS to fund 29 of their top 36 deferred maintenance projects. Project examples include enhancing access controls, roof repairs, parking lot repairs and flooring replacements.
- **\$4 million** reserved for future land acquisition. County staff have identified the likelihood that land will be needed in the future for school, library, active living center and/or animal shelter use.
- **\$2 million** to design a new Human Services facility in Concord
- **\$2 million** to acquire a new CAD and RMS for the Sheriff's Office
- **\$1.5 million** for KCS to fund various deferred maintenance projects. Project examples include improving the security of parent entrances and replacement of flooring, digital signage and furniture.
- **\$1.1 million** to construct a new park office and ADA-accessible mini-golf course at Frank Liske Park
- **\$1 million** to replace the building chiller at the Sheriff's Office Administration Building
- **\$935,000** to replace the compactor at the Cabarrus County Landfill on Irish Potato Road

Funding sources for these projects are noted in the Cabarrus County Capital Project Ordinance scheduled for adoption by commissioners in June 2023. Capital projects planned for beyond FY24 are included in the budget document for informational purposes and will require a staff recommendation and formal adoption by the Board before proceeding.

ACKNOWLEDGEMENTS

In closing, I would like to thank our team members for their dedication and unmatched customer service, which makes Cabarrus County such a special place. In particular, numerous team members contributed to the development of a budget responsive to community needs, with a few I want to mention specifically: Rodney Harris, Kyle Bilafer, Kelly Sifford, Lundee Covington, Rosh Khatri, Yesenia Pineda, Sophia Politis, Kasia Thompson, Elie Landrum, Jim Howden, Suzanne Burgess and our department leadership.

I would also like to commend the Board for your leadership over the past year. Your dedication to the citizens of our county is admirable and noticed 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 residents and businesses before the budget adoption on June 19.

Respectfully submitted,
Michael K. Downs
County Manager



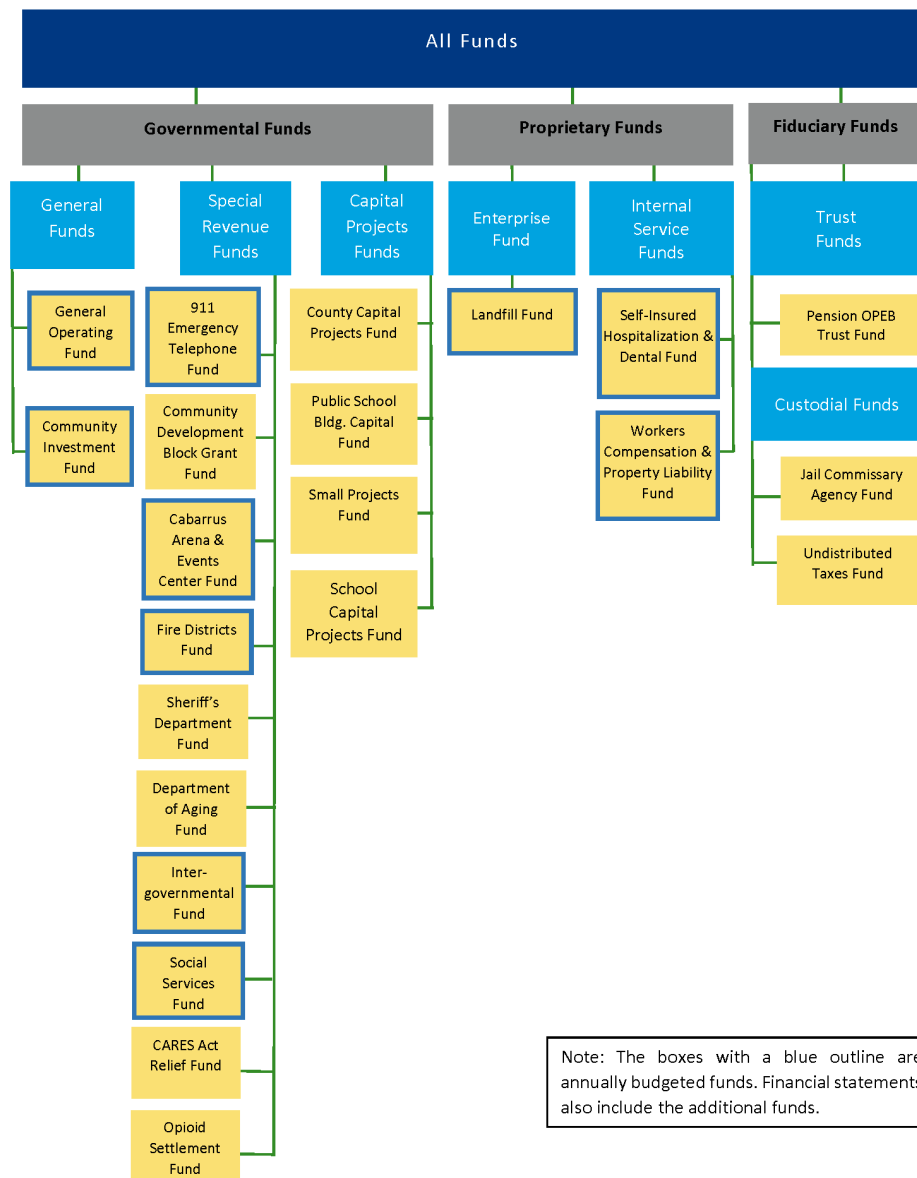
FINANCIAL STRUCTURE POLICY AND PROCESS

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET

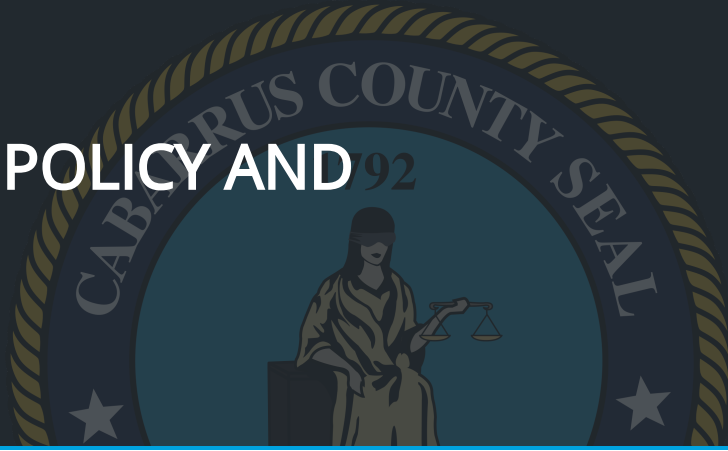


FUND STRUCTURE



FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



FUND RELATIONSHIPS

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

GENERAL FUNDS

001 - General Operating Fund

100 - Community Investment Fund

SPECIAL REVENUE FUNDS

401 - 911 Emergency Telephone System Fund

410 - Community Development Block Grant Fund

420 - Cabarrus Arena & Events Center Fund

430 - Fire Districts Fund

440 - CARES Relief Fund

441 - Opioid Settlement Fund

461 - Sheriff's Department Fund

532 - Department of Aging Fund

560 - Social Services Fund

571 - Intergovernmental Fund

CAPITAL PROJECTS FUNDS

320 - Public School Capital Fund

340 - County Capital Projects Fund

390 - School Capital Projects Fund

460 - Small Projects Fund

ENTERPRISE FUND

270 - Landfill Fund

INTERNAL SERVICE FUNDS

600 - Workers Compensation & Property Liability Fund

610 - Self-Insured Hospitalization & Dental Fund

TRUST FUNDS

550 - Pension OPEB Trust Fund

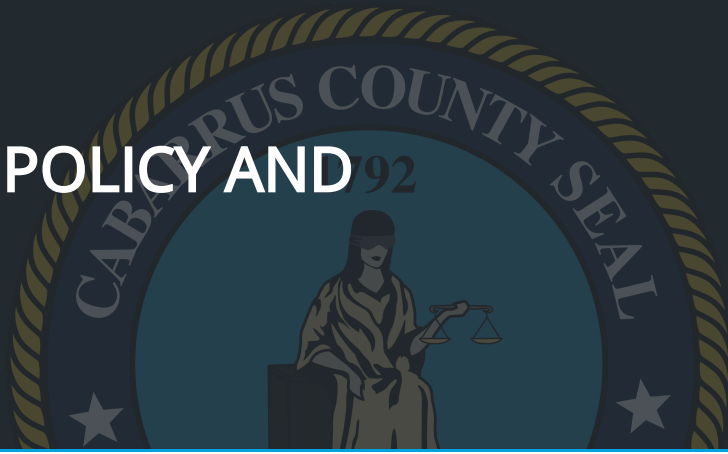
CUSTODIAL FUNDS

540 - Jail Commissary Agency Fund

570 - Undistributed Taxes Fund

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

General Funds

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

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

- **911 Emergency Telephone System Fund** – sub-fund to account for revenues received from subscriber fees specifically restricted for the operation and maintenance of a countywide Emergency 911 network.
- **Community Development Block Grant (CDBG) Fund** – sub-fund to account for revenues received under the Community Development Block Grant Program specifically restricted to the revitalization of select areas of the County.
- **Cabarrus Arena and Events Center Fund** – sub-fund to account for revenues received from rental, user fees and general fund support specifically restricted to the operation of the facility.
- **Fire Districts Fund** – sub-fund to account for property taxes collected and disbursed on behalf of the Fire Departments that protect the unincorporated areas of the County.
- **Sheriff's Department Fund** – sub-fund to account for the collection and appropriation of Federal and State funds received for the Cabarrus County Sheriff's Office.
- **Department of Aging Fund** – sub-fund to account for the activities associated with contributions for senior citizen activities and projects.
- **Social Services Fund** – sub-fund to account for moneys held by the Department of Human Services as agent for various individuals who are incapable of managing their own financial affairs.
- **Intergovernmental Fund** – sub-fund to account for the accumulation of fines and forfeitures before they are distributed to the local School Boards.
- **CARES Act Relief** – sub-fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.
- **Opioid Settlement** – sub-fund account for funding received from settlement proceeds from the national settlement agreement of the State and national litigation related to the opioid industry, including the manufacturing, marketing, promotion, distribution, and dispensing of opioids.

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

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

PROPRIETARY FUNDS

- **Enterprise Fund** – This fund accounts for operations financed and operated in a manner similar to private business enterprise. The intent of the county is to recover the cost of the service(s) through fees charged to users.
- **Landfill Fund** – sub-fund to account for the operations of the solid waste landfill. Cabarrus County accepts demolition and recycled materials at the landfill. Most funds reserved in this fund are for post-closure expenditures related to future closure of the landfill.
- **Internal Service Fund** – This fund accounts for the financing of goods or services provided by one department or agency to another or to other government units on a cost reimbursement basis.
- **Self-Insured Hospitalization and Dental Fund** – sub-fund to account for the administration and operation of the County's healthcare and dental insurance.
- **Workers Compensation and Property Liability Fund** – sub-fund to account for the administration and operation of the County's self-funded workers compensation and property liability transactions.

FIDUCIARY FUNDS

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

TRUST FUNDS

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



FINANCIAL AND BUDGETARY POLICIES

Objectives

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

OPERATING BUDGET SUMMARY

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

The County reviews financial policies annually in the following areas:

Revenue Policy

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

Ad Valorem (Property) Tax

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

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

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

User Fees

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

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

Grant Funding

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

Other Revenue

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

Expenditure Policy

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

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

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

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

Fund Balance Policy

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

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

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

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

Community Investment Fund Policy

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

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

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

Debt Management

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

The County will maximize the use of pay-as-you-go (PAYGO) funding for capital projects to reduce the need for debt. The general obligation debt of the County will not exceed eight percent of the assessed valuation of taxable property. General fund debt service will not exceed limits imposed and recommended by the Local Government Commission (LGC). The county closely monitors the formulas established by the LGC and rating agencies to make sure they are appropriately applied. The County seeks the best financing type based on the following considerations: flexibility to meet the project needs, timing, payer equity and lowest interest cost.

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

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

Accounting/Financial Reporting Policy

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

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

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

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

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

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

Cash Management Policy

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

Receipts

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

Cash Disbursements

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

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

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

Investment Policy

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

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

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

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

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

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

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

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements, proof of National Association 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:
 - o Incorporated in the State of North Carolina; or
 - o Has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligations.
- Participating shares in a mutual fund for local government investment provided the investments of the fund are limited to those qualifying for investment under this subsection and the Local Government Commission certifies the fund.
- Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- Repurchase agreements with respect to either obligations of the United States or obligations the principle of and the interest on are guaranteed by the United States. This applies if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

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

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

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

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

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

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

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

Contract Administration Policy

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

There are several general rules for contract administration:

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

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

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

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

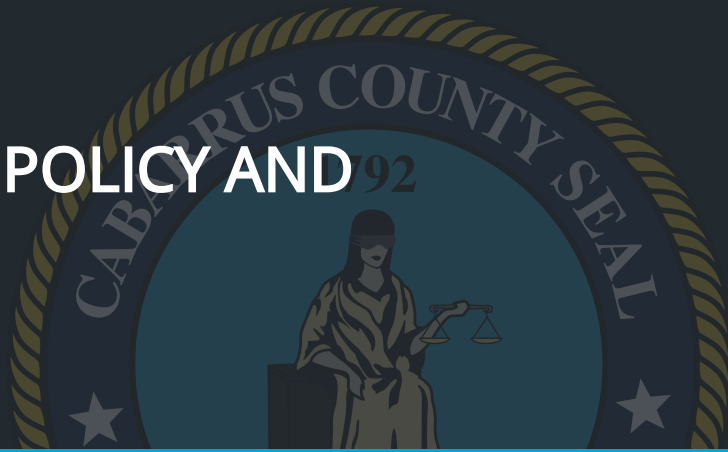
Personnel Management Policy

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

- Cost of Living Allowance: Effective at the first full pay period of each fiscal year, a cost of living allowance will be applied to salaries based upon the Consumer Price Index increase for the past calendar year, with the adjustment rounded down to the nearest ½ percent. The maximum increase shall be 1%.
- Market Comparison of Salaries: Market compensation and/or classification studies shall be conducted annually with each department on a three-year review cycle. The annual study will be performed by an outside consultant to maintain a pay scale consistent with like jobs in the local market including similar governmental entities. Recommendations will be presented to the Board of Commissioners prior to the budget and if approved will be effective with the new fiscal year. Additionally, the County Manager shall, when necessary, direct comparative studies of all factors affecting the level of salary.
- 401K Plan: A five percent 401K contribution for non-law enforcement employees will be granted, thus providing them the same benefit as mandated by the State for law enforcement employees.
- Longevity: The County grandfathered existing dollar amounts for employees who were receiving longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from March 21, 1994 forward.
- Merit Pay: The County funds merit pay for employees based on performance (per merit pay scale and performance scores).
- Employee Development Plan: Individualized plans of career development are prepared jointly by the supervisor and employee in conjunction with the employee's performance evaluation each year.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



BUDGET PROCESS

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

Staff start the budget season with a retreat for the Board of Commissioners to discuss community needs for the following year. The retreat also provides an opportunity for department leadership and outside entities to present current needs and concerns. All agencies of the County submit funding requests to the County Manager by the end of February each year. The County Manager uses these requests as the starting point for developing a recommended budget.

Budget staff manage the process using the following levels:

- Level 1 - Base: This level starts with the prior year's adopted budget amounts but removes any one-time costs or projects. *Departments do not do anything in this level.*
- Level 2 - Department Continuation: Departments update their budget detail in this level. Prior year detail serves as the starting point, but departments still need to assess and update all prior year detail and amounts while adding new detail if necessary. Continuation budgets provide the same level of service in the coming year that the department is providing in the current year. Such budgets typically include items that repeat year after year. It is ok to have increases in this column due to an increase in the cost of doing business year over year (i.e. inflation costs in operations, supplies, fuel, utilities, contractual increases, etc.). Departments should enter revenues the same as in the past. *Departments key in this level.*
- Level 3 - Manager Continuation Budget Recommendation: This level starts with the Departmental continuation budgets keyed in level 1. Management will review all continuation requests prior to opening up any Departmental expansion budget keying. Management will review requests and make any necessary updates and/or modifications. The Budget team will communicate any changes made. *Departments do not do anything in this level.*
- Level 4 - Department Expansion or Reduction Budget: This level will only be for new budget requests that the Department is seeking if the capacity for expansion exists. The following classify as an expansion request: new personnel, new software, new technology for new personnel, new projects, new upgrades, new programs, new services, new vehicles for new

personnel or adding to the fleet outside of the normal replacement cycle. Expansion requests should be well justified. The following revenues are classified as expansion: those tied to a new grant, new reimbursement due to a new position or a new fee structure. *Departments key expansion or reductions in this level.*

- Level 5 - Manager Expansion or Reduction Budget Recommendation: Budget will move to this level prior to departmental budget conferences in March. The goal is to have budget conferences primarily focus on expansion requests that the Department is seeking since Management will review continuation requests ahead of time. Any adjustments that take place at the budget conferences will be reflected in this level. *Departments do not do anything in this level.*
- Level 6 - Board: This level will combine Manager recommended continuation and expansion budget levels (Levels 3 and 5). Budget will move to this level after the budget conferences and all adjustments are made in the Manager's level. Budget will balance the budget in this level. Any adjustments that take place at the budget workshops in June will be reflected in this level and ultimately the budget will be adopted in this level. *Departments do not do anything in this level.*

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



BUDGET ADOPTION

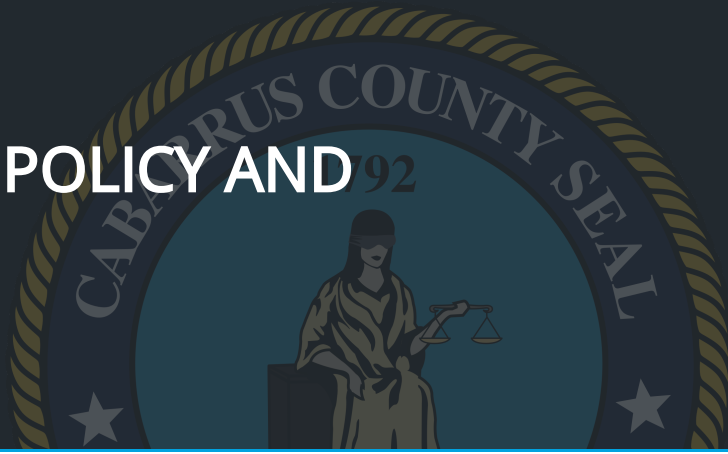
The annual budget serves as the foundation for the County's financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration and fiscal control.

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



AMENDMENTS TO THE BUDGET ORDINANCE

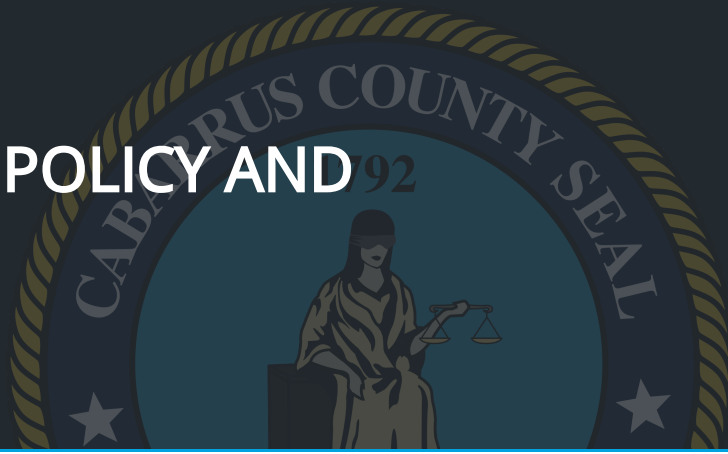
Except as otherwise restricted by law, the Board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the statutory requirements. However, except as otherwise provided in this section, no amendment may increase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

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

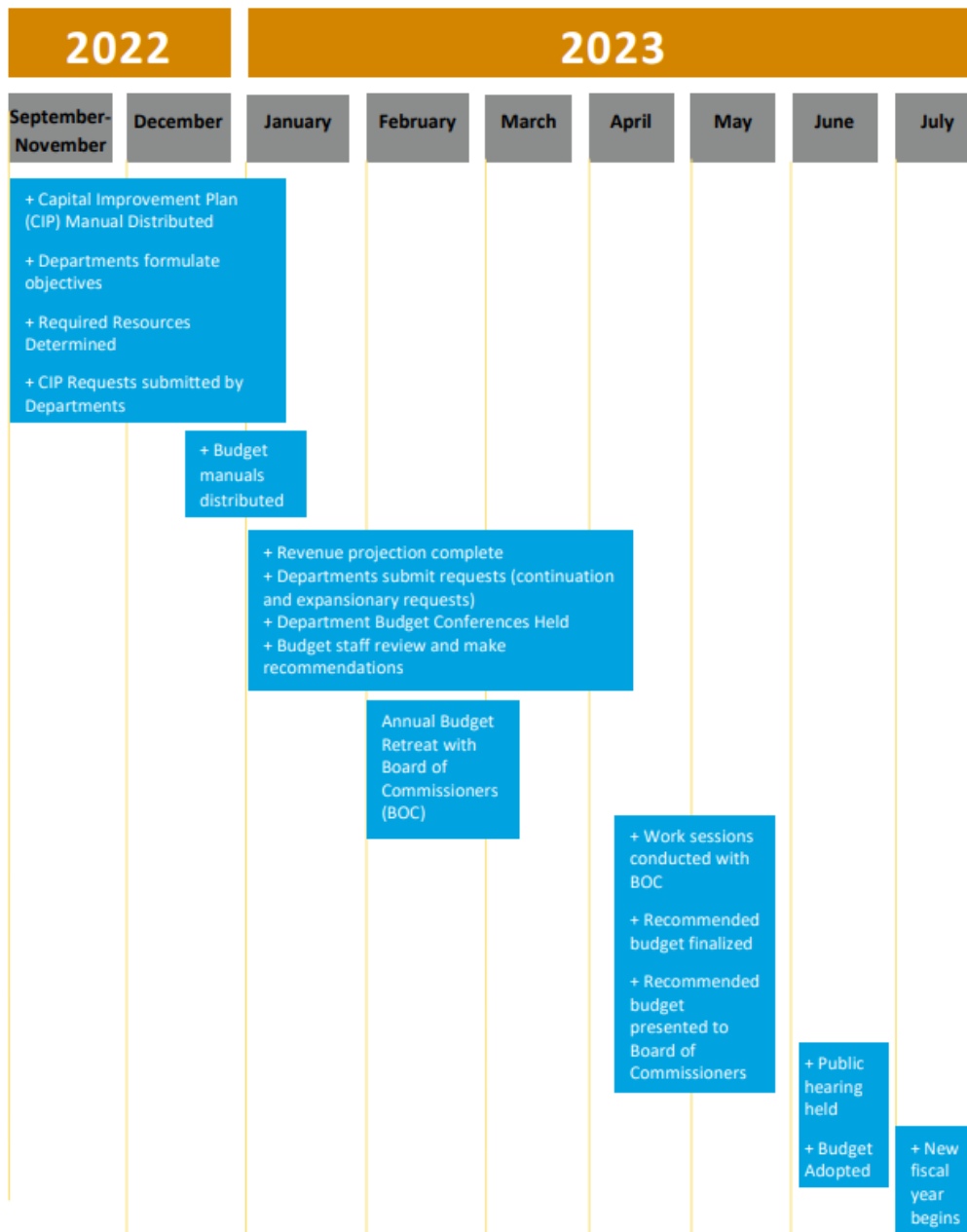
As allowed by statute, the Board has authorized the County Manager and/or Budget Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. The budget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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY24 ANNUAL BUDGET



BUDGET CALENDAR



BUDGET SUMMARY

BUDGET SUMMARY- REVENUES

FY24 ANNUAL BUDGET

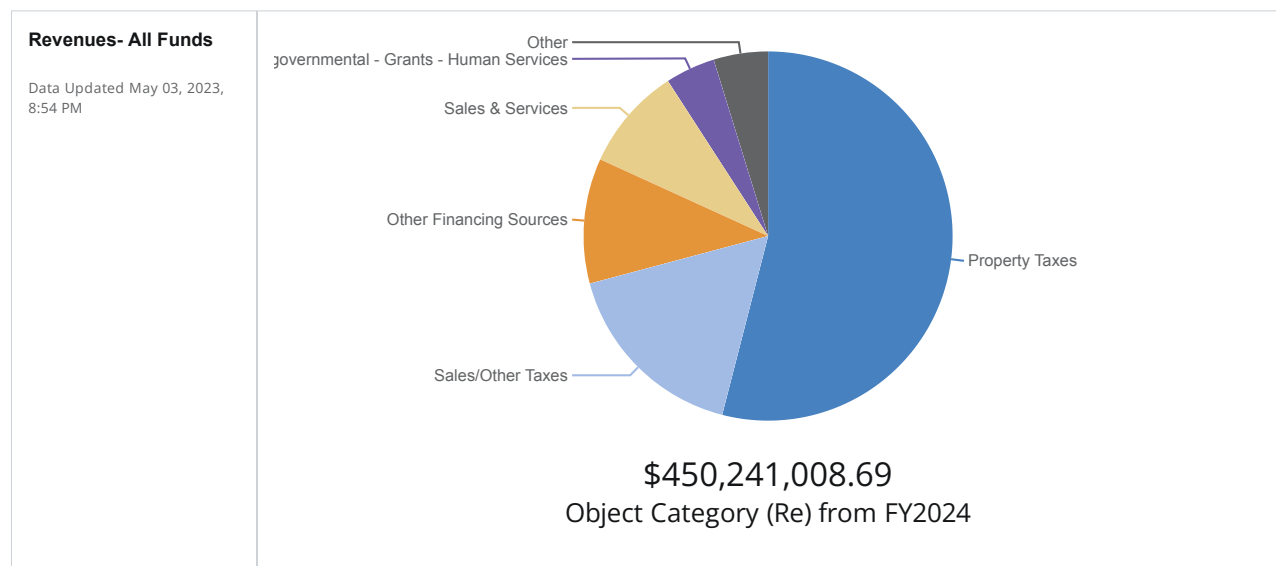
REVENUES

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

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

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

REVENUES (ALL FUNDS)



For FY 24, total revenues are \$450,241,008 a \$24,974,321 (5.87%) increase from the prior year.

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

Revenues - All Funds

Object Category	2024	Total
Property Taxes	\$243,159,865	\$243,159,865
Sales/Other Taxes	\$75,826,330	\$75,826,330
Other Financing Sources	\$49,378,004	\$49,378,004
Sales & Services	\$40,734,530	\$40,734,530
Intergovernmental - Grants - Human Services	\$19,646,168	\$19,646,168
Permits & Fees	\$8,476,455	\$8,476,455
Intergovernmental - Other	\$6,616,650	\$6,616,650
Intergovernmental - Grants - Other	\$3,096,122	\$3,096,122
Investments	\$2,045,000	\$2,045,000
Miscellaneous	\$1,261,885	\$1,261,885
TOTAL	\$450,241,009	\$450,241,009

Revenues and Expenditures by Source and Category

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Property Taxes	\$227,947,963	\$233,061,937	\$243,159,865
Sales/Other Taxes	\$66,904,087	\$67,193,000	\$75,826,330
Intergovernmental - Grants - Human Services	\$17,983,195	\$18,850,563	\$19,646,168
Intergovernmental - Grants - Other	\$2,816,290	\$3,037,037	\$3,096,122
Intergovernmental - Other	\$7,102,012	\$4,042,650	\$6,616,650
Permits & Fees	\$10,868,290	\$10,081,343	\$8,476,455
Sales & Services	\$32,800,098	\$37,987,395	\$40,734,530
Investments	\$10,243,811	\$227,500	\$2,045,000
Miscellaneous	\$2,181,734	\$1,415,914	\$1,261,885
Other Financing Sources	\$161,799,511	\$49,369,349	\$49,378,004
REVENUES TOTAL	\$540,646,991	\$425,266,688	\$450,241,009
Expenses			
Expenses	\$0	\$0	\$4,991,000
Personnel Services	\$61,412,874	\$78,588,071	\$87,969,990
Employee Benefits	\$29,780,275	\$34,980,957	\$38,694,659
Supplies	\$7,895,518	\$9,084,509	\$9,901,540
Other Operation Cost	\$18,180,261	\$25,303,221	\$27,024,670

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Maintenance & Repair	\$2,128,283	\$5,546,911	\$3,050,422
Other Services & Charges	\$23,025,908	\$29,480,365	\$29,095,291
Contributions to Other Funds or Activities	\$302,083,621	\$178,051,998	\$188,687,538
Capital Outlay	\$4,537,278	\$10,483,351	\$9,566,898
Debt Service	\$45,986,721	\$53,747,305	\$51,259,000
EXPENSES TOTAL	\$495,030,738	\$425,266,688	\$450,241,009
REVENUES LESS EXPENSES	\$45,616,253	\$0	\$0

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 \$32,065,390,204, a \$1,262,648,204 (4.1%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of \$29,252,390,204 and vehicle of \$2,813,000,000.

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 collection rate of 98.75% percent and a vehicle rate of 99.50%. Property tax revenue is also generated for the Fire Districts at their approved tax rates for each district.

Based on a 98.75% percent collection rate for real property, 99.50% rate for vehicles and an adopted tax rate of 74 cents, the property tax is projected to generate approximately \$234,476,760 in the General Fund. Delinquent taxes and interest are estimated to generate an additional \$2,040,000. The Fire District are estimated to generate \$6,643,105 in property taxes based on their adopted rates. In total the property tax revenue for FY24 is \$243,159,865 , an increase of \$14,128,256 (4.33%) from the prior year.

SALES/ OTHER TAXES

The State collects sales taxes, deducts a collection fee, refunds to non-profits and returns the remaining amount to the County. Sales tax is the County's second largest source of operating revenue. Sales tax revenue totals \$73,000,000. That is an increase of \$8,100,000 (12.5%) from the prior year. Other revenue in this category includes the Cable Franchise Fee (\$450,000), Gross Receipts (\$365,000) and Fire District Sales Tax (\$1,661,330).

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 \$44.1 million transfer from the General Fund that is also reflected here. A \$2,000,000 Contribution to Pension Trust Fund for OPEB (Other Post Employment Benefits). Other Financing Sources revenues total \$49,378,004, a \$8,655 (0.02%) 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 \$40,734,530, a \$2,747,135 (7.23%) from the prior year.

INTERGOVERNMENTAL – GRANTS/OTHER

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total \$28,897,940 in the General Fund, \$404,000 in the Community Investment Fund, and \$57,000 in the Landfill Fund.

PERMITS AND FEES

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees revenues total \$8,476,455, a (\$1,604,888) (15.92%) decrease from the prior year. The major portion of these revenues come from Building Inspection fees and Register of Deeds Fees. The Building Inspection Fees revenues total \$4,800,000. Register of Deeds fee revenues total \$3,225,000. Register of Deeds fees are largely related to the recording of documents, like the sale of property or the refinancing of a mortgage.

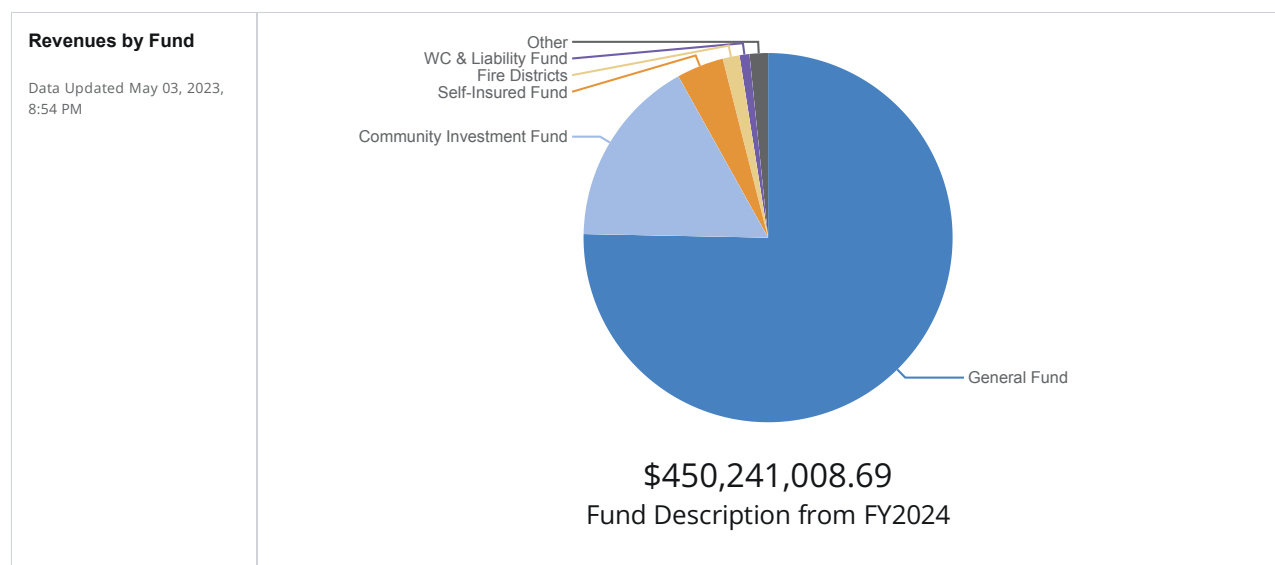
MISCELLANEOUS

Miscellaneous revenues are those collected for activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, proceeds from the sale of fixed assets and the disposal tax on white goods. Miscellaneous revenues total \$1,261,885, a (\$154,029) (10.88%) decrease from the prior year.

INVESTMENT EARNINGS

Investment Earnings are revenues earned on funds invested by the county. Investment earning revenues total \$2,045,000, a \$1,817,500 (798.9%) increase from the prior year. This is the result of higher interest rate environment.

REVENUES BY FUND



REVENUES BY FUND

Proposed Revenue by Fund- All Funds (End of Revenue Section)

	2023 - 24 911 Fund	2023 - 24 Arena/Fair Fund	2023 - 24 Community Investment Fund	2023 - 24 Fire Districts Fund	2023 - 24 General Fund	2023 - 24 Intergovernmental Fund	2023 - 24 Landfill Fund
Property Taxes	\$0	\$0	\$0	\$6,643,105	\$236,516,760	\$0	\$0
Sales/Other Taxes	\$0	\$0	\$27,930,000	\$0	\$47,896,330	\$0	\$0
Intergovernmental - Grants - Human Services	\$0	\$0	\$0	\$0	\$19,646,168	\$0	\$0
Intergovernmental - Grants - Other	\$0	\$0	\$404,000	\$0	\$2,683,122	\$0	\$9,000
Intergovernmental - Other	\$0	\$0	\$0	\$0	\$6,568,650	\$0	\$48,000
Permits & Fees	\$0	\$0	\$0	\$0	\$8,326,455	\$0	\$150,000
Sales & Services	\$346,955	\$749,831	\$0	\$0	\$14,937,652	\$2,170,000	\$1,259,000
Investments	\$5,000	\$15,000	\$0	\$0	\$2,000,000	\$0	\$0
Miscellaneous	\$0	\$5,000	\$0	\$0	\$286,100	\$0	\$0
Other Financing Sources	\$64,683	\$1,427,390	\$46,405,961	\$0	\$221,755	\$0	\$618,400
TOTAL	\$416,638	\$2,197,221	\$74,739,961	\$6,643,105	\$339,082,991	\$2,170,000	\$2,084,400

	2023 - 24 Self Insured Fund	2023 - 24 Social Services Fund	2023 - 24 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	\$17,383,555	\$400,000	\$3,487,537
Investments	\$5,000	\$0	\$20,000
Miscellaneous	\$970,785	\$0	\$0
Other Financing Sources	\$230,000	\$0	\$409,815
TOTAL	\$18,589,340	\$400,000	\$3,917,352

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

EXPENDITURES

FY24 ANNUAL BUDGET



EXPENDITURES

Expenditures total \$450,241,008, a \$24,974,321 (5.87%) increase from the prior year. The following three sections present expenditures by category, fund, function and department.

EXPENDITURES BY CATEGORY

Expenditures by Category

Object Type (Ex)	FY2024
Amount	
Debt Service	\$51,259,000
Capital Outlay	\$9,566,898
Personnel Services	\$126,664,649
Expenses	\$4,991,000
Operations	\$257,759,461
AMOUNT	\$450,241,009

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 \$262,750,461 a \$15,283,458 (6.18%) increase from the prior year. Significant increases include:

Education Funding – the budget includes an additional \$4,061,842 for Cabarrus County Schools (CCS) to fund rising costs of locally paid staff, technology, facility & grounds maintenance. Additionally, funding is being reverted back to operations from deferred maintenance for FY24 at the school districts request. For the FY22 and FY23 years, the County and CCS agreed that operating expense funding for continuation and local supplements would instead go to deferred maintenance projects. The school district used one-time federal funding to cover the gap. Total funding being reverted back to operations is \$4,037,596 for CCS. Kannapolis City Schools will receive total additional funds of \$417,357 for their operations which includes funding for a 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 \$237,583. Rowan Cabarrus Community College will receive an increase of \$364,443. In Total Education will receive just under \$102 million for operations an increase of \$4.25 million or (4.6%) net of reversion of the deferred maintenance funds to operations.

Cabarrus Health Alliance (CHA) – the budget includes an additional \$874,432, an 8.64% 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 provide a behavioral health program for the Jail.

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. Included in these costs are also salary adjustment being implemented as a result of market study conducted of various department positions.

Personnel Services expenditures total \$126,664,649, a \$13,095,621 (11.53%) increase from the prior year. Increases include 12 New Positions to support the following functions:

PUBLIC SAFETY

Sheriff's Office

- One (1) Detective
- One (1) Records Management System Administrator

Harrisburg

- Two (2) Detectives
- One (1) Sergeant

These positions will be reimbursed by the Town of Harrisburg.

Emergency Medical Services

- One (1) EMS Training Captain

GENERAL GOVERNMENT

Information & Technology Services

- One (1) Cyber Security Analyst

Infrastructure & Asset Management

- One (1) Building Maintenance Supervisor

ECONOMIC & PHYSICAL DEVELOPMENT

Economic Development Corp

- One (1) Local Business Support Manager

CULTURE & RECREATION

Library Services

- Two (2) Library Assistants (PT)
- One (1) Library Branch Manager

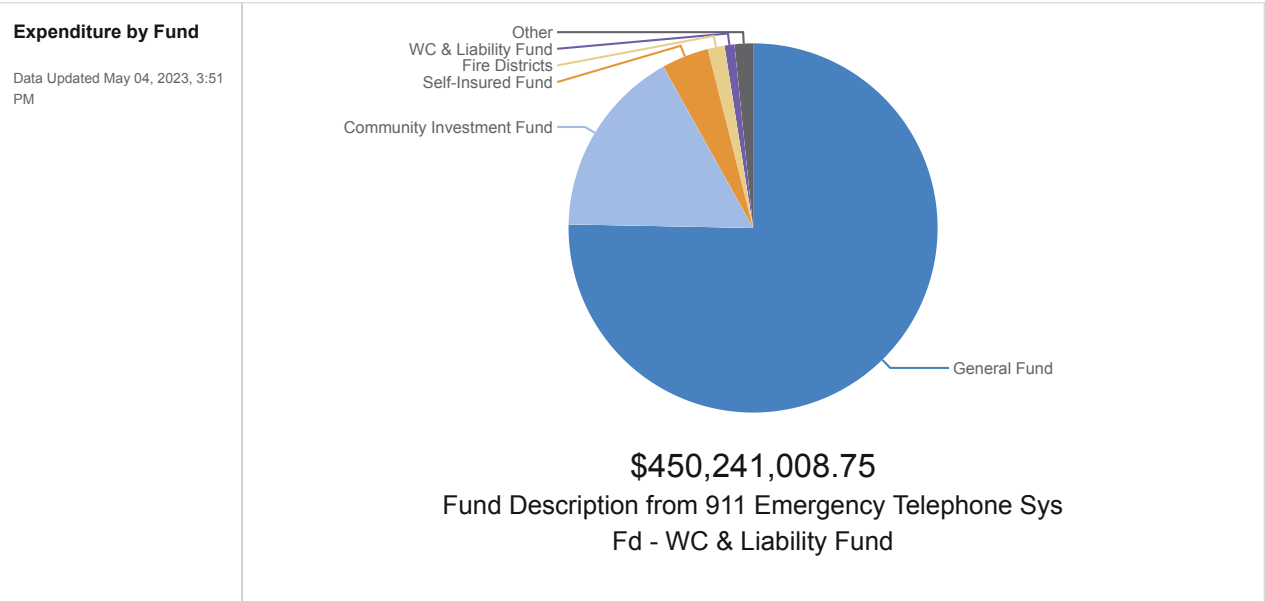
Healthcare – the budget includes an additional \$779,820, a 5.68% increase from the prior year.

Retirement – the budget includes an additional \$1,372,804, a 15.08% 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 14.1% and the rate for general employees is 12.85%.

CAPITAL OUTLAY

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

EXPENDITURES BY FUND



The budget across all funds totals \$450,241,009 a \$24,974,321 (5.87%) 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 \$144,145,385, a \$7,665,269 (5.62%) 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 \$83,103,045, a \$8,492,355 (11.38%) 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. Beginning with the FY24 budget the Sheriff’s Office budget is adding separate divisions (departments) to account for deputies provided to Towns of Harrisburg, Midland and Mount Pleasant. In addition, a separate division has also been created to account for staff provided as School Resource Officers to Cabarrus County Schools.

General Government

The budget for General Government is \$64,267,694, a \$1,334,646 (2.12%) 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's Office, 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. Beginning with the FY24 the County Manager office budget is adding separate divisions to account for the many function that have been part of the CMO's budget. These new divisions (departments) include Budget, Strategy, Internal Audit, Procurement, Safety & Risk and Facility Design & Construction

Contributions

The budget for Contribution to Other Funds is \$59,833,172, a \$159,122 (0.27%) increase from the prior year. Contributions include expenditures to other funds such as the Community Investment, Capital Project, Landfill, Arena, and the OPEB Trust funds.

Human Services

The budget for Human Services is \$56,650,713, a \$3,545,608 (6.68%) 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, Child Welfare, Child Support and the Cabarrus Health Alliance.

Non-Education Debt Service

The budget for Non- Education Debt Services is \$23,565,867, a (\$3,450,419) (17.15%) increase from the prior year. Other debt service accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets such as the Arena, Jail, Jail Annex and Sheriff Administrative Building.

Culture and Recreation

The budget for Culture and Recreation is \$10,232,233, a \$372,561 (3.78%) 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 \$6,358,498, a (\$34,812) (0.55%) increase 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 \$2,084,400, a -\$80,472 (-3.72%) decrease from the prior year. Environmental Protection services provides environmental safety and quality. These services include the Landfill and Waste Reduction / Recycling Departments.

EXPENDITURES BY FUND AND CATEGORY -ALL FUNDS

EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

	911 Fund	Arena/Fair Fund	Community Investment Fund	Fire Districts Fund	General Fund	Intergovernmental Fund	Landfill Fund
Expenses	\$0	\$0	\$4,991,000	\$0	\$0	\$0	\$0
Personnel Services	\$0	\$140,090	\$0	\$0	\$87,286,269	\$0	\$543,632
Employee Benefits	\$0	\$55,028	\$0	\$0	\$38,358,913	\$0	\$280,718
Supplies	\$0	\$60,875	\$0	\$0	\$9,135,385	\$0	\$515,280
Other Operation Cost	\$331,638	\$616,508	\$400,000	\$0	\$22,031,297	\$0	\$413,603
Maintenance & Repair	\$0	\$386,150	\$0	\$0	\$2,000,252	\$0	\$178,500
Other Services & Charges	\$0	\$928,571	\$100,000	\$0	\$8,869,505	\$120,000	\$152,667
Contributions to Other Funds or Activities	\$0	\$10,000	\$12,413,094	\$6,643,105	\$167,571,339	\$2,050,000	\$0
Capital Outlay	\$85,000	\$0	\$5,576,867	\$0	\$3,830,031	\$0	\$0
Debt Service	\$0	\$0	\$51,259,000	\$0	\$0	\$0	\$0
TOTAL	\$416,638	\$2,197,221	\$74,739,961	\$6,643,105	\$339,082,991	\$2,170,000	\$2,084,400

	Self Insured Fund	Social Services Fund	Workers Comp/Liability Fund
Expenses	\$0	\$0	\$0
Personnel Services	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Supplies	\$190,000	\$0	\$0
Other Operation Cost	\$2,820,624	\$400,000	\$11,000
Maintenance & Repair	\$485,520	\$0	\$0
Other Services & Charges	\$15,093,196	\$0	\$3,831,352
Contributions to Other Funds or Activities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$75,000
Debt Service	\$0	\$0	\$0
TOTAL	\$18,589,340	\$400,000	\$3,917,352

EXPENDITURES BY FUNCTION

Expenditures are budgeted across nine functions:

FY24 Expenditures by Function - All Funds

Function Type	2024	Total
Education	\$105,384,385	\$105,384,385
Public Safety	\$83,103,046	\$83,103,046
General Government	\$64,267,694	\$64,267,694
Debt Service	\$62,326,867	\$62,326,867
Contributions	\$59,833,172	\$59,833,172
Human Services	\$56,650,713	\$56,650,713
Culture & Recreation	\$10,232,234	\$10,232,234
Economic & Physical Development	\$6,358,498	\$6,358,498
Environmental Protection	\$2,084,400	\$2,084,400
Description pending	\$0	\$0
TOTAL	\$450,241,009	\$450,241,009

Expenditures by Function and Department- Contributions

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Contributions	\$11,317,664	\$10,871,176	\$11,193,094
Self Insured Dental	\$501,991	\$502,000	\$710,000
Cont to Other Funds	\$72,031,040	\$48,300,874	\$47,930,078

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
TOTAL	\$83,850,695	\$59,674,050	\$59,833,172

Expenditures by Function and Department- General Government

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Board of Commissioners	\$1,228,527	\$657,094	\$643,946
Legal Department	\$0	\$747,869	\$757,566
County Manager	\$2,795,405	\$3,263,437	\$1,337,688
Budget	\$0	\$0	\$346,789
Strategy	\$0	\$0	\$263,104
Internal Audit	\$0	\$0	\$134,766
Procurement	\$0	\$0	\$237,838
Communications & Outreach	\$687,008	\$881,947	\$863,605
Risk Mgmt	\$0	\$0	\$241,906
Human Resources	\$1,034,139	\$1,431,083	\$1,394,052
Tax Collector	\$1,300,053	\$1,309,952	\$1,352,659
Tax Administration	\$2,781,336	\$2,896,236	\$3,057,055
Board of Elections	\$1,296,110	\$1,450,285	\$1,897,608
Register of Deeds	\$730,262	\$724,395	\$771,914
Finance	\$1,620,775	\$1,643,392	\$1,670,520
Information Technology Svcs	\$7,275,084	\$8,409,701	\$8,809,560
Non-departmental	\$258,083	\$5,279,381	\$5,649,705
Self-Insured Workers' Comp	\$789,558	\$1,617,305	\$1,971,537
Self-Insured Hospitalization	\$17,091,659	\$17,190,077	\$17,879,340
Self-Insured Liability Insuran	\$1,341,024	\$1,685,000	\$1,945,815
Facility Design & Construction	\$0	\$0	\$293,965
Grounds Maintenance	\$1,831,709	\$3,248,549	\$2,256,335
IAM Administration	\$2,093,461	\$2,344,616	\$2,767,819
Sign Maintenance	\$216,831	\$273,482	\$221,207
Building Maintenance	\$2,166,682	\$3,703,494	\$3,349,465
Facility Services	\$2,020,343	\$2,781,355	\$2,874,876
Fleet Maintenance	\$1,229,400	\$1,389,398	\$1,277,051
Community Development	\$0	\$5,000	\$0
TOTAL	\$49,787,448	\$62,933,048	\$64,267,694

Expenditures by Function and Department- Public Safety

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Human Resources	\$0	\$0	\$105,623
County Sheriff	\$13,868,594	\$26,415,592	\$24,231,092
Harrisburg	\$0	\$0	\$2,865,250
Midland	\$0	\$0	\$331,552
Mt. Pleasant	\$0	\$0	\$349,330
School Resource Officers	\$0	\$0	\$2,571,815
Jail	\$13,301,031	\$14,612,650	\$16,068,057
Animal Control	\$982,406	\$1,030,695	\$1,170,363
Animal Shelter	\$638,352	\$742,624	\$812,789
Courts	\$139,491	\$1,389,057	\$1,407,086
Construction Standards	\$4,756,900	\$5,409,897	\$5,202,075
Emergency Management	\$6,496,924	\$6,865,675	\$7,044,331
Fire Services	\$1,615,329	\$1,715,283	\$1,922,300
Fire Districts	\$1,375,246	\$1,400,000	\$1,661,330
Emergency Medical Services	\$12,151,272	\$13,089,064	\$15,502,202
Emergency Telephone	\$322,506	\$615,589	\$416,638
Other Public Safety	\$1,368,621	\$1,324,565	\$1,441,214
TOTAL	\$57,016,672	\$74,610,691	\$83,103,046

Expenditures by Function and Department- Economic & Phys Dev

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Planning & Development Serv	\$679,892	\$752,779	\$757,375

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Community Development	\$577,554	\$756,408	\$768,670
Soil & Water Conservation	\$275,810	\$372,433	\$373,664
Zoning Administration	\$265,417	\$271,689	\$286,379
Economic Development Corp	\$706,304	\$830,944	\$948,297
Economic Development Incentive	\$478,165	\$1,750,000	\$1,700,000
Other Econ & Phys Devel	\$1,609,077	\$1,589,433	\$1,524,113
TOTAL	\$4,592,219	\$6,323,686	\$6,358,498

Expenditures by Function and Department- Environmental Pr...

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Landfill Operations	\$1,343,078	\$1,504,000	\$1,422,000
Waste Reduction/Recycling	\$590,812	\$660,872	\$662,400
TOTAL	\$1,933,890	\$2,164,872	\$2,084,400

Expenditures by Function and Department- Human Services

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Veterans Services	\$340,115	\$430,425	\$455,992
Transportation	\$2,218,366	\$3,585,333	\$3,272,559
DHS- Administration Operations	\$4,502,673	\$6,174,978	\$7,755,879
DHS-Economic Family Support Sv	\$3,030,466	\$3,525,779	\$3,205,610
DHS - Child Welfare	\$9,692,172	\$12,037,393	\$12,283,811
DHS - Child Support Services	\$2,125,175	\$2,167,955	\$2,216,543
DHS - Economic Services	\$8,208,440	\$9,597,964	\$10,066,459
DHS-Adult and Family Services	\$2,276,463	\$2,681,248	\$2,813,574
DHS- Behavioral Health	\$0	\$0	\$288,143
Cooperative Extension	\$319,424	\$448,484	\$471,822
Aging - Nutrition Title III	\$834,971	\$849,245	\$944,322
Aging - Senior Services	\$671,484	\$796,081	\$818,077
Cabarrus Health Alliance	\$9,198,703	\$10,119,709	\$10,994,141
Other Human Services	\$1,081,452	\$690,511	\$1,045,511
TOTAL	\$44,499,903	\$53,105,105	\$56,632,443

Expenditures by Function and Department- Education

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$78,116,793	\$81,349,580	\$89,618,737
Kannapolis City Schools	\$9,175,370	\$9,474,469	\$10,049,690
Current Expense- RCCC	\$3,754,500	\$3,951,954	\$4,316,397
Capital Outlay Cab Cty Schools	\$1,016,973	\$1,056,324	\$1,056,324
Capital Outlay Kann City Sch	\$99,264	\$108,832	\$108,832
Capital Outlay- RCCC	\$100,000	\$100,000	\$100,000
Other Schools	\$134,405	\$134,405	\$134,405
TOTAL	\$92,397,305	\$96,175,564	\$105,384,385

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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Active Living & Parks-Park Op	\$1,968,136	\$2,296,595	\$2,189,055
Active Liv& Pks-Senior Center	\$697,344	\$862,387	\$878,442
Library System	\$4,566,466	\$4,530,534	\$4,941,516
Arena & Events Center	\$590,382	\$1,364,326	\$1,266,217
County Fair	\$265,878	\$769,831	\$921,004
Visitor Related Events	\$0	\$10,000	\$10,000
Other - Cult & Rec	\$26,000	\$26,000	\$26,000
TOTAL	\$8,114,206	\$9,859,673	\$10,232,234

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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
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	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Debt Services: Education	\$36,587,517	\$40,304,552	\$38,761,000
Debt Service: Other	\$116,250,883	\$20,115,448	\$23,565,867
TOTAL	\$152,838,400	\$60,420,000	\$62,326,867

Exp- by Fund and Function

	911 Fund	Arena/Fair Fund	Community Investment Fund	Fire Districts Fund	General Fund	Intergovernmental Fund	Landfill Fund
Contributions	\$0	\$0	\$11,193,094	\$0	\$47,930,078	\$0	\$0
General Government	\$0	\$0	\$0	\$0	\$42,471,002	\$0	\$0
Public Safety	\$416,638	\$0	\$0	\$6,643,105	\$76,043,303	\$0	\$0
Economic & Physical Development	\$0	\$0	\$0	\$0	\$6,358,498	\$0	\$0
Environmental Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$2,084,400
Human Services	\$0	\$0	\$0	\$0	\$56,250,713	\$0	\$0
Education	\$0	\$0	\$1,220,000	\$0	\$101,994,385	\$2,170,000	\$0
Culture & Recreation	\$0	\$2,197,221	\$0	\$0	\$8,035,013	\$0	\$0
Debt Service	\$0	\$0	\$62,326,867	\$0	\$0	\$0	\$0
TOTAL	\$416,638	\$2,197,221	\$74,739,961	\$6,643,105	\$339,082,991	\$2,170,000	\$2,084,400

	Self Insured Fund	Social Services Fund	Workers Comp/Liability Fund
Contributions	\$710,000	\$0	\$0
General Government	\$17,879,340	\$0	\$3,917,352
Public Safety	\$0	\$0	\$0
Economic & Physical Development	\$0	\$0	\$0
Environmental Protection	\$0	\$0	\$0
Human Services	\$0	\$400,000	\$0
Education	\$0	\$0	\$0
Culture & Recreation	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
TOTAL	\$18,589,340	\$400,000	\$3,917,352



FUND SUMMARIES

GENERAL FUND SUMMARIES

FY24 ANNUAL BUDGET



GENERAL FUND SUMMARY

The General Fund overall budget totals \$413,822,952, an increase of \$23,453,214 (6.01%) from the prior year. The General Fund is made up of the General Fund (Operating) and the Community Investment Fund.

GENERAL FUND (OPERATING) SUMMARY

The General Fund (Operating) budget totals \$339,082,991, an increase of \$21,224,429 (6.68%) from the prior year. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This fund includes funding for Education, Public Safety, Human Services, General Government, Debt Service, Culture and Recreation, Economic and Physical Development, and Environmental Protection functions of the County.

General Fund Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Property Taxes	\$221,822,493	\$226,563,987	\$236,516,760
Sales/Other Taxes	\$42,222,068	\$42,293,000	\$47,896,330
Intergovernmental - Grants - Human Services	\$17,983,195	\$18,850,563	\$19,646,168
Intergovernmental - Grants - Other	\$2,089,312	\$2,308,037	\$2,683,122
Intergovernmental - Other	\$7,021,578	\$3,988,650	\$6,568,650
Permits & Fees	\$10,733,703	\$9,931,343	\$8,326,455
Sales & Services	\$13,498,251	\$13,454,082	\$14,937,652
Investments	\$375,966	\$200,000	\$2,000,000
Miscellaneous	\$1,375,808	\$268,900	\$286,100
Other Financing Sources	\$398,197	\$0	\$221,755
REVENUES TOTAL	\$317,520,571	\$317,858,562	\$339,082,991
Expenses			
Personnel Services	\$60,774,949	\$77,923,484	\$87,286,269
Employee Benefits	\$29,513,382	\$34,663,120	\$38,358,913
Supplies	\$7,291,920	\$8,347,714	\$9,135,385
Other Operation Cost	\$14,969,218	\$21,164,288	\$22,031,297
Maintenance & Repair	\$1,544,418	\$4,308,011	\$2,000,252
Other Services & Charges	\$4,772,389	\$10,207,717	\$8,869,505
Contributions to Other Funds or Activities	\$175,973,025	\$157,452,872	\$167,571,339
Capital Outlay	\$4,239,285	\$3,791,356	\$3,830,031
EXPENSES TOTAL	\$299,078,585	\$317,858,562	\$339,082,991
REVENUES LESS EXPENSES	\$18,441,985	\$0	\$0

GENERAL FUND SUMMARIES

FY24 ANNUAL BUDGET



COMMUNITY INVESTMENT FUND SUMMARY

Also a General Fund is the Community Investment Fund (CIF) that maintains separate restricted revenues, expenses, and fund balance. The CIF provides dedicated and sustainable funding for capital projects for the county, school systems and community college. The CIF budget totals \$74,739,961.

Community Investment Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Sales/Other Taxes	\$24,682,019	\$24,900,000	\$27,930,000
Intergovernmental - Grants - Other	\$726,978	\$720,000	\$404,000
Investments	\$9,843,958	\$0	\$0
Other Financing Sources	\$157,256,953	\$46,891,176	\$46,405,961
REVENUES TOTAL	\$192,509,907	\$72,511,176	\$74,739,961
Expenses			
Expenses	\$0	\$0	\$4,991,000
Other Operation Cost	\$391,360	\$55,700	\$400,000
Other Services & Charges	\$787,642	\$0	\$100,000
Contributions to Other Funds or Activities	\$118,210,341	\$12,091,176	\$12,413,094
Capital Outlay	\$0	\$6,616,995	\$5,576,867
Debt Service	\$45,956,958	\$53,747,305	\$51,259,000
EXPENSES TOTAL	\$165,346,301	\$72,511,176	\$74,739,961
REVENUES LESS EXPENSES	\$27,163,606	\$0	\$0

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



LANDFILL FUND SUMMARY

The Landfill Fund budget totals \$2,084,400, a (-\$80,472) (-3.72%) decrease from the prior year. Tipping fee revenue totals \$777,000, based on a charge of \$42 per ton multiplied by 18,500 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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Intergovernmental - Grants - Other	\$0	\$9,000	\$9,000
Intergovernmental - Other	\$40,223	\$54,000	\$48,000
Permits & Fees	\$134,587	\$150,000	\$150,000
Sales & Services	\$1,093,547	\$1,330,000	\$1,259,000
Investments	\$8,374	\$0	\$0
Miscellaneous	\$116	\$0	\$0
Other Financing Sources	\$553,055	\$621,872	\$618,400
REVENUES TOTAL	\$1,829,902	\$2,164,872	\$2,084,400
Expenses			
Personnel Services	\$522,365	\$529,658	\$543,632
Employee Benefits	\$230,472	\$266,312	\$280,718
Supplies	\$410,024	\$515,120	\$515,280
Other Operation Cost	\$323,518	\$410,244	\$413,603
Maintenance & Repair	\$61,082	\$168,750	\$178,500
Other Services & Charges	\$69,202	\$274,788	\$152,667
Capital Outlay	\$297,993	\$0	\$0
EXPENSES TOTAL	\$1,914,656	\$2,164,872	\$2,084,400
REVENUES LESS EXPENSES	-\$84,754	\$0	\$0

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

The 911 Fund budget totals \$416,638, a (-\$198,951) (-32.32%) 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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Intergovernmental - Other	\$40,212	\$0	\$0
Sales & Services	\$691,166	\$614,089	\$346,955
Investments	\$1,145	\$1,500	\$5,000
Other Financing Sources	\$0	\$0	\$64,683
TOTAL	\$732,523	\$615,589	\$416,638

911 Emergency Fund Summary Expenditures

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Other Operation Cost	\$229,981	\$615,589	\$331,638
Capital Outlay	\$0	\$0	\$85,000
Debt Service	\$29,763	\$0	\$0
TOTAL	\$259,744	\$615,589	\$416,638

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



ARENA & EVENTS CENTER FUND SUMMARY

The Arena and Events Center Fund budget totals \$2,197,221, a \$53,064 (2.47%) 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 \$332,500 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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Sales & Services	\$31,151	\$749,831	\$749,831
Investments	\$3,023	\$15,000	\$15,000
Miscellaneous	\$684	\$5,000	\$5,000
Other Financing Sources	\$1,591,306	\$1,374,326	\$1,427,390
TOTAL	\$1,626,164	\$2,144,157	\$2,197,221

Arena & Events Center Fund Summary Expenditures

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Personnel Services	\$115,560	\$134,929	\$140,090
Employee Benefits	\$36,157	\$51,526	\$55,028
Supplies	\$31,888	\$56,175	\$60,875
Other Operation Cost	\$37,475	\$366,365	\$616,508
Maintenance & Repair	\$113,214	\$644,150	\$386,150
Other Services & Charges	\$521,966	\$881,012	\$928,571
Contributions to Other Funds or Activities	\$0	\$10,000	\$10,000
TOTAL	\$856,260	\$2,144,157	\$2,197,221

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



FIRE DISTRICT FUND SUMMARY

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

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

Fire Districts Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Property Taxes	\$6,125,469	\$6,497,950	\$6,643,105
REVENUES TOTAL	\$6,125,469	\$6,497,950	\$6,643,105
Expenses			
Contributions to Other Funds or Activities	\$6,125,514	\$6,497,950	\$6,643,105
EXPENSES TOTAL	\$6,125,514	\$6,497,950	\$6,643,105
REVENUES LESS EXPENSES	-\$45	\$0	\$0

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



SOCIAL SERVICES FUND SUMMARY

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

Social Services Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues			
Sales & Services	\$0	\$400,000	\$400,000
REVENUES TOTAL	\$0	\$400,000	\$400,000
Expenses			
Other Operation Cost	\$0	\$400,000	\$400,000
EXPENSES TOTAL	\$0	\$400,000	\$400,000
REVENUES LESS EXPENSES	\$0	\$0	\$0

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



INTERGOVERNMENTAL FUND SUMMARY

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

Intergovernmental Fund Summary Revenues

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Sales & Services	\$1,722,906	\$2,080,000	\$2,170,000
TOTAL	\$1,722,906	\$2,080,000	\$2,170,000

Intergovernmental Fund Summary Expenditures

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Other Services & Charges	\$99,385	\$80,000	\$120,000
Contributions to Other Funds or Activities	\$1,626,061	\$2,000,000	\$2,050,000
TOTAL	\$1,725,446	\$2,080,000	\$2,170,000

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

The Workers' Compensation and Liability Fund totals \$3,917,352, a \$615,047 (18.62%) 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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Sales & Services	\$2,934,869	\$2,841,330	\$3,487,537
Investments	\$18,422	\$6,000	\$20,000
Miscellaneous	\$164,939	\$20,000	\$0
Other Financing Sources	\$1,406,204	\$434,975	\$409,815
TOTAL	\$4,524,434	\$3,302,305	\$3,917,352

Workers' Compensation & Liability Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Other Operation Cost	\$22,430	\$9,000	\$11,000
Other Services & Charges	\$4,608,609	\$3,218,305	\$3,831,352
Contributions to Other Funds or Activities	\$297,360	\$0	\$0
Capital Outlay	\$0	\$75,000	\$75,000
TOTAL	\$4,928,399	\$3,302,305	\$3,917,352

OTHER FUND SUMMARIES

FY24 ANNUAL BUDGET



SELF-INSURED HEALTH & DENTAL FUND SUMMARY

The Self-Insured Fund budget totals \$18,589,340, a \$897,263 (5.07%) increase from the prior year. Expenditures in the Self-Insured Fund are associated with the operation of the Employee Health Center and payment of claims and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$200,000 per member per year.

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

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

Self-Insured Health & Dental Fund Summary Revenues

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Sales & Services	\$14,128,207	\$16,518,063	\$17,383,555
Investments	\$2,925	\$5,000	\$5,000
Miscellaneous	\$721,801	\$1,122,014	\$970,785
Other Financing Sources	\$2,000,000	\$47,000	\$230,000
TOTAL	\$16,852,933	\$17,692,077	\$18,589,340

Self-Insured Health & Dental Fund Summary Expenditures

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Employee Benefits	\$264	\$0	\$0
Supplies	\$161,685	\$165,500	\$190,000
Other Operation Cost	\$2,220,809	\$2,282,035	\$2,820,624
Maintenance & Repair	\$409,569	\$426,000	\$485,520
Other Services & Charges	\$14,801,322	\$14,818,542	\$15,093,196
TOTAL	\$17,593,650	\$17,692,077	\$18,589,340

POSITION SUMMARY



POSITION SUMMARY

FY24 ANNUAL BUDGET



TOTAL AUTHORIZED POSITIONS

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	8.00	4.00	8.00	4.00	3.00	3.00	3.00	3.00	-	-
Legal Department*	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-
County Manager	17.00	16.40	20.00	19.40	18.00	17.40	6.00	5.40	(12.00)	(12.00)
Budget**	-	-	-	-	-	-	3.00	3.00	3.00	3.00
Strategy**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Internal Audit**	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Procurement**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Safety & Risk Management**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	11.00	10.20	11.00	10.50	12.00	12.00	12.00	12.00	-	-
Tax Administration	30.00	30.00	31.00	31.00	31.00	31.00	31.00	31.00	-	-
Tax Collections	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-
Board of Elections	13.00	8.43	13.00	8.43	13.00	8.43	13.00	8.43	-	-
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Finance	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-
Information Technology Services	37.00	37.00	38.00	38.00	39.00	39.00	40.00	40.00	1.00	1.00
Facility Design & Construction**	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Infrastructure & Asset Management										
Administration	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Grounds Maintenance	12.00	12.00	13.00	13.00	14.00	14.00	14.00	14.00	-	-
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	15.00	15.00	15.00	15.00	17.00	17.00	18.00	18.00	1.00	1.00
Facility Services	32.00	32.00	39.00	39.00	43.00	43.00	43.00	43.00	-	-
Fleet Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
TOTAL	230.00	220.03	246.00	236.33	248.00	242.83	250.00	244.83	2.00	2.00

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Sheriff										
Administration & Operations	238.00	237.75	241.00	240.75	253.00	252.75	198.00	197.75	(55.00)	(55.00)
Jail	153.00	149.62	159.00	155.62	158.00	154.62	158.00	154.62	-	-
Harrisburg Sheriff***	-	-	-	-	-	-	25.00	25.00	25.00	25.00
Midland Sheriff***	-	-	-	-	-	-	4.00	4.00	4.00	4.00
Mt. Pleasant Sheriff***	-	-	-	-	-	-	4.00	4.00	4.00	4.00
School Resource Officers***	-	-	-	-	-	-	27.00	27.00	27.00	27.00
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Animal Shelter	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Courts Maintenance	9.00	7.78	-	-	-	-	-	-	-	-
Construction Standards	36.00	36.00	41.00	41.00	40.00	40.00	40.00	40.00	-	-
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Fire Department	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-
Emergency Medical Services	161.00	128.91	166.00	134.94	166.00	136.40	167.00	137.40	1.00	1.00
TOTAL	634.00	597.06	644.00	609.30	654.00	620.77	660.00	626.77	6.00	6.00

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Community Development	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Soil & Water Conservation	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Zoning Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Economic Development Corporation	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	1.00	1.00
TOTAL	20.00	20.00	21.00	21.00	21.00	21.00	22.00	22.00	1.00	1.00

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	5.50	5.50	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Waste Reduction	3.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	-	-
TOTAL	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Veterans Services	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
Human Services									-	-
Administration	36.00	36.00	37.00	37.00	38.00	37.00	38.00	37.00	-	-
Transportation	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	-	-
Child Welfare	100.00	99.13	105.00	104.13	100.00	99.63	100.00	99.63	-	-
Child Support Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	-	-
Economic Services	119.00	119.00	119.00	119.00	119.00	119.00	119.00	119.00	-	-
Economic Family Support Services	19.00	19.00	28.00	28.00	28.00	28.00	28.00	28.00	-	-
Adult & Family Services	29.00	28.10	31.00	30.10	31.00	30.10	31.00	30.10	-	-
Nutrition	10.00	7.60	11.00	8.60	11.00	8.60	11.00	8.60	-	-
Senior Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Behavioral Health	-	-	-	-	2.00	2.00	2.00	2.00	-	-
TOTAL	377.00	372.83	396.00	391.83	394.00	389.33	394.00	389.33	-	-

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Active Living & Parks										
Parks	23.00	17.14	23.00	19.74	35.00	28.64	35.00	28.64	-	-
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	67.00	56.00	67.00	56.60	91.00	76.10	94.00	78.10	3.00	2.00
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
TOTAL	102.00	82.46	102.00	85.66	138.00	114.06	141.00	116.06	3.00	2.00

	FY22 ADOPTED		FY23 ADOPTED		FY23 REVISED		FY24 RECOMMENDED		RECOMMENDED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	1,372.00	1,301.38	1,419.00	1,354.11	1,465.00	1,397.99	1,477.00	1,408.99	12.00	11.00
*split from County Manager in FY23 **split from County Manager in FY24 ***split from Sheriff Operations in FY24										

Note: The FY 24 Recommended count combines new positions with existing positions.

POSITION SUMMARY

FY24 ANNUAL BUDGET



NEW POSITIONS

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

FTE: Full Time Equivalent

FIVE YEAR FINANCIAL PLAN

FIVE-YEAR FINANCIAL PLAN

FY24 ANNUAL BUDGET



INTRODUCTION

INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY24) 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.

Property Tax

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

- Property valuations increase of:

FY24	2.0%
FY25	25.0% (Revaluations Year)
FY26	1.0%
FY27	1.0%
FY28	2.0%
- Tax collection rate of 98.5% for Real Property and 99.5% for Vehicles (DMV) 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 FY23
- Two percent growth for remaining years.
- No contraction or expansion of the tax base.
- No change to sales tax distribution.
- No sustained recession.

Other Revenues

Assumptions include:

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

EXPENDITURE ASSUMPTION

Major expenditure assumptions include:

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

CONCLUSION

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

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

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

	FY2023 Adopted	FY2024 Recommended	FY2025 Revaluation	FY2026	FY2027	FY2028
REVENUES						
Property Tax	226,563,987	236,516,760	287,173,041	294,100,371	301,755,975	308,999,391
Sales Tax	42,293,000	47,896,330	48,854,257	49,831,342	50,827,969	51,844,528
Intergovernmental Revenue/Grants	25,147,250	28,897,940	28,897,940	28,897,940	28,897,940	28,897,940
Permits & Fees	9,931,343	8,326,455	8,492,984	8,662,844	8,836,101	9,012,823
Sales & Services	13,454,082	14,937,652	15,236,405	15,541,133	15,851,956	16,168,995
Investment Earnings	200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Miscellaneous	268,900	286,100	286,100	286,100	286,100	286,100
Other Financial Sources		221,755				
Grand Total Revenue	317,858,562	339,082,991	390,940,726	399,319,729	408,456,040	417,209,776
EXPENSES						
General Government						
Personnel Expenses	112,586,604	125,645,182	138,209,700	152,030,670	167,233,737	183,957,111
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	47,730,096	46,154,480	47,539,114	48,965,288	50,434,246	51,947,274
Debt Service/Capital						
Contribution to Community Investment Fund	44,591,176	44,105,961	38,220,000	38,220,000	38,220,000	38,220,000
Contributions to Other Funds						
Contribution to Landfill Fund	621,872	618,400	636,952	656,061	675,743	696,015
Contribution to Internal Service Fund		230,000				
Education						
Cabarrus County Schools	73,642,125	81,741,563	85,828,641	90,120,073	94,626,077	99,357,381
Charter Schools	6,297,910	6,535,493	6,862,268	7,205,381	7,565,650	7,943,933
Kannapolis City Schools	8,888,419	9,305,776	9,771,065	10,259,618	10,772,599	11,311,229
Rowan Cabarrus Community College	3,951,954	4,316,397	4,532,217	4,758,828	4,996,769	5,246,608
Outside Agencies						
Boys & Girls Club of Cabarrus County	-	-				
Cabarrus Arena & Events Center	1,087,826	943,717	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	10,119,709	10,994,141	11,323,965	11,663,684	12,013,595	12,374,003
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		
City of Kannapolis	1,489,433	1,424,113	1,325,926	1,322,325	1,322,325	1,322,325
Economic Development Corporation	425,000	425,000	437,750	450,883	464,409	478,341
Economic Development Incentive Grants	1,750,000	1,700,000	2,400,000	6,500,000	11,300,000	13,000,000
Fire District Sales Tax Contributions	1,400,000	1,661,330	1,694,557	1,728,448	1,763,017	1,798,277
Juvenile Crime Prevention Council (JCPC)	459,927	459,927	459,927	459,927	459,927	459,927
Rowan-Cabarrus YMCA	250,000	250,000	250,000	250,000	250,000	250,000
Spay Program	5,000	10,000	5,000	5,000	5,000	5,000
Total Expense	317,858,562	339,082,991	353,007,967	378,107,070	405,513,979	431,778,307
Estimated Surplus/(Deficit)	-	-	37,932,759	21,212,659	2,942,061	(14,568,531)



CAPITAL IMPROVEMENT PLAN

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

FY24 ANNUAL BUDGET

BACKGROUND

The Capital Budget consists of projects where funding is appropriated by the Board of Commissioners (BOC) for the fiscal year. The 5-Year Capital Improvement Plan (CIP) includes the projects contained in the Capital Budget, as well as future year (FY25-28) projects where funds have not been appropriated by the BOC. Both the Capital Budget and 5-Year CIP are reviewed and adopted annually by the BOC based on needs identified during the budget process.

The remainder of this section provides:

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

Submitting Projects

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

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

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

Evaluating Projects

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

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

6. **Strategic Alignment** – does the project align to one or more of the Board's strategic priorities?

Funding Projects

The County funds capital projects in two primary ways:

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

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

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

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

Overview of the Capital Budget

The FY24 Capital Budget consists of 22 individual projects totaling \$198,452,692. (13 projects totaling \$180,000,000 funded through debt. and 9 projects funded via pay-as-you-go (PAYGO) sources totaling \$18,452,692). 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	FY2024
Amount	
Boardwalk Replacement at Vietnam Veterans Park	\$85,000
Mini-Golf and Office at Frank Liske Park	\$1,100,000
CAD/Records Management System	\$2,000,000
Building Chiller Addition at Sheriff's Administration	\$1,000,000
Compactor Replacement at Landfill	\$935,000
Land Acquisition	\$4,000,000
Design for Human Services Facility	\$2,000,000
AMOUNT	\$11,120,000

Cabarrus County Schools PAYGO Projects

Project Name	FY2024
Amount	
Deferred Maintenance Projects (excluding Beverly Hills)	\$5,832,692
AMOUNT	\$5,832,692

Kannapolis City Schools PAYGO Projects

Project Name	FY2024
Amount	
Deferred Maintenance Projects	\$1,500,000
AMOUNT	\$1,500,000

Grant Total PAYGO Projects

Project Name	FY2024
Amount	
Total Cabarrus County Schools PAYGO	\$5,832,692
Total Kannapolis City Schools PAYGO	\$1,500,000
Total General Government PAYGO	\$11,120,000
AMOUNT	\$18,452,692

DEBT

Since the County issues debt every other year in the even-numbered years to fund capital projects, the following shows the Debt Funded projects for FY24:

General Government Debt Projects

Project Name	FY2022	FY2024
Amount		
Emergency Medical Services (EMS) Headquarters	\$17,768,902	\$0
Northeast Regional Park Land Acquisition	\$1,648,125	\$0
Public Library and Active Living Center/Virginia Foil Park at Mt. Pleasant	\$25,000,000	\$0
Frank Liske Park Multiple Projects	\$5,000,000	\$0
Public Safety Training Facility	\$0	\$35,000,000
Human Services Facility	\$0	\$60,115,000
Courthouse	\$75,000,000	\$0
Public Library and Active Living Center at Afton Ridge	\$0	\$17,500,000
Emergency Equipment Warehouse/Information Technology Relocation	\$7,300,000	\$0
Northeast Cabarrus Radio Tower	\$2,275,000	\$0
AMOUNT	\$133,992,027	\$112,615,000

Cabarrus County Schools Debt Projects

Project Name	FY2022	FY2024
Amount		
Bethel Elementary School Roof Replacement	\$927,000	\$0
Roberta Road Middle School	\$6,673,074	\$0
Opportunity School	\$0	\$7,000,000
Mt. Pleasant High School Parking and Drive Replacement	\$1,648,000	\$0
CC Griffin Middle School Roof Replacement	\$1,236,000	\$0
Central Cabarrus High School HVAC Replacement	\$0	\$9,000,000
Mary Frances Wall Renovation (current R. Brown McAllister ES)	\$0	\$11,000,000
Weddington Hills Elementary School Roof Replacement	\$1,236,000	\$0
Wolf Meadow Elementary School Roof Replacement	\$0	\$2,000,000
Cox Mill Elementary School Roof Replacement	\$0	\$2,500,000
Central Cabarrus High School Roof Replacement	\$1,236,000	\$0
Concord High School HVAC Replacement	\$0	\$9,000,000
R. Brown McAllister Elementary School Replacement	\$43,481,750	\$0
Concord High School Roof Replacement	\$1,493,500	\$0
Northwest High School Replacement	\$4,260,000	\$0
Hickory Ridge High School Roof Replacement	\$0	\$2,550,000
AMOUNT	\$62,191,324	\$43,050,000

Kannapolis City Schools Debt Projects

Project Name	FY2024
Amount	
Fred L. Wilson Elementary School Addition	\$12,000,000
Forest Park Elementary School HVAC Replacement	\$7,000,000
AMOUNT	\$19,000,000

Rowan Cabarrus Community College Debt Projects

Project Name	FY2024
Amount	
HVAC Replacement at South Campus	\$5,335,000
AMOUNT	\$5,335,000

Grand Total Debt Projects

Project Name	FY2022	FY2024
Amount		
Total Cabarrus County Schools Debt	\$62,191,324	\$43,050,000
Total General Government Debt	\$133,992,027	\$112,615,000
Total Kannapolis City Schools Debt	\$0	\$19,000,000
Total Rowan Cabarrus Community College Debt	\$0	\$5,335,000
AMOUNT	\$196,183,351	\$180,000,000

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 13 individual debt funded projects totaling \$180,000,000 and 9 pay-as-you-go (PAYGO) projects totaling \$18,452,692. An additional 17 Pay-as-you-go (PAYGO) projects are envisioned for fiscal years 2025 through 2028 and beyond at an estimated cost of \$19,629,000. In addition 22 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:

FY24-FY28 Capital Improvement Plan (CIP) Pay-As-You-Go (PAYGO)

PROJECT LEGEND:
General Government
Cabarrus County Schools
Kannapolis City Schools
Rowan Cabarrus Community College

Project Name	FY24	FY25	FY26	FY27	FY28 or later
PLANNED PAY AS YOU GO (PAYGO)**					
Cabarrus County Schools Deferred Maintenance	5,832,692	-	-	-	-
Land Acquisition	4,000,000	-	-	-	-
Design for Human Services Facility	2,000,000	-	-	-	-
CAD/Records Management System	2,000,000	-	-	-	-
Kannapolis City Schools Deferred Maintenance	1,500,000	-	-	-	-
Mini-Golf and Office at Frank Liske Park	1,100,000	-	-	-	-
Building Chiller Addition at Sheriff's Administration	1,000,000	-	-	-	-
Compactor Replacement at Landfill	935,000	-	-	-	-
Boardwalk Replacement at Vietnam Veterans Park	85,000	-	-	-	-
Public Library and Active Living Center/Foil Park at Afton Ridge	-	2,900,000	-	-	-
Exterior Renovations at Governmental Center	-	1,200,000	-	-	-
Repairs at Sheriff's Training & Firing Range	-	100,000	-	-	-
Entrance and Traffic Circulation Improvements at Landfill	-	-	1,000,000	-	-
Interior Renovations at Governmental Center	-	-	450,000	-	-
Playground Replacements/Renovations at Multiple Parks	-	-	110,000	-	-
Cremation Chamber Replacement at Animal Shelter	-	-	100,000	-	-
Building 3000 Renovation at South Campus	-	-	-	-	3,059,000
New NW High School FF&E and Buses	-	-	-	-	3,000,000
Building 1000 Renovation at South Campus	-	-	-	-	2,825,000
Dominion PSNC Property Acquisition	-	-	-	-	1,300,000
Former Crisis Recovery Center Renovations for DHS Expansion	-	-	-	-	1,000,000
Pave Front Overflow at Arena	-	-	-	-	830,000
Significant Natural Heritage Areas	-	-	-	-	750,000
Riparian Buffer and Floodplain Conservation	-	-	-	-	500,000
Trinity Church Road Property Acquisition	-	-	-	-	380,000
Prime Farmland Soil & Water Conservation Easement	-	-	-	-	125,000
TOTAL PROJECTS	18,452,692	4,200,000	1,660,000	-	13,769,000

Note: Deficits to be offset by excess available fund balance. Projects reassessed annually based on funding availability.

FY22-FY30 Capital Improvement Plan (CIP) - Debt Funded Projects

PROJECT LEGEND:
General Government
Cabarrus County Schools
Kannapolis City Schools
Rowan Cabarrus Community College

Estimated project cost pending programming					
Project Name	FY22	FY24	FY26	FY28	FY30 or later
Courthouse	75,000,000	-	-	-	-
R. Brown McAllister Elementary School Replacement	43,481,750	-	-	-	-
Public Library and Active Living Center at Mt. Pleasant and Virginia Foil Park	25,000,000	-	-	-	-
Emergency Medical Services (EMS) Headquarters	17,768,902	-	-	-	-
Emergency Equipment Warehouse/Information Technology Relocation	7,300,000	-	-	-	-
Roberta Road Middle School	6,673,074	-	-	-	-
Frank Liske Park Multiple Projects	5,000,000	-	-	-	-
Northeast Cabarrus Radio Tower	2,275,000	-	-	-	-
Northeast Regional Park Land Acquisition	1,648,125	-	-	-	-
Mt. Pleasant High School Parking and Drive Replacement	1,648,000	-	-	-	-
Concord High School Roof Replacement	1,493,500	-	-	-	-
CC Griffin Middle School Roof Replacement	1,236,000	-	-	-	-
Central Cabarrus High School Roof Replacement	1,236,000	-	-	-	-
Weddington Hills Elementary School Roof Replacement	1,236,000	-	-	-	-
Bethel Elementary School Roof Replacement	927,000	-	-	-	-
Human Services Facility	-	60,115,000	-	-	-
Public Safety Training Facility	-	35,000,000	-	-	-
Public Library and Active Living Center at Afton Ridge	-	17,500,000	10,356,364	-	-
Fred L. Wilson Elementary School Addition	-	12,000,000	-	-	-
Mary Frances Wall Renovation (current R. Brown McAllister ES)	-	11,000,000	-	-	-
Central Cabarrus High School HVAC Replacement	-	9,000,000	-	-	-
Concord High School HVAC Replacement	-	9,000,000	-	-	-
Forest Park Elementary School HVAC Replacement	-	7,000,000	-	-	-
Opportunity School	-	7,000,000	-	-	-
HVAC Replacement at South Campus	-	5,335,000	-	-	-
Hickory Ridge High School Roof Replacement	-	2,550,000	-	-	-
Cox Mill Elementary School Roof Replacement	-	2,500,000	-	-	-
Wolf Meadow Elementary School Roof Replacement	-	2,000,000	-	-	-
Northwest High School Replacement	4,260,000	-	TBD	-	-
A.L. Brown High School Renovations	-	-	TBD	-	-

FY22-FY30 Capital Improvement Plan (CIP) - Debt Funded Projects

PROJECT LEGEND:
General Government
Cabarrus County Schools
Kannapolis City Schools
Rowan Cabarrus Community College

Estimated project cost pending programming					
Project Name	FY22	FY24	FY26	FY28	FY30 or later
Animal Shelter Replacement	-	-	TBD	-	-
Camp T.N. Spencer Park Multiple Building Consolidation and Renovations	-	-	TBD	-	-
Concord Library Renovations	-	-	TBD	-	-
Frank Liske Park Synthetic Turf for Existing Soccer Fields	-	-	TBD	-	-
Rob Wallace Park Phase III and IV	-	-	TBD	-	-
Sheriff's Office & Detention Center Generator Replacement(s)	-	-	TBD	-	-
Public Library and Active Living Center at Harrisburg	-	-	TBD	-	-
Coltrane-Webb Elementary School Replacement	-	-	-	TBD	-
North Cabarrus Elementary School (former NCMS) Renovation	-	-	-	TBD	-
North Cabarrus Middle School (former NCHS) Renovation	-	-	-	TBD	-
South Campus Building 4000 Construction	-	-	-	TBD	-
Southeast High School (New)	-	-	-	TBD	TBD
St. Stephens Regional Park Phase I	-	-	-	TBD	-
Central Services and Auxillary Satellites Renovation	-	-	-	-	TBD
CC Griffin Middle School Auditorium/Performing Arts Addition	-	-	-	-	TBD
Fred L. Wilson Elementary School Addition/HVAC	-	-	-	-	TBD
Forest Park Elementary School HVAC/Gutters/Playground	-	-	-	-	TBD
Harris Road Middle School Auditorium/Performing Arts Addition	-	-	-	-	TBD
Jackson Park Elementary School Addition/HVAC/Roof	-	-	-	-	TBD
Public Library at Midland	-	-	-	-	TBD
TOTAL	196,183,351	180,000,000	10,356,364	-	-

GENERAL GOVERNMENT

FY2024 Capital Budget



EMERGENCY EQUIPMENT WAREHOUSE/INFORMATION TECHNOLOGY RELOCATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

Total Cost: \$7,300,000

Years Funded: 2022



HUMAN SERVICES FACILITY& DESIGN

Project Description

Development and construction of a new Human Services Center that would house various groups under the Department of Human Services. This building would be over 100,000 square feet. Additionally, programming and design for new building and/or renovations to an existing facility.



Background & Justification Status

Currently the County leases the building that houses this department, and the lease costs continue to increase. Additionally, the building requires periodic capital investment into a non-owned facility and there is no ability to recoup those costs since the County does not own the facility.

Impact If Not Funded and Maximum Time it Can be Delayed

Increased operation expenses for an asset that is not owned by the County. Also, lack of expansion or a new facility for the Department of Human Services will risk inefficient operations, security, and customer satisfaction.

Total Cost: \$62,115,000

Years Funded: 2024

ENTRANCE AND TRAFFIC CIRCULATION IMPROVEMENTS AT LANDFILL

Project Description

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

Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,000,000

Years Funded: 2026



ARENA PAVE FRONT OVERFLOW PARKING LOT

Project Description:

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

Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$830,000

Years Funded: Future



FORMER CRISIS RECOVERY CENTER RENOVATIONS FOR DHS EXPANSION

Project Description

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

Background & Justification Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,000,000

Years Funded: Future



CAD/RECORDS MANAGEMENT SYSTEM

Project Description

The records management and Jail system is the digital platform for the entire Sheriff's office; patrol, criminal investigations, civil, records, and the jail utilize this system. The system provides forms and data processing work flow for the entire agency. The solutions that were reviewed were evaluated on criteria such as; public facing reporting, interagency compatibility, uniformity of reporting.

Background & Justification Status

The current Records Management and Jail System was implemented in 2008. While there have been upgrades and improvements through the years. The original company of OSSI no longer exists. It was purchased first by Sungard Public Safety then became a product in the Superion portfolio. Several years ago CentralSquare was formed and that organization purchase 4 different public safety platforms. This is often done for two reasons, to incorporate or enhance the technology of that platform or to purchase an existing customer base. In the case of the legacy OSSI platform is was for the customer base, we were informed last year that the product will be supported but technology enhancements will be focused towards other platforms. The Sheriff's Office and Cabarrus ITS have spent the 18 months evaluating solutions and prepared to make a selection.

Impact if Not Funded and Maximum Time it Can be Delayed

This project will take 18 months to implement. The current technology will only fall further behind.

Total Cost: \$2,000,000

Years Funded: 2024



COMPACTOR REPLACEMENT AT LANDFILL

Project Description

Background & Justification Status

A new compactor is needed to replace one of the existing compactors. As of January of 2023 the 2001 compactor has 18,262 hours on it and the 2006 compactor (which was purchased rebuilt) has 11,553 hours. Both are losing their effectiveness of compacting waste. Operations will need something more reliable and with a solid warranty in order to maximize air space at the facility.



Impact if Not Funded and Maximum Time it Can be Delayed

Total Cost: \$935,000

Years Funded: 2024

LAND ACQUISITION

Project Description

Ongoing property investigation, evaluation, and procurement for future facility needs for the County.

Background & Justification/Status

The current market, population growth, and increased property development ordinances has driven the County to be consistently engaged in property acquisition for both short term and long term facility needs.



Impact If Not Funded and Maximum Time it Can be Delayed

In this current market, a delay in land acquisition almost always result in an increased in acquisition costs.

Total Cost: 4,000,000

Years Funded: 2024

INTERIOR RENOVATIONS AT GOVERNMENTAL CENTER



Project Description:

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

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

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

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

Total Cost: \$450,000

Years Funded: 2026



PUBLIC SAFETY

FY2024 Capital Budget



PUBLIC SAFETY TRAINING FACILITY

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$37,000,000

Years Funded: 2023, 2024



REPAIRS AT SHERIFF'S TRAINING & FIRING RANGE

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$750,000

Years Funded: 2022, 2023, 2025



BUILDING CHILLER ADDITION AT SHERIFF'S ADMINISTRATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,000,000

Years Funded: 2024



ANIMAL SHELTER CREMATION CHAMBER REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$100,000

Years Funded: 2026



NORTHEAST CABARRUS RADIO TOWER

Project Description

Radio Communications Tower and Facility needed for Northeastern Cabarrus County

Background & Justification/Status

Starting in July 2018, it was identified that Radio Communication is insufficient in the Northeastern part of Cabarrus County due to the terrain. NC HWY 49 which is one of Cabarrus County's frequently used highways has poor radio coverage starting at Fisher Rd and continues all the way to Earnhardt Shop Rd, and all the roads off of NC HWY 49 experience the same issue. Construction of a tower site in this part of Cabarrus County will provide coverage to NE Cabarrus, but also parts along NC HWY 200 , and some in Davidson/ Odell area of Cabarrus.

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$2,275,000

Years Funded: 2022



ANIMAL SHELTER REPLACEMENT

Project Description

Sheriff's Department Animal Shelter Replacement.

Background & Justification/Status

Currently the Animal Shelter operates at capacity and in some cases above capacity. The current facility is located on property that the county does not own. Expansion of the building footprint is no feasible due to topography, parking, and road access. Replacement of the facility at a different site location will be required.

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 therefore the operations will be negatively impacted and the euthanasia rate will increase.

Total Cost: TBD

Years Funded: 2026



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

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2026





CULTURE & RECREATION

FY2024 Capital Budget



NORTHEAST REGIONAL PARK LAND ACQUISITION

Project Description

Land Acquisition for Northeast Regional Park

Background & Justification/Status

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

Total Cost: \$1,648,125

Years Funded: 2022



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



Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2026

CONCORD LIBRARY RENOVATIONS

Project Description

Renovations to the Concord Library.

Background & Justification/Status

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

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

Total Cost: TBD

Years Funded: 2026



FRANK LISKE PARK SYNTHETIC TURF FOR EXISTING SOCCER FIELDS

Project Description

Frank Liske Park Synthetic Turf for Existing Soccer Fields

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Loss of potential revenue and economic development.

Total Cost: TBD

Years Funded: 2026



ROB WALLACE PARK PHASE III & IV

Project Description

Continued development of amenities at Rob Wallace Park

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



Total Cost: TBD

Years Funded: 2026

MIDLAND LIBRARY BRANCH

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2030



PLAYGROUND REPLACEMENTS/RENOVATIONS AT MULTIPLE PARKS

Project Description

Playground replacements/renovations of all County playgrounds and like amenities

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$330,000

Years Funded: 2022, 2023, 2026



PUBLIC LIBRARY AND ACTIVE LIVING CENTER AT AFTON RIDGE

Project Description

Development and construction of a new combination facility for both the Library and Active Living Parks departments. After careful evaluation, county staff have determined that the two departments' programs can share several assembly spaces that will allow the County to deliver services with a combined facility versus standalone buildings.



Background & Justification/Status

This area of the county has grown considerably in population. After careful evaluation it has been determined that the population in this area are current utilizing library and active living center services at other locations that are not in that geographic area. The development of this facility is a strategic outreach to a growing population who already utilizes and desires those services. The project is a private-public partnership with the current developer of the Afton Ridge Complex.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$27,856,364

Years Funded: 2024, 2026

SIGNIFICANT NATURAL HERITAGE AREAS

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$750,000

Years Funded: Future



RIPARIAN BUFFER AND FLOODPLAIN CONSERVATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$500,000

Years Funded: Future



PRIME FARMLAND SOIL & WATER CONSERVATION EASEMENT

Project Description

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

Background & Justification/Status

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

Community Survey Findings.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$125,000

Years Funded: Future



ST. STEPHENS REGIONAL PARK PHASE I

Project Description

This project is the initial development of the 615 acre St. Stephens Park. This includes parking, trails, restrooms and office/storage space for maintenance equipment.

Background & Justification Status

The Northeast area was identified in the 2015 Masterplan as needing a regional park. This project is in response to a deficiency in a growing part of the county. It would positively impact the quality of life of those in this area as well as the rest of the county residents and provide increased access to services. Goal #1, enhancing the quality of life.

Impact if Not Funded and Maximum Time it
Can be Delayed

Total Cost: TBD

Years Funded: 2028



MINI-GOLF AND OFFICE AT FRANK LISKE PARK

Project Description

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



Background & Justification Status

To provide ADA compliant mini-golf course and concessions structure that would be combined with office and restrooms as it is now.

This project aligns with BOC Goals 1 and 3. It enhances the quality of life for residents by offering a course accessible by all, regardless of ability. Furthermore, it minimizes risk within existing facilities by addressing their safety issues as well.

Impact if Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,100,000

Years Funded: 2024

BOARDWALK REPLACEMENT AT VIETNAM VETERANS PARK

Project Description

Background & Justification Status

The current boardwalk at Vietnam Veterans Park that intersects the man made pond and wetlands has been replaced already once since inception of the park and required significant structural repairs in FY 2023. Engineering is required to either find a better approach for foundations that will not shift vertically and horizontally or another type of boardwalk should be constructed.



Impact if Not Funded and Maximum Time it Can be Delayed

Total Cost: \$85,000
Years Funded: 2024

PUBLIC LIBRARY AND ACTIVE LIVING CENTER AT HARRISBURG

Project Description

Development and construction of a new combination facility for both the Library and Active Living Parks departments. After careful evaluation, county staff have determined that the two departments' programs can share several assembly spaces that will allow the County to deliver services with a combined facility versus standalone buildings.

Background & Justification Status

The library programs at the current Harrisburg Library have the highest attendance statistics and space restrictions of the current facility require county staff to turn away high numbers of citizens interested in the programs. Currently, the county does not have a facility to offer Active Living Center/Senior targeted programs. Additionally, the County does not own the current Harrisburg Library facility or parcel that the facility is situated on. Current parking is also a consistent issue as the parking is shared with the recently expanded Harrisburg Park.

Impact if Not Funded and Maximum Time it Can be Delayed

Libraries and active living 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: 2026



PUBLIC LIBRARY AND ACTIVE LIVING CENTER AT MT. PEASANT AND VIRGINIA FOIL PARK

Project Description

Design and construction of a Library and Active Living Center in Mt. Pleasant to replace current undersized facilities. Additionally, a park with ballfields, playground, concession stand, and trail will be adjacent to the facility.



Background & Justification Status

The current facilities in Mt. Pleasant have been undersized based on programming needs for several years. Property was acquired for replacement facilities. The property acquired was large enough to house a ballfield complex that would allow the County to relocate the games from the North Drive location. The North Drive location is a small ballfield complex without adequate parking and restroom facilities the County acquired when the new Mt. Pleasant Middle School was built.

Impact if Not Funded and Maximum Time it
Can be Delayed
Currently in progress

Total Cost: \$27,900,000
Years Funded: 2022, 2025

EDUCATION: CABARRUS COUNTY SCHOOLS

FY2024 Capital Budget



MT. PLEASANT HIGH SCHOOL PARKING AND DRIVE REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



Total Cost: 1,648,000

Years Funded: 2022

CONCORD HIGH SCHOOL ROOF REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,493,500

Years Funded: 2022



CC GRIFFIN MIDDLE SCHOOL ROOF REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,236,000

Years Funded: 2022



CENTRAL CABARRUS HIGH SCHOOL ROOF REPLACEMENT

Project Description

Replace existing various roof types with 60 mil PVC Central Cabarrus High School (CCHS).

Requested but not funded: FY16, FY17, FY18, FY19, FY20, FY21

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,236,000

Years Funded: 2022



WEDDINGTON HILLS ELEMENTARY SCHOOL ROOF REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,236,000

Years Funded: 2022



BETHEL ELEMENTARY SCHOOL ROOF REPLACEMENT

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$927,000

Years Funded: 2022



COLTRANE-WEBB ELEMENTARY SCHOOL REPLACEMENT

Project Description

Coltrane-Webb Elementary Replacement
(Cabarrus County Schools)

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2028



CENTRAL SERVICES AND AUXILLARY SATELLITES RENOVATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2030



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: 11,000,000

Years Funded: 2024



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: 7,000,000

Years Funded: 2024



NORTH CABARRUS MIDDLE SCHOOL (FORMER NCHS) RENOVATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2028



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: 2028, 2030



NORTH CABARRUS ELEMENTARY SCHOOL (FORMER NCMS) RENOVATION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2028



CC GRIFFIN MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2030



HARRIS ROAD MIDDLE SCHOOL AUDITORIUM/PERFORMING ARTS ADDITION

Project Description

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

Background & Justification/Status

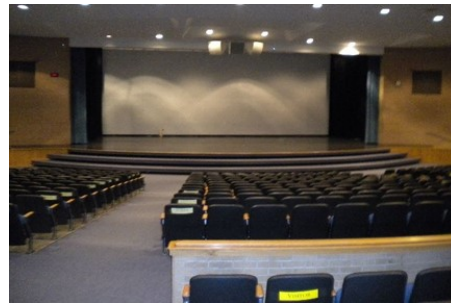
When Harris Road Middle School (HRMS) was constructed, in order to meet budget constraints, the auditorium section was valued engineered out in order to provide an area for assemblies, dramatics, debates, musicals and other talent shows. Cabarrus County Schools (CCS) promotes new avenues for the all-round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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2030



CENTRAL CABARRUS HIGH SCHOOL HVAC REPLACEMENT

Total Cost: 9,000,000

Years Funded: 2024

CONCORD HIGH SCHOOL HVAC REPLACEMENT

Total Cost: 9,000,000

Years Funded: 2024

HICKORY RIDGE HIGH SCHOOL ROOF REPLACEMENT

Total Cost:2,550,000

Years Funded: 2024

COX MILL ELEMENTARY SCHOOL ROOF REPLACEMENT

Total Cost:2,500,000

Years Funded: 2024

WOLF MEADOW ELEMENTARY SCHOOL ROOF REPLACEMENT

Total Cost:2,000,000

Years Funded: 2024

CABARRUS COUNTY SCHOOLS DEFERRED MAINTENANCE PROJECTS

Total Cost: \$ 5,832,692

Years Funded: 2024

EDUCATION: KANNAPOLIS CITY SCHOOLS

FY2024 Capital Budget

A.L. BROWN HIGH SCHOOL RENOVATIONS

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



Total Cost: TBD

Years Funded: 2026

JACKSON PARK ELEMENTARY SCHOOL ADDITION/HVAC/ROOF

Project Description

Gym/Classroom addition, HVAC

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: TBD

Years Funded: 2030



FRED L. WILSON ELEMENTARY SCHOOL ADDITION/HVAC

Project Description

We would add 16 classrooms in a two story building and move the Media Center at FLWES (the media center move would accommodate traffic flow throughout the facility and provide for additional office and small classroom space).



Background & Justification/Status

The proposed addition would provide for growth increases across the district but would specifically address the immediate and future needs of space at FLWES. At the moment, there are 1,964 home sites inside the district approved by the city of Kannapolis. There are 796 approved sites in the FLWES attendance zone alone and one of the sites has roads going in along with infrastructure. All of these approved sites are on the Cabarrus County side of the district. Further, FLW is our most well-established magnet school in terms of duration and consistent enrollment increases. FLW is completing its sixth year as a dual-language immersion and global studies magnet school. This has caused steady enrollment increases over the last several years and currently 46 of the 467 students at FLW reside outside of the FLW attendance zone but are (and most have been for several years) participating in the magnet program.

There are no current additional classroom spaces available for use at FLWES. We have already modified the performance stage and created two small classroom spaces. The media center is used for classroom space at times. An early 2000's addition at Fred L. Wilson added eight classrooms, expanded the office area (minimally) and added a gym. The cafeteria and gym space is adequate for the current use and future expansion. There is a desperate need for small classroom space and office space for itinerant teachers and support staff.

Academically Gifted and small groups of students receiving special education services are meeting in the "atrium" areas of the 1960's building. As a global studies and dual language magnet, FLWES' growth and success has led Kannapolis City Schools to add an additional global studies and dual language magnet on

the eastern half of the district. In the last eight years, Kannapolis City Schools has redistricted students to accommodate growth across the district. At this time due to growth there are only four classrooms available on the western side of the district and only seven on the eastern side. Of those 11, six are being used for STEM, music, and art. Explosive growth is expected on the east side given Kannapolis has installed water, sewer and gas to the Rowan corridor at the Old Beatty Ford Road exit in Rowan County (as a reminder, Jackson Park serves many Cabarrus County families and any increase pushes more of those Cabarrus County students back to the Cabarrus County side of the district.)

We have tentatively identified a site directly adjacent to the FLWES building for the expansion. We have spoken to Brian Cone in the Cabarrus County Schools Construction Office and Francis Layne, the demographer for Cabarrus County Schools. Our projections for growth are conservative based on most calculations used for determining the growth in attendance zones.

We also project that more than half of the approved (and sewer-allotted) sites in the FLWES attendance zone will be occupied by 2026. Further, it is important to note that none of our projections include in-fill housing that the city of Kannapolis approves. There are dozens of in-fill developments being constructed and most are putting several (4-6) townhomes on a lot. This is consistent across the district. With school building construction conservatively taking 24 months, if we started construction immediately, the additional space would not be available until after many of the available lots were built out.

Impact If Not Funded and Maximum Time it Can be Delayed

Given that initial site feasibility and architectural planning has not taken place, any delay will be problematic as we do not have the space on the FLWES site for mobile units while building an addition. Expenses for additional replacement parking (existing parking lots are where we would put mobile units) would not be a good use of taxpayer money as we will still need more than the number of mobile units we could put at the FLWES site. We project that, at best, we could put six mobile units on the

FLWES parking lot and still park staff and buses.

Our city, and generally, north and west of I-85 and north of HW-73, has not experienced the growth of what most of Cabarrus County has experienced. Given the improvements in Kannapolis, the growth is obviously arriving. Kannapolis City Schools has always been a district that adjusts attendance lines in order to be a good steward of school space and funding, but the reality is, we will not be able to continue down that path without some facility expansion. We are out of space at FLWES and also at Forest Park Elementary. With no additional building space available at Forest Park, and no additional space available for new school construction across the district, expanding FLWES is our best and most economical approach for increasing classroom space in the district.

Total Cost: TBD

Years Funded: 2030

FOREST PARK ELEMENTARY SCHOOL HVAC REPLACEMENT/ GUTTERS/ PLAYGROUND

Project Description

We are proposing an HVAC replacement at Forest Park Elementary School. We based our projections for cost (\$7,000,000) on the latest replacement work that Cabarrus County Schools did through the collaboration of their Maintenance Departments.

Background & Justification/Status

This would be a staged replacement for several reasons. In 2016 the chiller was replaced in an emergency replacement situation so that component would not need replacement at this time. In addition, the boiler looks to be in decent shape. From the back of house components out to the individual classrooms, air handler units and office areas are where our most critical replacement components lay.

Until we start replacement, we have no idea how much piping and other infrastructure would need to be replaced. We do know that all the exchange units in the classrooms would need to be changed out. They are all 25 years old and are failing consistently or are being held together in some cases with the magical support of our shared HVAC maintenance staff. The controls of this system need to be upgraded so as to have better control of the school's physical environment.

The project will have to be staged for replacement of units when school is not in session because we do not have room to displace students while repairs are made. The special education classes within the school would have to be strategically staged so as not to interfere with their schedule or room placement due to impacts on their instruction.

Impact If Not Funded and Maximum Time it Can be Delayed

This staged replacement could be a benefit to capital funding resources as it will probably be stretched into two or more school years depending on start dates and times and the amount of replacement and repair required on parts of the system infrastructure. However, the need for HVAC replacement across the



district is so great that this and future projects could perhaps be overlapped with funding for additional replacement/repair wrapped into the future projects.

The bottom line is Forest Park currently presents our biggest need and is in a critical state of disrepair to the point where individual classrooms could be without HVAC randomly, daily.

Total Cost: 7,000,000

Years Funded: 2024, 2030

FRED L. WILSON ELEMENTARY SCHOOL ADDITION

Project Description

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed



Total Cost: 12,000,000

Years Funded: 2024

KANNAPOLIS CITY SCHOOLS DEFERRED MAINTENANCE

Total Cost: \$1,500,000

Years Funded: 2024



EDUCATION- ROWAN-CABARRUS COMMUNITY COLLEGE

FY2024 Capital Budget



HVAC REPLACEMENT AT SOUTH CAMPUS

Project Description

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

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

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

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

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



Total Cost: 5,335,000

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 their to meet their educational goals. The central Energy Plant element of the project will improve the energy efficiency, and facilitate future growth of the campus.



Total Cost: TBD

Years Funded: 2028

BUILDING 3000 RENOVATION AT SOUTH CAMPUS

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$3,059,000

Years Funded: Future



BUILDING 1000 RENOVATION AT SOUTH CAMPUS

Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$2,825,000

Years Funded: Future



DOMINION PSNC PROPERTY ACQUISITION

Project Description

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

Background & Justification/Status

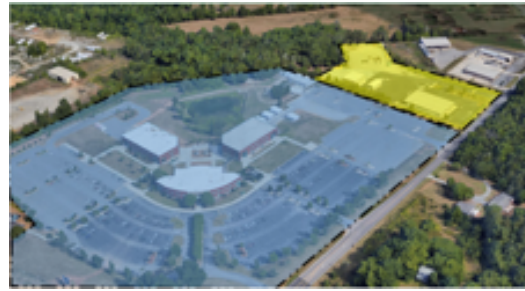
Spaces within this building, which was constructed in 1991, are in need of upgrades to meet the teaching and administrative needs of the College. Aging ventilation, lighting and plumbing systems will be upgraded to improve efficiency and functionality. Security systems, including mass notification and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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$1,300,000

Years Funded: Future



TRINITY CHURCH ROAD PROPERTY ACQUISITION

Project Description

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

Background & Justification/Status

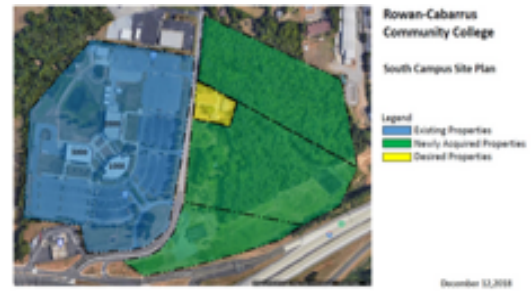
This property is the "donut hole" resulting from the acquisition of three other parcels (two from Crown Court LCC, one from Ron Page) on the east side of Trinity Church Road, and, when combined with the original South Campus 23 acre property, and the recently acquired properties, will bring the size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

Impact If Not Funded and Maximum Time it Can be Delayed

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

Total Cost: \$380,000

Years Funded: Future



PUBLIC LIBRARY/SENIOR CENTER (MT. PLEASANT)

FY2024 Capital Budget



PUBLIC LIBRARY/SENIOR CENTER (MT. PLEASANT)

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



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

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

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

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

ROBERTA ROAD MIDDLE SCHOOL

FY2024 Capital Budget

ROBERTA ROAD MIDDLE SCHOOL

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



PROJECT DESCRIPTION

New Middle School

BACKGROUND & JUSTIFICATION/STATUS

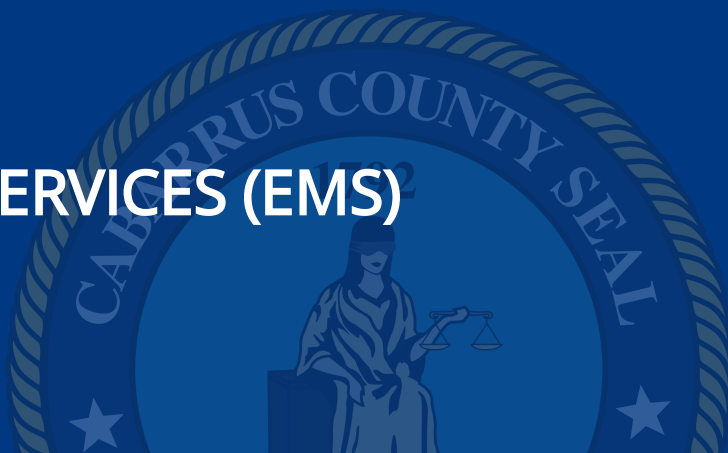
CCS maintains 42 facilities county wide, of those 18% are over 45 years old. These schools require replacement in order to meet CCS needs as defined by 10 year plan. These replacements are required to bring learning facilities to current building/fire/DPI code and provide adequate learning spaces.

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

EMERGENCY MEDICAL SERVICES (EMS) HEADQUARTERS

FY2024 Capital Budget



EMERGENCY MEDICAL SERVICES (EMS) HEADQUARTERS

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



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

headquarters arrangement.

FRANK LISKE PARK MULTIPLE PROJECTS

FY2024 Capital Budget

FRANK LISKE PARK MULTIPLE PROJECTS

Department: Active Living & Parks

Function: Culture and Recreation

Project Title: Frank Liske Park Multiple Projects

Type: New

Status: In Progress

Total Cost: \$ 5,000,000

Years Funded: 2022



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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



America Thrives Here

COURTHOUSE

FY2024 Capital Budget



COURTHOUSE

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



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

R. BROWN MCALLISTER ELEMENTARY SCHOOL REPLACEMENT

FY2024 Capital Budget



R. BROWN MCALLISTER ELEMENTARY SCHOOL

REPLACEMENT

Department: Cabarrus County Schools
 Function: Education
 Project Title: Replacement of R. Brown McAllister Elementary School
 Type: New
 Status: In Progress
 Total Cost: \$ 43,481,750
 Years Funded: 2022

PROJECT DESCRIPTION

Replacement of R. Brown McAllister Elementary School

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

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

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

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

WEST CABARRUS LIBRARY BRANCH & SENIOR CENTER

FY2024 Capital Budget

WEST CABARRUS LIBRARY & SENIOR CENTER

Department: Library

Function: Culture and Recreation

Project Title: West Cabarrus Library and Senior Center

Type: New

Status: In Progress

Total Cost: TBD

Years Funded: 2024



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

If not funded, the other libraries in the County will continue to be crowded and over utilized. This request should be delayed no later than 8 years (2033). 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. 100 Senior Centers provide programs that promote

wellness saving resources in the long run for the County especially as it relates to healthcare. If not funded, seniors may choose other locations to live and nursing homes and assisted living facilities will see an increase along with more health care needs.



SOUTHEAST CABARRUS LIBRARY & SENIOR CENTER

FY2024 Capital Budget



SOUTHEAST CABARRUS LIBRARY & SENIOR CENTER

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



PROJECT DESCRIPTION

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

BACKGROUND & JUSTIFICATION/STATUS

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

IMPACT IF NOT FUNDED AND MAXIMUM TIME IT CAN BE DELAYED

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

NORTHWEST HIGH SCHOOL (NEW)

FY2024 Capital Budget

NORTHWEST HIGH SCHOOL (NEW)

Department: Cabarrus County Schools

Function: Education

Project Title: New High School

Type: New

Status: Future

Total Cost: \$7,260,000

Years Funded: 2022, 2028 (or later)



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 2028.

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

FY 2024 Annual Budget

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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$106,392,742	\$54,627,635	\$62,727,073
Kannapolis City Schools	\$13,558,384	\$7,047,629	\$7,464,986
TOTAL	\$119,951,126	\$61,675,264	\$70,192,059

Current School Expenses- Building Maintenance

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$21,979,926	\$11,825,418	\$11,825,418
Kannapolis City Schools	\$2,425,834	\$1,042,348	\$1,204,032
TOTAL	\$24,405,760	\$12,867,766	\$13,029,450

Current School Expenses- Grounds Maintenance

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Kannapolis City Schools	\$217,360	\$270,364	\$108,680
TOTAL	\$217,360	\$270,364	\$108,680

Current School Expenses- Technology

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$13,596,444	\$7,104,667	\$7,104,667
Kannapolis City Schools	\$1,056,156	\$528,078	\$528,078
TOTAL	\$14,652,600	\$7,632,745	\$7,632,745

Current School Expenses- School System Total

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$141,969,112	\$73,557,720	\$81,657,158
Kannapolis City Schools	\$17,257,734	\$8,888,419	\$9,305,776
TOTAL	\$159,226,846	\$82,446,139	\$90,962,934

Current School Expenses- Charter Schools*

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$10,813,592	\$5,711,860	\$5,791,579
Kannapolis City Schools	\$1,093,006	\$586,050	\$743,914
TOTAL	\$11,906,598	\$6,297,910	\$6,535,493

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

AVERAGE DAILY MEMBERSHIP (ADM)

Current expense funding for schools is based on Average Daily Membership (ADM), which reflects the average number of students in classes. Certified estimates from the state are used by the county per General Statute 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfers between local school units. The ADM estimate used was 39,862, an increase of 1,034 students from the prior year. The ADM estimate used for charter schools was 2,864 a decrease of 102 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 FY24 Cabarrus County School's ADM is 35,784; Kannapolis City School's is 4,078; CCS Charter's is 2,538 and KCS Charter's is 326. 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 2024 BUDGET					
		DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	81,657,158	35,784	89.77%	\$ 2,281.95
Kannapolis City Schools		9,305,776	4,078	10.23%	2,281.95
TOTAL	\$	90,962,934	39,862	100%	
CHARTER SCHOOLS					
Cabarrus County Schools	\$	5,791,579	2,538	88.62%	\$ 2,281.95
Kannapolis City Schools		743,914	326	11.38%	2,281.94
TOTAL	\$	6,535,493	2,864	100%	

THREE-YEAR PUBLIC SCHOOLS FUNDING COMPARISONS

Three- Year Public School Comparison

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$156,508,150	\$81,349,580	\$89,618,737
Kannapolis City Schools	\$18,350,740	\$9,474,469	\$10,049,690
TOTAL	\$174,858,890	\$90,824,049	\$99,668,427

EDUCATION

FY 2024 Annual Budget

HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

Cabarrus County Schools (CCS)

The budget includes a direct current expense increase of \$4,061,842 to cover the rising costs of locally paid staff, facilities and grounds maintenance, technology; expenses. Additionally, funding is being reverted back to operations from deferred maintenance for FY24 at the school districts request. For the FY22 and FY23 years, the County and CCS agreed that operating expense funding for continuation and local supplements would instead go to deferred maintenance projects. The school district used one-time federal funding to cover the gap. Total funding being reverted back to operations is \$4,037,596.

Kannapolis City Schools (KCS)

The budget includes a direct current expense increase of \$417,357 to cover cost increases including 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.

Capital Outlay for Public School Systems

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	\$2,040,000	\$1,020,000	\$1,020,000
Kannapolis City Schools	\$200,000	\$100,000	\$100,000
TOTAL	\$2,240,000	\$1,120,000	\$1,120,000

DEBT

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

Public School Debt Service

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
GO Bonds Principal - Schools	\$12,579,767	\$6,376,688	\$6,402,000
GO Bonds Interest - Schools	\$2,265,286	\$816,988	\$512,000
COPS Principal - Schools	\$40,865,000	\$22,505,000	\$20,801,000
COPS Interest - Schools	\$15,687,466	\$9,082,090	\$9,571,000
TOTAL	\$71,397,518	\$38,780,765	\$37,286,000

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

Project Name	FY22	FY24
R. Brown McAllister Elementary School Replacement	43,481,750	-
Roberta Road Middle School	6,673,074	-
Mt. Pleasant High School Parking and Drive Replacement	1,648,000	-
Concord High School Roof Replacement	1,493,500	-
CC Griffin Middle School Roof Replacement	1,236,000	-
Central Cabarrus High School Roof Replacement	1,236,000	-
Weddington Hills Elementary School Roof Replacement	1,236,000	-
Bethel Elementary School Roof Replacement	927,000	-
Mary Frances Wall Renovation (current R. Brown McAllister ES)	-	11,000,000
Central Cabarrus High School HVAC Replacement	-	9,000,000
Concord High School HVAC Replacement	-	9,000,000
Opportunity School	-	7,000,000
Hickory Ridge High School Roof Replacement	-	2,550,000
Cox Mill Elementary School Roof Replacement	-	2,500,000
Wolf Meadow Elementary School Roof Replacement	-	2,000,000
Northwest High School Replacement	4,260,000	-
Coltrane-Webb Elementary School Replacement	-	-
North Cabarrus Elementary School (former NCMS) Renovation	-	-
North Cabarrus Middle School (former NCHS) Renovation	-	-
Southeast High School (New)	-	-
Central Services and Auxillary Satellites Renovation	-	-
CC Griffin Middle School Auditorium/Performing Arts Addition	-	-
Harris Road Middle School Auditorium/Performing Arts Addition	-	-
Total Cabarrus County Schools Debt	62,191,324	43,050,000

Project Name	FY22	FY24
Fred L. Wilson Elementary School Addition	-	12,000,000
Forest Park Elementary School HVAC Replacement	-	7,000,000
A.L. Brown High School Renovations	-	-
Fred L. Wilson Elementary School Addition/HVAC	-	-
Forest Park Elementary School HVAC/Gutters/Playground	-	-
Jackson Park Elementary School Addition/HVAC/Roof	-	-
Total Kannapolis City Schools Debt	-	19,000,000

Project Name	FY24
Cabarrus County Schools Deferred Maintenance	5,832,692
Total Cabarrus County Schools PAYGO	5,832,692

Project Name	FY24
Kannapolis City Schools Deferred Maintenance	1,500,000
Total Kannapolis City Schools PAYGO	1,500,000

COUNTY SERVER SPACE

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School districts for collaborative technology services. An Inter-local agreement between each Local Education Agency (LEA) and Cabarrus County Government was executed in October of 2011. As part of Cabarrus County's ITS Strategic Plan, Cabarrus County Government invested in two qualified data centers with the flexibility, scalability, support and capacity to offer a managed co-location to the school districts. Kannapolis City Schools continues to contract with the County for technology services.

Server Space

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Capital Outlay	\$0	\$45,156	\$45,156
TOTAL	\$0	\$45,156	\$45,156

PUBLIC SCHOOLS- PER PUPIL BREAKDOWN

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN									
		FY 2022 ACTUAL		FY 2023 ADOPTED		FY 2024		PERCENT CHANGE	
PUBLIC SCHOOLS APPROPRIATION									
Current Expense	\$	79,613,423	\$	82,446,139	\$	90,962,934	\$	8,516,795	10.33%
Charter Schools		5,953,294		6,297,910		6,535,493		237,583	3.77%
Capital Outlay		1,120,000		1,120,000		1,120,000		-	0.00%
Educational Debt Service		36,363,915		38,780,765.00		37,278,142.00		(1,502,623)	-3.87%
County Server Space		45,156		45,156		45,156		-	0.00%
School Nurses		3,560,361		4,522,536		4,761,440		238,904	0.00%
School Resource Officers		-		-		2,571,815		2,571,815	0.00%
TOTAL	\$	126,656,149	\$	133,212,506.00	\$	143,274,980.00	\$	10,062,474.00	7.55%
ADM ENROLLMENT									
CCS State Estimates		34,339		34,642		35,784		1,142	3.30%
KCS State Estimates		4,168		4,186		4,078		(108)	-2.58%
CCS Estimates of Charter		2,426		2,690		2,538		(152)	-5.65%
KCS Estimates of Charter		235		276		326		50	18.12%
TOTAL ESTIMATED ENROLLMENT		41,168		41,794		42,726		932	2.23%
PER PUPIL FUNDING									
Current Expense	\$	2,078	\$	2,123	\$	2,282	\$	159	7.47%
Capital Outlay		27.21		26.80		26.21		(0.58)	-2.18%
Educational Debt Service		883.31		927.90		872.49		(55.41)	-5.97%
County Server Space		1.10		1.08		1.06		(0.02)	-2.18%
School Nurses		86.48		108.21		111.44		3.23	2.99%
School Resource Officers		-		-		60.19		60.19	0.00%
TOTAL	\$	3,076.57	\$	3,187.36	\$	3,353.34	\$	165.98	5.21%

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY						
	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2024 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUE SOURCE						
1/2 cent Sales Tax Article 40 30%	\$ 4,776,245	\$ 4,400,000	\$ 4,890,000	\$ 490,000	11.14%	
1/2 cent Sales Tax Article 42 60%	10,158,593	9,300,000	10,440,000	1,140,000	12.26%	
1/4 cent Sales Tax Article 46 100%	12,217,374	11,200,000	12,600,000	1,400,000	12.50%	
Lottery used for School Debt Service	2,480,000	2,300,000	2,300,000	-	0.00%	
QSCB Subsidy	726,978	720,000	404,000	(316,000)	-43.89%	
School Resource Officer Reimbursement	-	-	1,403,520	1,403,520	0.00%	
TOTAL	\$ 30,359,189	\$ 27,920,000	\$ 32,037,520	\$ 2,714,000	14.75%	
EXPENDITURE CATEGORY						
Current Expense	\$ 79,613,423	\$ 82,446,139	\$ 90,962,934	\$ 8,516,795	10.33%	
Charter Schools	5,953,294	6,297,910	6,535,493	237,583	3.77%	
Capital Outlay	1,120,000	1,120,000	1,120,000	-	0.00%	
Educational Debt Service	37,688,626	38,780,765	37,278,142	(1,502,623)	-3.87%	
County Server Space	45,153	45,156	45,156	-	0.00%	
School Nurses	4,153,853	4,522,536	4,761,440	238,904	5.28%	
School Resource Officers	-	-	2,571,815	2,571,815	0.00%	
TOTAL	\$ 128,574,349	\$ 133,212,506	\$ 143,274,980	\$ 7,490,659	7.55%	
NET COUNTY COST						
GRAND TOTAL	\$ (98,215,160)	\$ (105,292,506)	\$ (111,237,460)	\$ (5,944,954)	5.65%	

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

Other School Expenses

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
School Park Maintenance	\$100,000	\$50,000	\$50,000
Special Olympics	\$168,810	\$84,405	\$84,405
TOTAL	\$268,810	\$134,405	\$134,405

School Resource Officers

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	\$0	\$0	\$1,403,520
Expenses	\$0	\$0	\$2,571,815
REVENUES LESS EXPENSES	\$0	\$0	-\$1,168,295

SCHOOL PARK MAINTENANCE - CABARRUS COUNTY SCHOOLS

Maintenance for these school parks are funded by the Active Living and Parks Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

SPECIAL OLYMPICS – CABARRUS COUNTY SCHOOLS

In accordance with a Special Olympics Service Agreement with Cabarrus County Schools, this item provides funding for one full time equivalent position to carry out duties related to the Special Olympics program within the County.

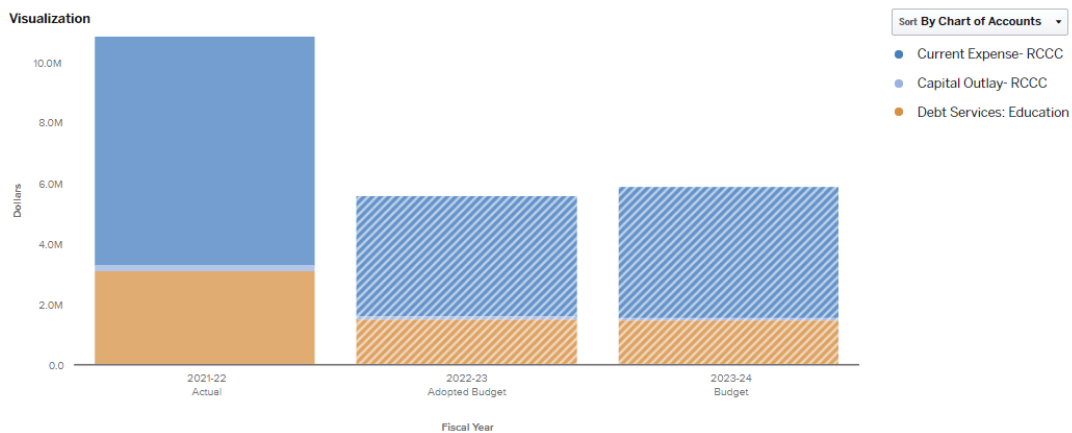
SAFETY

Safety is always at the forefront in Cabarrus County. The county is committed to providing students and staff with a safe learning and working environment. The Cabarrus County Sheriff's Department works closely with partners in law enforcement to investigate and assess threats to schools. This partnership also provides us with the ability to have school resource officers in our schools.

EDUCATION

FY 2024 Annual Budget

ROWAN CABARRUS COMMUNITY COLLEGE FUNDING BREAKDOWN



Rowan Cabarrus Community College (RCCC) Funding Breakdown

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Current Expense- RCCC	\$7,509,000	\$3,951,954	\$4,316,397
Capital Outlay- RCCC	\$200,000	\$100,000	\$100,000
Debt Services: Education	\$3,107,530	\$1,523,787	\$1,475,000
TOTAL	\$10,816,530	\$5,575,741	\$5,891,397

The current expense budget for Rowan-Cabarrus Community College (RCCC) totals \$4,316,397 a \$364,443 (9.22%) 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	FY24
HVAC Replacement at South Campus	5,335,000
South Campus Building 4000 Construction	-
Total RCCC Debt	5,335,000



DEBT SERVICE

DEBT SERVICE

FY24 ANNUAL BUDGET



DEBT SERVICE OVERVIEW

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

The County has the following principal and interest debt outstanding at June 30, 2023:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
GO Bonds:			
Schools	\$18,302,872	\$917,138	\$19,220,010
Rowan Cabarrus Community College	837,128	46,517	883,645
COPS/LOBS:			
Schools	199,135,000	55,573,617	254,708,617
Sheriff Administration Building	6,570,000	385,917	6,955,917
Jail Housing Unit	18,880,000	1,623,093	20,503,093
Parking Deck	7,350,000	2,230,088	9,580,088
Courthouse	55,235,000	27,606,500	82,841,500
Rowan Cabarrus Community College	11,600,000	2,708,400	14,308,400
Financing Agreements:			
Wallace Property-Installment	2,112,493	737,506	2,849,999
GASB 87 Leases	3,757,265	25,825	3,783,090
Stretcher - Lease	113,313	1,877	115,190
TOTAL	\$323,893,071	\$91,856,478	415,749,549

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 2024	FY 2025	FY 2026	FY 2027
GO Bonds - Schools							
GO 2013 Refunding - Schools	5-15-13	1.50 - 5.00	Principal	6,261,229	5,893,813		
			Interest	418,999	199,856		
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	139,490	144,300	3,168,360	2,695,680
			Interest	88,460	86,505	84,482	38,836
GO Bonds - Schools Total			Principal	\$ 6,400,719	\$ 6,038,113	\$ 3,168,360	\$ 2,695,680
			Interest	\$ 507,459	\$ 286,361	\$ 84,482	\$ 38,836
			Subtotal	\$ 6,908,178	\$ 6,324,474	\$ 3,252,842	\$ 2,734,516
GO Bonds - Rowan Cabarrus Community College (RCCC)							
GO 2013 Refunding (Pub Imprv) - RCCC 2006	5-15-13	1.50 - 5.00	Principal	213,771	211,188		
			Interest	21,301	13,819		
GO 2020 Refunding	7-16-20	1.60	Principal	5,510	5,700	216,640	184,320
			Interest	3,380	3,305	3,228	1,484
GO Bonds - RCCC Total			Principal	\$ 219,281	\$ 216,888	\$ 216,640	\$ 184,320
			Interest	\$ 24,681	\$ 17,124	\$ 3,228	\$ 1,484
GO Bonds - Grand Total			Principal	\$ 6,620,000	\$ 6,255,001	\$ 3,385,000	\$ 2,880,000
			Interest	\$ 532,140	\$ 303,485	\$ 87,710	\$ 40,320
			Grand Total	\$ 7,152,140	\$ 6,558,486	\$ 3,472,710	\$ 2,920,320
COPS/LOBS - Schools							
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00 - 0.07	Principal	1,330,000	1,330,000	1,335,000	-
			Interest	408,925	408,925	408,925	-
LOBS - Schools 2020B Refunding	7-16-20	1.60 - 2.35	Principal	2,020,000	-	-	-
			Interest	23,230	-	-	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,485,000	2,430,000	2,375,000	2,285,000
			Interest	296,435	234,558	174,051	56,897
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,160,000	5,075,000	4,970,000	4,760,000
			Interest	742,896	612,864	484,974	237,258

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	
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	2,186,163	2,001,663	1,817,163	1,632,663	1,448,163	
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	3,320,000	2,855,000	2,855,000	2,855,000	2,855,000	
			Interest	1,712,850	1,611,500	1,468,750	1,326,000	1,183,250	
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,410,000	2,410,000	2,410,000	2,410,000	2,410,000	
			Interest	812,215	738,710	665,205	591,700	518,195	
LOBS - Schools 2022 issue	6-1-22	5.00	Principal	1,935,000	1,935,000	1,935,000	1,935,000	1,930,000	
			Interest	1,837,250	1,740,500	1,643,750	1,547,000	1,450,250	
COPS/LOBS - Schools Total			Principal	\$ 22,350,000	\$ 19,725,000	\$ 19,570,000	\$ 18,080,000	\$ 17,930,000	
			Interest	\$ 8,019,964	\$ 7,348,720	\$ 6,662,818	\$ 5,572,007	\$ 4,894,013	
			Subtotal	\$ 30,369,964	\$ 27,073,720	\$ 26,232,818	\$ 23,652,007	\$ 22,824,013	
COPS/LOBS - Rowan Cabarrus Community College (RCCC)									
LOBS - Advanced Technology Center 2018 issue RCCC 2006	5-16-18	3.05	Principal	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	
			Interest	353,800	326,960	300,120	273,280	246,440	
COPS/LOBS - RCCC Total			Subtotal	\$ 1,233,800	\$ 1,206,960	\$ 1,180,120	\$ 1,153,280	\$ 1,126,440	
COPS/LOBS - Other									
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal	1,705,000	1,665,000	1,620,000	1,580,000	-	
			Interest	156,366	115,787	76,160	37,604	-	
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal	3,345,000	3,265,000	3,195,000	3,110,000	3,025,000	
			Interest	473,888	389,929	307,977	227,783	149,722	
LOBS - Parking Deck 2017 issue	10-26-17	3.00 - 5.00	Principal	525,000	525,000	525,000	525,000	525,000	
			Interest	312,525	296,625	270,375	244,125	217,875	
LOBS - 2022 - Courthouse	6-1-22	5.00	Principal	2,910,000	2,910,000	2,910,000	2,910,000	2,910,000	
			Interest	2,761,750	2,616,250	2,470,750	2,325,250	2,179,750	
COPS/LOBS - Other Total			Principal	\$ 8,485,000	\$ 8,365,000	\$ 8,250,000	\$ 8,125,000	\$ 6,460,000	
			Interest	\$ 3,704,529	\$ 3,418,591	\$ 3,125,262	\$ 2,834,762	\$ 2,547,347	
			Subtotal	\$ 12,189,529	\$ 11,783,591	\$ 11,375,262	\$ 10,959,762	\$ 9,007,347	
COPS/LOBS - Grand Total			Principal	\$ 31,715,000	\$ 28,970,000	\$ 28,700,000	\$ 27,085,000	\$ 25,270,000	
			Interest	12,078,293	11,094,271	10,088,200	8,680,049	7,687,800	
			Grand Total	\$ 43,793,293	\$ 40,064,271	\$ 38,788,200	\$ 35,765,049	\$ 32,957,800	

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Capital Leases/Installment Financing									
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	\$ 105,500	\$ 109,720	\$ 114,109	\$ 118,673	\$ 123,420	
			Interest	84,500	80,280	75,891	71,327	66,580	
Lease - Equipment Stretcher Lease	11-11-18	1.65	Principal	113,313	-	-	-	-	
			Interest	1,877	-	-	-	-	
GASB 87 Leases	07-01-21	1.37	Principal	1,031,097	925,396	929,002	856,460	15,310	
			Interest	11,275	7,954	4,827	1,681	88	
Installment Financing - Grand Total			Principal	\$ 105,500	\$ 109,720	\$ 114,109	\$ 118,673	\$ 123,420	
			Interest	84,500	80,280	75,891	71,327	66,580	
Capital Lease- Grand Total			Principal	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	
			Interest	\$ 1,144,410	\$ 925,396	\$ 929,002	\$ 856,460	\$ 15,310	
			Grand Total	\$ 1,157,562	\$ 933,350	\$ 933,829	\$ 858,141	\$ 15,398	
Annual Debt Service									
Bank Service Charges				\$ 400,000	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	
Legal Fees				\$ 100,000					
Draw Program 2022B- Interest				\$ 4,991,000					
Principal - Total				39,584,910	36,260,117	33,128,111	30,940,133	25,408,730	
Interest - Total				12,708,085	11,485,990	10,256,628	8,793,377	7,754,468	
TOTAL ANNUAL DEBT SERVICE				\$ 57,783,995	\$ 47,801,807	\$ 43,440,439	\$ 39,789,210	\$ 33,218,898	

Note: The COPS 2011A (Qualified School Construction Bonds) issue requires that annual principal payments be made to a sinking fund, held by a trustee, in the County's name. Annual budgeted payments of \$1,330,000 are required for fiscal years 2016-2025 and a budgeted payment of \$1,335,000 is required in fiscal year 2026. The trustee will make debt service payments of \$7,200,000 and \$7,435,000 from the sinking fund in fiscal years 2023 and 2026, respectively. At this time, the County will record debt service expenditures and reduce its long-term liabilities. The accumulation of annual sinking fund payments will be accounted for in restricted fund balance. Therefore, the County will appropriate restricted fund balance in fiscal years 2023 and 2026 to fund the debt service expenditures.

LEGAL DEBT MARGIN

June 30, 2023

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, 2023

*unaudited

\$30,709,887,219

Legal debt margin:

Debt limit 8% of total assessed value

2,456,790,978

Debt applicable to debt limitation:

Total bonded debt

\$ 19,140,000

Total certificates of participation/
limited obligation bonds

298,770,000

Total installment financings

2,225,806

Total leases

3,757,265

Total debt applicable to limitations

323,893,071

Legal debt margin

\$2,132,897,907

Source: Cabarrus County Finance



SUPPLEMENTAL INFORMATION

SUPPLEMENTAL INFORMATION

FY24 ANNUAL BUDGET



COMMUNITY INFORMATION

GOVERNMENT

Date of Incorporation: 1792

Form of Government: Commission-Manager

Number of Employees (Full Time Equivalents):
1,408.99

County Seat: Concord

TAXES

NC Sales Tax: 4.75%

Cabarrus County Local Sales Tax: 2.25%

Cabarrus County Property Tax Rate per \$100
Value: 0.74

AREA STATISTICS

Population (2022 estimate from NC State
Demographer): 235,654

Area in square miles: 364

TRANSPORTATION

Airports: 1 Regional; 1 International in Close
Proximity

Interstate Highways

State and Federal Highways

Mainline Rail



PUBLIC SAFETY

Fire protection (non-city services):

- Stations: 12*
- Number of fire personnel and officers: 486
- Number of fire personnel volunteers: 282

*includes East Gold Hill and Richfield-Misenheimer

Sheriff's Department:

- Stations: 1 Main, 6 Substations
- Number of sworn personnel: 253 full time
- Number of detention officers: 117 full time
- Number of civilians: 48 full time, 10 part time
- Number of patrol units: 250

MEDICAL

Hospitals: 1

Number of licensed beds: 457

ECONOMY

Construction Permits Issued ():

Zoning Permits Issued (July 1, 2020 - April 30, 2023): 456

Unemployment Rate (February 2023): 3.4%

Median Household Income (2021 Estimates): \$79,672

Per Capita Personal Income (2021 Estimates): \$33,808

CULTURE AND 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			615*	
Senior Centers					1	1		2
Picnic Shelters	12	2	4	1				19
Indoor Picnic/Rental Facilities	2	3			2	3		8
Walking Trails (miles)	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					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

*St. Stephens Church Rd Park

County Owned Facilities – Operated by a Municipality

1

School Parks (Utilized by ALPS)

3

EDUCATION TOTALS

Pre-kindergarten: 2
Elementary Schools: 26
Middle Schools: 10
High Schools: 12
Non-traditional: 4

Number of Students: 38,725*
*Kannapolis School children in Cabarrus County limits

Community Colleges: 1
(Rowan-Cabarrus Community College)

CABARRUS COUNTY

Pre-kindergarten: 1
Elementary Schools: 20
Middle Schools: 9
High Schools: 11
Non-traditional: 4

Number of Students: 34,647

KANNAPOLIS CITY

Pre-kindergarten: 0
Elementary Schools: 6
Middle Schools: 1
High Schools: 1
Performance Learning Center: 0

Number of Students: 4,078*
*Kannapolis School children in Cabarrus County limits

TOP TEN PRINCIPAL TAXPAYERS & EMPLOYERS

Top Ten Principal Taxpayers in Cabarrus County, NC				
Rank	Taxpayer	Type of Business	2021 Assessed Valuation	Percentage of Total Assessed Valuation
1	Corning Inc	Manufacturing	\$472,785,111	1.74%
2	Mall at Concord Mills LP	Retail Center	\$228,039,604	0.84%
3	Charlotte Motor Speedway Inc	Sports - Racing	\$206,874,320	0.76%
4	Castle & Cooke NC LLC / David H Murdock	Real Estate	\$201,089,730	0.74%
5	Celgard LLC	Manufacturing	\$186,776,961	0.69%
6	Duke Energy Corp	Public Service Co	\$176,101,519	0.65%
7	Weinstein Properties	Real Estate	\$134,484,530	0.49%
8	The Silverman Group	Real Estate Developers	\$123,972,120	0.46%
9	Hendrick Automotive	Automotive Sales	\$118,847,390	0.44%
10	Great Wolf Lodge of the Carolinas	Amusement / Entertainment	\$114,025,825	0.42%
TOTAL			\$1,962,997,110	7.21%
Total 2021 Assessed Valuation, including Public Service**			\$27,237,459,156.00	
** 2014 forward, excludes values of vehicles. Estimated as of: 7/21/2022.				
Source: Cabarrus County Tax Assessor's Office				

Top Ten Principal Employers in Cabarrus County, NC				
Rank	Company Name	Industry	Class	Employees
1	Cabarrus County Schools	Educational Services	Public Sector	1000+
2	Atrium Health	Health Care and Social Assistance	Public Sector	1000+
3	Amazon Fulfillment Services Inc	Transportation and Warehousing	Private Sector	1000+
4	Cabarrus County	Public Administration	Public Sector	1000+
5	Wal-Mart Associates Inc.	Retail Trade	Private Sector	1000+
6	Fedex Ground Package System Inc	Transportation and Warehousing	Private Sector	1000+
7	City Of Concord	Public Administration	Public Sector	1000+
8	Corning Incorporated	Manufacturing	Private Sector	500-999
9	Shoe Show Inc	Management of Companies and Enterprises	Private Sector	500-999
10	Food Lion	Retail Trade	Private Sector	500-999
Source: Cabarrus Economic Development Corporation & NC Department of Commerce (April 2023)				

SUPPLEMENTAL INFORMATION

FY24 ANNUAL BUDGET

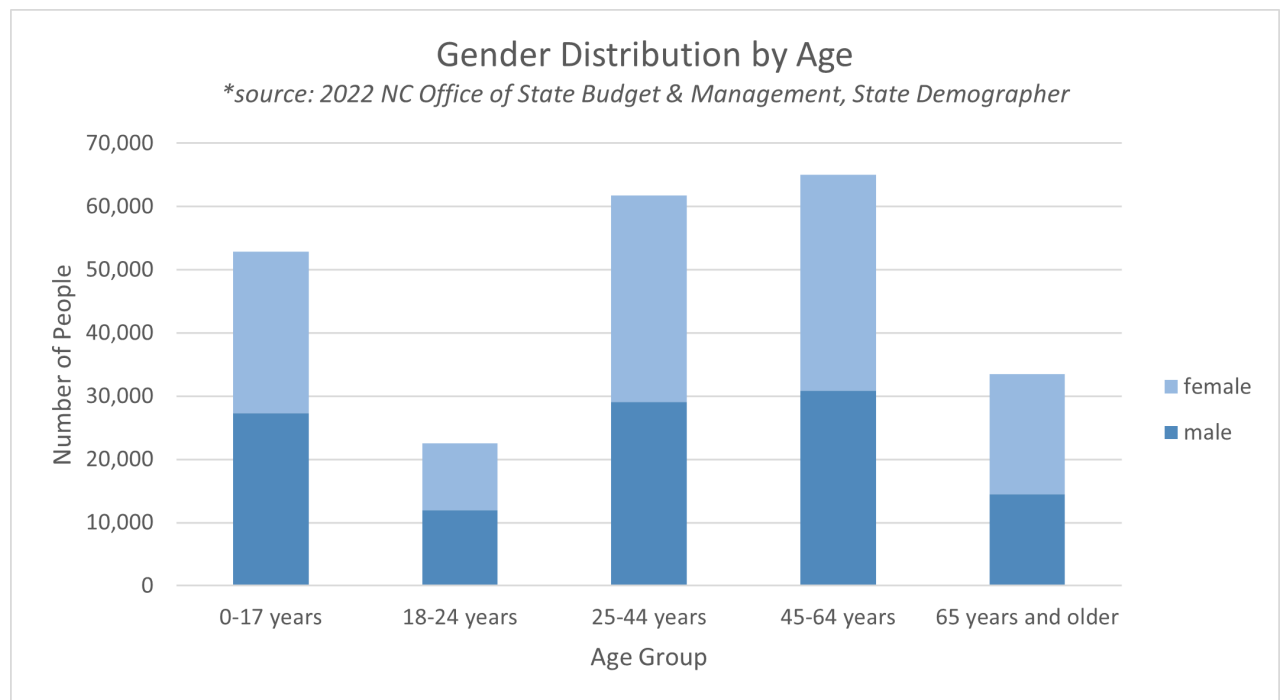


STATISTICAL INFORMATION

County	OSMB population (2022 projection)	FY2022-23 County Employees (FTE)	FY2022-23 General Fund Budgeted Expenditures	FY2022-23 Assessed Valuation	FY2022-23 Budget Property Tax Revenue	FY2022-23 Property Tax Rates (per \$100)	Relation to Cabarrus County
Alamance	177,141	1,045	\$203,238,689	\$16,213,293,788	\$111,669,618	\$0.65	S
Alexander	36,429	398	\$53,653,167	\$2,807,406,937	\$21,560,933	\$0.79	S
Anson	21,502					\$0.78	MSA
Buncombe	274,361	1,802	\$399,212,222	\$48,420,644,688	\$239,659,247	\$0.48	S
Cabarrus	235,654	1,354	\$390,369,738	\$30,802,742,000	\$226,563,987	\$0.74	
Catawba	162,790	1,207	\$227,734,639	\$19,641,226,280	\$111,361,000	\$0.58	CSA
Cleveland	101,874	922	\$160,698,101	\$9,948,316,068	\$56,956,293	\$0.69	CSA
Gaston	237,542	1,648	\$293,033,274	\$21,856,105,541	\$176,438,938	\$0.81	MSA
Iredell	196,170	1,178	\$258,704,675	\$28,807,137,000	\$155,434,815	\$0.54	N, CSA
Johnston	233,435	1,135	\$309,059,934	\$23,350,098,906	\$183,721,000	\$0.73	S
Lincoln	91,171	920	\$135,547,818	\$12,367,000,000	\$68,966,000	\$0.62	CSA
Mecklenburg	1,135,873	6,178	\$1,584,469,750	\$200,765,310,000	\$1,268,307,760	\$0.62	N, MSA
New Hanover	235,245	1,981	\$421,105,805		\$222,291,000	\$0.45	S
Pitt	172,231	1,074	\$227,753,897	\$14,558,554,662	\$107,996,751	\$0.68	S
Randolph	145,796	912	\$156,815,509	\$12,415,000,000	\$78,459,208	\$0.63	S
Rowan	148,765					\$0.66	N, CSA
Stanly	62,883	474	\$77,055,492	\$6,311,000,000	\$38,752,750	\$0.61	N, CSA
Union	247,301	1,466	\$316,412,549	\$37,500,000,000	\$233,353,099	\$0.59	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 2022-2023 Budget & Tax Survey, Property Tax Data from NC Department of Revenue, Population Data from NC Demographer

Cabarrus County, NC Age Distribution		
*source: 2022 NC Office of State Budget & Management, State Demographer		
Age group	Population	Percent distribution
Under 5 years	13,113	5.56%
5 to 9 years	13,314	5.65%
10 to 14 years	15,640	6.64%
15 to 19 years	17,653	7.49%
20 to 24 years	15,688	6.66%
25 to 34 years	28,631	12.15%
35 to 44 years	33,089	14.04%
45 to 54 years	35,701	15.15%
55 to 59 years	15,558	6.60%
60 to 64 years	13,749	5.83%
65 to 74 years	19,988	8.48%
75 to 84 years	10,325	4.38%
85 years and over	3,205	1.36%
TOTAL	235,654	100%



Cabarrus County, NC Racial and Ethnic Composition			
*source: 2022 NC Office of State Budget & Management, State Demographer			
Racial Category	Number	Percentage	Median Age
White	161,531	68.55%	41
Black or African American	47,501	20.16%	36
American Indian, Alaska Native	2,253	0.96%	39
Asian	14,016	5.95%	37
Other	10,353	4.39%	23
Total	235,654	100.00%	39
Ethnicity	Number	Percentage	-
Hispanic	29,404	12.48%	-
Non-Hispanic	206,250	87.52%	-
Total	235,654	100.00%	-

**STATISTICAL INFORMATION:
PUBLIC SCHOOL FUNDING BY SOURCE**

REVENUE SOURCE	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 ADOPTED
1/2 cent Sales Tax Article 40										
30%	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,941,555	\$ 3,187,727	\$ 3,354,134	\$ 3,962,435	\$ 3,962,435	\$ 4,400,000	\$ 4,890,000
1/2 cent Sales Tax Article 42										
60%	5,987,935	6,211,757	6,669,074	6,682,593	7,237,897	7,398,798	8,744,524	8,744,524	9,300,000	10,440,000
1/4 cent Sales Tax Article 46										
100%	6,873,104	7,150,105	8,021,787	8,163,747	8,845,020	8,863,295	10,413,436	10,413,436	11,200,000	12,600,000
Lottery used for School Debt Service										
	2,200,000	2,000,000	2,000,000	2,050,000	2,000,000	2,300,000	2,300,000	2,480,000	2,300,000	2,300,000
OSCB Subsidy										
	714,643	718,497	717,727	718,883	721,581	724,279	730,239	730,239	720,000	404,000
Fines & Forfeitures										
	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	1,233,590	2,080,000	2,170,000
School Resource Officers										
										1,403,520
TOTAL	\$ 19,781,431	\$ 20,268,374	\$ 22,128,875	\$ 22,440,917	\$ 23,531,524	\$ 24,114,286	\$ 27,384,224	\$ 27,564,224	\$ 30,000,000	\$ 34,207,520
EXPENDITURE CATEGORY										
Current Expense	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 75,705,683	\$ 79,375,374	\$ 83,829,821	\$ 83,829,821	\$ 88,744,049	\$ 97,498,427
Capital Outlay General Fund	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	1,120,000
ITS Services	84,000	84,000	76,146	41,391	45,156	45,153	45,153	45,153	45,156	45,156
Debt Service	31,247,131	31,242,713	35,850,219	40,739,938	22,143,448	39,420,619	37,688,626	37,688,626	38,780,765	37,278,142
Fines & Forfeitures	1,514,736	1,522,063	1,921,391	1,884,139	1,539,299	1,473,780	1,233,590	1,233,590	2,080,000	2,170,000
School Nurses	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387	3,053,426	3,560,361	3,560,361	4,522,536	4,761,440
School Resource Officers										2,571,815
TOTAL	\$ 95,840,294	\$ 101,743,863	\$ 107,768,191	\$ 116,793,616	\$ 103,553,773	\$ 124,488,352	\$ 127,477,551	\$ 127,477,551	\$ 135,292,506	\$ 145,444,980
NET COUNTY COST										
GRAND TOTAL	\$ (76,058,863)	\$ (81,475,489)	\$ (85,638,316)	\$ (94,352,699)	\$ (80,022,249)	\$ (100,374,066)	\$ (100,093,327)	\$ (99,913,327)	\$ (105,292,506)	\$ (111,237,460)

SUPPLEMENTAL INFORMATION

FY24 ANNUAL BUDGET



GLOSSARY

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Audit - a formal examination of the organization's accounts or financial situation.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e.,

economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Deficit - an excess of expenditures over revenue receipts.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

Disbursement - expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund - funds generally used to account for tax supported activities. The county has a general operating fund, special revenue funds and capital projects funds.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mandate - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Modified Accrual Accounting Basis - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

Municipal Bond - a bond issued by a state or local government.

Non-operating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - a written law enacted by a duly organized and constituted legislative body.

Tax Base - the total assessed valuation of real property within the County.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

Taxes - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Increment Financing (TIF) – financing procedure used by many local governments for redevelopment and improvement projects on existing structures. The cost of the improvements is assessed to future tax revenues by each taxing unit that levies taxes against the property. The taxing unit at the local level is responsible for determining how much of the increase in property tax due to the improvement will be used to repay the construction costs. The property that is seeking to use tax increment financing must be located within the city's jurisdiction.

Trust and Agency Fund - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

SUPPLEMENTAL INFORMATION

FY24 ANNUAL BUDGET



ACRONYMS

4-H Head, Heart, Health and Hands
(Cooperative Extension)

ALS Advanced Life Support

ARPA American Rescue Plan Act of 2021

ARRA American Recovery and Reinvestment
Act

BDN Benefit Delivery Network

BMP Best Management Practices

BOC Board of Commissioners

CAC Cabarrus Arts Council

CAFR Comprehensive Annual Financial
Report

CAN Cabarrus Aging Network

CARES Capital Asset Realignment for
Enhanced Services

CCS Cabarrus County Schools

CDBG Community Development Block Grant

CHAMPVA Civilian Health and Medical
Program of the Department of Veterans Affairs

CIP Capital Improvement Program

CIF Capital Investment Fund

COPS Certificates of Participation

COPS grant Community Oriented Policing
Services grant

CPI Consumer Price Index

CRP Conservation Reserve Program

DARE Drug Abuse Resistance Education

DENR Department of Environment and
Natural Resources

DHHS Department of Health and Human
Services

DMV Division of Motor Vehicles

DOT Department of Transportation

ECA Extension and Community Association

EFNEP Expanded Food and Nutrition Program

EMS Emergency Medical Services

EOG End of Grade testing

EPA Environmental Protection Agency

EQIP Environmental Quality Incentive
Program

ERG Emergency Response Group

FCC Federal Communications Commission

FTE Full-time Equivalent

FPY From Prior Year

FY Fiscal Year

GASB Governmental Accounting Standards
Board

GFOA Government Finance Officers
Association

GIS Geographic Information Systems

GO General Obligation Bonds

GRP Grassland Reserve Program

GSA General Services Administration

HAARP Heat And Air Repair Program

HAZMAT Hazardous Materials

HUD Housing and Urban Development

HVAC Heating, Ventilation, Air Conditioning

IPRB Installment Payment Revenue Bonds

KCS Kannapolis City Schools

NASA National Aeronautic and Space Agency

NCACSP North Carolina Agriculture Cost Share
Program

NCSU North Carolina State University

NRCS Natural Resources Conservation
Services

OPEB Other Post-Employment Benefits

RCCC Rowan Cabarrus Community College

SHRT Special Hazard Response Team

SOP Standard Operating Procedure

SRO School Resource Officer

SWCD Soil & Water Conservation District

TIF Tax Increment Financing

USDA United States Department of
Agriculture

VA Veterans Affairs

WHIP Wildlife Habitat Incentives Program



TELEPHONE DIRECTORY

FY24 ANNUAL BUDGET



DEPARTMENTS/AGENCIES

Active Living and Parks - 704-920-3484
Londa Strong, Director

Arena & Events Center - 704-920-3976
Kenny Robinson, Director

Animal Control - 704-920-3288

Animal Shelter - 704-920-3288

Clerk to the Board - 704-920-2109
Lauren Linker

Commissioners' & Manager's Office - 704-920-2100
Mike K. Downs, County Manager
Rodney Harris, Deputy County Manager
Kyle Bilafer, Assistant County Manager
Kelly Sifford, Assistant County Manager

Communications and Outreach - 704-920-2341
Jonathan Weaver, Director

Planning and Development - 704-920-2141
Susie Morris, Director

Building Inspection Division - 704-920-2128
Community Development - 704-920-2142
Zoning - 704-920-2141

Cooperative Extension - 704-920-3310
Tracy LeCompte, County Extension Director

Elections - 704-920-2860
Carol Soles, Director

Emergency Management - 704-920-2143
Jason Burnett, Director

Emergency Medical Services - 704-920-2600
James Lentz, Director/Chief

Finance - 704-920-2104
Jim Howden, Director

DEPARTMENTS/AGENCIES

Infrastructure & Asset Management - 704-920-3212
Richard Stancil, Director

Human Resources - 704-920-2200
Lundee Covington, Director

Human Services - 704-920-1400
Karen Calhoun, Director

Information Services - 704-920-2487
Todd Shanley, Chief Information Officer

Landfill - 704-920-3209

Recycling Division - 704-920-3278

Library - 704-920-2050
Melanie Holles, Director

Concord Branch - 704-920-2050
Kannapolis Branch - 704-920-1180
Mt. Pleasant Branch - 704-920-2202
Midland Branch - 704-920-2040
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 Conservation Specialist

Tax Administration - 704-920-2166
David Thrift, Tax Administrator

Tax Collector - 704-920-2119
Land Records - 704-920-2127
Revaluation - 704-920-2126

Transportation - 704-920-2246
Bob Bushey, Operations Manager

Veterans Services - 704-920-2870
Tony Miller, Director



The Recommended Budget is published by the

Cabarrus County Budget Team

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