CABARRUS COUNTY

America Thrives Here

Online Budget Book

Fiscal Year 2024

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FY 24 Adopted Budget Book

ADOPTED JUNE 19, 2023

EXPLORE OUR BUDGET

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

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BOARD OF COMMISSIONERS

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

STEPHEN MORRIS (CHAIR)

LYNN SHUE (VICE CHAIR)

KENNETH WORTMAN

CHRISTOPHER MEASMER

BARBARA STRANG

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Cabarrus County North Carolina

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

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.

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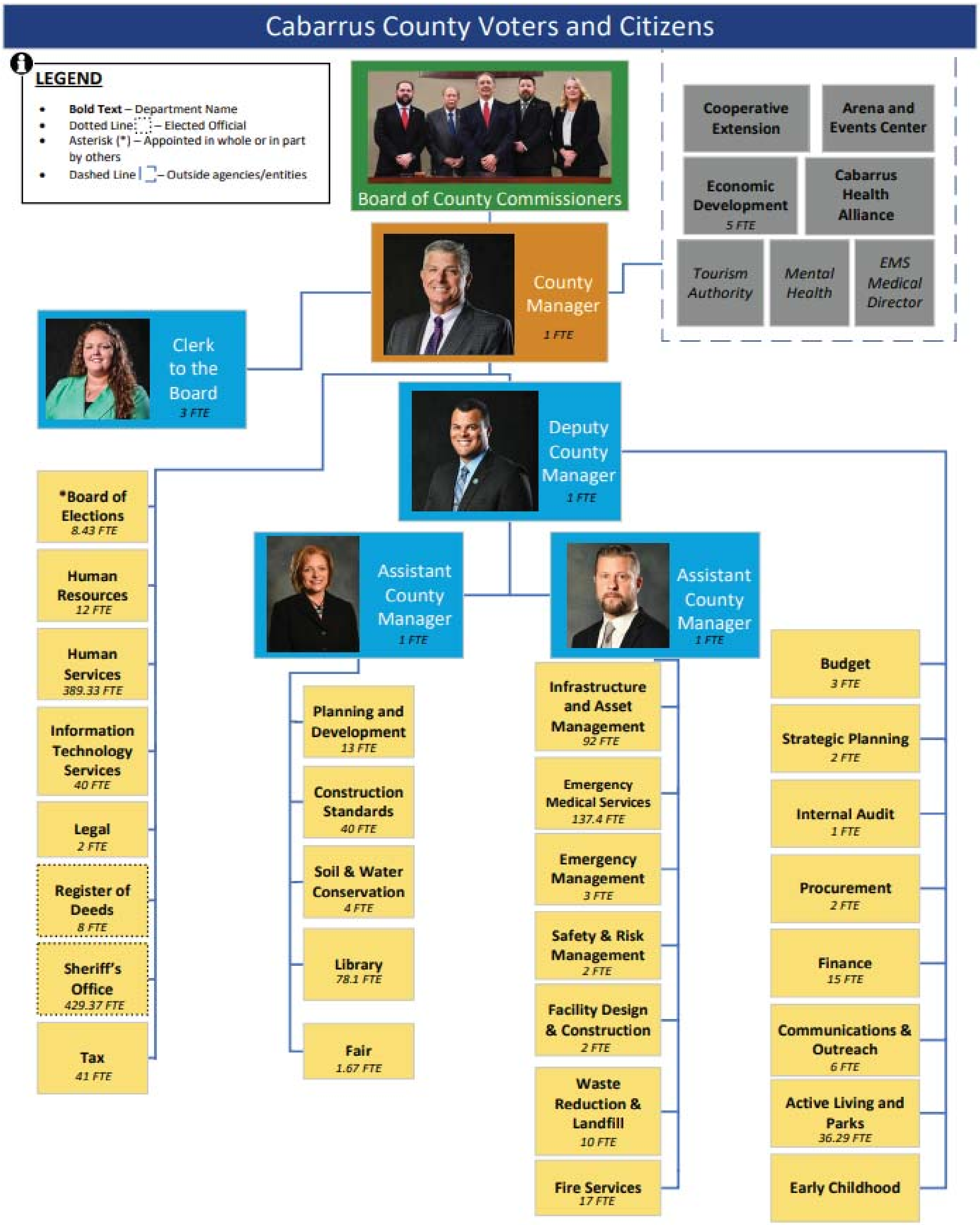
CABARRUS COUNTY ORGANIZATION CHART



INTRODUCTION

FY 2024 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 (FY 2024) 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 FY 2024 Budget. The budget message explains funding priorities for the year - focusing on new funding.

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

BUDGET SUMMARY

This section provides a summary of revenues and expenditures.

FUND SUMMARIES

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

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

POSITION SUMMARY

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

FIVE YEAR FINANCIAL PLAN

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

CAPITAL IMPROVEMENT PLAN

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

DEPARTMENTAL PROGRAM SUMMARIES

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

Program Summaries are presented in a consistent, user-friendly format and provide the following information for their specific Department or Program:

- Name
- Mission Statement
- Overview
- Location
- Interactive Resident Experiences
- FY24 Focus
- Highlights
- Significant Dates
- Budget Summary
- Full Time Employee (FTE) Count
- Performance Measures
- Contact

OTHER PROGRAMS

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

EDUCATION

This section provides information on funding for Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College.

DEBT SERVICE

This section provides the county's current and future debt obligations. It also includes the county's legal debt margin.

SUPPLEMENTAL INFORMATION

This section provides the supplemental information such as a glossary and index.

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INTRODUCTION

FY 2024 ANNUAL BUDGET

PROFILE OF CABARRUS COUNTY

Cabarrus 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 Mt. 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-Concord-Gastonia, NC-SC 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.

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.

Cabarrus
Economic Development

THE CABARRUS ECONOMIC DEVELOPMENT CORPORATION

The Cabarrus Economic Development Corporation (Cabarrus EDC), 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.

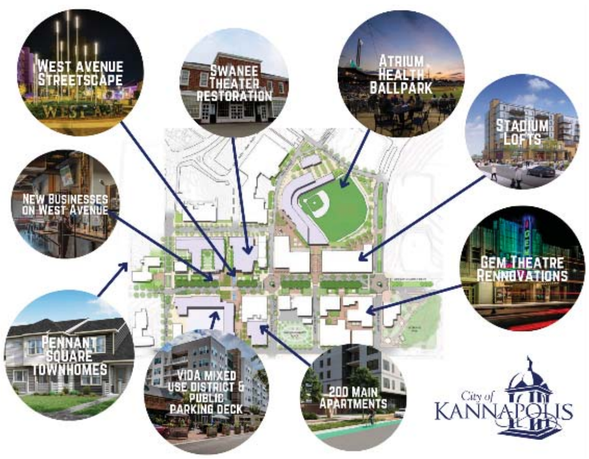
HEALTHCARE

Atrium Health 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 is 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.



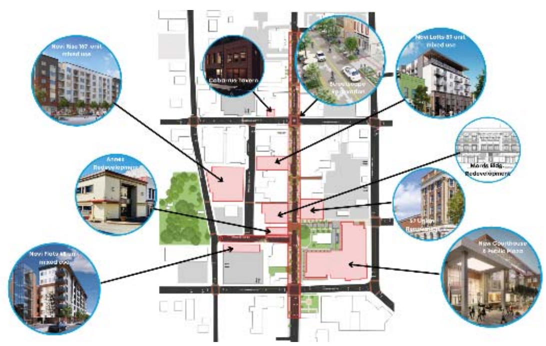
KANNAPOLIS DOWNTOWN REVITALIZATION PROJECT

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. The County's new courthouse and public plaza opened in early 2023.



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 N.C. 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 industrial buildings (two million square feet) along Derita Road in Concord. The RiverOaks Corporate Center, also located on Derita Road, provides over one 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 its 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 25 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 FY 2024 it is expected that business and group travel will continue to rebound.

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 National Hot Rod Association (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 FY 2024, 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.

CABARRUS COUNTY
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INTRODUCTION

FY 2024 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:

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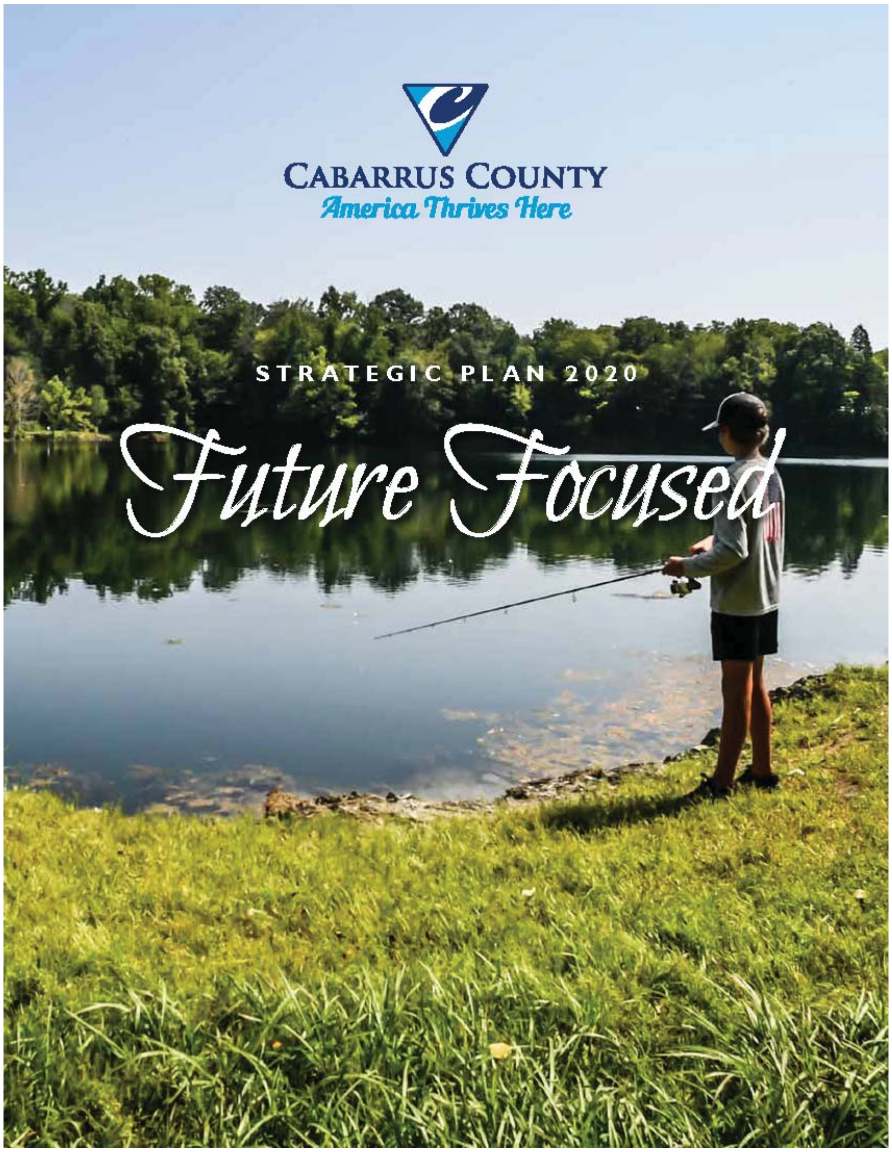
Strategic Plan

Future Focused

Click the image below to view the county's full strategic plan: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STRATEGIC PLAN 2020
Future Focused

Cabarrus County
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BUDGET MESSAGE

FY 2024 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.

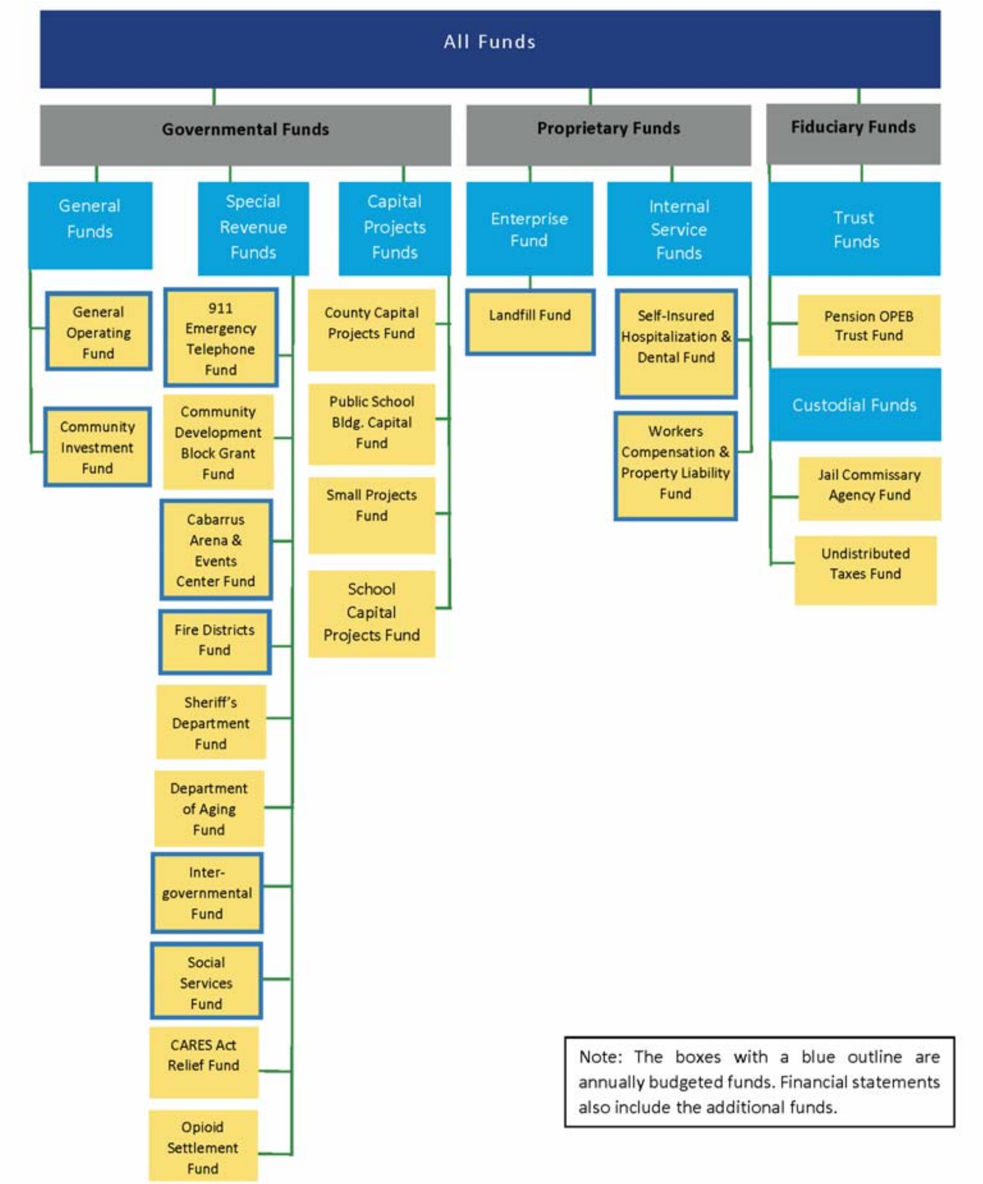
We look forward to your thoughtful consideration of the recommended budget and input from residents and businesses before the budget adoption on June 19.

Respectfully submitted,
Michael K. Downs
County Manager

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2024 ANNUAL BUDGET

FUND STRUCTURE



FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2024 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

Cabarrus County
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FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2024 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 the 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 disburses 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 inmates' 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

FY 2024 ANNUAL BUDGET

BASIS OF BUDGETING AND ACCOUNTING

In accordance with North Carolina General Statues, 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.

CABARRUS COUNTY
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FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2024 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 N.C.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%. A replenishment period will commence if CIF fund balance falls below 25%. 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 forecasts 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 of 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 8% 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) delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain written procedures for the operation of the investment program consistent with this policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinates.

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

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

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

The County is empowered by North Carolina G.S. 159-30(c) to invest in the following types of securities:
- Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- Obligations of the State of North Carolina Bonds and notes of any North Carolina local government or public authority.
- Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligation.
- Bankers acceptances of a commercial bank or its holding company provided that the bank or its holding company is either:
- Incorporated in the State of North Carolina; or has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service that rates the particular obligations.
- Participating shares in a mutual fund for local government investment provided the investments of the fund are limited to those qualifying for investment under this subsection and the Local Government Commission certifies the fund.
- Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- Repurchase agreements with respect to either obligations of the United States or obligations the 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

FY 2024 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 acceptable 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).

PUBLIC ENGAGEMENT

The public has several opportunities for engagement in the budget process. These opportunities include:

- Gov 101 – This is an annual event that provides the public an opportunity to become part of the conversation as the County's budget office breaks down the inner workings of the upcoming fiscal year spending plan. This course gives the opportunity to meet with department heads, leadership and elected leaders and provide valuable input BEFORE the Board of Commissioners takes public comment and votes on the budget. To learn more click: here

- Budget Work Sessions – These are work sessions on the Budget held by the Board of Commissioners to explore the fiscal year budget being developed in in greater detail. Input at these work sessions are provided by county leadership, and staff. These work sessions also provide the Board of Commissioner and the public to hear from our community partners. These work sessions are open to the public.
- Budget Public Hearing – The public hearing provides the opportunity for the public to provide their input on the proposed budget to Board of Commissioners prior to the vote to adopt the budget.
- Board of Commissioners Meetings – The public also has an opportunity during the regular monthly meetings to provide their input on any topic of concern including the budget.

Cabarrus County
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FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2024 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.

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.

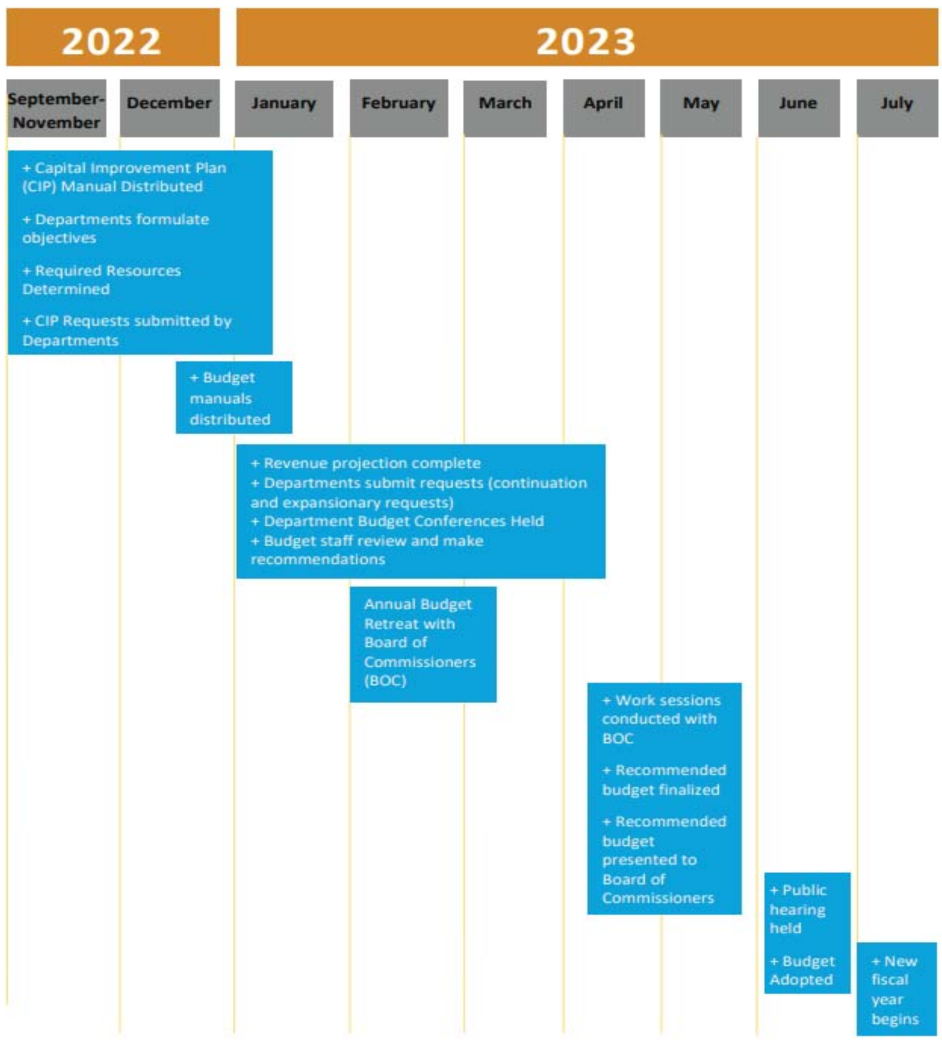
If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction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

FY 2024 ANNUAL BUDGET

BUDGET CALENDAR



CHANGES TO THE RECOMMENDED BUDGET

The Annual Budget for FY 2024, adopted by the Board of Commissioners on June 19, 2023, was materially the same as the Recommended Budget. A few technical adjustments were made to reflect the budget more accurately. The following table shows the changes between the Recommended Budget and the Annual Adopted Budget at the fund level:

Summary of Differences by Fund - Recommended Budget vs Adopted Budget

Fund	Fund Name	FY 2024 Recommended	FY 2024 Adopted	Difference Recommended vs Adopted
001	General Fund	$ 339,082,991	$ 339,783,753	$ 700,762
100	Community Investment Fund	74,739,961	74,739,961	-
270	Landfill Fund	2,084,400	2,084,400	-
401	Emergency Telephone (911)	416,638	416,638	-
420	Arena & Fair	2,197,221	2,197,221	-
430	Fire Districts	6,643,105	7,099,003	455,898.00
560	Social Services	400,000	400,000	-
571	Intergovernmental	2,170,000	2,170,000	-
600	Worker Comp/Property Liability	3,917,352	4,030,577	113,225
610	Health & Dental	18,589,340	18,589,340	-
Total		**$ 450,241,009**	**$ 451,510,894**	**$ 1,269,885**

The technical adjustments made to each fund are summarized below:

TECHNICAL ADJUSTMENTS

	Revenues	Expenditures
General Fund (001) Recommended Budget	**339,082,991**	**339,082,991**
Technical Adjustments:		
1. Medicaid Expansion -		
- Continuous Coverage Unwinding and Expansion implementation	$139,193	$139,193
2. Medicaid GAP Funding for Startup	561,569	561,569
- Funding is to be used to offset the SFY 2023-2024 costs incurred by counties as a result of the changes to enhanced Medicaid claiming 75/25 for eligibility and enrollment.		
3. Other Miscellaneous Adjustments ***(Net)***	-	-
Subtotal Adjustments	**700,762**	**700,762**
General Fund Adopted Budget	**339,783,753**	**339,783,753**

	Revenues	Expenditures
Fire District Fund (430) Recommended Budget	**6,643,105**	**6,643,105**
Technical Adjustments:		
Adjust the following Fire District Tax Rates:		
Allen Volunteer Fire District *(Increase rate by from 0.09 to 0.11)*	*127,768*	*127,768*
Mt Mitchel Volunteer Fire District *(Increase rate by from 0.0826 to 0.10)*	*22,877*	*22,877*
Odell Volunteer Fire District *(Increase rate by from 0.068 to 0.085)*	*220,144*	*220,144*
Rimer Volunteer Fire District *(Increase rate by from 0.088 to 0.12)*	*85,109*	*85,109*
Fire District Fund Adopted Budget	**7,099,003**	**7,099,003**

	Revenues	Expenditures
Workers Compensation & Liability Fund (600) Recommended Budget	**6,643,105**	**6,643,105**
Technical Adjustments:		
1. Updated Premiums based on Property rolled to Permanent Coverage in FY24	113,225	113,225
Workers Compensation & Liability Fund Adopted Budget	**6,756,330**	**6,756,330**

Cabarrus County
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BUDGET SUMMARY - REVENUES

FY 2024 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.

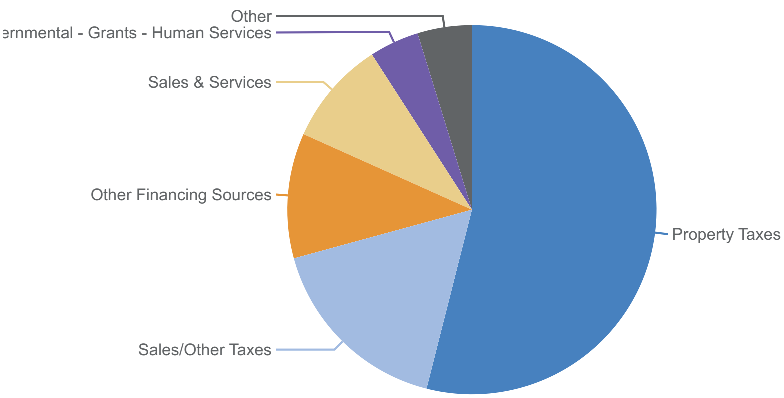
The County receives revenue from many sources. The budget consists of the following revenue categories:

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

REVENUES - ALL FUNDS

Revenues - All Funds

Data Updated Jun 16, 2023, 5:32 PM



$451,510,893.69
Object Category (Re) from FY2024

For FY 2024, total revenues are $451,510,894 a $26,244,206 (6.17%) 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 Financing 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 money received in support of County programs; revenues collected from other governmental unites 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 money held by the County for investment.

REVENUE BY SOURCE - ALL FUNDS

Revenues - All Funds

Object Category	2024	Total
Property Taxes	$243,615,763	$243,615,763
Sales/Other Taxes	$75,826,330	$75,826,330
Other Financing Sources	$49,491,229	$49,491,229
Sales & Services	$41,435,292	$41,435,292
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	**$451,510,894**	**$451,510,894**

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	$243,615,763
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	$41,435,292
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	$49,491,229
REVENUES TOTAL	**$540,646,991**	**$425,266,688**	**$451,510,894**
Expenses			
Personnel Services	$61,412,874	$78,588,071	$87,959,990
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	$32,726,432
Maintenance & Repair	$2,128,283	$5,546,911	$3,050,422
Other Services & Charges	$23,025,908	$29,480,365	$29,208,516
Contributions to Other Funds or Activities	$302,083,621	$178,051,998	$189,143,436

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
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**	**$451,510,894**
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 the approved tax rates for each district.

Based on a 98.75% collection rate for real property, 99.50% collection 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 Districts are estimated to generate $7,099,003 in property taxes based on their adopted rates. In total the property tax revenue for FY 2024 is $243,615,763, an increase of $10,553,826 (4.53%) 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), ABC 5 Cents per Bottle ($350,000) 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) was also made. Other Financing Sources revenues total $49,491,229, a $121,880 (0.25%) 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 $41,435,292, a $3,447,897 (9.08%) increase from the prior year.

INTERGOVERNMENTAL – GRANTS/OTHER

Intergovernmental revenues are primarily state and federal funding and grants. 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

Fees from the Register of Deeds and Building Inspection make up a large component of the permits and fees category. Permits and Fees revenues total $8,476,455, a ($1,604,888) (15.92%) decrease from the prior year. The Building Inspection Fees revenues total $4,800,000 and the Register of Deeds fee revenues total $3,225,000. Register of Deeds fees are primarily related to the recording of documents, such as 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.

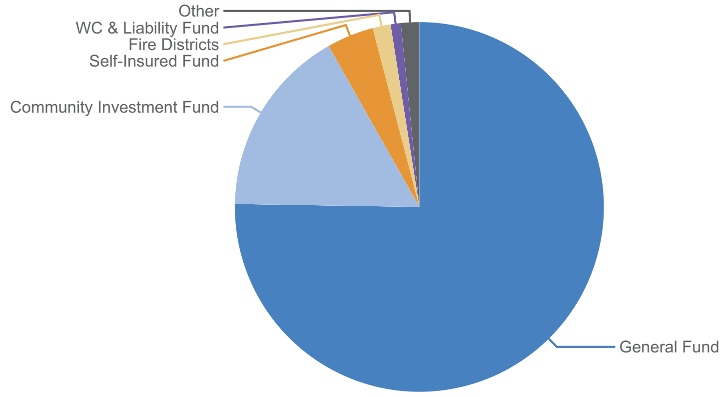
INVESTMENT EARNINGS

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 a higher interest rate environment.

REVENUES BY FUND

Revenues by Fund

Data Updated Jun 16, 2023, 5:32 PM



$451,510,893.69

Fund Description from FY2024

REVENUES BY FUND

Revenue by Fund - All Funds

	2023 - 24 Arena/Fair Fund	2023 - 24 911 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	$7,099,003	$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	$749,831	$346,955	$0	$0	$15,638,414	$2,170,000	$1,259,000
Investments	$15,000	$5,000	$0	$0	$2,000,000	$0	$0
Miscellaneous	$5,000	$0	$0	$0	$286,100	$0	$0
Other Financing Sources	$1,427,390	$64,683	$46,405,961	$0	$221,755	$0	$618,400
TOTAL	**$2,197,221**	**$416,638**	**$74,739,961**	**$7,099,003**	**$339,783,753**	**$2,170,000**	**$2,084,400**

	2023 - 24 Self Insured Fund	2023 - 24 Workers Comp/Liability Fund	2023 - 24 Social Services 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	$3,487,537	$400,000
Investments	$5,000	$20,000	$0
Miscellaneous	$970,785	$0	$0
Other Financing Sources	$230,000	$523,040	$0
TOTAL	**$18,589,340**	**$4,030,577**	**$400,000**

THE COUNTY ALLOCATES REVENUES TO THE FOLLOWING FUNDS:

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

EXPENDITURES

FY 2024 ANNUAL BUDGET

EXPENDITURES

Expenditures total $451,510,894, a $26,244,206 (6.17%) increase from the prior year. The following 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	$126,654,649
Operations	$264,030,346
AMOUNT	**$451,510,894**

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 $264,030,346, a $16,563,343 (6.69%) 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 FY 2024 at the school district's request. For the FY 2022 and FY 2023 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.
The Cabarrus Health Alliance (CHA) budget includes an additional $874,432, an 8.64% increase from the prior year. The budget accounts for inflationary costs 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/Detention Center.

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 increase and merit pay raises of up to four percent. Included in these costs are also salary adjustments being implemented as a result of market study conducted on various department positions.

Personnel Services expenditures total $126,654,649, a $13,085,621 (11.52%) 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 Sheriff Division
- 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

Additionally, 43 new positions are included in the budget for the new Active Living and Parks and Library facilities opening in FY 2025. A list of these positions is shown in the position summary section of the budget book. The County will fill these positions as needed and apply the balance of funds to one-time capital projects in FY 2024.

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 FY 2024, the annual contribution for law enforcement officers is 14.1% and the rate for general employees is 12.85%.

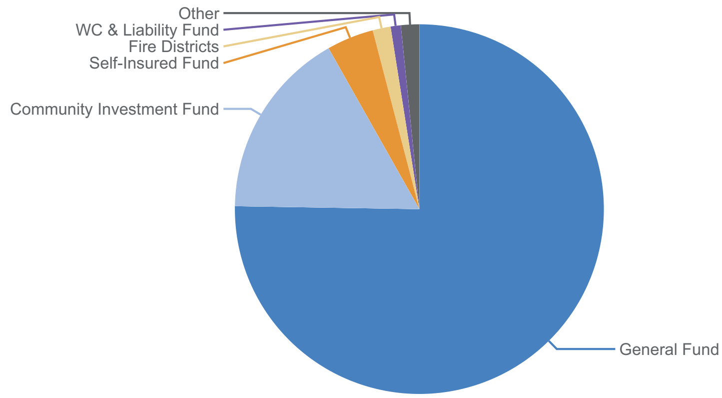
CAPITAL OUTLAY

Capital Outlay includes capital purchases between $5,000 and $99,999. Examples include equipment, vehicles, and furniture. Capital Outlay expenditures total $9,566,898 a ($916,443) (8.74%) decrease from the prior year.

EXPENDITURES BY FUND

Expenditure by Fund

Data Updated Aug 10, 2023, 6:07 PM



$451,510,893.69

Fund Description from 911 Emergency Telephone Sys Fd - WC & Liability Fund

The budget across all funds totals $451,510,894 a $26,244,206 (6.17%) increase from the prior year. For further details on these individual funds, please 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 $83,453,321, a $8,842,630 (11.85%) 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 Detention Center/Jail, Animal Control and Animal Shelter. Other departments included in this category are Courts Operations, Construction Standards, Emergency Management, Emergency Medical Services and the 911 Emergency Telephone System. Beginning with the FY 2024 budget, the Sheriff's Office is adding separate divisions (or departments) to account for deputies provided to Towns of Harrisburg, Midland and Mt. 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 $64,494,812, a $1,561,763 (2.48%) 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, Legal, 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 (administration and divisions), Health and Dental Insurance and Non-departmental, which includes programs that relate to the General Fund and not a particular department. Beginning with the FY 2024 budget, the County Manager's Office (CMO) budget is adding separate divisions to account for the several functions that have historically 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 $57,333,205, a $4,228,100 (7.96%) 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, Behavioral Health, 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 $10,242,234, a $382,561 (3.88%) 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

	2023 - 24 Arena/Fair Fund	2023 - 24 911 Fund	2023 - 24 Community Investment Fund	2023 - 24 Fire Districts Fund	2023 - 24 General Fund	2023 - 24 Intergovernmental Fund	2023 - 24 Landfill Fund
Personnel Services	$140,090	$0	$0	$0	$87,276,269	$0	$543,632
Employee Benefits	$55,028	$0	$0	$0	$38,358,913	$0	$280,718
Supplies	$60,875	$0	$0	$0	$9,135,385	$0	$515,280
Other Operation Cost	$616,508	$331,638	$5,391,000	$0	$22,742,059	$0	$413,603
Maintenance & Repair	$386,150	$0	$0	$0	$2,000,252	$0	$178,500
Other Services & Charges	$928,571	$0	$100,000	$0	$8,869,505	$120,000	$152,667
Contributions to Other Funds or Activities	$10,000	$0	$12,413,094	$7,099,003	$167,571,339	$2,050,000	$0
Capital Outlay	$0	$85,000	$5,576,867	$0	$3,830,031	$0	$0
Debt Service	$0	$0	$51,259,000	$0	$0	$0	$0
TOTAL	**$2,197,221**	**$416,638**	**$74,739,961**	**$7,099,003**	**$339,783,753**	**$2,170,000**	**$2,084,400**

	2023 - 24 Self Insured Fund	2023 - 24 Workers Comp/Liability Fund	2023 - 24 Social Services Fund
Personnel Services	$0	$0	$0
Employee Benefits	$0	$0	$0
Supplies	$190,000	$0	$0
Other Operation Cost	$2,820,624	$11,000	$400,000
Maintenance & Repair	$485,520	$0	$0
Other Services & Charges	$15,093,196	$3,944,577	$0
Contributions to Other Funds or Activities	$0	$0	$0
Capital Outlay	$0	$75,000	$0
Debt Service	$0	$0	$0
TOTAL	**$18,589,340**	**$4,030,577**	**$400,000**

EXPENDITURES BY FUNCTION

Expenditures are budgeted across nine functions:

FY 2024 Expenditures by Function - All Funds

Function Type	2024	Total
Education	$105,384,385	$105,384,385
Public Safety	$83,453,321	$83,453,321
General Government	$64,494,812	$64,494,812
Debt Service	$62,326,867	$62,326,867
Contributions	$59,833,172	$59,833,172
Human Services	$57,333,205	$57,333,205
Culture & Recreation	$10,242,234	$10,242,234
Economic & Physical Developnment	$6,358,498	$6,358,498
Environmental Protection	$2,084,400	$2,084,400
TOTAL	**$451,510,894**	**$451,510,894**

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
TOTAL	**$83,850,695**	**$59,674,050**	**$59,833,172**

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	$1,499,675
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	$5,639,705
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	$2,059,040
Facility Design & Construction	$0	$0	$293,965
Grounds Maintenance	$1,831,709	$3,248,549	$2,274,605
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**	**$64,494,812**

Public Safety

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
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
Detention Center	$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	$7,500,229
Fire Services	$1,615,329	$1,715,283	$1,922,300

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
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**	**$83,453,321**

Economic & Physical Development

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

Environmental Protection

	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**

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	$10,767,221
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**	**$57,333,205**

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

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
TOTAL	**$92,397,305**	**$96,175,564**	**$105,384,385**

Culture & Recreation

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Active Living & Parks-Park Op	$1,968,136	$2,296,595	$2,199,055
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**	**$10,242,234**

Debt Service

	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**

Expenditures by Fund and Function

	2023 - 24 Arena/Fair Fund	2023 - 24 911 Fund	2023 - 24 Community Investment Fund	2023 - 24 Fire Districts Fund	2023 - 24 General Fund	2023 - 24 Intergovernmental Fund	2023 - 24 Landfill Fund
Contributions	$0	$0	$11,193,094	$0	$47,930,078	$0	$0
General Government	$0	$0	$0	$0	$42,584,895	$0	$0
Public Safety	$0	$416,638	$0	$7,099,003	$75,937,680	$0	$0
Economic & Physical Developnment	$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	$56,933,205	$0	$0
Education	$0	$0	$1,220,000	$0	$101,994,385	$2,170,000	$0
Culture & Recreation	$2,197,221	$0	$0	$0	$8,045,013	$0	$0
Debt Service	$0	$0	$62,326,867	$0	$0	$0	$0
TOTAL	**$2,197,221**	**$416,638**	**$74,739,961**	**$7,099,003**	**$339,783,753**	**$2,170,000**	**$2,084,400**

	2023 - 24 Self Insured Fund	2023 - 24 Workers Comp/Liability Fund	2023 - 24 Social Services Fund
Contributions	$710,000	$0	$0
General Government	$17,879,340	$4,030,577	$0
Public Safety	$0	$0	$0
Economic & Physical Developnment	$0	$0	$0
Environmental Protection	$0	$0	$0
Human Services	$0	$0	$400,000
Education	$0	$0	$0
Culture & Recreation	$0	$0	$0
Debt Service	$0	$0	$0
TOTAL	**$18,589,340**	**$4,030,577**	**$400,000**

Cabarrus County
America Thrives Here

GENERAL FUND SUMMARIES

FY 2024 ANNUAL BUDGET

GENERAL FUND SUMMARY

The General Fund overall budget totals $414,523,714, an increase of $24,153,976 (6.19%) 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 $339,783,753, an increase of $21,925,191 (6.90%) from the prior year. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This fund includes funding for Education, Public Safety, Human Services, General Government, Debt Service, Culture and Recreation, Economic and Physical Development, and Environmental Protection functions of the County.

General Fund (Operating) Summary

	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	$15,638,414
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**	**$339,783,753**
Expenses			
Personnel Services	$60,774,949	$77,923,484	$87,276,269
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	$22,742,059
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**	**$339,783,753**
REVENUES LESS EXPENSES	**$18,441,985**	**$0**	**$0**

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			
Other Operation Cost	$391,360	$55,700	$5,391,000
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**

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**

911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

The 911 Emergency Telephone System 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 Telephone System uses only including equipment, computer hardware and software.

911 Emergency Telephone System 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 Telephone System Fund 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**

911 Emergency Telephone System Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	$732,523	$615,589	$416,638
Expenses	$259,744	$615,589	$416,638
REVENUES LESS EXPENSES	**$472,779**	**$0**	**$0**

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 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 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**

Arena & Events Center Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	$1,626,164	$2,144,157	$2,197,221
Expenses	$856,260	$2,144,157	$2,197,221
REVENUES LESS EXPENSES	**$769,904**	**$0**	**$0**

FIRE DISTRICTS FUND SUMMARY

N.C.G.S. 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	$7,099,003
REVENUES TOTAL	**$6,125,469**	**$6,497,950**	**$7,099,003**
Expenses			
Contributions to Other Funds or Activities	$6,125,514	$6,497,950	$7,099,003
EXPENSES TOTAL	**$6,125,514**	**$6,497,950**	**$7,099,003**
REVENUES LESS EXPENSES	**-$45**	**$0**	**$0**

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 FY 2022 these funds were accounted for as agency funds. Based on new guidance from the 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

INTERGOVERNMENTAL FUND SUMMARY

The 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 FY 2022 these funds were accounted for as agency funds. Based on new guidance from the Governmental Accounting Standards Board (GASB) Statement No. 84, these funds are now accounted for as Special Revenue Funds.

Intergovernmental Fund 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 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**

Intergovernmental Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	$1,722,906	$2,080,000	$2,170,000
Expenses	$1,725,446	$2,080,000	$2,170,000
REVENUES LESS EXPENSES	**-$2,540**	**$0**	**$0**

WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

The Workers' Compensation and Liability Fund totals $4,030,577, a $728,272 (22.05%) 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 Revenues

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Sales & Services	$1,634,869	$2,841,330	$3,487,537
Investments	$8,422	$6,000	$20,000
Miscellaneous	$83,326	$20,000	$0
Other Financing Sources	$0	$434,975	$523,040
TOTAL	**$1,726,617**	**$3,302,305**	**$4,030,577**

Workers' Compensation & Liability Fund Expenditures

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Other Operation Cost	$7,900	$9,000	$11,000
Other Services & Charges	$1,974,002	$3,218,305	$3,944,577
Contributions to Other Funds or Activities	$148,680	$0	$0
Capital Outlay	$0	$75,000	$75,000
TOTAL	**$2,130,582**	**$3,302,305**	**$4,030,577**

Workers' Compensation & Liability Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	$1,726,617	$3,302,305	$4,030,577
Expenses	$2,130,582	$3,302,305	$4,030,577
REVENUES LESS EXPENSES	**-$403,965**	**$0**	**$0**

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 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 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**

Self-Insured Health & Dental Fund Summary

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Revenues	$16,852,933	$17,692,077	$18,589,340
Expenses	$17,593,650	$17,692,077	$18,589,340
REVENUES LESS EXPENSES	**-$740,717**	**$0**	**$0**

POSITION SUMMARY

FY 2024 ANNUAL BUDGET

TOTAL AUTHORIZED POSITIONS

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	8.00	4.00	8.00	4.00	8.00	4.00	8.00	4.00	-	-
Legal Department*	-	-	2.00	2.00	2.00	2.00	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	13.00	13.00	14.00	14.00	1.00	1.00
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	15.00	15.00	15.00	15.00	15.00	15.00	18.00	18.00	3.00	3.00
Facility Services	32.00	32.00	39.00	39.00	39.00	39.00	43.00	43.00	4.00	4.00
Fleet Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
TOTAL	**230.00**	**220.03**	**246.00**	**236.33**	246.00	236.83	255.00	245.83	**9.00**	**9.00**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED 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**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED 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**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	5.50	5.50	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**	**-**	**-**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED 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**	**-**	**-**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED 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	23.00	19.74	35.00	28.64	12.00	8.90
Senior Centers	10.00	7.65	10.00	7.65	10.00	7.65	10.00	7.65	-	-
Library System	67.00	56.00	67.00	56.60	67.00	56.60	94.00	78.10	27.00	21.50
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
TOTAL	**102.00**	**82.46**	**102.00**	**85.66**	**102.00**	**85.66**	**141.00**	**116.06**	**39.00**	**30.40**

	FY 2022 ADOPTED		FY 2023 ADOPTED		FY 2023 REVISED		FY 2024 ADOPTED		ADOPTED 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**	**1,427.00**	**1,363.59**	**1,482.00**	**1,409.99**	**55.00**	**46.40**

*split from County Manager in FY23

**split from County Manager in FY24

***split from Sheriff Operations in FY24

Note: The FY 2024 Adopted count combines new positions with existing positions.

Cabarrus County
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POSITION SUMMARY

FY 2024 ANNUAL BUDGET

NEW POSITIONS

FY 2024 ADOPTED NEW POSITIONS

DEPARTMENT	POSITION REQUESTED	GRADE	ADOPTED POSITIONS	ADOPTED 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

FY 2024 NEW FACILITY POSITIONS

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

FIVE-YEAR FINANCIAL PLAN

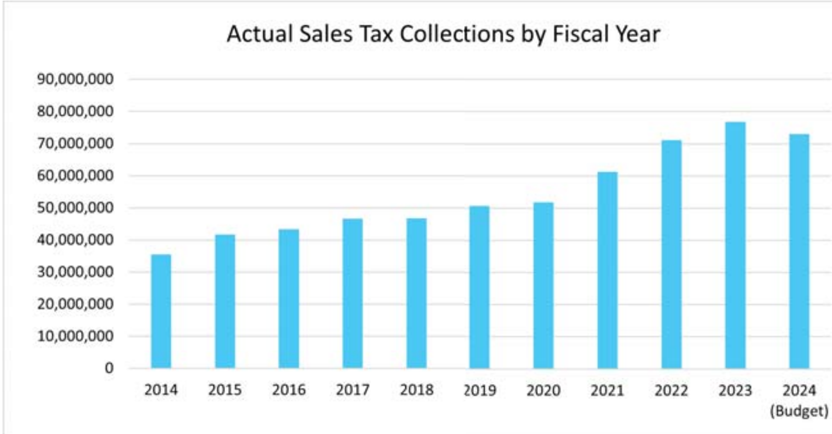
FY 2024 ANNUAL BUDGET

INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY 2024) and continuing for four additional years. Using a five-year planning window helps ensure the County can meet commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan includes both operating and capital budgets for the General Fund. The plan assumes the Board of Commissioners will maintain current service levels. Staff also factor economic trends and conditions into assumptions used in developing projected revenues and expenditures.

REVENUE TRENDS

Fiscal Year	Actual Property Tax Revenue	Percent of Taxes Collected within Fiscal Year of Levy
2014	137,600,026	96.33%
2015	136,557,100	97.32%
2016	142,489,187	98.19%
2017	153,149,213	99.05%
2018	156,869,559	98.92%
2019	167,935,513	99.30%
2020	178,908,429	98.73%
2021	214,594,270	99.08%
2022	222,604,848	99.38%
2023	231,483,636	99.27%
2024 (Budget)	236,516,760	98.75%



Fiscal Year	Actual Sales Tax Collections by Fiscal Year
2014	35,513,548
2015	41,756,735
2016	43,309,385
2017	46,608,890
2018	46,741,406
2019	50,646,600
2020	51,749,580
2021	61,241,422
2022	71,095,894
2023	76,769,769
2024 *(Budget)*	73,000,000

REVENUE ASSUMPTIONS

Property Tax

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

- Property valuations increase of:
  - FY 2024 - 4.1%
  - FY 2025 - 25.0% (Revaluations Year)
  - FY 2026 - 1.0%
  - FY 2027 - 1.0%
  - FY 2028 - 2.0%
- Tax collection rate of 98.75% 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 FY 2023
- Two percent growth for remaining years.
- No contraction or expansion of the tax base.
- No change to sales tax distribution.
- No sustained recession.

Other Revenues

Assumptions include:

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

EXPENDITURE ASSUMPTIONS

Major expenditure assumptions include:

- 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 Adopted	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	15,638,414	15,951,182	16,270,206	16,595,610	16,927,522
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**	**339,783,753**	**391,655,503**	**400,048,802**	**409,199,694**	**417,968,303**
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	46,855,242	48,260,899	49,708,726	51,199,988	52,735,988
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**	**339,783,753**	**353,729,752**	**378,850,509**	**406,279,720**	**432,567,021**
Estimated Surplus/(Deficit)	**-**	**-**	**37,925,751**	**21,198,293**	**2,919,974**	**(14,598,718)**

FUND BALANCE

Definition

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.

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.

Fund Balances are classified as follows:

- **Non-spendable** funds are not in a spendable form or must be maintained intact. Examples of these are inventories and prepaid expenses.
- **Restricted** fund balance classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.
- **Committed** fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance.
- **Assigned** fund balances are intended to be used by the government for a specific purpose. The County's governing body has the authority to assign fund balance. The County Manager and Deputy County Manager, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance.
- **Unassigned** funds are technically available for any purpose. Unassigned fund balance represents the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The final General Fund balance as of June 30, 2023 was not available at the time of this publication. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows the fund balance information for all annual funds as of June 30, 2022:

FUND BALANCE BY FUND

Fund	Fund Balance 6/30/2021	Revenue	Transfers In	Transfers Out	Expenditures	Fund Balance 6/30/2022
General	103,914,871	322,847,303	398,197	70,450,120	229,867,086	126,843,165
Community Investment	18,481,249	28,224,860	175,432,625	116,990,341	54,237,873	50,910,520
Landfill	5,405,046	1,410,285	553,055	-	1,755,828	5,612,558
Arena & Events Center	1,614,084	351,279	1,320,584	-	871,984	2,413,963
911 Emergency Telephone System	725,380	692,311	40,212	-	259,745	1,198,158
Workers Compensation	7,303,209	1,726,617	-	148,680	2,049,747	6,831,399
Health/Dental Insurance	3,945,839	14,884,900	2,000,000	-	17,623,592	3,207,147

FUNDS BALANCES - Classifications General Fund (Operating)			
	Fiscal Year End		
Classifications	2021	2022	Difference
Nonspendable	178,548	258,860	80,312
Restricted	30,546,847	38,931,167	8,384,320
Committed	5,732,061	8,791,885	3,059,824
Assigned	6,271,912	6,258,482	(13,430)
Unassigned	61,185,503	72,602,771	11,417,268
Total General Fund Balance (Operating)	**$ 103,914,871**	**$126,843,165**	**$ 22,928,294**

The General Fund is the chief operating fund of Cabarrus County. The General Fund (Operating) fund balance was $126.8 million on June 30, 2022, an increase of $22.9 million from the prior year. This increase was primarily due to three factors:

- Ad valorem property taxes exceeded budgeted expectations by $9.6 million (4.5 percent)
- Local option sales taxes exceeded budgeted expectations by $6.99 million (18.2 percent)
- Operational efficiencies resulting in unspent budgeted expenditures

At the end of the 2022 fiscal year, unassigned fund balance for the General Fund was $72.6 million, or 19.8%, of total General Fund expenditures and transfers out for the fiscal year.

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

FY 2024 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 (FY 2025-FY 2028) 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 and State mandates, contractual or compliance 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:

- **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.
- **Community Investment Fund (CIF) Pay-as-you-go (PAYGO)** – in FY 2020, 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 FY 2024 Capital Budget consists of 25 individual projects totaling $202,420,532. (13 projects totaling $180,000,000 funded through debt and 12 projects funded via pay-as-you-go (PAYGO) sources totaling $22,420,532). 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

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
AMOUNT	**$9,120,000**

Cabarrus County Schools PAYGO Projects

Project Name	FY2024
Amount	
Turf Field and Track Replacement at Hickory Ridge High School	$1,700,000
Track at Central Cabarrus High School	$1,500,000
Tennis Courts at Multiple Schools	$1,200,000
Health Sciences Early College	$2,000,000
Cabarrus County Schools Deferred Maintenance	$5,400,532
AMOUNT	**$11,800,532**

Kannapolis City Schools PAYGO Projects

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

Grand Total PAYGO Projects

Project Name	FY2024
Amount	
Total Cabarrus County Schools PAYGO	$11,800,532
Total Kannapolis City Schools PAYGO	$1,500,000
Total General Government PAYGO	$9,120,000
AMOUNT	$22,420,532

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 FY 2024:

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	$62,115,000
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	$114,615,000

Cabarrus County Schools Debt Projects

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

Project Name	FY2022	FY2024
Concord High School Roof Replacement	$1,493,500	$0
Northwest High School Replacement	$4,260,000	$0
AMOUNT	**$62,191,324**	**$41,050,000**

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	$41,050,000
Total General Government Debt	$133,992,027	$114,615,000
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 12 pay-as-you-go (PAYGO) projects totaling $22,420,532. An additional 17 PAYGO projects are envisioned for fiscal years 2025 through 2028 and beyond at an estimated cost of $19,629,000. In addition 20 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	5,400,532				
Land Acquisition	4,000,000				
CAD/Records Management System	2,000,000				
Health Sciences Early College	2,000,000				
Turf Field and Track Replacement at Hickory Ridge High School	1,700,000				
Kannapolis City Schools Deferred Maintenance	1,500,000				
Track at Central Cabarrus High School	1,500,000				
Tennis Courts at Multiple Schools	1,200,000				
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	22,420,532	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/Virginia Foil Park at Mt. Pleasant	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		62,115,000			
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			
Concord High School HVAC Replacement		9,000,000			
Forest Park Elementary School HVAC Replacement		7,000,000			
Opportunity School		7,000,000			
Weddington Hills Elementary School HVAC Replacement		7,000,000			
HVAC Replacement at South Campus		5,335,000			
Hickory Ridge High School Roof Replacement		2,550,000			

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**
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		
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
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**	**-**	**-**

CIP - OPERATING IMPACTS

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

CAPITAL PROJECTS - OPERATING IMPACTS

	FY24 Planning	FY25 Planning	FY26 Planning	FY27 Planning	FY28 Planning	FY29 Planning
General Government						
Emergency Equipment Warehouse/ITS Relocation	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	$ -
Infrastructure and Asset Management Staff - New Library/ALC facilities	$ 411,299.65	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 461,299.65**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ -**	**$ -**
Public Safety						
EMS Headquarters	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -	$ -	$ -
Subtotal	**$ 150,000.00**	**$ 150,000.00**	**$ 150,000.00**	**$ -**	**$ -**	**$ -**
Culture and Recreation						
Public Library and Active Living Center at Afton Ridge	$ 1,469,679.48	$ -	$ -	$ -	$ -	$ -
Public Library and Active Living Center/Virginia Foil Park at Mt. Pleasant	$ 749,786.74	$ -	$ -	$ -	$ -	$ -
Library System Services - Courier	$ 30,421.10	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 2,249,887.32**	$ -	$ -	$ -	$ -	$ -
GOVERNMENTAL GRAND TOTAL	**$ 2,861,186.97**	**$ 200,000.00**	**$ 200,000.00**	**$ 50,000.00**	**$ -**	**$ -**

GENERAL GOVERNMENT

FY 2024 Capital Budget

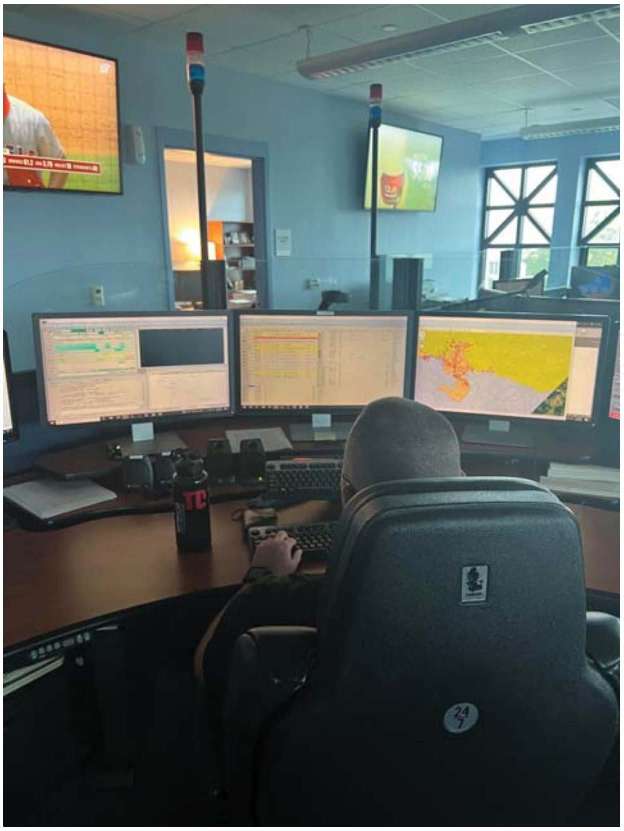
CAD/RECORDS MANAGEMENT SYSTEM

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 purchased 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 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
A new compactor is needed to replace one of the existing compactors.

Background & Justification Status
As of January 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
Both of the existing compactors are well past their recommended lifespan and keeping them running has been an increasing challenge. Not having a compactor reduces the efficiency of landfilling construction and demolition waste. The waste would not be compacted as well as it should, which would waste valuable airspace within the landfill. Ultimately, there would be a loss of revenue if the waste is not compacted as well as it should be.

Total Cost: $935,000
Years Funded: 2024

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

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 results in an increase in acquisition costs.

Total Cost: $4,000,000
Years Funded: 2024

PUBLIC SAFETY

FY 2024 Capital Budget

BUILDING CHILLER ADDITION AT SHERIFF'S ADMINISTRATION

Project Description
Addition of one 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 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 units 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 Sheriff Administration and Jail Housing buildings could be compromised.

Total Cost: $1,000,000
Years Funded: 2024

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 three 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, and 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

CULTURE & RECREATION

FY 2024 Capital Budget

BOARDWALK REPLACEMENT AT VIETNAM VETERANS PARK

Project Description
Engineering phase of boardwalk replacement at Vietnam Veterans Park.

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
Upkeep and repair costs of the boardwalk will continue to increase.

Total Cost: $85,000
Years Funded: 2024

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

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 currently 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

EDUCATION: CABARRUS COUNTY SCHOOLS

FY 2024 Capital Budget

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's 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, the original structure on campus will have to remain in place, which 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 the 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

CONCORD HIGH SCHOOL HVAC REPLACEMENT

Total Cost: $9,000,000

Years Funded: 2024

COX MILL ELEMENTARY SCHOOL ROOF REPLACEMENT

Total Cost: $2,500,000

Years Funded: 2024

HEALTH SCIENCES EARLY COLLEGE

Total Cost: $2,000,000

Years Funded: 2024

HICKORY RIDGE HIGH SCHOOL ROOF REPLACEMENT

Total Cost: $2,550,000

Years Funded: 2024

TENNIS COURTS AT MULTIPLE SCHOOLS

Total Cost: $1,200,000

Years Funded: 2024

TRACK AT CENTRAL CABARRUS HIGH SCHOOL

Total Cost: $1,500,000

Years Funded: 2024

TURF FIELD AND TRACK REPLACEMENT AT HICKORY RIDGE HIGH SCHOOL

Total Cost: $1,700,000

Years Funded: 2024

WEDDINGTON HILLS ELEMENTARY SCHOOL HVAC REPLACEMENT

Total Cost: $7,000,000

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: $5,400,432
Years Funded: 2024

EDUCATION: KANNAPOLIS CITY SCHOOLS

FY 2024 Capital Budget

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 exist.

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/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 are 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 HWY-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: $12,000,000
Years Funded: 2024

KANNAPOLIS CITY SCHOOLS DEFERRED MAINTENANCE

Total Cost: $1,500,000

Years Funded: 2024

EDUCATION: ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2024 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 (32 years ago). This building is located on Trinity Church Road off Highway 73 at Interstate 85 (Exit 55). This project request will replace two aging chillers (32 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 its anticipated life (32 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 (32 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

BOARD OF COMMISSIONERS

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

Cabarrus County has operated under the Board of Commissioners (BOC)-County Manager form of government since 1976. Policy-making and legislative authority are vested in a governing board consisting of five commissioners. Board members are elected on a partisan basis serving four-year staggered terms, with new members (two or three) elected every two years.

North Carolina General Statutes govern the work of the board. According to the State, and within the limits of the statute, the BOC may create, change, abolish, and consolidate offices, positions, departments, boards, commissions and agencies of the county government; may impose ex officio the duties of more than one office on a single officer; may change the composition and manner of selection of boards, commissions and agencies; and may generally organize and reorganize the county government to promote the orderly and efficient administration of county affairs.

County commissioners are responsible for:
- Establishing the annual tax rate
- Adopting an annual budget
- Setting policies, procedures and goals
- Adopting ordinances, rules and regulations
- Entering into contracts on behalf of the County
- Determining the strategic vision and direction of the County
- Carrying out various duties as authorized by N.C. General Statutes

The Cabarrus County BOC conducts public meetings twice a month. The Work Session is usually held on the first Monday of the month at 4 p.m. in the Multipurpose Room of the Government Center, located at 65 Church St. S, Concord. The Regular Meeting is typically held on the third Monday of the month at 6:30 p.m. in the Board Chambers of the Government Center. During the Work Session, the commissioners are presented with requested actions, discuss the details and give recommendations. If a matter is urgent, the Board can vote on it at the Work Session by suspending rules. Anything that is agreed upon during the Work Session is added to the Consent Agenda of the Regular Meeting, giving the public and commissioners two weeks to consider the matter. Items that require public input are given a public hearing at the Regular Meeting, which is advertised 10 to 30 days in advance. Matters that require further discussion are placed on Old Business of the Regular Meeting. Matters not previously discussed are placed on New Business of the Regular Meeting.

Meeting agendas are published at least two days ahead of each meeting. The minutes of each BOC meeting are made public and approved by Commissioners before being added to the archive.

There are multiple ways the public can provide commissioners with input:
- Attend or speak at a Regular Meeting (Three minutes per speaker, monthly)
- Participate in public hearings
- Direct contact with County leadership and commissioners
- Serve on citizen boards and committees

BOC boards and committees are citizen-run groups that address the most pressing concerns facing the community. They are composed of qualified and interested county residents who can commit to studying, interpreting and developing community support and cooperation in activities conducted by or under the authority of the BOC. In Cabarrus, there are nearly 30 boards and committees that serve with staggered terms. The County publicizes vacancies on the county’s website as well as in the Regular meeting agenda packet. Applications to all Boards and Committees are on the County website.

In addition to their normal Work Session and Regular Meeting, commissioners serve as liaisons to different government and community organizations.

LOCATION

Cabarrus County Government Center (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

WATCH: BOC meetings on demand
Board of Commissioners webpage
Meet Chairman Steve Morris
Meet Vice Chair Lynn Shue
Meet member Tim Furr
Meet member Chris Measmer
Meet member Kenny Wortman
BOC programs
Serve or learn more about public Boards and Committees
View the BOC meeting schedule

FY24 FOCUS

In addition to sustaining general functions, the BOC's FY24 focus includes:

- Continuing to support the delivery of high-quality services residents depend on by adding several new positions to reduce workload and related stress while ensuring the County keeps up with growth and services to residents
- Reducing turnover (which can help avoid costs associated with recruiting, training and onboarding new employees) by making investments in the County's workforce
- Transferring $38.2 million from the General Fund to the Community Investment Fund (CIF) for current and future debt payments
- Allocating $18.5 million from the County's pay-as-you-go (PAYGO) program to fund essential capital projects through cash payments rather than debt
- Supporting high-quality educators and schools by:

Providing additional funding to maintain the CCS supplement at 12% and increase the Kannapolis City Schools supplement to 9%
Covering the rising costs of locally paid staff, operating expenses and technology
Providing equal per-pupil funding for students attending a charter school
Supporting Rowan-Cabarrus Community College through salary and benefit increases, utilities, and new positions

HIGHLIGHTS

- Elected official transitions: Commissioners Chris Measmer and Kenny Wortman were sworn in along with incumbent Lynn Shue during a ceremony prior to the December 5 agenda meeting. They join Board Chair Steve Morris and Commissioner Barbara Strang. They filled seats previously occupied by Diane Honeycutt and Blake Kiger.
- Board leadership: In December, Commissioner Steve Morris was re-elected Board Chair and Lynn Shue was elected Vice Chair
- Communicated with cities on topics that include the 2022 community survey at the quarterly Elected Officials Summit
- Directing State and Local Fiscal Recovery Program resources (funded through the American Rescue Plan Act) to local agencies that serve the critical needs of residents who continue to suffer the long-term financial impacts of the pandemic
- Supported Cabarrus County employees by reviewing and acting on recommended changes to the County's competitive compensation package
- Supported key decisions for major construction projects, including the Courthouse, EMS Headquarters, ITS Headquarters and Frank Liske Park Barn. Design of the Cabarrus County Library and Active Living Centers at Mt. Pleasant and Afton Ridge, Virginia Foil Park and the County's new Behavioral Health Center.
- Reviewed staff recommendations and made decisions related to County ordinances, policies, rules and recommendations

SIGNIFICANT DATES

First and third Monday of each month: Board of Commissioner meetings*
May: Recommended budget presented to Board of Commissioners and public education on the budget through Government 101: Budget Breakdown
June: Public hearing and vote on the next fiscal year's budget
*Dates subject to change

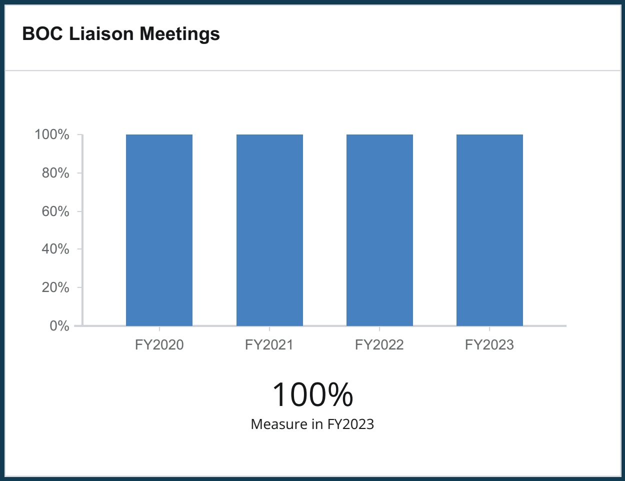
BUDGET SUMMARY

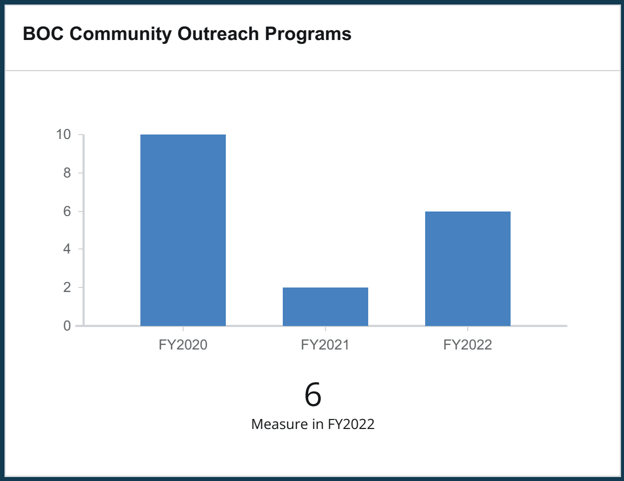
Expenses

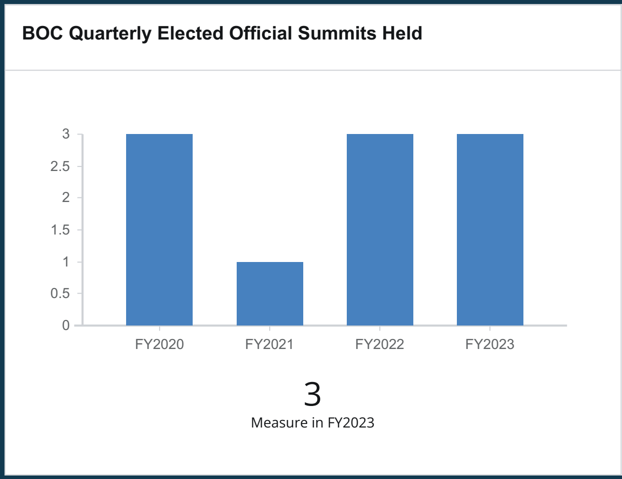
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Services & Charges	$780,307	$171,279	$172,966
Personnel Services	$311,396	$317,571	$332,705
Employee Benefits	$123,990	$135,294	$102,375
Supplies	$10,304	$27,290	$27,290
Other Operation Cost	$2,530	$5,660	$8,610
TOTAL	**$1,228,527**	**$657,094**	**$643,946**

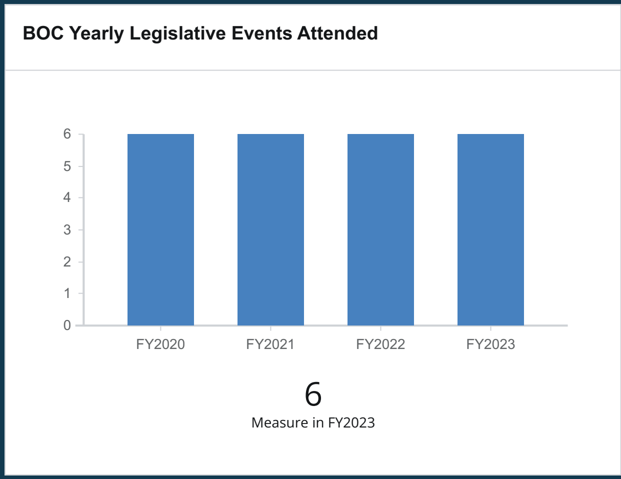
	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Board of Commissioners	4.00	4.00	4.00	-

PERFORMANCE MEASURES









DEPARTMENT CONTACT

Name: Lauren Linker

Title: Clerk to the Board/Assistant to the County Manager

Email: lelinker@cabarruscounty.us

Phone: 704-920-2109

Cabarrus County
America Thrives Here

LEGAL SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

The Cabarrus County Legal Department provides legal advice, counsel, and representation to county commissioners, the county manager, county departments, agencies and employees; interpretation of applicable laws and regulations; compliance review and enforcement; education and outreach to both internal and external customers; as well as representation of the County in Federal, State and administrative courts.

OVERVIEW

What the Legal Department does:

- Develops an overall legal strategy to promote and protect the County's interests
- Provides advice and legal representation to all levels of Cabarrus County Government on matters of public business, as well as governmental law involving public finance, land use, public records, tax, employment and open meetings
- Interacts with all internal departments, internal and external subject matter experts, outside legal counsel, consultants, and other government and regulatory agencies
- Drafts legal documents, reviews contracts and handles purchase transactions for County departments

What the Legal Department does NOT do:

- Provide legal advice or representation to citizens on any matter. Citizens seeking legal advice or representation must contact an attorney in private practice.
- Handle child welfare, guardianships or child support enforcement for the Cabarrus County Department of Human Services. All inquiries involving your case with DHS should be addressed with your case worker.
- Handle inquiries about court dates, traffic offenses, or other court related business. These matters must be referred to the office of the Clerk of Court at The North Carolina Judicial Branch (nccourts.gov) or by phone at (704) 262-5500. You may also contact the district attorney at Cabarrus County District Attorneys Office (ncdistrictattorney.org) or by phone at (704) 262-5510.

LOCATION

Cabarrus County Government Center, Second Floor (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Public Records Requests
ABC permits
Procurement

FY24 FOCUS

- JustFOIA public records request system implementation and training
- Cabarrus County staff training on harrassment
- Assist in collections for vendor payments, uncollected taxes and user fees
- Increased focus on departmental relationships

HIGHLIGHTS

- Addition of new General Counsel Evan A. Lee
- Addition of Sara C. Metts as paralegal
- Evan Lee was inducted into North Carolina Attorney Pro Bono Society as well as joined the North Carolina Association of Police and Sheriffs' Attorneys where Evan will serve on the continuing education planning committee

- The Legal Department, along with outside counsel, settled litigation over the County's acquisition of the Milestone Property at minimal cost to the County

SIGNIFICANT DATES

Fall of 2023: The Legal Department will provide in-house sexual harassment training
Fall and Spring: The Legal Department will work with North Carolina Association of Police and Sheriffs' Attorneys to prepare for upcoming conferences
Throughout FY24: The Legal Department will continue to hold meetings and internal training sessions with staff and departments

BUDGET SUMMARY

Expenses

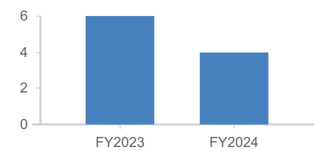
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$168,339	$174,316
Employee Benefits	$0	$62,439	$66,143
Supplies	$0	$85	$85
Other Operation Cost	$0	$5,064	$5,064
Other Services & Charges	$0	$511,942	$511,959
TOTAL	**$0**	**$747,869**	**$757,566**

PERFORMANCE MEASURES

FY2024 numbers are projections

# of cases resolved

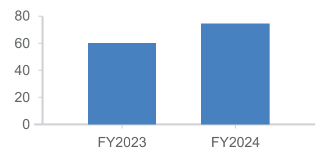
Legal resolved six cases in the second hal...



4
Measure in FY2024

# of agreements drafted/reviewed

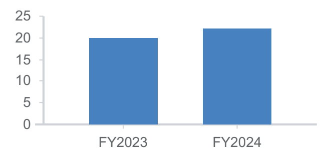
Legal agreements drafted and/or reviewed



75
Measure in FY2024

Average # of meetings per month

Legal held an average of 20 meetings a m...



22
Measure in FY2024

	Full Time Employees (FTE) FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Legal Department*	-	2.00	2.00	-

**Legal split out from County Manager in FY 2023.*

DEPARTMENT CONTACT

Name: Evan Lee

Title: General Counsel

Email: ealee@cabarruscounty.us

Phone: 704-920-2408

COUNTY MANAGER'S OFFICE

FY 2024 Program Summary & Performance Measures

MISSION

To fulfill all related statutory responsibilities; to provide the Board of Commissioners sound policy proposals and effectively and efficiently implement the policies it establishes; and to provide leadership to the County organization ensuring high levels of customer service, job satisfaction and the successful accomplishment of established performance-related goals.

OVERVIEW

The County Manager is appointed by and responsible to the Board of Commissioners and serves as the Chief Executive Officer of Cabarrus County Government. They are assisted by a deputy county manager, two assistant county managers and support staff.

The County Manager's Office guides County operations and helps residents understand the business of County Government by:

- Providing leadership to County departments serving more than 235,000 residents and visitors
- Preparing for and submitting to the Board of Commissioners an annual budget recommendation
- Serving as a liaison to the public, County departments (exceptions include Register of Deeds, Board of Elections and Sheriff's Office), and between the County, State and Federal agencies
- Providing the Board of Commissioners with policy recommendations and carrying out the priorities and initiatives of the Board

The County Manager's Office works to develop the County's Workplace Culture through actions, education and support. Under the direction of the Board of Commissioners, the County Manager's Office works to develop a skilled workforce that delivers excellent customer service, offers employees competitive compensation packages, offers skills and leadership development training, and provides internal advancement opportunities.

On a typical day, representatives from the County Manager's Office meet with residents; manage Board of Commissioner requests; explore and propose strategies to accomplish short- and long-term goals; oversee financial processes; ensure the County's policies, processes and practices are upheld in accordance with the law and in alignment with the Board's vision; move initiatives forward; support internal teams; and represent the County at meetings and events.

LOCATION

Cabarrus County Government Center, Second Floor (65 Church Street S, Concord)
To request a meeting with the County Manager's Office, call 704-920-2100.

INTERACTIVE RESIDENT EXPERIENCES

County Manager's Office webpage
Compliments or Concerns
Hot Topics
Explore the Budget

FY24 FOCUS

In addition to sustaining general functions, the County Manager's Office's FY24 focus includes:

- Preparing and submitting the FY25 Recommended Budget by May 2024
- Finalizing the Board's Strategic Plan, including new vision, mission, and values statements, to provide clear direction to County staff by September 2023
- Ensuring the successful opening of the Frank Liske Park Barn, Frank Liske Park Mini-Golf and Park Office, Emergency Medical Services Headquarters, and Information Technology Services/Emergency Equipment Warehouse facilities by June 2024
- Implementing Medicaid Expansion including the hiring of additional personnel
- Breaking ground on the County's regional behavioral health facility, Library and Active Living Center at Afton Ridge, and Library and Active Living Center/Virginia Foil Park at Mt. Pleasant by June 30, 2024
- Developing for Board consideration an Opioid Settlement Funds spending recommendation
- Implementing the results of the compensation market rate study for the Department of Human Services by December 2023

- Exploring additional compensation and fringe benefit strategies to enhance recruitment and retention, including vacation/sick leave accrual rates, paid family leave, bereavement leave, among others
- Supporting compliance and reporting for local organizations awarded the County's State and Local Fiscal Recovery Program passthrough funding (an American Rescue Plan program) with their final year of the grant

HIGHLIGHTS

- Cabarrus County Manager Mike Downs was awarded the James D. Prosser Excellence in Government Leadership Award from the Centralina Regional Council and the Leadership Cabarrus Distinguished Alumni Award
- Held a ribbon-cutting ceremony for the County's new 250,000-square-foot Courthouse

SIGNIFICANT DATES

First and third Monday of each month: Board of Commissioner meetings*
July 2023: Frank Liske Park Barn dedication
August 2023: EMS Headquarters dedication
May: Recommended budget presented to Board of Commissioners and public education on the budget through Government 101: Budget Breakdown
June: Public hearing and vote on the next fiscal year's budget
*Dates subject to change

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$15,500	$15,500	$15,500
TOTAL	**$15,500**	**$15,500**	**$15,500**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,690,857	$2,022,452	$1,010,967
Employee Benefits	$544,697	$686,023	$297,441
Other Services & Charges	$169,352	$360,768	$324,300
Other Operation Cost	$225,148	$156,000	$112,772
Maintenance & Repair	$148,129	$0	$1,500
Supplies	$17,223	$38,194	-$409,291
TOTAL	**$2,795,405**	**$3,263,437**	**$1,337,688**

Summary

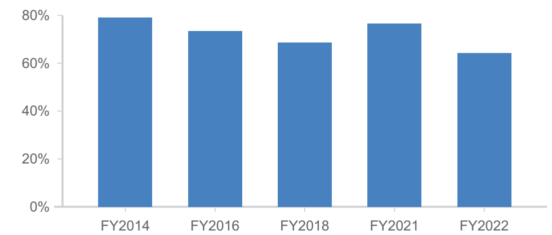
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$15,500	$15,500	$15,500
Expenses	$2,795,405	$3,263,437	$1,337,688
REVENUES LESS EXPENSES	**-$2,779,905**	**-$3,247,937**	**-$1,322,188**

PERFORMANCE MEASURES

The Cabarrus County Community Survey is a six-page survey administered every other year by ETC Institute. ETC Institute distributes the survey to a random sample of 2,000 households. Results include representation from across the entire boundary of the county and closely relate to population density data. The overall results have a margin of error of at least +/-4.5 %, with a 95% level of confidence.
The results are generated from a variety of questions about life in Cabarrus, along with County department-specific questions about the library system, communications, public safety, active living and parks, perception on schools and public safety and more.
Visit cabarruscounty.us/community-survey to see the survey findings interactive dashboard, which allows users to review and segment County performance, who responded, mapping, investment priorities and benchmarks.

Overall quality of county services offered to citizens

% of community survey respondents who are satisfied with overall ...

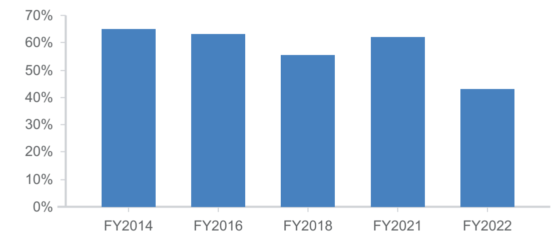


64.2%

Measure in FY2022

Overall value received for county tax dollars and user fees

% of community survey respondents who are satisfied with overall ...

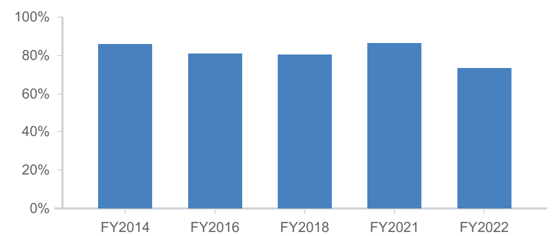


42.9%

Measure in FY2022

Overall quality of life in the county

% of community survey respondents who are satisfied with overall ...

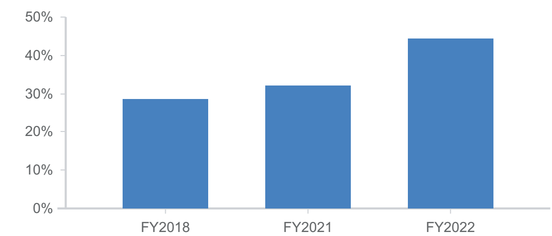


73.2%

Measure in FY2022

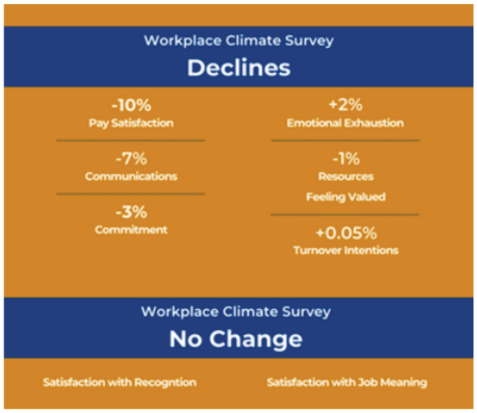
Direct contact with county leadership and commissioners

% of community survey respondents who are satisfied with direct c...



44.3%

Measure in FY2022



	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
County Manager	16.40	19.40	5.40	(14.00)

The decrease in FTEs is the result of separating Budget, Strategy, Safety and Risk, Audit, Procurement and Facility Design & Construction staff into their own departments. See their program summary pages (linked) for more information.

DEPARTMENT CONTACT

Name: Michael K. Downs

Title: County Manager

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2100

Cabarrus County
America Thrives Here

BUDGET

FY 2024 Program Summary & Performance Measures

MISSION

To support Cabarrus County's operations, personnel, and citizens with informed and responsible financial management guided by the Board of Commissioners and our county values.

OVERVIEW

The Budget Office's primary responsibility is developing and maintaining the County's annual operating budget. The annual budget development is a 10-month process that includes supporting County departments and funded organizations with training and support. Departments submit their requests, which are divided into continuation and expansion. This includes submission of vehicle requests, Capital Improvement Plan (CIP) requests and departmental budgets.

Once submitted, the Budget Office and County management review the information and begin to fit the pieces of the budget together. The Board of Commissioners is presented with major budget themes at the Board's annual planning retreat. Having reviewed each department's request and received direction from the Board, the Budget Office and County management host departmental meetings and make necessary adjustments so the budget can fit within the County's capacity.

The office holds a series of public budget workshops to review requests made by outside agencies. The County Manager submits the recommended budget to the Board in May and it's available for resident review until the time it passes. When necessary, the Board may hold additional workshops or request changes to the recommended budget before voting on its adoption.

The County must pass its budget by June 30.

Outside of the budget-development process, the Budget Office forecasts the County's short- and long-term financial conditions, analysis, and response. The budget team works with Finance to oversee the County's Community Investment Fund (CIF) and debt model. The budget team also works throughout the year to maintain and adjust the current year's budget through amendments after it is adopted.

The Budget Office also informs the community of its work through training and presentations.

LOCATION

The Milestone Building (4855 Milestone Ave., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Budget Office webpage
Online budget book
Previous budgets
VIDEO: Anatomy of a budget

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Building upon relationships with community groups to receive more timely input from the public throughout budget development
- Continuing to improve upon and educate the public about the Online Budget Book which allows citizens a detailed look into where the money comes from and where the money goes

- Informing Cabarrus County citizens where their money goes by sharing information about department operations and tangible plans to address opportunities, challenges, and trends
- Increasing the public's understanding of how tax dollars will be used by providing general information about department work and detailing year-specific plans to address opportunities, challenges and trends

HIGHLIGHTS

- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award FY 2023, making it 25 consecutive years
- The Budget department was one of several departments to split off from the County Manager's Office to allow more transparency regarding resource allocation
- Budget, along with Strategy, Finance, and county management held another successful Gov101 session, giving citizens a deep dive into how the county's budget is constructed and how County resources are obtained and utilized
- Cabarrus County added a Budget Fellow position in FY 2023

SIGNIFICANT DATES

July 1, 2023: Fiscal Year 2024 begins (runs until June 30, 2024)
September 2023: FY25 budget cycle begins
May 2024: County Manager presents Recommended Budget to the Board of Commissioners
June 2024: Public Hearing
June 2024: Adoption of the FY25 Budget by the Board of Commissioners

BUDGET SUMMARY

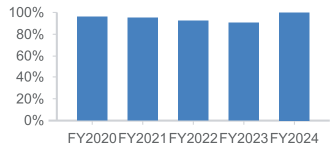
Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$240,083
Employee Benefits	$0	$0	$93,693
Other Services & Charges	$0	$0	$11,581
Supplies	$0	$0	$1,000
Other Operation Cost	$0	$0	$432
TOTAL	**$0**	**$0**	**$346,789**

PERFORMANCE MEASURES

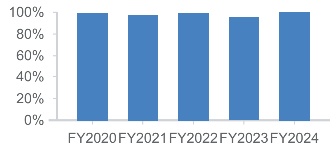
FY 2024 numbers are projections

% of Actual County Expenditures to Budgeted Expenditures



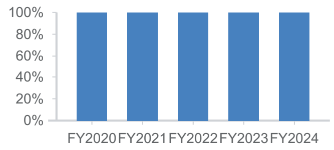
100%
Measure in FY2024

% of Actual County Revenues to Budgeted Revenues



100%
Measure in FY2024

Departmental Budgets Reviewed and Amended



100%
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Budget**	-	-	3.00	3.00

***Budget split out from County Manager in FY 2024.*

DEPARTMENT CONTACT

Name: Rosh Khatri

Title: Budget Director

Email: rikhatri@cabarruscounty.us

Phone: 704-920-2430

Cabarrus County
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STRATEGY OFFICE

FY 2024 Program Summary & Performance Measures

MISSION

Deliver innovative solutions to improve transparency and performance across all lines of County business.

OVERVIEW

Cabarrus County's Strategy Team was formed in FY 2023 to align internal processes across a common vision, mission, goals and values.

The team also:
- Connects residents to the work of County government
- Trains staff on performance management strategies
- Administers the Community and Employee surveys
- Collects and reports ARPA performance data supports ARPA update meetings
- Leads County participation in the North Carolina Benchmarking Project
- Supports departments

LOCATION

The Milestone Building (4855 Milestone Ave., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Strategy website
Data reporting
Trends report

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:
- Developing a business plan and budget to support the County's strategic plan
- Participating in year one of the NC Benchmarking Project
- Creating opportunities to engage residents and staff in the work of County government
- Creating new opportunities for data-based decision making

HIGHLIGHTS

Major projects completed:
- Made progress toward the County's next strategic plan, including steps that delivered more than 800 inputs from stakeholders
- Implemented new budget process inputs, including a focus on trends and an updated Program Summary format
- Administered the 2022 Community Survey
- Supported the administration of the 2022 Workplace Survey
- Made ARPA data collection and dashboard improvements
- Supported NC School of Government in starting pilot NC Benchmarking project for counties

SIGNIFICANT DATES

August: Publication of FY24 Budget Book with Program Summaries
September: Presentation of draft Strategic Plan
Fall: Publication of Annual Performance Report
May: Gov 101 presentation

*Dates are subject to change.

BUDGET SUMMARY

Expenses

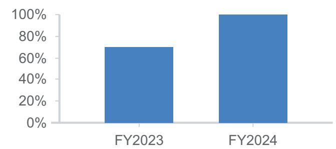
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$179,221
Employee Benefits	$0	$0	$70,080
Other Services & Charges	$0	$0	$10,047
Supplies	$0	$0	$3,000
Other Operation Cost	$0	$0	$756
TOTAL	**$0**	**$0**	**$263,104**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Progress toward adoption of strategic plan

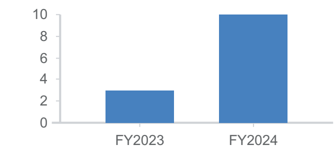
Adoption of strategic plan covering FY 20...



100%
Measure in FY2024

Public activities related to the strategic plan

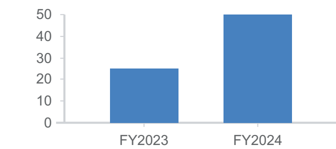
Informational and educational activities: ...



10
Measure in FY2024

Internal activities related to the strategic plan

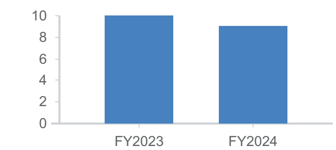
Informational and educational activities s...



50
Measure in FY2024

Departments participating in NC Benchmarking Project

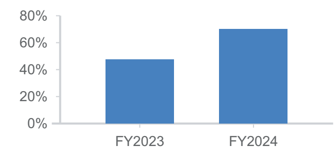
Pilot study with NC School of Governmen...



9
Measure in FY2024

Departments including trend data in budget presentations

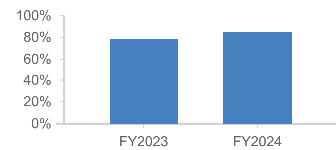
Percent of County departments that utiliz...



70%
Measure in FY2024

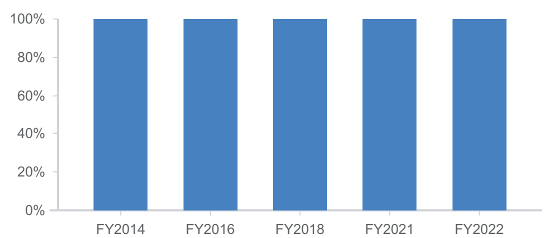
% of ARPA-funded agencies submitting performance updates

American Rescue Plan-funded agencies r...



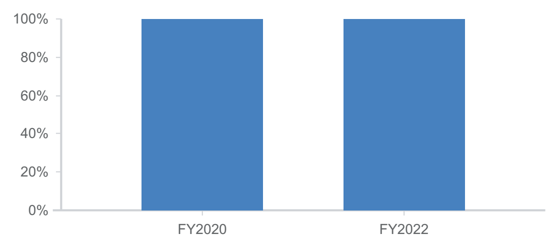
85%
Measure in FY2024

Administration of Community Survey



100%
Measure in FY2022

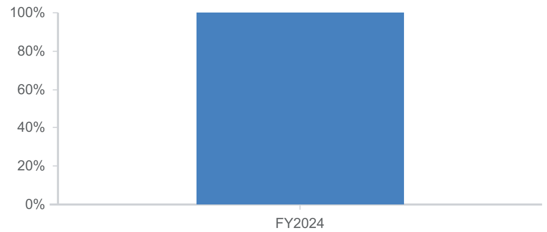
Administration of Employee Survey



100%
Measure in FY2022

Progress toward enhancing transparency

Progress toward developing a plan to track and display data to enh...

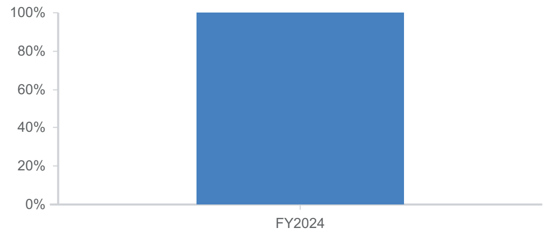


100%

Measure in FY2024

% of departments that have developed business plans

% of departments that have developed a business plan and budget ...



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Strategy**	-	-	2.00	2.00

***Strategy split out from County Manager in FY 2024.*

DEPARTMENT CONTACT

Name: Kasia Thompson

Title: Strategy Manager

Email: kfthompson@cabarruscounty.us

Phone: 704-920-2336

INTERNAL AUDIT

FY 2024 Program Summary & Performance Measures

MISSION

To provide leadership and strategic direction for determining priorities, goals and objectives to ensure financial and operational integrity, accountability, efficiency and effectiveness.

OVERVIEW

The Chief Internal Auditor manages the County's internal audit function.
In partnership with senior management, they identify significant risks and opportunities for improvement related to:

- Internal controls
- Compliance objectives
- Processes
- Systems
- Governance

Challenges that affect the office's work include adequately accessing organization-wide risk levels in a rapidly changing and growing organizational structure and technological environment, and providing an adequate level of audit coverage with the available audit resources in a complex environment.

LOCATION

The Milestone Building (4855 Milestone Avenue, Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

County Manager's Office webpage

FY24 FOCUS

In addition to sustaining general functions, the Internal Audit Office's FY24 focus includes:

- Completing an organization wide risk assessment to assist county management in developing risk reduction strategies and allocating audit resources
- Developing a flexible risk based annual audit plan that targets audit resources to evaluate and improve organizational compliance, accountability, efficiency, effectiveness and governance
- Providing technical assistance to departments for implementation of prior audit recommendations and control and process improvement strategies

HIGHLIGHTS

The County added the Internal Audit Office as part of its FY 2024 Budget.

SIGNIFICANT DATES

N/A

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$92,265
Employee Benefits	$0	$0	$36,852
Other Services & Charges	$0	$0	$5,649
TOTAL	**$0**	**$0**	**$134,766**

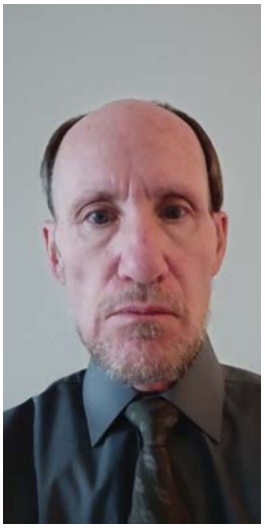
PERFORMANCE MEASURES

Performance measures will be developed in FY 2024-2025

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Internal Audit**	-	-	1.00	1.00

***Internal Audit split out from County Manager in FY 2024.*

DEPARTMENT CONTACT



Name: Kelan Kelly

Title: Chief Internal Auditor

Email: kjkelly@cabarruscounty.us

Phone: 704-920-2339

Cabarrus County America Thrives Here

PROCUREMENT

FY 2024 Program Summary & Performance Measures

MISSION

The Procurement Department ensures that goods and services are obtained expeditiously and economically, that operational requirements are satisfied, and that applicable state and Federal procurement requirements are met.

OVERVIEW

The Procurement Department is responsible for the acquisition of supplies, services and construction in support of County business.
The department issues purchase orders, develops term contracts and acquires supplies and services.
Cabarrus County is very conscious of its responsibility and accountability in the expenditure of public funds.

LOCATION

Cabarrus County Government Center (65 Church Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Procurement webpage
Become a vendor
E-Verify Certification Form (For bids or contracts with Cabarrus)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Streamline contract processing by moving away from paper folders
- Work to implement a new cloud based version of Munis
- Continue to streamline vendor set up process

HIGHLIGHTS

- Improved processing time for vendor set up in the ERAP program
- Purged inactive/duplicate vendors in Munis

BUDGET SUMMARY

Expenses

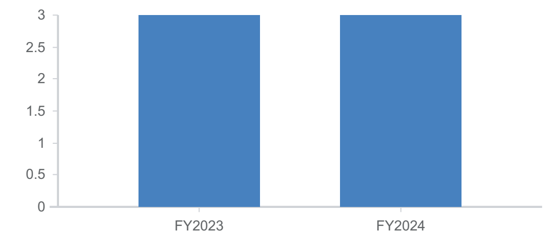
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$164,802
Employee Benefits	$0	$0	$63,705
Other Services & Charges	$0	$0	$9,332
TOTAL	**$0**	**$0**	**$237,838**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Average contract processing time

in days

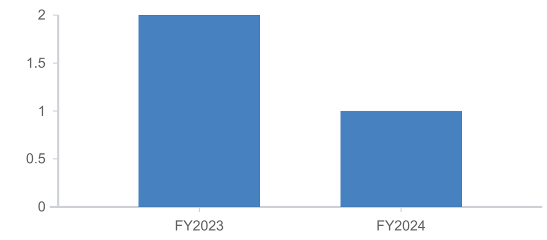


3

Measure in FY2024

Average purchase order processing time

in days

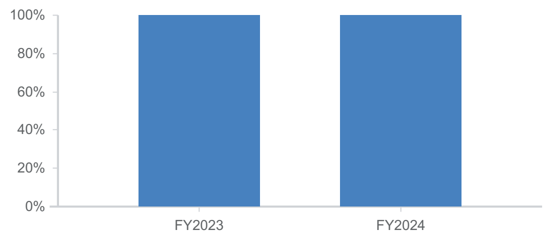


1

Measure in FY2024

Daily vendor management

Deactivate vendors if not used in 16 months

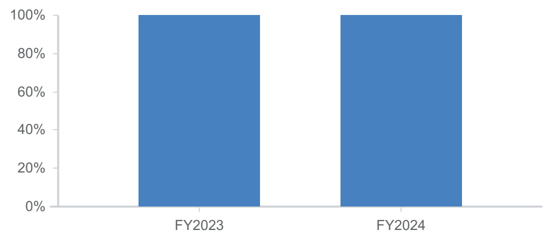


100%

Measure in FY2024

Vendor COI and compliance reviewed monthly

Certificate of Insurance (COI)



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Procurement**	-	-	2.00	2.00

***Procurement split out from County Manager in FY 2024.*

DEPARTMENT CONTACT

Name: Thomas Nunn

Title: Chief Procurement Officer

Email: tcnunn@cabarruscounty.us

Phone: 704-920-2888

COMMUNICATIONS AND OUTREACH

FY 2024 Program Summary & Performance Measures

MISSION

Cabarrus County Communications and Outreach department tells the story of why America Thrives Here through strategic initiatives that educate, inform and engage our residents, partners, employees and the greater community.

LOCATION

Cabarrus County Government Center, Second Floor (65 Church Street S, Concord)

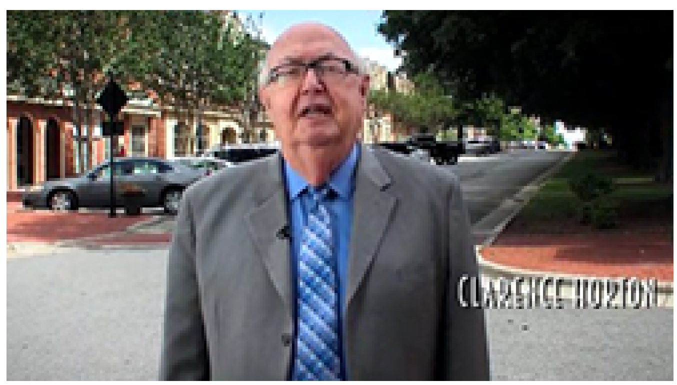
OVERVIEW

The Communications and Outreach office coordinates with County departments to deliver strategic direction and communication support for all County functions, including programs, projects, meetings, services, initiatives, events, deadlines and crises. The department follows best practices to produce relevant and timely information that engages the public in dialogue through education, public relations, marketing, advertising and community outreach strategies. The department supports employee development and work/life initiatives with information, events, training and resources. It also develops content, provides editorial support and maintains standards for the County's website, media releases, intranet, internal documents and notifications, and other informational materials for the public, news media and employees.

The communications team uses multiple communication channels to deliver messages, including grassroots engagement, mailings, public meetings, web and social media tools, media relations, television and livestreaming. The team creates award-winning original television programming and video production for CabCo TV (Channel 22), our YouTube channel and social media. The Communications and Outreach staff collaborates with outside agencies, represents Cabarrus County at external functions and produces events. Communications staffers also serve as the County's public information officers and as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

INTERACTIVE RESIDENT EXPERIENCES

Stay up-to-date on the latest news from CabCo
Come to County events
Get Involved in County government
Review Community Survey results
Stay informed on hot topics
Watch CabCo TV (Follow link or click box to the right)



FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Increasing interdepartmental knowledge and understanding by holding three-time-a-week check-in meetings
- Improving community understanding of Cabarrus County Government by maintaining a bi-weekly schedule for the "Cabarrus This Week" television show and bi-weekly CabCo Update e-newsletter
- Increasing production value and offer better scalability and useability by implementing a new digital broadcast system
- Expanding the County's podcast lineup by publishing the main show "Did Y'all Hear?" on a regular basis
- Increase the number of events and programs distributed by multi-camera livestreaming by 25%
- Improving basic understanding and assessment of information flow by publishing a monthly data report to provide to County leadership
- Managing staff relocation and space conversions for a move to the basement of the Government Center
- Creating opportunities to go into the community to discuss matters such as revaluation, budget and other issues

HIGHLIGHTS

- In the past year, the Communications & Outreach Department experienced several transitions, including the promotion of Jonathan Weaver to director, the promotion of Dominique Clark to manager and the promotion of Tiffany Powell to coordinator. We also added Communications Specialist Jaelyn McCrae, who assists with production, and Macy Andrews, who will lead social media efforts in addition to other duties.
- Dominique Clark was named Treasurer for the North Carolina City and County Communicators (NC3C).
- The team took home four statewide awards at the 2023 NC3C Communications Awards, including honors for writing, podcast, internal newsletter and events.

SIGNIFICANT DATES

July: C&O will coordinate parade efforts
September 8-16: C&O will staff the Cabarrus County Fair. The booth theme is still in the works, but we plan to continue the tradition of creating an interactive experience.
October 4: C&O will assist with the grand opening of the new EMS Headquarters. This event will also kick off the 50th anniversary of EMS.
October: We'll hold an Emergency Management-focused, streamlined Gov101, which will allow participants to take part behind the scenes of a simulated emergency situation
Late fall or early winter: We will also be involved in the Employee Recognition event in conjunction with Human Resources
November/December: C&O will coordinate parade efforts
February: C&O will once again assist with Hearts & Heroes for Cabarrus County EMS
May: C&O will assist with planning and execution of the Cabarrus County Sheriff's Office Law Day Celebration
April and May of 2024: We plan to hold multiple public budget information sessions in the community

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales/Other Taxes	$448,608	$528,000	$450,000
TOTAL	**$448,608**	**$528,000**	**$450,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$424,242	$434,374	$444,942
Other Services & Charges	$82,058	$242,540	$217,552
Employee Benefits	$155,607	$172,743	$181,721
Other Operation Cost	$17,346	$25,290	$23,994
Maintenance & Repair	$125	$3,000	$3,000
Supplies	$7,630	$4,000	-$7,604
TOTAL	**$687,008**	**$881,947**	**$863,605**

Summary

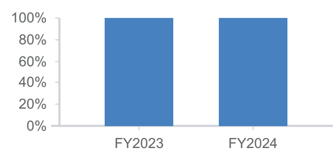
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$448,608	$528,000	$450,000
Expenses	$687,008	$881,947	$863,605
REVENUES LESS EXPENSES	**-$238,400**	**-$353,947**	**-$413,605**

PERFORMANCE MEASURES

FY 2024 numbers are projections

% of BOC meetings livestreamed

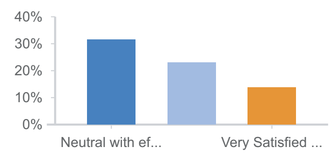
Board of Commissioner (BOC) meetings



100%
Measure in FY2024

Satisfaction with efforts to keep the public informed

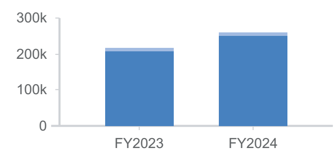
From the 2022 Cabarrus County Commun...



13.9%
Measure in Very Satisfied ...

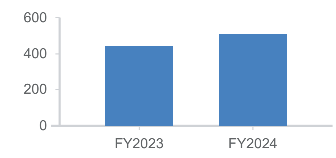
Facebook and Instragram reach

Reach is the number of people who saw ...



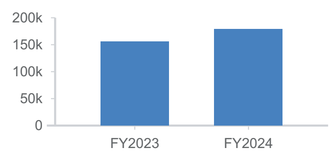
260,548.8
Measure in FY2024

Youtube: New subscribers



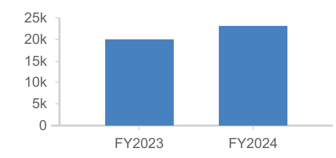
507
Measure in FY2024

Youtube: Views



179,400
Measure in FY2024

Youtube: Viewing time in hours



23,000
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Communications & Outreach	6.00	6.00	6.00	-

DEPARTMENT CONTACT

Name: Jonathan Weaver

Title: Communications & Outreach Director

Email: jaweaver@cabarruscounty.us

Phone: 704-920-2341

Cabarrus County
America Thrives Here

SAFETY AND RISK MANAGEMENT

FY 2024 Program Summary & Performance Measures

MISSION

The Cabarrus County Risk Management Department aims to protect and improve the health and safety of all county employees as well as the public utilizing our services or facilities.

OVERVIEW

Workforce protection is achieved through implementing various safety initiatives such as training related to ergonomics, slips/trips/falls, back safety, working with chemicals, bloodborne pathogens, defensive driving, and personal protective equipment. Facility safety is monitored through regular workplace safety and equipment inspections. The Risk Management department also leads the Safety Committee with monthly meetings and assignments to improve knowledge of safety topics while addressing safety concerns in work environments. Collaboration between departments to remedy safety concerns is done after thorough regular analysis of safety trends and exposures both industry-wide and within county operations.

Worker compensation injuries, auto accidents, and general liability claims are managed by the department who coordinates with a third-party administrator, insurance, and legal teams to address claims. Risk and Safety also obtains proper insurance coverage for county facilities, equipment, and operations. Incident response, light duty work assignments, and Fleet Policy compliance for county drivers are collaborative processes where Risk Management is heavily involved. The department develops, updates, and implements safety-related policies and programs including the Emergency Action Plan, Injury/Illness Prevention Program, Workers Compensation program, and Hazard Communication.

The goal of Risk Management is to provide a safe environment for workers and patrons, which includes preventing safety issues from arising and addressing issues quickly when they are presented. The department ensures compliance with the Americans with Disabilities Act, Occupational Safety and Health Administration, North Carolina Industrial Commission, and Department of Transportation standards.

LOCATION

Cabarrus County Government Center (65 Church Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Risk Management consistently works with patrons to address safety concerns or issues. This has included ADA accommodations, injuries at County facilities and addressing property damages. It may also include the proper setup and planning for events. To request accommodations, call 704-920-2100.

FY24 FOCUS

In addition to sustaining general function, the department’s FY24 focus includes:

- Fully replace “Red Book” with Emergency Action Plan both on computers and in main work areas, which includes making this more accessible
- Implement centralized SDS locations in buildings (SDS - Safety Data Sheets; binders that must be displayed that provide information about all chemicals used in the workplace)
  - Currently not all workers have access to SDS books in facilities
  - Not all workers are cognizant of where these books are located
  - Not all employees are aware of what an SDS is, when it’s needed, and when it’s required
  - Goal to install central station at larger buildings to include all chemicals in building and orient workers to examine SDS more often
- Provide additional training resources to adjust annual training and meet departmental/divisional specific safety training needs that are still lacking
- Adjust Fleet Policy to better provide direction on driver eligibility and when to reapply if denied driving privilege
- Mitigate rising trend of auto accident including backing accidents where county driver is determined “at fault” by implementing penalties for driving infractions leading to accidents
- Improve safety training and injury prevention in work environments to reduce workers compensation claims with injuries leading to more than 21 days of missed work or work restriction
  - Better ergonomics videos, coworker influence, supervisor periodic observation
- Mature safety culture by increasing involvement by ALL County departments

HIGHLIGHTS

- Released new Emergency Action Plan to better help explain processes for injuries, accidents, threats, severe weather, and incidents including links to required documentation
- Set up first aid stations in each of County facilities for basic triage
- Lindsey McVean hired as new Risk and Safety Coordinator – March 27, 2023
- Released Workers Compensation Policy to synergize with Workers Compensation Frequently Asked Questions (FAQ) sheet to better train supervisors and employees on worker injury and illness procedures and legal requirements
- 12 departments received NC DOL Safety Awards for injuries and illnesses in 2022
- Changed workers compensation forms online to make access and completion easier

SIGNIFICANT DATES

July: FY23-24 Insurance renewal

BUDGET SUMMARY

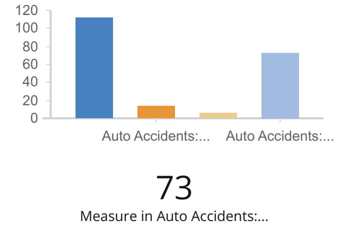
Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$164,067
Employee Benefits	$0	$0	$67,914
Other Services & Charges	$0	$0	$8,789
Other Operation Cost	$0	$0	$756
Supplies	$0	$0	$380
TOTAL	**$0**	**$0**	**$241,906**

PERFORMANCE MEASURES

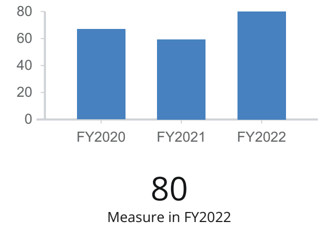
Workers Compensation Claims by Department

Auto Accidents by Department



of OSHA Recordable Injuries each calendar year

Occupational Safety and Health Administ...



	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Safety & Risk Management**	-	-	2.00	2.00

***Safety & Risk Management split out from County Manager in FY 2024.*

DEPARTMENT CONTACT

Name: Jonathan Bradley

Title: Risk and Safety Director

Email: jdbradley@cabarruscounty.us

Phone: 704-920-2218

HUMAN RESOURCES

FY 2024 Program Summary & Performance Measures

MISSION

To provide pay, benefits and services for the county workforce to develop an environment that supports high levels of employee satisfaction and engagement and, therefore, retention.

OVERVIEW

Human Resources (HR) services include recruitment and referral of job applicants, compensation administration, benefits administration, position control, policy development and interpretation, employee relations, employee performance management, leave of absence management, employee and leadership development, record retention and wellness programs including the County's Employee Health & Wellness Center.

Comprised of three divisions – Benefits, Operations and Strategy – the HR team supports the needs of County employees through exceptional customer service and innovative solutions to the challenges of the modern work environment. From technical expertise to business partnerships, the department strives to create an environment where our employees feel supported and valued.

LOCATION

The HR Department is located in the Cabarrus County Governmental Center (65 Church Street S, Concord). Satellite offices are located at the Human Services Cannon and Milestone Buildings in Kannapolis.

INTERACTIVE RESIDENT EXPERIENCES

Human Resources website
Employment Opportunities
Employee Benefits

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

Improve process efficiency
- Revamp and/or consolidate HRIS systems, redesign processes and work flows to improve data collection, entry and tracking and enhance customer experience

Manage rising healthcare costs
- Cost containment strategies include dual choice health plan options for employees
- Prevention through wellness programming, health coaching and tightening of health screening measures

Competitive compensation strategies
- Compensation structure review
- Wage compression review for all departments
- Market study for Department of Human Services

Growing employees and leaders
- Developing and delivering educational content for supervisors and employees
- Redesigning the performance evaluation tool including merit timing
- Supporting new education offerings identified through the last employee survey

Process Improvements
- Revamping exit interview process to better understand turnover patterns

Policy Reviews and Development
- Standards of Appearance

- Drug Screen
- Attendance
- Cellular devices
- On call work
- Time off benefits
- Remote and alternate work schedules

HIGHLIGHTS

- Completed internal departmental structure changes and added new management team members
- Completed and implemented compensation review projects for EMS, Fire and general government departments
- Hired and onboarded 218 full time new employees

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Miscellaneous	$40,272	$50,000	$50,000
TOTAL	**$40,272**	**$50,000**	**$50,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$596,272	$800,171	$782,801
Employee Benefits	$236,496	$321,511	$417,128
Other Services & Charges	$62,755	$133,878	$152,210
Other Operation Cost	$88,571	$109,743	$109,311
Supplies	$36,541	$50,780	$23,224
Capital Outlay	$13,504	$15,000	$15,000
TOTAL	**$1,034,139**	**$1,431,083**	**$1,499,675**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$40,272	$50,000	$50,000
Expenses	$1,034,139	$1,431,083	$1,499,675
REVENUES LESS EXPENSES	**-$993,867**	**-$1,381,083**	**-$1,449,675**

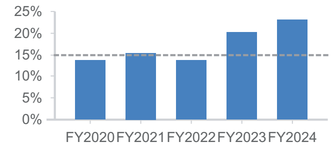
PERFORMANCE MEASURES

FY 2024 numbers are projections

% turnover for full and part time positions

Turnover rate includes retires, voluntary ...

IN PROGRESS Target Less than or equal to 1...

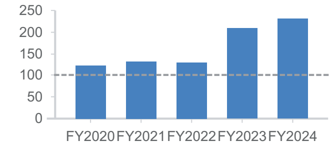


23%

Measure in FY2024

Average # of days to fill vacant positions

IN PROGRESS Target Less than 100



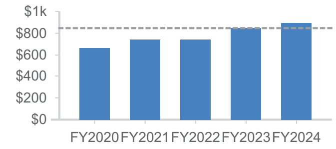
230

Measure in FY2024

Average cost of medical/insurance claims per employee

Health insurance claims have increased d...

IN PROGRESS Target Less than or equal to 8...

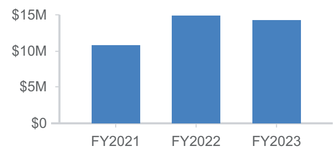


$890.00

Measure in FY2024

Total Medical Claims Paid Out

Employee medical claims paid out by the ...



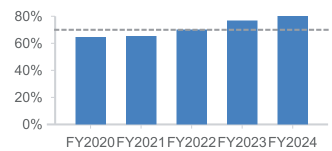
$14,259,300.00

Measure in FY2023

% employees meeting waist/weight Incentive

% of Employees/Retirees meeting waist/w...

ON TARGET Target Greater than or equal to ...

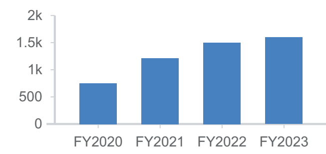


80%

Measure in FY2024

Wellness for Life Programming Participation

Participants includes wellness challenges...



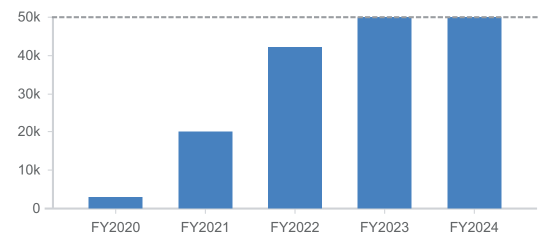
1,600

Measure in FY2023

Training courses completed in NeoGov

Online training courses completed by all employees in County soft...

ON TARGET Target Greater than or equal to 50,000



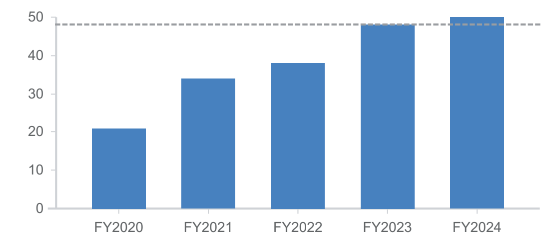
50,000

Measure in FY2024

Supervisors completing Boot Camp Training

Training program for supervisors in County positions; only had one...

ON TARGET Target Greater than or equal to 48



50

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Human Resources	10.20	10.50	12.00	1.50

DEPARTMENT CONTACT

Name: Lundee Covington

Title: Human Resources Director

Email: llcovington@cabarruscounty.us

Phone: 704-920-2827

Cabarrus County
America Thrives Here

TAX COLLECTION

FY 2024 Program Summary & Performance Measures

MISSION

Through innovation, dedication, professionalism and good stewardship, use all means to collect property taxes and other revenue as mandated by the North Carolina Machinery Act and the Cabarrus County Board of Commissioners.

OVERVIEW

The Tax Collection Office ensures the collection of all current, delinquent and gross receipt taxes as well as nuisance and abatement fees for the County, contracted municipalities and special districts.

It is responsible for:

- Accepting payments
- Assisting taxpayers, attorneys and other customers
- Enforcing collection through bank attachments, garnishments, foreclosure, NC state debt set-off, third-party credit collection and sheriff warrant levies
- Balancing cash drawers and depositing all moneys received daily
- Filing bankruptcy, receivership and estate claims upon notification from federal and state courts
- Issuing mobile home permits, updating and maintaining accounts receivables files, releases, appropriations and refunds
- Maintaining daily and monthly reports for the finance department
- Maintaining and reporting lockbox postings and credit card postings to Finance

The office also prepares agenda item requests for the Board of Commissioners according to NC General Statute timelines and prepare information needed for budget purposes.

Payment options
To ease the financial burden of paying annual real estate or personal property tax at one time, the County's tax collections department will work with taxpayers throughout the year on payment plans that pay the bill in full by the delinquent date. The taxpayer is responsible for contacting the collections office to request the payment plan option.

Cabarrus County real estate and personal property tax can be paid in the following ways:

- Via the myCabCo website or app using a credit or debit card
- By mail using the envelope and coupon provided with the bills
- In person at the Cabarrus County Tax Collections office at the Government Center, 65 Church St. S, Concord

For questions or online payment assistance, call the Cabarrus County Tax Collector at 704-920-2119 or email taxinfo@cabarruscounty.us.

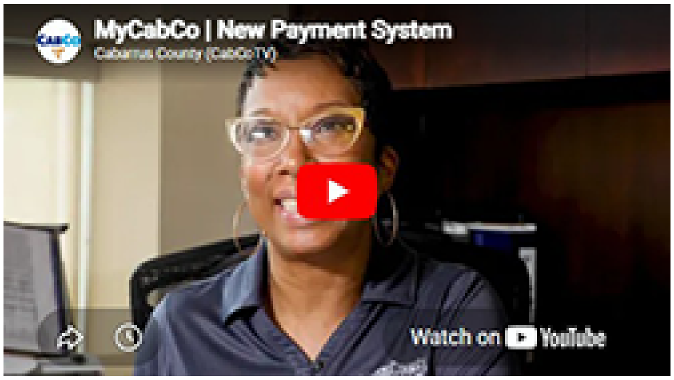
LOCATION

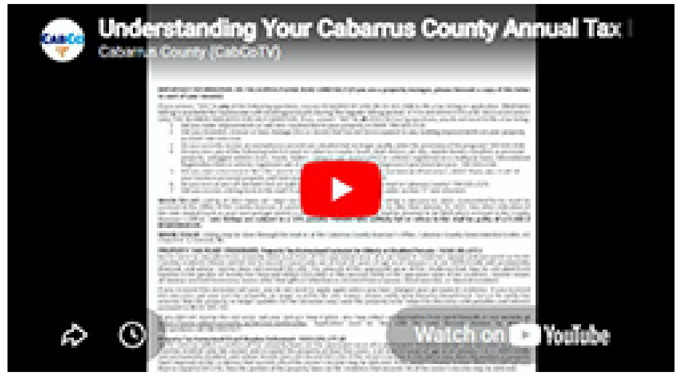
Cabarrus County Government Center (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Pay property taxes online and view receipts
Individual Personal Property FAQs

Real and Personal Property Tax Exclusions
(Application period is January 1 to June 1)
Homestead Exclusion for Elderly or Disabled
Disabled Veteran Exclusion
Circuit Breaker Deferment





FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Marketing and continued focus on E-billing option
- Focus on customer service
- Transitioning to PayIt 2.0, which allows use of Cash Payment Coupon option

HIGHLIGHTS

99.27% Collection Rate

SIGNIFICANT DATES

July: Tax bills mail (payment plan options available)
September: Tax bills due
January: Tax bill payment grace period ends. Property owners who are delinquent on payment are subject to interest charges, collections action and/or tax foreclosure
January: Tax listing period. The month of January is the window for filing any new tax listings for personal property. This includes changes made to home or business buildings or other structures on your land, or if you own taxable personal property such as vehicles that don't have an annual registration renewal with the North Carolina Department of Motor Vehicles (like trailers, campers) or recreational vehicles (such as jet skis, boats, etc.).
January 1 to June 1: Real and Personal Property Tax Exclusion application period

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Property Taxes	$221,822,493	$226,563,987	$236,516,760
Sales/Other Taxes	$449,216	$365,000	$365,000
Sales & Services	$333,515	$307,000	$307,000
Miscellaneous	-$159	$0	$0
TOTAL	**$222,605,065**	**$227,235,987**	**$237,188,760**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$585,858	$574,800	$574,800
Personnel Services	$432,588	$448,064	$474,112
Employee Benefits	$189,379	$214,143	$228,882
Supplies	$40,637	$49,900	$51,600
Other Services & Charges	$50,269	$22,795	$23,014
Capital Outlay	$1,323	$0	$0
Maintenance & Repair	$0	$250	$250
TOTAL	**$1,300,053**	**$1,309,952**	**$1,352,659**

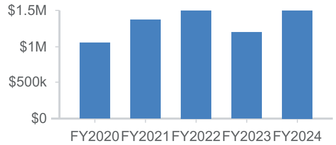
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$222,605,065	$227,235,987	$237,188,760
Expenses	$1,300,053	$1,309,952	$1,352,659
REVENUES LESS EXPENSES	**$221,305,013**	**$225,926,035**	**$235,836,101**

PERFORMANCE MEASURES

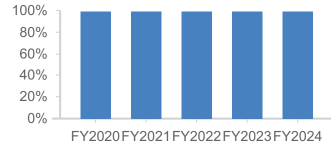
FY 2024 numbers are projections

Delinquent Taxes Collected



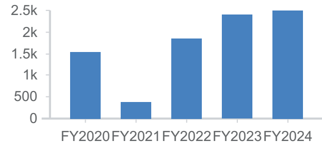
$1,500,000.00
Measure in FY2024

Tax Collection %



99%
Measure in FY2024

Volume of Garnishments/Bank Attachments Processed



2,500
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Tax Collections	10.00	10.00	10.00	-

DEPARTMENT CONTACT

Name: David Thrift

Title: Tax Administrator

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2119

CABARRUS COUNTY
America Thrives Here

TAX ADMINISTRATION

FY 2024 Program Summary & Performance Measures

MISSION

Through innovation, dedication, professionalism and good stewardship, we will administer the listing and assessment of all taxable property according to state law, County policy and our adopted Schedule of Values while maintaining equity and fairness to the citizens of Cabarrus County.

OVERVIEW

The Tax Administration Office accomplishes required tasks via three divisions and a financially independent Collection Department.

LAND RECORDS

The Land Records Division is responsible for the cadastral mapping utilizing Geographic Information System (GIS) software to maintain an inventory of the real property within Cabarrus County, as required by North Carolina General Statute, to maintain a permanent listing system.

Land Records handles tracking records of:

- Property ownership transfers
- Land splits
- Parcel mapping

Land Records also accepts applications for real and personal tax exclusions such as:

- Homestead Exclusion for Elderly or Disabled
- Disabled Veteran Exclusion
- Circuit Breaker Deferment

Along with accepting applications, Land Records annually reviews property. They review 1/4 of all property receiving an exclusion for compliance. Land Records maintains the county GIS and online mapping system.

REAL PROPERTY

The Real Property Division is responsible for the assessment valuation and appraisal of all real estate in Cabarrus County. During each Revaluation Project it develops and create a Schedule of Values, Standards and Rules, which are duly adopted by the County Commissioners to be used by the County appraisers to value each real estate property in the county.

Real Property handles:

- Real property values
- Present use (farm) values
- All real property appraisals and assessments for yearly budget purposes

Real estate is currently revalued every four years in Cabarrus County. This process allows Tax Administration to adjust the appraised value of real estate. This is done to reflect the property's true value in the forever changing real estate market. The most recent revaluation occurred in 2020. Tax Revaluation also accepts applications in January for certain exempt organizations, such as educational, religious and/or charitable.

An annual review occurs for 1/4 of all property approved for a tax exemption to ensure compliance. For present use (farm) property, applications are accepted in January.

PERSONAL PROPERTY

The Personal Property Division is responsible for the listing, assessment and discovery of property in Cabarrus County that is taxable but not considered to be real estate.

Personal Property handles assuring the listing and valuation of:

- Business personal property
- Individual personal property
- Motor vehicles

Each year in early January, personal property listing forms get mailed. This is done for both individual and business personal property. These forms get sent to property owners that have personal property item(s) listed in the prior year. All personal property is subject to annual listing and must get listed. This must be done in January to avoid a 10% late listing penalty. Personal property assessment also does audit reviews of business and personal listings.

The **Tax Collection Office** ensures the collection of all current, delinquent and gross receipt taxes as well as nuisance and abatement fees for the county, contracted municipalities and special districts. Learn more about the Tax Collection Office.

Payment options
To ease the financial burden of paying annual real estate or personal property tax at one time, the County's tax collections department will work with taxpayers throughout the year on payment plans that pay the bill in full by the delinquent date. The taxpayer is responsible for contacting the collections office to request the payment plan option.

Cabarrus County real estate and personal property tax can be paid in the following ways:

- Via the myCabCo website or app using a credit or debit card
- By mail using the envelope and coupon provided with the bills
- In person at the Cabarrus County Tax Collections office at the Government Center, 65 Church St. S, Concord

For questions or online payment assistance, call the Cabarrus County Tax Collector at 704-920-2119 or email taxinfo@cabarruscounty.us.

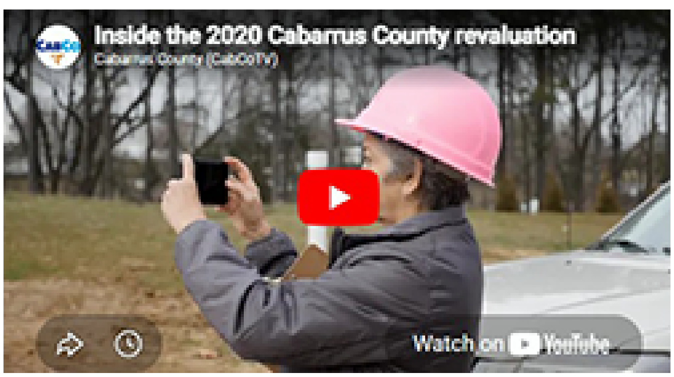
LOCATION

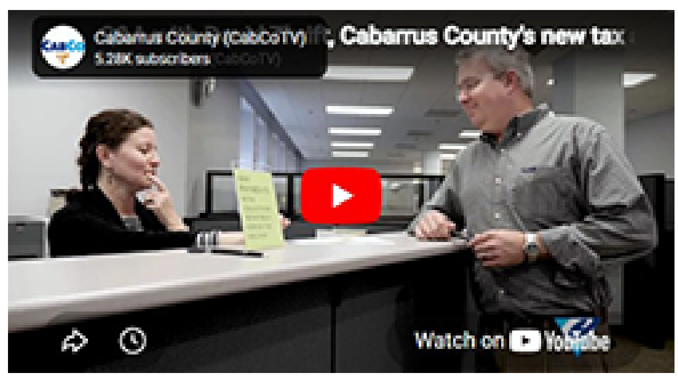
Cabarrus County Government Center, First Floor, left (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Pay property taxes online and view receipts
Individual Personal Property FAQs
Cabarrus County Trends Report
Schedule of Values
Map Cabarrus
Present Use of Farm Program and Wildlife Conservation information
CLaRIS Property Research
Real Estate Sales Analysis
Revaluation FAQs

Real and Personal Property Tax Exclusions
Homestead Exclusion for Elderly or Disabled
Disabled Veteran Exclusion
Circuit Breaker Deferment





FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- **Revaluation:** Revaluation is the process of establishing an appraised market value. This gets done for every real estate parcel in the County with mass appraisal techniques. NC State Law (NCGS 105-286) requires we conduct a countywide property revaluation. This must occur at least once every eight years. Cabarrus County has adopted a four year schedule for revaluation. This more accurately reflects the ever changing real estate market. Changes in the assessed value of your property may affect your tax bill. Affects aren't known until tax rates are established through the annual budget process. The County Commissioners, individual municipalities and taxing jurisdictions establish tax rates. This process takes place through the spring months and tax rates should be finalized in June.

What Impacts Revaluation?

- **Land Value.** The land value contributes to the overall real property or tax value. Its location, size and zoning along with other factors are used to determine the value of the land.
- **Building Value.** What type of building is located on a property? Residential or Commercial? Various factors determine a building's tax value. Examples include: age of a building and overall physical characteristics.
- **Other Improvements or Extra Features.** Things that can add value to a parcel are out-buildings or extra features; like:
  - Garages
  - Sheds or storage buildings
  - Pools
  - Fences
  - Driveways

Real Estate search allows you to review the details of a specific parcel and obtain its tax value.

Learn more in the Revaluation FAQ.

HIGHLIGHTS

Pictometry Sketch Check Project: Solution from Eagleview that checks CAMA sketches against Ortho Imagery in order to verify accuracy.
Number of sketch files provided: 81,227
Improved parcel count: 77,440

Development and Promotion of Online Listing Application for BPP (Business) and IPP (Individual).

SIGNIFICANT DATES

July: Tax bills mail (payment plan options available)
September: Tax bills due
January: Tax bill payment grace period ends. Property owners who are delinquent on payment are subject to interest charges, collections action and/or tax foreclosure
January: Tax listing period. The month of January is the window for filing any new tax listings for personal property. This includes changes made to home or business buildings or other structures on your land, or if you own taxable personal property such as vehicles that don't have an annual registration renewal with the North Carolina Department of Motor Vehicles (like trailers, campers) or recreational vehicles (such as jet skis, boats, etc.).

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$480	$250	$250
TOTAL	**$480**	**$250**	**$250**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,903,690	$1,865,009	$1,928,641
Employee Benefits	$730,851	$803,152	$848,507
Supplies	$49,108	$72,100	$110,000
Other Operation Cost	$59,513	$74,168	$86,736
Other Services & Charges	$37,208	$80,582	$81,897
Maintenance & Repair	$967	$1,225	$1,275
TOTAL	**$2,781,336**	**$2,896,236**	**$3,057,055**

Summary

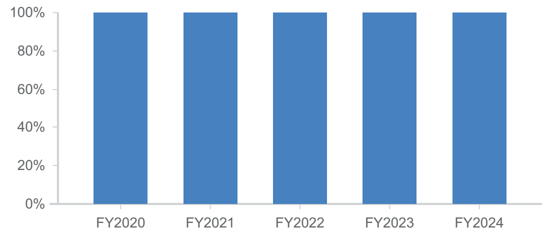
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$480	$250	$250
Expenses	$2,781,336	$2,896,236	$3,057,055
REVENUES LESS EXPENSES	**-$2,780,856**	**-$2,895,986**	**-$3,056,805**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Splits & Transfers Completed by February 1

All documents recorded in the Register of Deeds are reviewed daily...

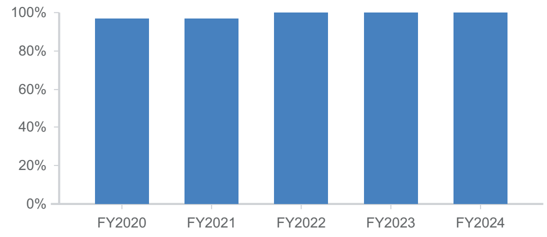


100%

Measure in FY2024

Mapping of Subdivision Plats within 10 Business Days

Enter transfers into the database and assign property splits to the ...

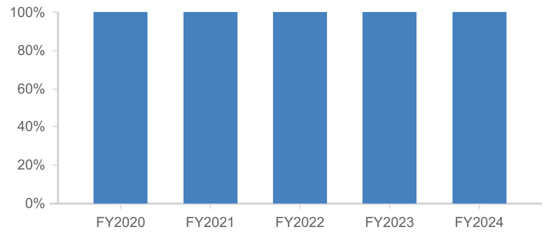


100%

Measure in FY2024

Assessment Changes on Splits, Listings & New Construction

Complete the appraisal of real property splits, new construction an...

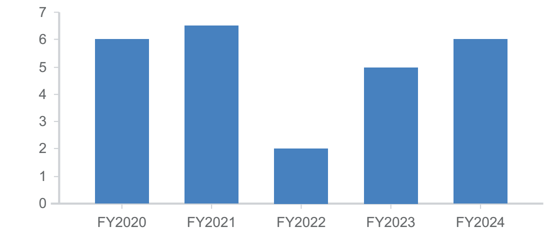


100%

Measure in FY2024

Average # of Business Personal Property Audits per Month

FY 2022 numbers reduced due to COVID-19 restrictions



6

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Tax Administration	30.00	31.00	31.00	-

DEPARTMENT CONTACT

Name: David Thrift

Title: Tax Administrator

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2166

BOARD OF ELECTIONS

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

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

The Board of Elections is the only statutory, bi-partisan, quasi-judicial, supervisory board in NC State government. There are currently 5 sitting members on the Board of Elections. Members are nominated by the local Democratic and Republican parties. The Chair is appointed by Governor's Office and remaining members are appointed by NC State Board of Elections.

Current Board of Elections members are:

- Martin Ericson - Chairman
- Jay White - Secretary
- Joanna Dudley - Member
- David Black - Member
- Sophia Wilkerson - Member

The local Board's duties are imposed by law and include the making and issuing of rules, regulations and instructions, not inconsistent with law or the rules established by the State Board of Elections, as it deems necessary for the guidance of election officers and voters.

Board of Elections meetings are open to the public and are usually held on the second and fourth Monday of every month at 12:30 pm (when there is business) in the County Board of Elections Office (369 Church Street N, Concord). Meeting frequency increases in the weeks leading up to an election. The schedule of absentee ballot, canvass and special meetings is posted by the Board.

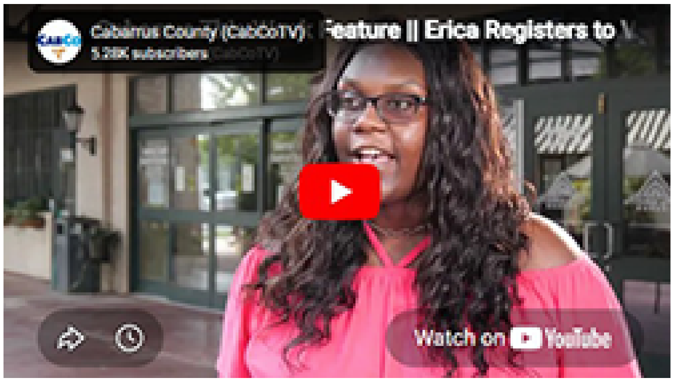
Anyone wanting to speak at a Board of Elections meeting must notify the Board Director or Chair five days preceding the next scheduled meeting. However, if there is just reason why the speaker cannot meet the five-day deadline, the speaker may write the Board Chair for special approval, giving reason for the urgency and the subject matter.

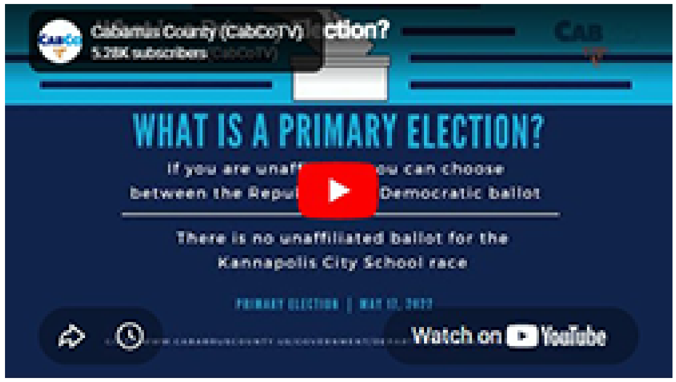
LOCATION

Cabarrus County Board of Elections Office (369 Church Street N, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Elections webpage
Board of Elections Board Meeting information
Voter ID information
Running for Office
Candidate Information
Voter registration
Absentee Voting
Sample Ballots
Precinct Locations





FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Implementing an online voter data portal to minimize public information requests
- Management system for lines at voting sites and publicize Early Voting wait times

HIGHLIGHTS

- November 2022 election
- Promoted Wyatt Newsome to deputy director and hired two new staff members to elections coordinator and senior elections clerk roles.
- Began work to engage the community and improve relations by starting work on a Board of Elections Cookbook
- New Board of Elections member Avis Edmund to fill the seat vacated by Republican David Black

SIGNIFICANT DATES

July 2023: Municipal candidate filing
November 2023: Municipal election with early voting the two-and-a-half weeks prior
December 2023: Candidate filing for 2024 elections
March 2024 (unless changed by legislation): Presidential primary with early voting the two-and-a-half weeks prior

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$122,349	$96,000	$118,000
TOTAL	**$122,349**	**$96,000**	**$118,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$513,900	$797,802	$1,046,246
Other Services & Charges	$293,378	$371,034	$492,568
Employee Benefits	$186,324	$173,530	$217,369
Capital Outlay	$208,752	$0	$0
Supplies	$43,708	$52,688	$76,588
Other Operation Cost	$50,048	$55,230	$51,838
Maintenance & Repair	$0	$0	$13,000
TOTAL	**$1,296,110**	**$1,450,285**	**$1,897,608**

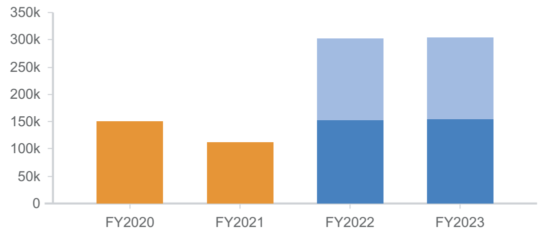
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$122,349	$96,000	$118,000
Expenses	$1,296,110	$1,450,285	$1,897,608
REVENUES LESS EXPENSES	**-$1,173,762**	**-$1,354,285**	**-$1,779,608**

PERFORMANCE MEASURES

of Registered Voters

FY22 and FY23 includes estimates for Primary Election and General ...

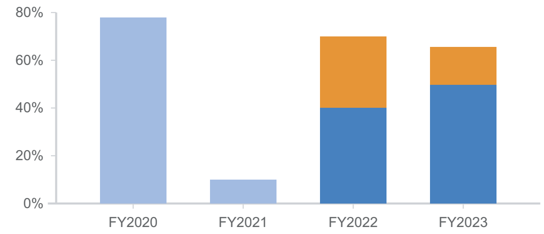


303,434

Measure in FY2023

% Turnout of Eligible Voters

FY22 and FY23 includes estimates for Primary Election and General ...

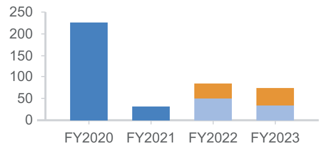


65.8%

Measure in FY2023

of Board of Elections Precinct Officials

FY22 and FY23 includes estimates for Pri...

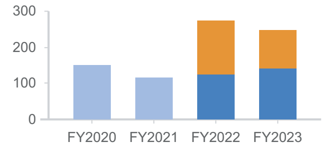


75

Measure in FY2023

of Voters Assisted by Multi Partisan Assistance Teams

FY22 and FY23 includes estimates for Pri...

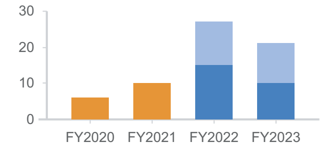


248

Measure in FY2023

of Facilities Visited by Multi Partisan Assistance Teams

FY22 and FY23 includes estimates for Pri...



21

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Board of Elections	8.43	8.43	8.43	0.00

DEPARTMENT CONTACT

Name: Carol Soles

Title: Elections Director

Email: clsoles@cabarruscounty.us

Phone: 704-920-2860

Cabarrus County
America Thrives Here

REGISTER OF DEEDS

FY 2024 Program Summary & Performance Measures

MISSION

The mission of the Register of Deeds Office is to maintain and preserve current and historic records entrusted to its office in the manner prescribed by the North Carolina Statutes, to make its records available to the public accurately and expeditiously in multiple and convenient formats, and to provide polite, knowledgeable and timely service to those who use the office.

OVERVIEW

The Register of Deeds Office is a patron-responsive recording agency that provides numerous services to the public, legal and business communities.

The Register of Deeds is an elected official serving a term of four years. The Register is legally responsible for accurate recording, indexing, storing and preserving records of Cabarrus County's public records, including Cabarrus County births, deaths, marriages, veteran discharges, notary publics, condominium plans, subdivision maps and all other land-related documents (deeds, deeds of trust, contracts, etc.).

By statutory requirement, the documents recorded in Land Records must be made available via a temporary index within 24 hours of recordation and must be permanently indexed within 30 days of the initial recordation.

Cabarrus County's Register of Deeds Office uploads to its records and website an initial index and virtual image within 10 minutes of recording. Thereafter, the office verifies the recorded documents and permanently indexes them within one to two business days.

The office also prepares paperwork for amendments to birth and death certificates.

The office is supported by the fees it takes in and, historically, has annually generated revenue for the County.

INTERACTIVE RESIDENT EXPERIENCES

ROD Webpage
Online Records Search
Copies of birth, marriage and death certificates - The INDEX of vital records is available at Cabarrusncrod.org. Specific documents may be obtained in person at the Register of Deeds office or ordered online. A link to order online can be found at the ROD department section of the County website (Cabarruscounty.us).
Property Notification Site - Parties are able to register to be notified by email if a land record transaction occurs in the parties' name. Registration is at Cabarrusncrod.org.
Marriage License Services - A link to applications can be found at the Cabarruscounty.us

LOCATION

Cabarrus County Governmental Center (65 Church Street S, Concord)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

Updating the Register of Deeds index of online land records to include land records prior to January 1, 1983. The project will improve search functionality. The current system displays unsearchable photo images of the physical index books. The project is funded through the Automation Fund, a statutorily mandated process that enables Register of Deeds offices to apply a percentage of collected funds toward technology improvements.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Permits & Fees	$5,224,640	$4,330,000	$3,225,000
Sales & Services	$5,879	$4,500	$4,500
TOTAL	**$5,230,519**	**$4,334,500**	**$3,229,500**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$450,201	$427,433	$441,147
Employee Benefits	$203,782	$190,777	$221,215
Other Services & Charges	$63,586	$92,586	$92,453
Supplies	$12,692	$13,600	$17,100
TOTAL	**$730,262**	**$724,395**	**$771,914**

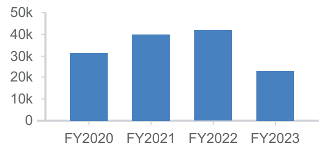
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$5,230,519	$4,334,500	$3,229,500
Expenses	$730,262	$724,395	$771,914
REVENUES LESS EXPENSES	**$4,500,257**	**$3,610,105**	**$2,457,586**

PERFORMANCE MEASURES

# of E-Recording Documents Filed Electronically

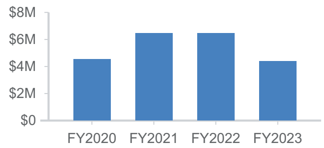
E-recording is the process of presenting ...



23,078

Measure in FY2023

Excise Taxes & Recording Fees Received Through E-recording

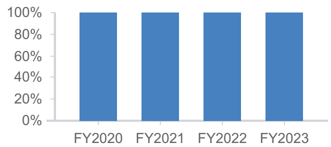


$4,352,730.00

Measure in FY2023

% of Land Records Indexed Within 10 Days

By statutory requirement, land records m...



100%

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Register of Deeds	8.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Wayne Nixon

Title: Register of Deeds

Email: mwnixon@cabarruscounty.us

Phone: 704-920-2112

FINANCE

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

The Finance Department is responsible for managing all fiscal affairs of the County in accordance with generally accepted accounting principles. This includes accounting, recording the receipt and disbursement of County funds, payroll, debt administration, investment, capital asset control, grants, financial planning and reporting. The department manages cash to maximize investment income while meeting the organization's cash flow needs. It also supports the financial and administrative needs of County departments and provides critical information for financial and strategic planning at all levels of the organization.

The Finance Department proudly includes one staff CPA and three certified North Carolina Government Finance Officers (NCGFOA).

LOCATION

Cabarrus County Government Center (65 Church Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

FY22 Popular Annual Financial Report

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

Managing an increasing number of grants by streamlining and updating internal processes, policies and tools: While grants provide valuable resources and allow the County to carry out projects that may not be funded, managing the increasing number of grants requires more staff time and creates challenges. Grant oversight, accountability, review, disbursement, internal controls, ever-changing financial reporting and compliance requirements require specialized training. To help meet this expanding need, the Finance Department budgets for and encourages staff to attend trainings and webinars, as well as utilize interns, and outside resources.

Mitigating cyber security risks by partnering with the Information Technology Services Cyber Security team and third-party vendors to educate employees, restrict access and monitor threats: Cyber-attacks have become an increased concern for staff who are responsible for financial processes, sensitive information, and personal data. Attacks attempting to gain access to our financial system are a daily concern for Finance and the County. The County's ITS Department has its own Cyber Security team that monitors all incoming emails and internet traffic. They also perform regular system backups in case the system is hacked. The Finance Department manages vendor accounts through PaymentWorks—a third-party Business Identity Platform that eliminates the risk of payments fraud, reduces cost and ensures compliance.

Impact of the Governmental Accounting Standards Board Summary of Statement No. 96 (Subscription-based Information Technology Arrangements): Governmental Accounting Standards Board (GASB) requirements are becoming increasingly complex. GASB 96, implemented in FY 2023, pertains to Information Technology agreements. Finance staff will utilize outside resources and training tools to fully understand and properly implement GASB 96 and future GASB statements required for audits and deadlines.

Managing unpredictable sales tax trends by budgeting conservatively: Sales tax is the second-leading source of income for the County. These funds are used to help provide daily services for residents and help fund capital projects. Over the past three years, sales tax has increased year-over-year by historical double digits. Sales tax is driven by social and economic trends, inflation, pandemics and population. Because of these trends' unpredictable and uncontrollable nature, the Finance staff does not believe the year-over-year increase will continue at the same pace. The only control measure available to the County is conservative budgeting. Funds received above the budgeted amount are placed in the general fund for future allocation.

Maximizing investment earnings by making strategic investments: Interest rate increases allow the County to invest idle funds and receive a higher rate of return (earn more interest income). The County makes strategic investments to maximize investment earnings (increase in revenue for the County) while ensuring investments and deposits can be converted to cash when needed (ability to pay bills on time). Rising interest rates typically make issuing debt (borrowing money) more expensive. The County does not plan to issue debt during FY 2024 and will continue utilizing a draw program to fund current projects. The County currently pays interest only at a variable rate on the draw program until it's converted to long-term debt (at a fixed rate).

HIGHLIGHTS

- Cabarrus County Government earned the distinction of a triple-A rating by Fitch Ratings and Moody's Investors Service—two of three national bond rating agencies. Cabarrus also maintained its AA+ rating with S&P Global Ratings.
- The Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022 was issued and Martin Starnes and Associates, a firm of licensed Certified Public Accountants, concluded that the County's financial statements were presented fairly in all material respects with Generally Accepted Accounting Principles (GAAP).
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 38th consecutive year for the June 30, 2022 Annual Comprehensive Financial Report (ACFR).
- Three staff members are North Carolina Certified Local Finance Officers with a fourth member working toward the distinction.

SIGNIFICANT DATES

January: Annual Comprehensive Financial Report (ACFR) reviewed and accepted by commissioners at their work session
January: Annual Comprehensive Financial Report (ACFR) published to County website and submitted to the GFOA for award consideration
July and January: Report to the secretary of the Local Government Commission (LGC) on the status of deposits and investments
October: Submit annual financial report (AFIR) to Local Government Commission (LGC)
October or November: Submit audited Annual Comprehensive Financial Report (ACFR) to Local Government Commission (LGC)
December: Deadline to submit sales and use tax refund applications (Local governments must pay sales taxes on taxable purchases and may request refunds from the Department of Revenue at the end of the year for most sales tax paid)
January: Distribute W2 forms to employees and 1099s to applicable vendors
January: Provide each Nationally Recognized Municipal Securities Information Repository (NRMSIR) annual market disclosures agreed upon during the sale of General Obligation and Non-General Obligation Bonds
January: File Form TR-1 or TR-2 concerning the unit's assessed valuation and property tax levy for the current fiscal year, with the State Department of Revenue
May: External Independent CPA firm performs an annual interim audit
September: External Independent CPA firm performs the final audit
Monthly: Debt service obligations (payments) are paid
*Dates are subject to change.

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,012,038	$1,015,170	$1,053,816
Employee Benefits	$360,844	$402,761	$426,801
Other Services & Charges	$103,410	$165,925	$126,534
Other Operation Cost	$47,873	$51,534	$76,050
Capital Outlay	$87,704	$0	$0
Supplies	$8,905	$8,000	-$12,681
TOTAL	**$1,620,775**	**$1,643,392**	**$1,670,520**

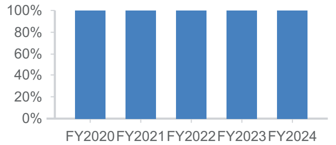
	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Finance	14.00	15.00	15.00	-

PERFORMANCE MEASURES

FY 2024 numbers are projections

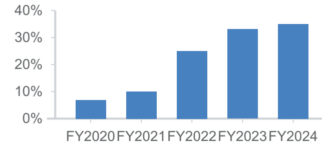
Clean Audit Opinion

On Finance reporting and compliance



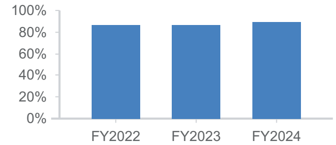
100%
Measure in FY2024

% Capital Assets Audited by Department



35%
Measure in FY2024

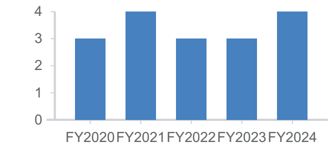
% of Invoices Paid within 30 Days



89%
Measure in FY2024

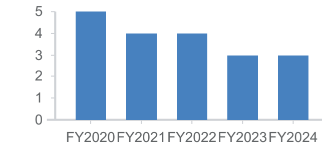
# of Certified Staff

Certified through North Carolina Local G...



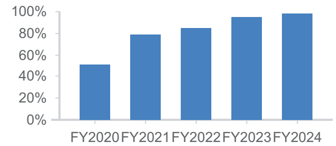
4
Measure in FY2024

# of Internal Control Areas to Review



3
Measure in FY2024

% of Regular Type Vendors Receiving Payments by EFT



98%
Measure in FY2024

DEPARTMENT CONTACT

Name: Jim Howden

Title: Finance Director

Email: jmhowden@cabarruscounty.us

Phone: 704-920-2104

INFORMATION TECHNOLOGY SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

Cabarrus County Information Technology Services (ITS) is nationally recognized for its work to deliver quality technology services that align customers across County government and throughout the community to programs and services offered by Cabarrus County Government. ITS fosters a culture of innovation while providing access to information resources, promoting enterprise information processes and protecting information integrity.

OVERVIEW

Cabarrus County Government relies on technology to support public safety, improve business processes, provide public services, interact with its residents and collaborate with other government entities.

The department operates six divisions:

- **Business Location and Innovative Services:** Manages the County website, the GIS infrastructure as well as custom application development and systems integration
- **Technical Architecture:** Oversees County server farm and enterprise software
- **Business Enterprise Solutions:** Manages the County’s enterprise software and strives to improve business processes using technology
- **Network and Communication:** Manages the County's phone system and network infrastructure
- **Customer Support:** Single point-of-contact service desk that facilitates and coordinates the entire end-user support process. They are responsible for providing quick resolution/workaround when able or expeditiously escalate tickets that cannot be resolved at level 1 to the most appropriate source.
- **Desktop Support:** Provides support for computers and mobile devices, handles inventory management and performs other onsite services as needed

ITS also works to reduce duplicate funding expenditures by collaborating and sharing technology services with local schools, municipalities, volunteer fire districts and non-profit organizations, including:

BUSINESS SUPPORT

- City of Concord Planning and Zoning Hosting Services
- Town of Harrisburg Zoning Hosting Services
- City of Kannapolis Planning and Zoning Hosting Services
- GIS Countywide Addressing Hosting Services
- Cabarrus County Partnership for Children Managed Technology Services
- Cabarrus Arts Council Voice and Data Services
- Cabarrus Health Alliance ArcGIS Online

PUBLIC SAFETY SUPPORT

- Mt. Pleasant, Harrisburg and Midland Mobile Public Safety Services
- Volunteer Fire Mobile Public Safety Services
- Concord and Kannapolis E911 Public Safety Answering Points (PSAPs)
- Union County E911 Regional Back-Up Services
- Rowan County E911 Regional Back-Up Services
- Harrisburg and Kannapolis Fire Electronic Plan Review Services

EDUCATION SUPPORT

- Kannapolis City Schools Datacenter and Network Services
- Cabarrus County Schools Datacenter Services

LOCATION

Cabarrus County Government Center, Basement (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

ITS webpage
GIS portal: Consolidated mapping solution showing property, ownership, aerials and other data layers
CLaRIS: Land records system that identifies all parcels, lists the taxable owner(s) of record
Online permitting: Accela one-stop shop for all planning, reviews, zoning, permitting and inspection services
Cybersecurity awareness: (See the video to the right for a Cybersecurity Tip from Jack Dodd)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

Application support:
- Just Appraised: Streamline data transfer between ROD and Land Records/Bitek
- Spatialest (Comper): Improve efficiency when conducting property valuation
- ERP/MUNIS: Redeploy/Redesign Enterprise ERP (MUNIS)
- BiTek/Tax–et al: Abstract scanning improvements; VTS Situs Address clean up
- Public Safety: Migrate CAD/RM/Jail to Motorola
- Northwoods (DHS): Expand digital lobby software for Dream Center and Milestone; support new Work First Emergency Assistance online application and reporting
- Accela: Bring Harrisburg into the Accela plan review process

Application development:
- Sheriff Website: Working with Granicus/Open Cities to launch a subsite for the Sheriff's Office: cabarruslaw.us
- Automation Anywhere: Simplification platform and digital worker platform to automate tasks and replace redundancy
- Risk Management Forms
- GIS Open Data overhaul
- Start Indoor Mapping for the county
- Teams Integrations with Team Dynamix

Includes: API, forms development

Public Safety:
- CAD/RMS replacement
- Freedom app for volunteer fire CAD

Includes: Motorola RMS/JMS (Jail), Motorola P1 CAD (CAD/911)

Broadband:
- Grants: Spectrum, Yadkin Valley/Zirrus, ARPA
- Digital Equity: Affordable Connectivity Program awareness, student access to the internet through partnerships with Cabarrus County and Kannapolis City Schools, Digital Champion Grant projects

Physical Security:
- Enhancing digital security at County facilities

Audio/Visual:
- Upgrade A/V technology at all meeting spaces with a focus on the Milestone Conference Center
- Enhancing TEAMS capabilities
- Deploying and updating digital signage
- Courthouse technology to support CRAVE solution, courtrooms, conference rooms, jury assembly and deliberation, and digital signage

Cybersecurity:
- Disable legacy encryption and authentication protocols

HIGHLIGHTS

- Courthouse: Installed fiber ring for County network and state connections, with increased capacity and redundancy
- Courthouse paging app: Allows the DA's office to send text messages to lawyers when their case is ready or coming up. Includes a dashboard that displays messages in the Lawyer Lounge, as well.
- Courthouse Digital Docket for signage: Pulls the schedule from the NC AOC's server and displays the docket on TVs in the courthouse, outside of elevators and outside of specific court rooms.
- Wireless Access Point migration to Aruba Central Cloud Controller
- Frank Liske Park Barn construction: Installed network, phone, security cameras, and AV services in this new construction
- Frank Liske Park Soccer Complex and Boathouse: Deployed fiber to the outbuildings in the bark to increase network connectivity and open those areas to more service offerings, with a focus on park safety
- Kannapolis City Schools: Fiber connectivity to A.L. Brown ticket office, allowing for high-speed internet in and around the ticket office
- Milestone: Staff moves and MCNC telecommunications network turnup
- Bid Scraper: Pulled bid postings from the NC State Website for bids to display on our local website
- Yarooms: Deployed room reservation management system to all County departments and buildings, streamlining the reservation and approval process
- NG911 GIS: Data automation of upload process
- Eagleview: Flew and distributed new aerial imagery from the January/February 2023 timeframe

- Remote site connectivity: Moved remote site connections from direct connections to main county network to direct internet connections, allowing staff to firewall the connections, which provides better service and security
- Released new Intranet: Moved intranet to a new platform and updated to a more modern dynamic format with increased content management capabilities
- Jail medical records: Migration to electronic medical records
- Security cameras at County facilities: Updated existing and deployed cameras to more than 10 sites
- Access control expansion and upgrades: Added door access controls to new buildings and started the process of upgrading to more modern and secure technology
- Enterprise backup solution: Implemented enterprise backup solution that is air-gapped and offline to ensure data integrity and availability
- PayIt: Integrated the County's preferred payment processor with permitting software

Team accolades:
1st Place GovX Overall County Government Experience Award
2nd Place Digital County Survey Winner
NACO Achievement Awards
- EMS Airways and Intubation Application
- Career and Leadership Institute Application Process
- PowerDMS to Laserfiche Integration

ITS staff accomplishments and accolades:
Kevin Thomas: Received his PSP (Physical Security Professional) Certificate
Joe Battinelli: Elected to the Geographic Information Coordinating Council (GICC) Statewide Mapping Advisory Committee
Todd Shanley: Serves on the Geographic Information Coordinating Council Local Government Committee
Matthew Saunders: Graduated from the UNC School of Government Certified Government Chief Information Officer (CGCIO) program
Brittany Yoder and Henry Pelfrey: Earned Master of Geospatial Information Science and Technology (MGIST) degrees
Brittany Yoder and Todd Ostrander: Earned their Business Analysis Professional Certificate

SIGNIFICANT DATES

September: Move-in to new ITS building
October: Cybersecurity Month
October/November: Support municipal elections
November/December: Sheriff's Office website launch
*Dates are subject to change.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$44,076	$112,606	$112,606
TOTAL	**$44,076**	**$112,606**	**$112,606**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$2,558,547	$3,440,449	$3,370,649
Personnel Services	$2,562,295	$2,995,224	$3,291,627
Employee Benefits	$899,902	$1,155,946	$1,321,206
Supplies	$805,539	$675,237	$598,278
Capital Outlay	$379,963	$0	$75,000
Other Services & Charges	$35,451	$109,144	$117,101
Maintenance & Repair	$33,387	$33,700	$35,700
TOTAL	**$7,275,084**	**$8,409,701**	**$8,809,560**

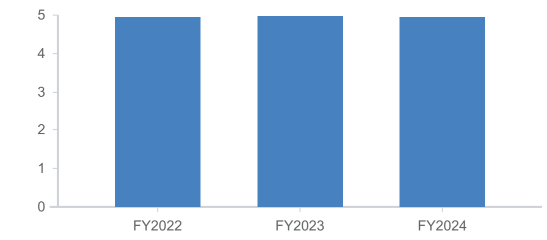
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$44,076	$112,606	$112,606
Expenses	$7,275,084	$8,409,701	$8,809,560
REVENUES LESS EXPENSES	**-$7,231,009**	**-$8,297,095**	**-$8,696,954**

PERFORMANCE MEASURES

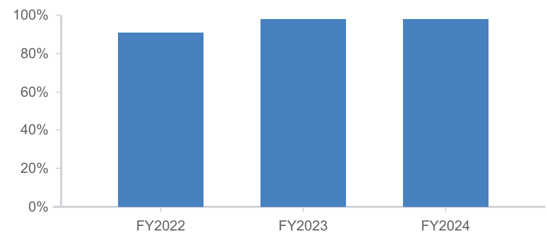
FY 2024 numbers are projections

% of ITS Customers Satisfied



4.95
Measure in FY2024

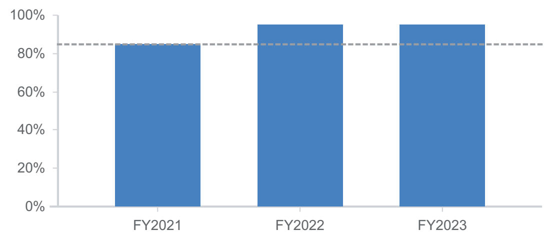
% Unsatisfied Customers Who Improve Rating After Follow Up



98%
Measure in FY2024

% Server systems updated to the latest County OS Standard

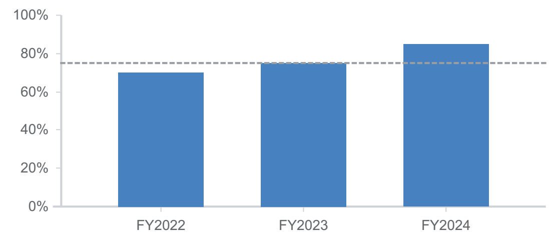
ON TARGET Target Greater than or equal to 85%



95%
Measure in FY2023

% Desktop systems updated to the latest County OS Standard

ON TARGET Target Greater than or equal to 75%



85%
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Information Technology Services	37.00	38.00	40.00	2.00

DEPARTMENT CONTACT

Name: Todd M. Shanley

Title: Chief Information Officer

Email: tmshanley@cabarruscounty.us

Phone: 704-920-2487

FACILITY DESIGN & CONSTRUCTION

FY 2024 Program Summary & Performance Measures

MISSION

To oversee the design and construction of County facilities that are stable, strong and functional through skilled budgeting, planning, direction, reporting and relationship building in order to meet the long-term needs of the organization and community.

OVERVIEW

The Director of Design and Construction is solely responsible for the program's operations. They plan, design and manage all County-related construction projects. They also manage many of the County's building improvement and deferred maintenance projects.

As the central point of contact for the County, they form productive relationships with architects, contractors, surveyors and engineers to facilitate planning, programming and design processes.

On a typical day, they perform skilled work in contracting and procurement; budget planning; programming; contractor onboarding and scheduling; design; permitting; cost estimation; and construction management.

They research and analyze data so that customers (teams who will provide services in the facility), County management and the Board of Commissioners can make informed, data-based decisions.

The community can learn about their work and participate in the process by following regular construction progress updates at Board of Commissioners meetings. Follow the County's communications channels to learn about public input opportunities ahead of future design decisions.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Avenue W Concord)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:
- Meeting project completion timelines and expectations
- Streamlining turnover to the customer
- Developing a framework to guide the organization through future design and construction decision-making processes
- Reviewing processes to maximize efficiency and address capacity challenges
- Managing unplanned projects that come online by developing schedules and quickly developing teams
- Filling the vacant construction coordinator position with a person experienced in construction field operations

HIGHLIGHTS

Construction

- Cabarrus County Courthouse
- Frank Liske Park Barn
- EMS Headquarters
- Northeast Tower
- Government Center Basement Renovations
- Milestone Minor Renovations (server room, front windows, backup 911 Center)
- Animal Shelter Rear of Facility Renovations
- Senior Center Exterior Amenity Upgrades
- Senior Center Overflow Parking Lot
- Emergency Equipment Warehouse & ITS building
- Sheriff’s Office Firing Range Shelter Addition

Design

- Library and Active Living Center at Afton Ridge
- Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park
- Frank Liske Park Office, Concessions, and Mini-Golf Replacement
- Behavioral Health Center
- Public Safety Training Center
- Rob Wallace Park Phase II B

SIGNIFICANT DATES

Summer 2023: Opening of Frank Liske Park Barn
Fall 2023: Opening of EMS Headquarters and ITS building

BUDGET SUMMARY

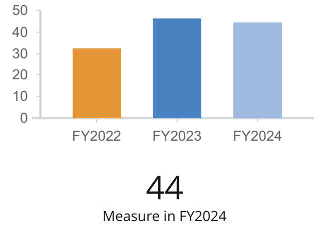
Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$203,139
Employee Benefits	$0	$0	$78,971
Other Services & Charges	$0	$0	$9,478
Other Operation Cost	$0	$0	$1,896
Supplies	$0	$0	$480
TOTAL	**$0**	**$0**	**$293,965**

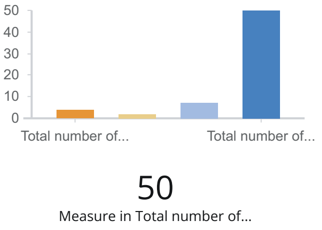
PERFORMANCE MEASURES

FY 2024 numbers are projections

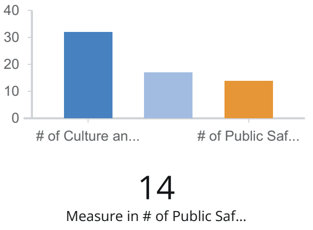
Total # of Design and Construction Projects



Total # of Design and Construction Projects by Dollar Amount



Design and Construction Projects by Function



	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Facility Design & Construction**	-	-	2.00	2.00

***Facility Design & Construction split out from County Manager in FY 2024.*

DEPARTMENT CONTACT

Name: Michael Miller

Title: Director of Design & Construction

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

INFRASTRUCTURE & ASSET MANAGEMENT: GROUNDS MAINTENANCE

FY 2024 Program Summary & Performance Measures

MISSION

Grounds Maintenance provides a pleasant outdoor environment and facilities by ensuring County grounds are attractive, clean, orderly, healthy, safe and useful with the goal of maximizing their functional life.

OVERVIEW

Grounds Maintenance provides general outdoor upkeep and landscaping improvements to 738 acres of County property consisting of 585 acres within four County Parks and 153 acres of other County property. This program is responsible for all grounds maintenance to properties, including mowing, trimming, aeration, fertilizing, over-seeding, chemical applications, watering plants and plant bed maintenance (including weeding, pruning, mulching and replanting), parking lot and sidewalk repair, tree inventory and maintenance, snow and ice removal, collection of leaves, general outdoor facilities maintenance, athletic field preparation and maintenance, and repair of computer controlled athletic field irrigation systems.

The program also provides maintenance to numerous amenities for the Active Living and Parks Department, including baseball, softball, and soccer fields; playgrounds; hiking/mountain biking trails; picnic shelters; tennis courts; a mini-golf course; paddle boats; camp sites; cabins; a pool; disc golf courses; volleyball courts; and a splash pad.

Private contractors perform partial mowing services to designated areas at a select number of County properties. This department also handles initial set-up of various school athletic fields. Grounds Maintenance staff also perform minor maintenance on equipment.

LOCATION

Cabarrus County Infrastructure and Asset Management Building (484 Cabarrus Avenue W Concord)

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

Adding a grounds maintenance worker to supplement the addition of EMS Headquarters, Emergency Equipment Warehouse/ITS, and the anticipated completion of the Mt. Pleasant Library/Active Living Center and Park, along with the Afton Library and Active Living Center. The added acreage of these facilities warrants additional staffing to keep up with the pruning, mulching, snow removal, trash pickup, maintenance of added ball fields and overall appearance of these new locations.

Projects:

- **Midland Tower:** Road
- **Frank Liske Park:** Finish Chipseal of main road
- **Frank Liske Park Amphitheater:** Switch to concrete
- **Rob Wallace Park:** Raised Bed
- **Senior Center, Concord:** Concrete for eight lantern hanging posts
- **EMS Four:** Chipseal pavement
- **Sheriff's Office Administration Building:** Employee Lot chipseal
- **Sheriff's Office Administration Building:** IAM Lot chipseal
- **Arena:** Chipseal section 3
- **Rob Wallace Park trail:** Conversions to crushed concrete phase 3
- **Frank Liske Park Softball Field:** Lip removal
- **Frank Liske Park:** Fence replacement at tracks on left side as you enter the park
- **Rob Wallace Park:** Fence replacement from road at pole barn to back gate near quarry
- **Frank Liske Park:** Black out (put thin layer of asphalt to cover existing lines) and restripe soccer complex to angle spots
- **Stonewall Jackson Training School:** Timber Harvesting Costs
- **Senior Center, Concord:** Rear employee lot Chip Seal
- **Vietnam Veterans Park:** Replace all eight fit stations and signs

- **Frank Liske Park Home Builders Shelter:** Landscape wall

HIGHLIGHTS

- **Kannapolis Library:** Phase II landscaping
- **Frank Liske Park:** Dam tree removal
- **Lot 2:** Chipseal
- **Arena Section 2:** Chipseal
- **Parking Lot 2:** Chipseal
- **Senior Center, Concord, rear:** Synthetic turf and reconstruction of shuffleboard court and drainage
- **Senior Center, Concord, main road:** Chipseal
- **Frank Liske Park, main road:** Finish chipseal
- **Frank Liske Park, Soccer Complex, going toward north end:** Chipseal
- **Frank Liske Park trail:** Conversions to crushed concrete

BUDGET SUMMARY

Expenses

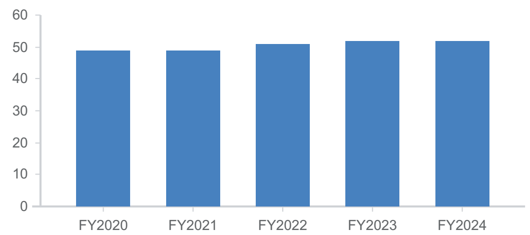
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$634,133	$1,012,687	$1,035,797
Maintenance & Repair	$254,373	$1,350,000	$252,000
Personnel Services	$464,699	$525,457	$527,359
Employee Benefits	$224,601	$276,745	$288,768
Capital Outlay	$186,392	$18,000	$92,000
Supplies	$61,647	$43,775	$58,846
Other Services & Charges	$5,865	$21,885	$19,835
TOTAL	**$1,831,709**	**$3,248,549**	**$2,274,605**

PERFORMANCE MEASURES

FY 2024 numbers are projections

# of Active Living and Parks Amenities Managed

Increase is due to the addition of multi-purpose space at the Conco...

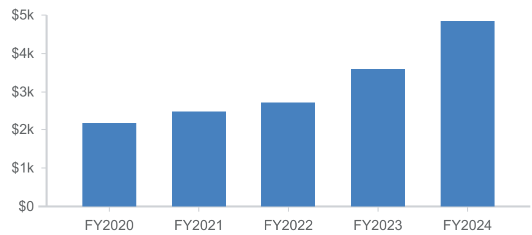


52

Measure in FY2024

Maintenance Cost per Acre

Includes labor, materials, service contracts, equipment purchased/...

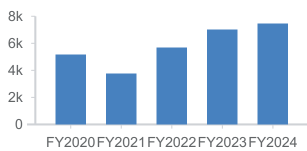


$4,840.81

Measure in FY2024

# of Ground Maintenance Work Orders Completed

Increase is due to better weather, COVID-...

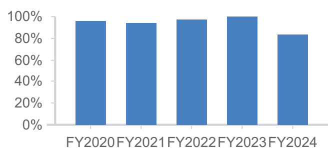


7,500

Measure in FY2024

Satisfaction with Grounds Appearance

% of survey respondents who agree that ...

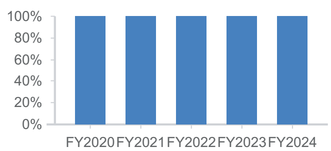


84%

Measure in FY2024

Timely Response for Grounds Maintenance Work Orders

% of survey respondents who believe tha...



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Grounds Maintenance	12.00	13.00	14.00	1.00

DEPARTMENT CONTACT

Name: Richard Stancil

Title: Infrastructure and Asset Management Director

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Phone: 704-920-3204

DEPARTMENT CONTACT

Name: Matthew Tardugno

Title: Infrastructure and Asset Management Assistant Director

Email: mjtardugno@cabarruscounty.us

Phone: 704-920-3205

DEPARTMENT CONTACT

Name: Matthew Howell

Title: Grounds Maintenance Supervisor

Email: mjhowell@cabarruscounty.us

Phone: 704-920-2705

INFRASTRUCTURE AND ASSET MANAGEMENT: ADMINISTRATION

FY 2024 Program Summary & Performance Measures

MISSION

Cabarrus County local government relies on Infrastructure and Asset Management (IAM) to provide maintenance and care for County assets that ensure safe and healthy environments for employees and citizens of Cabarrus County while minimizing operating costs. IAM aligns itself with all aspects of County government operations through consultation and constant coordination in support of departmental programs offered to citizens.

OVERVIEW

The Administration Division provides direction and overall management of the Infrastructure and Asset Management (IAM) Department. This division is comprised of seven staff members and is responsible for managing personnel, payroll, budgeting, training, planning, developing and implementing programs, policies and procedures for all six divisions of the department. Administration handles all communications with the Human Resources (HR) Department and facilitates hiring, disciplinary procedures, dismissals, planning and scheduling for training, compliance with County, State and Federal policies and rules, as well as supporting supervisors and front-line staff needs.

The Administration Division liaises with the Finance Department by preparing and overseeing the annual budget, approving timesheets for payroll, reconciling accounts receivable and payable, assisting with tracking of all fixed assets, facilitating the ownership of foreclosed properties, and ensuring that the department follows purchasing rules and laws. IAM administers the formal and informal bidding process for Capital Improvement Plan (CIP) projects and makes recommendations to management and the Board for bid approval. Administration also drafts and posts all invitations and requests for bids on projects, as well as Requests for Qualifications for architectural and engineering projects.

The division handles and assists County management with the long-term and strategic planning needs related to new parks, libraries, senior centers, land acquisition and general County infrastructure that comes with population growth. IAM Administration is responsible for facilitating numerous building-related CIPs as well as normal construction, repair, renovation and energy management projects from the operating budget. The director, assistant director, business services manager, facility project coordinators, and maintenance planner are involved throughout all phases of these projects, including compiling research; attending meetings; interviewing and selecting designers, consultants, and contractors; tracking progress; and making sure that the project goal is achieved efficiently and effectively.

The IAM Administration division conducts all communication with the Safety and Risk Management Department. This is specifically in relation to insurance claims and compliance inspections by the City and County Fire Marshal's offices, the Occupational Safety and Health Administration (OSHA), the NC Department of Labor, the NC Administrative Office of Courts, the NC Division of Health Service Regulation and the NC Department of Environmental Quality, as well as compliance with all National Fire Protection Association, Americans with Disabilities Act, Department Of Transportation and NC Department of Agriculture standards along with interpreting Federal, County, and State policies. IAM Administration is also responsible for seeing that inspections of fire alarm systems, sprinkler systems, fire suppression systems, fire extinguishers, mechanical systems and other pressure vessels, elevators, electrical systems, vehicles, playgrounds and heavy equipment or machinery are kept current and that deficiencies are promptly corrected. IAM Administration also plays an active role in the emergency operations of the County by serving as points of contact for our department and participating in the functions of the Emergency Operations Center.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Ave. W Concord)

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Navigating job market trends and challenges by developing pathways to hire and retain staff in specific jobs and trades, and developing compensation packages that are relative to private industry
- Improving efficiency and effectiveness by working with HR and a consultant to understand department structure needs and exploring all options for recruitment and retention
- Managing ticketing system challenges by reviewing and improving processes
- Managing the impact of supply chain issues by mitigating possible disruptions and adjusting project schedules when they can't be avoided
- Managing aging facilities by scheduling and completing an increasing number of maintenance projects

- Improving programming work by evaluating past projects and developing new processes
- Improving data collection and use by participating in Phase I of the NC Benchmarking Project

HIGHLIGHTS

Ongoing planning and programming of new facilities

- Milestone Building (Office relocation, backup 911 call center and front customer service window renovations)
- New Courthouse Phase I programming and Phase II construction
- Frank Liske Park Barn (Summer 2023)
- EMS Headquarters (Fall 2023)
- Emergency Equipment Warehouse and ITS (October 2023)
- Mt. Pleasant Library, Active Living Center and Park (Fall 2024)
- Afton Library and Active Living Center (2025)

Structure and Staffing Needs Analysis: Cabarrus County retained HR/people development consultant Susan Nunn of Performance Potential Uncorked, LLC to aid in its efforts to evaluate the current IAM organizational structure and facility responsibilities in comparison to the planned County facilities growth in the next three years with a focus on the Building Maintenance Division and to evaluate the current on-call policy and its impact on the building maintenance on-call schedule.

Managing supply chain issues and their impact on projects

Managing increased maintenance requirements due to 50% of County structures being 20 years old or greater

SIGNIFICANT DATES

- Frank Liske Park Barn online (Summer 2023)
- EMS Headquarters online (Fall 2023)
- Emergency Equipment Warehouse and ITS online (Fall 2023)
- Mt. Pleasant Library, Active Living Center and Park online (Fall 2024)
- Afton Library and Active Living Center online (Winter 2025)

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$33,560	$32,600	$32,600
TOTAL	**$33,560**	**$32,600**	**$32,600**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$1,314,220	$1,505,556	$1,893,718
Personnel Services	$520,189	$546,647	$582,620
Employee Benefits	$191,006	$219,931	$234,847
Other Services & Charges	$35,948	$48,197	$48,902
Supplies	$32,099	$24,285	$7,732
TOTAL	**$2,093,461**	**$2,344,616**	**$2,767,819**

Summary

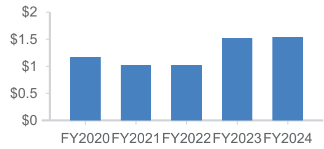
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$33,560	$32,600	$32,600
Expenses	$2,093,461	$2,344,616	$2,767,819
REVENUES LESS EXPENSES	**-$2,059,901**	**-$2,312,016**	**-$2,735,219**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Utility Cost per Square Foot of Space Maintained

Cabarrus County Utility Cost

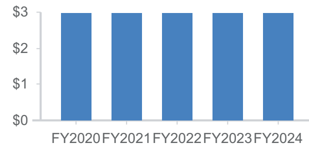


$1.53

Measure in FY2024

Overall Utility Cost per Square Foot in Mid-Atlantic Region

Per the International Facility Managemen...

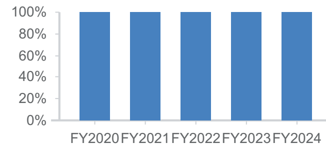


$2.98

Measure in FY2024

% Respondents with Positive Experience with IAM

% of survey respondents who agree that ...



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Administration	7.00	7.00	7.00	-

DEPARTMENT CONTACT

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DEPARTMENT CONTACT

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INFRASTRUCTURE & ASSET MANAGEMENT: SIGN MAINTENANCE

FY 2024 Program Summary & Performance Measures

MISSION

To fabricate, install and maintain aesthetically pleasing, durable, accurate and code-compliant signage by the customer's requested deadline.

OVERVIEW

This division is responsible for meeting with customers to develop accurate and informative signage that meets the needs of the requesting department or agency.
Their work includes:

- The fabrication, repair, maintenance, replacement, and installation of street signs throughout Cabarrus County. Additionally, the towns of Mt. Pleasant, Midland, and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdictions. The street signs that are produced by this division are essential to the 911 services provided by the local authorities (i.e., Sheriff's Department, Emergency Medical Services, fire department, city police and NC Highway Patrol)
- All zoning and public notice signs.
- Internal and external building signs, park signs, and banners, and election signs
- Maintenance of County wayfinding signage
- Supporting the County Fair in fabrication and installation of signage for the annual event
- The Sign Maintenance Division also assists the Building Maintenance Division as needed.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Avenue W Concord)

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Signage for new County facilities that will come online
    - Frank Liske Park Barn online (Summer 2023)
    - EMS Headquarters online (Fall 2023)
    - Emergency Equipment Warehouse and ITS building online (Fall 2023)
    - Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park online (Fall 2024)
    - Library and Active Living Center at Afton Ridge online (2025)
- Signage package for the Cabarrus County Fair
- Managing construction and deployment of the County's float at holiday parades

HIGHLIGHTS

- Signage package for the new Cabarrus County Courthouse
- Signage package for the Cabarrus County Fair
- Managing construction and deployment of the County's float at holiday parades
- Work orders completed in 2022: 260
- Work orders completed in 2023: 392

SIGNIFICANT DATES

- Frank Liske Park Barn online (Summer 2023)
- EMS Headquarters online (Fall 2023)
- Emergency Equipment Warehouse and ITS building online (Fall 2023)
- Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park online (Fall 2024)
- Library and Active Living Center at Afton Ridge online (2025)

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$6,773	$2,800	$2,800
TOTAL	**$6,773**	**$2,800**	**$2,800**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$95,855	$91,356	$96,411
Maintenance & Repair	$60,772	$79,500	$68,000
Employee Benefits	$42,888	$45,597	$48,767
Capital Outlay	$14,912	$50,000	$0
Supplies	$2,398	$4,500	$4,500
Other Services & Charges	$5	$1,529	$1,665
Other Operation Cost	$0	$1,000	$1,864
TOTAL	**$216,831**	**$273,482**	**$221,207**

Summary

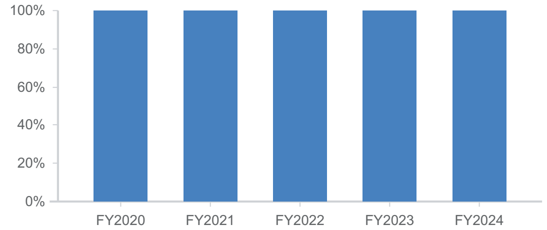
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$6,773	$2,800	$2,800
Expenses	$216,831	$273,482	$221,207
REVENUES LESS EXPENSES	**-$210,057**	**-$270,682**	**-$218,407**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Signage Satisfaction

% of customers who agree that they are satisfied with the signs an...

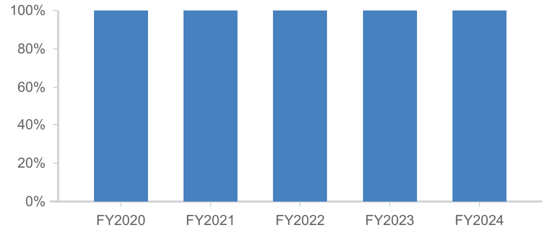


100%

Measure in FY2024

Timely Response by Sign Maintenance

% of customers who agree that they believe that Sign Maintenance ...

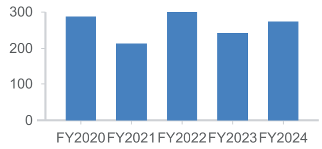


100%

Measure in FY2024

# of Departmental Signage Work Orders

# of work orders for building signage, ev...

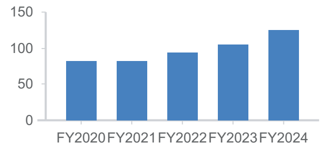


275

Measure in FY2024

# of County Street Sign Work Orders

# of street sign work orders for manufact...

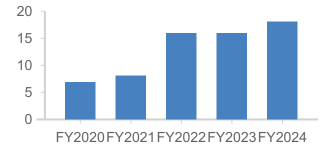


125

Measure in FY2024

# of Municipality Street Sign Work Orders

# of street sign work orders for manufact...



18

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Sign Maintenance	2.00	2.00	2.00	-

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DEPARTMENT CONTACT

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DEPARTMENT CONTACT

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Phone: 704-920-3202

INFRASTRUCTURE & ASSET MANAGEMENT: BUILDING MAINTENANCE

FY 2024 Program Summary & Performance Measures

MISSION

To provide a cost-effective and highly efficient preventive maintenance and repair program that supports customer departments in their daily operations, thus ensuring asset preservation and optimum use of energy and natural resources within all buildings.

OVERVIEW

The Infrastructure and Asset Management Building Maintenance Program is responsible for planning, directing and providing cost-effective maintenance and repair for 93 County-owned facilities/structures and 15 leased structures that total 1,436,529 square feet. These facilities house approximately 1,200 County employees, as well as 175 employees of NC State University and Federal programs.

Building Maintenance ensures building safety and optimum performance by providing preventive maintenance and repair of mechanical, electrical, plumbing, heating, air-conditioning and ventilation systems. Other services include interior and exterior structural repairs, preparing cost estimates and supervising major and minor renovations, repair projects, and specialized maintenance services, such as the computerized Heating Ventilation and Air Conditioning control system, emergency generators and elevators. Building Maintenance also coordinates pest control services, and safety and regulatory inspections at all facilities.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Avenue W, Concord)

FY24 FOCUS

In addition to sustaining general functions, the division’s FY24 focus includes:

New positions:
- **Building maintenance supervisor** to manage the increased number of facilities and square footage maintained. The position will help balance supervision of locations and staff in the field; increase the division’s presence at all County locations; improve efficiency in response, creation and closing of work orders; assist with cross training of staff at all locations and help ease the burden of on-call staffing and response.
- **Building maintenance mechanic** to serve the addition of new county facilities, EMS Headquarters, Emergency Equipment Warehouse/ITS, Afton Library/Senior Center, and Mt. Pleasant Foils Library/Senior Center and Park. This added square footage of these facilities warrants additional manpower to keep up with the maintenance and repairs of all building related equipment in these new locations.
- **HVAC technician** to serve the addition of new county facilities, EMS Headquarters, Emergency Equipment Warehouse/ITS, Afton Library/Senior Center, and Mt. Pleasant Foils Library/Senior Center and Park. The added square footage of these facilities warrants additional manpower to keep up with the maintenance and repairs of all building related equipment in these new locations.

Projects:
- **Elections:** HVAC replacement
- **Camp T.N. Spencer Park:** Structural repairs of buildings per assessment, pool cover replacement, pool decking repairs for lips, new cabinetry for Helms Hall, dividing counter removal at pool concessions, Gutter Guards at propst and office, shade structure and bleachers for archery range; and double carport for trucks
- **Cooperative Extension:** Conference room and office renovations
- **Frank Liske Park:** Replacement back flow enclosure
- **EMS 3:** Roll-up door operator replacement
- **Government Center:** Former ITS training room minor renovations for Communications & Outreach, Replace exposed cast drains on G level
- **Harrisburg Library:** Lighting upgrade to LEDs, HVAC replacement, flooring Phase XI, painting
- **Infrastructure and Asset Management Operations Center:** Roll-up door replacement
- **Milestone:** Mirrors install in fitness room
- **Rob Wallace Park, Thompson:** Thompson dwellings demolition
- **Vietnam Veterans Park:** Boardwalk structural repairs
- **Detention Center:** HVAC BAS controls upgrades, purchased services, HVAC duct cleaning
- **Jail Annex:** Air compressor replacement

- **Jail Housing:** Randell Hot Tray food table replacement, staff cafeteria reach-in freezer replacement, mezzanine enclosures, aesthetic renovations and repairs
- **Sheriff's Office Administration Building:** Minor renovations to 5th and 7th floors
- **Arena and Events Center:** Arena lighting controls replacement, post-fair cleaning with rented lift, LED 20' parking lot light head and pole replacement, medium 12' pole LED fixture replacement (23), chiller maintenance, chiller water line insulation Phase IV, power carts replacement Phase III, painting (Cabarrus Rooms and office), Gold Hall AHU 3-2 duct heater replacement, replace two Bobcat with 2 JD Gators, replace two golf carts

HIGHLIGHTS

- **Arena:** HVAC replacements, flooring, utility, doors, electrical, partitions, restroom renovations, forklift replacement
- **Cooperative Extension:** Interior wall repairs, flooring, replacements and finishes, kitchen remodel
- **EMS:** Door replacements, HVAC replacement, hardware keying
- **Government Center:** HVAC replacement and repairs, basement remodel, exterior wall maintenance
- **Human Services Center:** Electrical, HVAC repairs, flooring, painting
- **Kannapolis Library:** Lighting
- **Milestone:** Interior renovations
- **Detention Center:** HVAC replacement, purchased services
- **Jail housing:** Appliance replacement, HVAC repair and replacement, air compressor replacement, interior renovations and repairs
- **Sheriff's Office Administration Building:** HVAC VAV addition

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$30,663	$28,000	$32,000
TOTAL	**$30,663**	**$28,000**	**$32,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$556,616	$918,611	$1,060,502
Personnel Services	$644,676	$808,922	$909,424
Maintenance & Repair	$302,365	$1,136,500	$371,500
Other Services & Charges	$266,196	$409,178	$510,771
Employee Benefits	$295,049	$376,332	$428,831
Supplies	$70,662	$53,950	$57,437
Capital Outlay	$31,118	$0	$11,000
TOTAL	**$2,166,682**	**$3,703,494**	**$3,349,465**

Summary

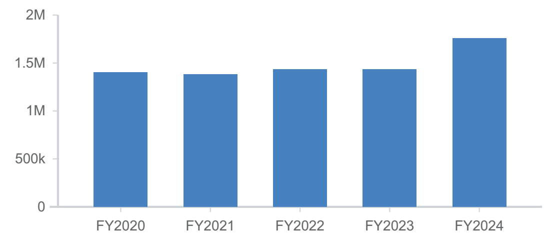
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$30,663	$28,000	$32,000
Expenses	$2,166,682	$3,703,494	$3,349,465
REVENUES LESS EXPENSES	**-$2,136,019**	**-$3,675,494**	**-$3,317,465**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Square Feet Maintained-Building Maintenance

Increase in square footage is due to EMS Headquarters, Frank Liske...



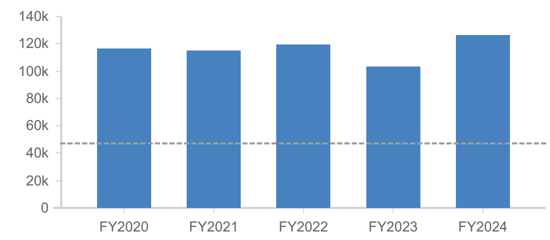
1,763,002

Measure in FY2024

Square Feet Maintained per FTE-Building Maintenance

Maintenance staffing per IFMA Operations and Maintenance Bench...

INDUSTRY ST... Target Less than or equal to 47,000

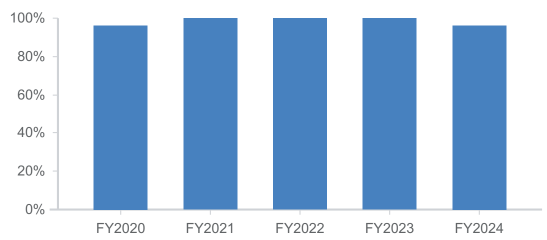


125,929

Measure in FY2024

Work Location Maintained Properly for Safe Environment

% survey respondents who believe that their work location is maint...

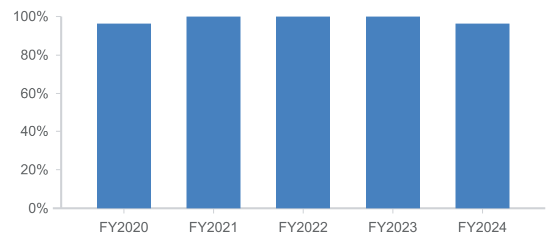


96%

Measure in FY2024

Building Maintenance Work Requests Met with Timely Responses

% of survey respondents who believe that their work requests are ...



96%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Building Maintenance	15.00	15.00	18.00	3.00

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DEPARTMENT CONTACT

Name: Jimmy Brown

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Phone: 704-920-3202

INFRASTRUCTURE & ASSET MANAGEMENT: FACILITY SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

To deliver a clean, comfortable, safe and sustainable environment for our customers. Facility Services is committed to providing the citizens and staff of Cabarrus County with clean, toxin-free and environmentally friendly County buildings.

OVERVIEW

The Infrastructure and Asset Management Facility Services Division provides efficient and cost-effective facility management services for Cabarrus County facilities throughout 886,839 square feet at 28 locations.

Responsibilities include: day-to-day cleaning, assisting with the County recycling program, moving and rearranging furniture or office equipment, relocating and delivering files, disposing expired files and records, removing refuse, transferring of County surplus items, assisting with facility security, making deliveries, providing mail courier services, setting up rooms, caring for floors, cleaning furniture and delivering supplies. The mobile crew provides limited snow and ice removal services to all County locations.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Avenue W, Concord)

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

Positions:
Four custodians to serve the anticipated completion of the Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park, along with the Library and Active Living Center at Afton Ridge. Two custodians will be assigned to each location with scheduled work hours covering the facility from open to close. The additional square footage of each facility warrants additional staffing to maintain building cleanliness and appearance.

HIGHLIGHTS

Ongoing planning and programming of new facilities:

- Milestone Building (Office relocatino, backup 911 call center and front customer service window renovations)
- Frank Liske Park Barn online
- EMS Headquarters online
- Emergency Equipment Warehouse and ITS building online
- Cabarrus County Library and Active Living Venter at Mt. Pleasant and Virginia Foil Park
- Library and Active Living Center at Afton Ridge

SIGNIFICANT DATES

- Frank Liske Park Barn online (Summer 2023)
- EMS Headquarters online (Fall 2023)
- Emergency Equipment Warehouse and ITS building online (Fall 2023)
- Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park online (Fall 2024)

- Library and Active Living Center at Afton Ridge online (2025)

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$0	$300	$300
TOTAL	**$0**	**$300**	**$300**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,131,345	$1,468,643	$1,527,810
Employee Benefits	$554,351	$803,707	$850,103
Supplies	$212,289	$272,213	$250,307
Other Operation Cost	$95,654	$134,600	$141,624
Maintenance & Repair	$21,602	$48,500	$51,500
Capital Outlay	$5,043	$28,500	$27,500
Other Services & Charges	$60	$25,192	$26,033
TOTAL	**$2,020,343**	**$2,781,355**	**$2,874,876**

Summary

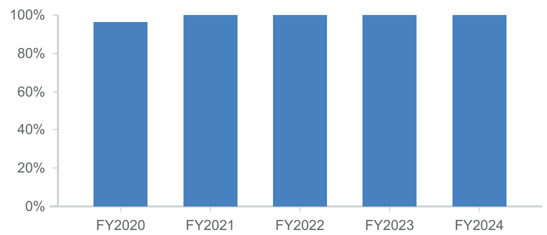
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$0	$300	$300
Expenses	$2,020,343	$2,781,355	$2,874,876
REVENUES LESS EXPENSES	**-$2,020,343**	**-$2,781,055**	**-$2,874,576**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Public Areas are Clean and Well Maintained

% of survey respondents who agree or strongly agree that their hal...

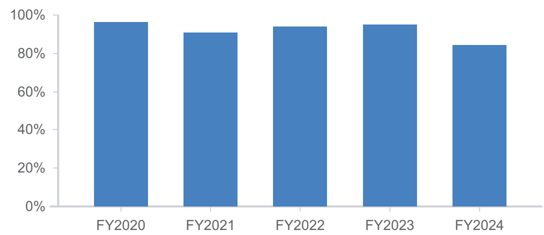


100%

Measure in FY2024

Custodial Services Meet Expectations

% of survey respondents who agree that custodial services, specific...



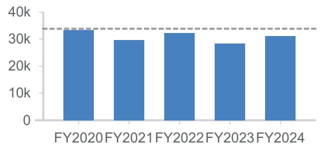
84%

Measure in FY2024

Square Feet Maintained per FTE-Facility Services

Facility Services staffing per IFMA Operati...

INDUSTRY ST... Target Less than or equal to ...

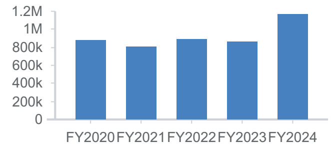


31,302

Measure in FY2024

Square Feet Maintained-Facility Services

Increase in square feet maintained is due...

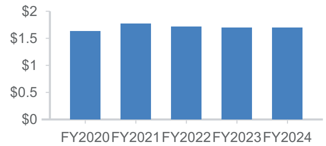


1,167,551

Measure in FY2024

Operating Cost per Square Foot in relation to Budget

Operating cost per square foot of space ...



$1.69

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Facility Services	32.00	39.00	43.00	4.00

DEPARTMENT CONTACT

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INFRASTRUCTURE & ASSET MANAGEMENT: FLEET MAINTENANCE

FY 2024 Program Summary & Performance Measures

MISSION

To operate a safe, organized, and professional repair facility staffed by certified and motivated employees. The Fleet Maintenance division is dedicated to providing all customers within Cabarrus County with transportation assets that will meet or exceed their expectations in terms of mechanically safe vehicles, dependability, and top-quality customer service.

OVERVIEW

The Fleet Maintenance program is responsible for the maintenance and repairs of a rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments.

Preventive and routine maintenance and repairs are performed on 652 units of equipment (50% being emergency vehicles and/or equipment), including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, and Emergency Medical Service (EMS) and Sheriff's Department vehicles.

This program also provides a mobile service to each EMS location allowing vehicles to remain in their service districts. An on-call mechanic is provided for road service and inclement weather 24 hours a day, seven days a week.

LOCATION

Infrastructure and Asset Management Operations Center (484 Cabarrus Avenue W Concord)

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Reviewing annual motor fleet replacements. Approximately 20-30 vehicle per policy and garage recommendation.

HIGHLIGHTS

- **Human Services:** Replaced 11 Camrys with new sedans due to mileage
- **Infrastructure and Asset Management, Building Maintenance:** Replaced three F250 trucks due to mileage, purchased four Ford F250's (4WD, service bodies) for new Milestone maintenance position, crew chief, Courthouse position, Courthouse HVAC position
- **Infrastructure and Asset Management, Facility Services:** Replaced two F150 trucks due to mileage, purchased one F150 Truck for a new position
- **Infrastructure and Asset Management, Grounds Maintenance:** Replaced one F350 SRW truck due to high maintenance cost and age, purchased one F350 for grounds mechanic
- **County Manager's Office:** Purchased one Ford Expedition (transferred current Expedition to Co-Op to replace Camry used to transport multiple people)
- **Library:** Purchased one SUV (transferred Transit Connect to Co-Op for supply transfers)
- **EMS:** Purchased one SUV Pol Int package for new deputy chief position
- **Active Living & Parks:** Purchased one F150 Truck to use at Rob Wallace Park
- **Communications & Outreach:** Purchased one Ford Explorer for transport of television equipment, internal support materials and community outreach materials

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$71,416	$65,000	$68,000
Miscellaneous	$13,390	$0	$0
TOTAL	**$84,805**	**$65,000**	**$68,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Capital Outlay	$598,974	$708,700	$628,600
Personnel Services	$404,909	$422,546	$402,269
Employee Benefits	$168,435	$195,549	$197,320
Supplies	$43,219	$28,700	$14,590
Maintenance & Repair	$8,988	$16,000	$16,500
Other Operation Cost	$4,116	$8,454	$8,130
Other Services & Charges	$760	$9,449	$9,642
TOTAL	**$1,229,400**	**$1,389,398**	**$1,277,051**

Summary

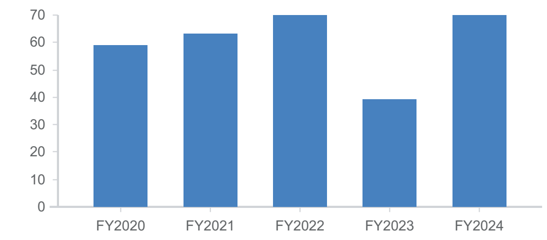
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$84,805	$65,000	$68,000
Expenses	$1,229,400	$1,389,398	$1,277,051
REVENUES LESS EXPENSES	**-$1,144,594**	**-$1,324,398**	**-$1,209,051**

PERFORMANCE MEASURES

FY 2024 numbers are projections

# of Vehicles Receiving Equipment

Fleet installs equipment such as light bars, cameras, radar, sirens, ...

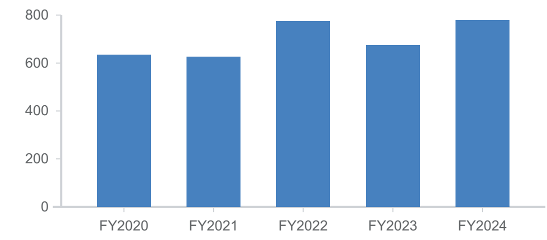


70

Measure in FY2024

# of Preventative Maintenance Work Orders

Preventive maintenance & repairs performed on County's 652 units...

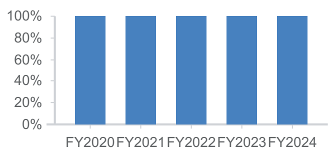


780

Measure in FY2024

Fleet Provides Safe and Reliable Transportation

% of survey respondents who agree that ...

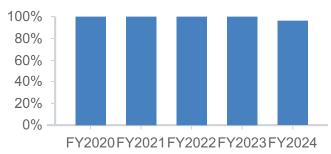


100%

Measure in FY2024

Timely Fleet Work Order Response

% of survey respondents who agree that ...

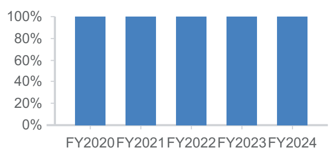


96%

Measure in FY2024

Satisfied with Road Side Assistance

% of survey respondents who agree that ...



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
GENERAL GOVERNMENT				
Infrastructure & Asset Management				
Fleet Maintenance	8.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Richard Stancil

Title: Infrastructure and Asset Management Director

Email: rpstancil@cabarruscounty.us

Phone: 704-920-3204

DEPARTMENT CONTACT

Name: Matthew Tardugno

Title: Infrastructure and Asset Management Assistant Director

Email: mjtardugno@cabarruscounty.us

Phone: 704-920-3205

DEPARTMENT CONTACT

Name: Dennis Furr

Title: Fleet Maintenance Supervisor

Email: dsfurr@cabarruscounty.us

Phone: 704-920-3261

Cabarrus County
America Thrives Here

ACTIVE LIVING AND PARKS

FY 2024 Program Summary & Performance Measures

MISSION

To enrich the quality of life for all.

OVERVIEW

Active Living and Parks (ALP) uses fitness, wellness and education to improve the quality of life for Cabarrus County residents.

The County operates four parks and two active living centers, each with unique amenities. Features include a mountain bike course and skills trail, tennis courts, miniature golf course, paddle boats, softball and soccer fields, swimming pool, nature trails, outdoor fitness equipment and fishing ponds.

The public can rent various park facilities, including athletic fields, community rooms, a dog run, climate-controlled cabins, tent sites, group camping sites, shelters and a two-story barn facility.

The County also offers a variety of classes and clubs for all ages and levels of activity. These low-cost classes, camps, events and workshops take place throughout the year. While keeping their minds and bodies active, participants can connect with the outdoors through hands-on programs geared toward nature, conservation, sustainability and environmental stewardship education.

The Junior Ranger Program offers free nature education to local students in the classroom and through field trips to our parks. Scout troops are encouraged to learn about merit badge programs at Cabarrus parks.

In addition to one-time classes, Active Living and Parks offers spring break and summer day camps.

ALP also operates two senior centers. Details on those facilities and programs is available in a separate summary.

INTERACTIVE RESIDENT EXPERIENCES

- ALP Facebook
- ALP Instagram
- ALP Webpage
- Park Facilities: Hours of operation and reservations for a park facility, cabin or tent site
- Park Programs: Search and register for classes

LOCATIONS

- ALP administrative office: Cabarrus County Senior Center, Concord (331 Corban Avenue, Concord)
- Camp T.N. Spencer Park: 3155 Foxford Road, Concord
- Frank Liske Park: 4001 Stough Road, Concord
- Rob Wallace Park: 12900 Bethel School Road, Midland
- Vietnam Veterans Park: 760 Orphanage Road, Concord

FY24 FOCUS

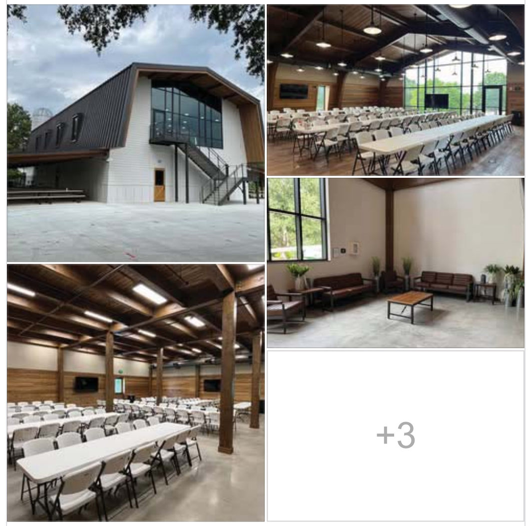
In addition to sustaining general functions, the department's FY24 focus includes:

Programming and operations of new facilities:

- New barn facility at Frank Liske Park: The two-story 12,700-square-foot building opened in August 2023. It features kitchens on both floors, air conditioning, large rental spaces, elevator access, private bathrooms and public exterior bathrooms. Park officials are now taking facility reservations for September 2023 and forward, up to one year in advance.
- Construction on a new Frank Liske Park office and mini golf course will begin in August 2023 and is expected to take 12 months
- Meeting increased demands for pickleball facilities and activities by adding 12 pickleball courts at Frank Liske Park in the fall of 2023
- Keeping up with the increased demand for social media content (parks, programs, events, resources, etc.) and the growing number of social media platforms
- Responding to a growing public interest in physical and mental well-being and renewed focus on the importance of exercise, socialization, and chronic disease prevention by offering Fun Run and 5K events at the parks and more exercise-focused programs
- Improving public perceptions of parks as being safe, clean green spaces that improve resident quality of life
- Finding ways to improve staff retention and recruitment
- Addressing public requests for easy and efficient electronic reservation, rental and registration systems
- Making technological advancements in building/infrastructure (power/WIFI/3D mapping/lighting) and automated site controls (gates, locks, lights, audio, etc.)
- Engaging youth in wellness activities as national youth sports participation rates decline

Cabarrus County Active Living and Parks
about 3 years ago

The Barn at Frank Liske Park is OPEN! We are currently accepting reservation on our website www.cabarruscounty.us/register or by calling the park office. We will also be offering park tours Monday - Friday 10 am to 5 pm (depending on current reservations) If you are interested in a tour you can call the park office, 704-920-2701, and a ranger will meet you at the barn. We look forward to see you all the park!



291 94 230

HIGHLIGHTS

Staff Highlights

- Promoting from within the department for key positions
  - Joshua Coffman: Senior Park Program Manager
  - Jacob Wentink: Park Program Manager
  - Raven Jones: Seasonal Ranger - Senior Park Ranger
  - Michelle Monnier: Full-Time Park Ranger Park Attendant
  - Natasha McClellen: Park Attendant
- Nearly 40% of staff has been with the department for more than 10 years
- Director Londa Strong was recognized at the Celebrate Cabarrus Gala with the prestigious Smith Family Lifetime Achievement Award
- Camp T.N. Spencer Park was awarded the 2022 ECA Community Support of the Year from the Cabarrus County Extension and Community Association
- Staff training and development
  - Staff is encouraged to participate in continuing education activities (including outside job responsibilities)
  - Developed internal systems that support strong teams, staff mental wellbeing and reward staff dedication

Awards and Grants

- Camp T.N. Spencer Park awarded the 2022 ECA Community Support of the Year from the Cabarrus County Extension and Community Association
- Secured grant funding:
  $500,000: The Parks and Recreation Trust Fund (PARTF) grant awarded for the development of Virginia Foil Park in Mt. Pleasant

Community connections

- ALP's Facebook and Instagram posts feature environmental education topics, mental/physical activities, offerings and services around the county. Every post includes original content, photos and videos created by ALP staff with outside support by Communications & Outreach
  - Reach: 394,371
  - Facebook likes/followers: 6,380

Partnerships

- Staff worked to find new sponsorship donors, improve relationships, and garner support from local businesses and non-profits
- ALP's most active partners include the Cabarrus Health Alliance, local parks and recreation departments, and Cabarrus County's Human Services, Library and Infrastructure and Asset Management departments, and the Cabarrus County Sherriff's Office
- Professional partnerships include, but are not limited to, the North Carolina Recreation and Park Association, National Recreation and Park Association, Area Agency on Aging, and other professional organizations

Programs

- Special Event attendance is on the rise:
  - Touch A Truck: Raised $6,303.85 in revenue and hosted 3,500 people
  - Pioneer Day: 67% increase in participation from 2019 (65 participants) to 2022 (200 participants)
  - Roly Poly Fest: 49% increase in participation from 2019 (275 participants) to 2022 (500 participants)

SIGNIFICANT DATES

July: Park and Rec Month
August 5: Barn reservations begin
August 10: Groundbreaking for Cabarrus County Library & Active Living Center at Mt. Pleasant and Virginia Foil Park
September: Groundbreaking for Afton Active Living Center
October 14: Pioneer Day at Camp T.N. Spencer Park
October 28: Touch-A-Truck and Jack-O-Lantern Jaunt
December 14: ALP Holiday Party
February 18: Heart and Sole 5K at Frank Liske Park
June 3: Silo Sprint 5K at Frank Liske Park
April: Spring Break Camp
May: Roly Poly Fest
June-August: Summer Camp
August 2024: Projected completion of the Frank Liske Park office/mini golf project
August 2024: Projected completion of the Frank Liske Park tennis/pickleball renovation

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$323,363	$456,425	$480,925
Miscellaneous	$33,819	$50,000	$50,000
Other Financing Sources	$250,722	$0	$0
TOTAL	**$607,904**	**$506,425**	**$530,925**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,093,223	$1,297,160	$1,208,415
Employee Benefits	$444,477	$533,516	$484,589
Supplies	$176,698	$189,550	$171,850
Other Operation Cost	$76,170	$130,086	$160,380
Maintenance & Repair	$9,600	$8,550	$8,550
Other Services & Charges	$7,021	$37,734	$40,271
Capital Outlay	$160,948	$100,000	$125,000
TOTAL	**$1,968,136**	**$2,296,595**	**$2,199,055**

Summary

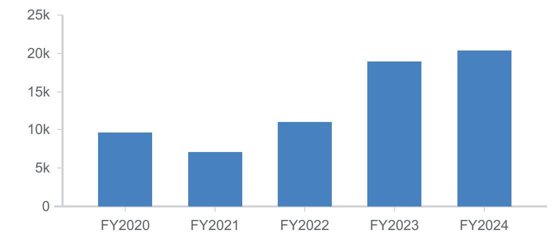
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$607,904	$506,425	$530,925
Expenses	$1,968,136	$2,296,595	$2,199,055
REVENUES LESS EXPENSES	**-$1,360,233**	**-$1,790,170**	**-$1,668,130**

PERFORMANCE MEASURES

FY 2024 numbers are projections

# of ALPS program participants

FY20 and FY21 participant numbers down due to COVID-19 closure...

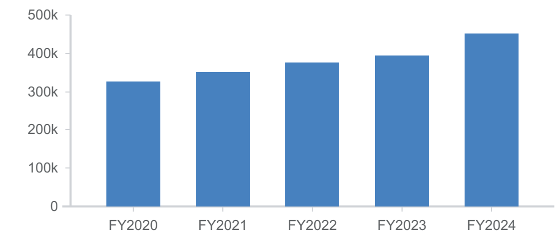


20,365

Measure in FY2024

# of ALPS Facebook reaches

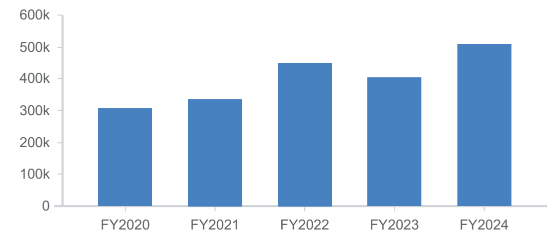
# of unique people who view content on Facebook, which is used t...



450,000

Measure in FY2024

Vehicle count at Cabarrus County Parks

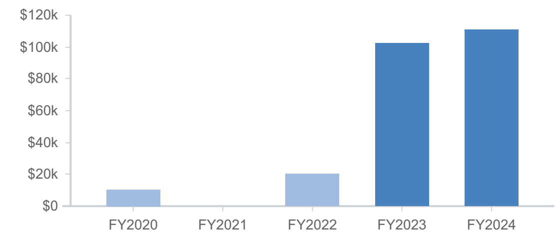


510,000

Measure in FY2024

Estimated Value of ALPS Volunteer Hours Provided

Based on $25.43 per hour (2019)



$110,929.90

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
CULTURE & RECREATION				
Active Living & Parks				
Parks	17.14	19.74	28.64	8.90

DEPARTMENT CONTACT

Name: Londa Strong

Title: Active Living and Parks Director

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Phone: 704-920-3484

SENIOR CENTER

FY 2024 Program Summary & Performance Measures

MISSION

To enrich the quality of life for all.

OVERVIEW

Older Americans are significant members of our society, investing their wisdom and experience to help enrich and strengthen our community.

The Active Living & Parks Department has acted as a catalyst for mobilizing the creativity, energy, vitality and commitment of the older residents of Cabarrus County by encouraging an active, healthy and independent lifestyle.

Cabarrus County's two Senior Centers (Concord and Mt. Pleasant) and future Active Living Centers support lifelong learning, socialization and wellness. Residents can gather to meet friends for a game of cards, billiards, shuffleboard and more; participate in a variety of classes and clubs; enjoy dances, holiday celebrations, health screenings and special events.

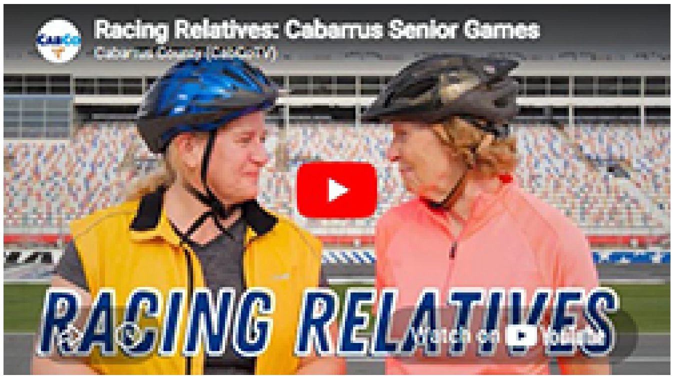
ALP staff provide services and support through a person-centered approach. They call on local seniors to serve as leaders and facilitators in the development, instruction and promotion of programs. They also partner with other agencies to ensure local seniors receive wrap-around care and support. This approach affirms the dignity, self-worth and independence of seniors; gives value to their experiences, skills and knowledge; and enables their continued contributions to the community.

The Senior Centers and future Active Living Centers are maintained by Cabarrus County Infrastructure and Asset Management department, while programs and services are delivered by the County's Active Living and Parks (ALP) department.

For information on Senior Center policies, classes, services and more, call 704-920-3484.

INTERACTIVE RESIDENT EXPERIENCES

ALP Facebook
ALP Instagram
ALP Webpage
Park Programs: Search and register for classes



LOCATIONS

Senior Center, Concord (331 Corban Avenue, Concord)
Senior Center, Mt. Pleasant (8615 Park Drive, Mt. Pleasant)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Managing capacity as the number of older adults increases and places a strain on the facilities
- Programming and staff preparations for the new Active Living and Library centers in Mt. Pleasant (2024) and Afton (2025)

- Promotion and administration of senior-based wellness programs and activities, including the Senior Health and Wellness Expo, Senior Games, Silver Arts, Twilight Leagues, talent shows, etc.
- Supporting initiatives of the Senior Center Advisory Council. The Council's 15 members help determine senior activities provided by the County, and oversee activities and operations at the senior centers

HIGHLIGHTS

- Promoting from within the department for key positions
  - Veronica Kotlarz: Program Supervisor

- Secured grant funding:
  - $9,000: American Rescue Plan Act (ARPA) funding for FY23 & FY24
  - $5,000: Supporting Healthy Aging Through Parks and Recreation (SHAPR) grant through National Recreation and Park Association
  - $5,000: Healthy Aging NC grant through UNC – Asheville

- NC Aging & Adult Services certified Concord Senior Center as a Center of Excellence for providing exemplary services and opportunities to our community and serving as mentors and models to other centers.
- More community members are visiting the senior centers to engage in exercise classes, personal training and socialization.
  - 15% increase in Senior Center referrals
  - Senior Health & Wellness Expo: 722 participants including exhibitors, staff, volunteers (3% increase from 2022), 20 sponsorships (2 more than 2022) and a net profit of $5997.89
  - Health Promotion Disease Prevention Workshops (HPDP): Completed 10 workshops and received $9,000 in reimbursement
  - AARP Tax Aide program - able to assist 776 clients with 655 completed tax returns
- Partnered with Cabarrus Health Alliance Lifestyle Medicine Program receiving $840.00 grant funds to cover the cost for fitness instructor for fitness classes and personal training sessions for patients referred to ALPs

SIGNIFICANT DATES

September: Senior Center Month
December: Seniors Holiday Party
March: Senior Health and Wellness Expo
March to May: Cabarrus County Senior Games and SilverArts competition
May: Older Americans Month

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Other	$26,198	$119,320	$119,320
Sales & Services	$71,259	$152,745	$177,870
Miscellaneous	$4,620	$8,000	$8,000
TOTAL	**$102,078**	**$280,065**	**$305,190**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$389,764	$444,588	$452,161
Employee Benefits	$171,743	$152,858	$161,608
Supplies	$31,667	$68,570	$69,770
Other Operation Cost	$95,833	$168,020	$167,370
Maintenance & Repair	$1,148	$4,000	$4,700
Other Services & Charges	$7,190	$24,351	$22,833
TOTAL	**$697,344**	**$862,387**	**$878,442**

Summary

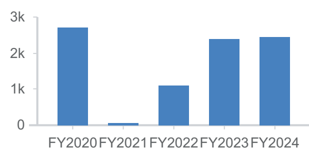
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$102,078	$280,065	$305,190
Expenses	$697,344	$862,387	$878,442
REVENUES LESS EXPENSES	**-$595,267**	**-$582,322**	**-$573,252**

PERFORMANCE MEASURES

FY 2024 numbers are projections

# of Senior Center programs offered

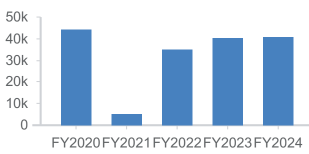
Number of programs, program participan...



2,450
Measure in FY2024

# of Senior Center program participants

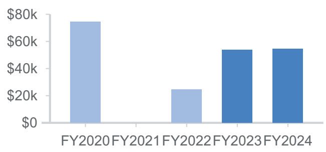
Number of programs, program participan...



41,000
Measure in FY2024

Estimated Value of Senior Center Volunteer Hours Provided

Based on $25.43 per hour (2019)



$55,000.00
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
CULTURE & RECREATION				
Active Living & Parks				
Senior Centers	7.65	7.65	7.65	-

DEPARTMENT CONTACT

Name: Londa Strong

Title: Active Living and Parks Director

Email: lastrong@cabarruscounty.us

Phone: 704-920-3484

LIBRARY SYSTEM

FY 2024 Program Summary & Performance Measures

MISSION

Connecting Cabarrus County citizens with information and resources that educate, enrich and empower.

OVERVIEW

The library system consists of five libraries in Concord, Harrisburg, Kannapolis, Midland and Mt. Pleasant. The libraries offer print books, digital materials and audio-visual items for checkout. Services include research and Reader's Advisory assistance, literacy development, public technology (including computers, educational tablets and Internet access), online database access and programs for families, children, teens and adults. Library services are available onsite and at various outreach points throughout the county.

BOARD OF TRUSTEES

The Board of Trustees of the Cabarrus County Public Library exists by virtue of the provision of NC General Statute 153A-265 through 153A-266 and exercises the powers, authority, and assumes the responsibilities delegated to it by the Cabarrus County Board of Commissioners.

Current Board of Trustee membership includes:

LOCATIONS

Administration: Milestone Building (4855 Milestone Ave., Kannapolis)
Concord: 27 Union St. N, Concord
Harrisburg: 201 Sims Pkwy., Harrisburg
Kannapolis: 850 Mountain St., Kannapolis
Midland: 4297 NC 24/27 C, Midland
Mt. Pleasant: 8556 Cook St., Mt. Pleasant

INTERACTIVE RESIDENT EXPERIENCES

- Library Website
- Register for a Library Card
- Search the catalog
- Online Library resources (eResources)
- Learn about the "1,000 Books Before Kindergarten" Program
- Library events
- Local History Resources
- Library Facebook
- Library Instagram
- Subscribe to the Library eNewsletter

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Notary services: offer notary services to all branch locations in order to reach populations that don't currently have access to free notary services
- Outreach services: Engage with more local organizations and participate in more local events to highlight literacy, materials and services
- Addressing the increased need for one-on-one assistance for socioeconomic support (mental health, effects of housing insecurity)
- Partnering with Active Living and Parks to address programming (purchasing of books, etc.) for new library/senior center locations in Mt. Pleasant and Afton Ridge

HIGHLIGHTS

- New director and deputy director
- Program participation and circulation returning to pre-COVID stats
- Updated Patron Conduct Policy

SIGNIFICANT DATES

Bi-monthly: Board of Trustee meetings (every other month, 3rd Thursday at 4:30 p.m.)
June-August: Summer reading
September: Library Card Sign-up Month
May: Read for those in need (funding comes from literacy council)

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$38,038	$0	$0
Intergovernmental - Grants - Other	$206,661	$195,541	$195,541
Sales & Services	$51,219	$50,000	$50,000
Miscellaneous	$253,150	$0	$0
TOTAL	**$549,068**	**$245,541**	**$245,541**

Expenses

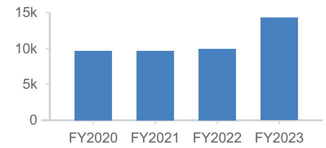
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$2,634,705	$2,632,474	$2,859,317
Employee Benefits	$1,164,022	$1,230,295	$1,366,702
Supplies	$729,494	$563,758	$603,433
Other Operation Cost	$30,998	$43,756	$43,000
Maintenance & Repair	$4,019	$8,200	$8,602
Other Services & Charges	$3,228	$52,051	$60,462
TOTAL	**$4,566,466**	**$4,530,534**	**$4,941,516**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$549,068	$245,541	$245,541
Expenses	$4,566,466	$4,530,534	$4,941,516
REVENUES LESS EXPENSES	**-$4,017,397**	**-$4,284,993**	**-$4,695,975**

PERFORMANCE MEASURES

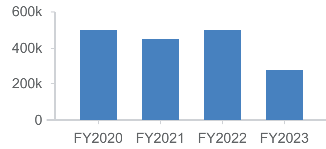
Total # of New Library Users Added



14,336
Measure in FY2023

Total # of Visits (door count) of all Libraries

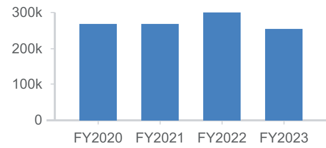
Total physical items circulation and total ...



278,601
Measure in FY2023

Total # of Digital Resources Used

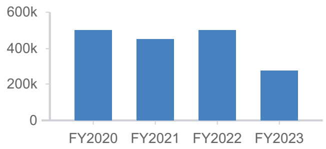
Including digital circulation



253,327
Measure in FY2023

Total # of Physical Items Circulated

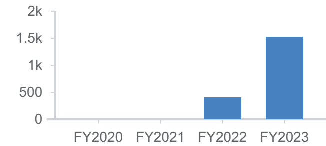
Total physical items circulation and total ...



278,601
Measure in FY2023

# of Adult Students Supported by Literacy Services

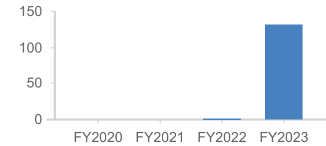
Services include one on one tutoring and ...



1,521
Measure in FY2023

# of Literacy Programs at Cabarrus County Detention Center

Some data incomplete or empty due to C...



131
Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
CULTURE & RECREATION				
Library System	56.00	56.60	78.10	21.50

DEPARTMENT CONTACT

Name: Melanie Holles

Title: Library Director

Email: mjholles@cabarruscounty.us

Phone: 704-920-2050

Cabarrus County
America Thrives Here

ARENA AND EVENTS CENTER

FY 2024 Program Summary & Performance Measures

MISSION

To provide a versatile, user-friendly facility that supports a broad range of entertainment, cultural, educational, and informational events that promote the community and provide economic opportunities within Cabarrus County.

OVERVIEW

Cabarrus Arena & Events Center is a unique venue option within the region. Opened in 2002, the facility's versatile infrastructure supports musical and theatrical performances, consumer shows, sporting events, formal banquets, outdoor festivals and agricultural events. The complex offers a combined 140,000 square feet of meeting and exhibit space, a seating capacity of 5,500 people in the Arena, and 10 acres of outdoor festival and exhibit space. The largest event hosted at the Cabarrus Arena and Events Center is the Cabarrus County Fair, which runs nine days in September.

The Cabarrus Arena & Events Center is managed by ASM Global, a private facility management company with a portfolio of over 340 similar facilities worldwide. ASM Global's responsibilities at Cabarrus Arena & Events Center cover all operational aspects of the facility, including managing daily operations, marketing the facility, providing food and beverage service for all events and routine building and grounds maintenance.

LOCATION

4751 Highway 49 N. Concord, NC 28025

INTERACTIVE RESIDENT EXPERIENCES

Attending an event
Event and facility information
Call the venue at (704) 920-3976
E-mail newsletter delivered once or twice each month
Arena Facebook
Arena Instagram
Arena LinkedIn
Arena TikTok

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Managing potential impacts of ASM Global's company-wide vendor and product procurement programs
- Developing strategies to support catering needs as new County facilities come online
- Expanding food and beverage service options to generate new event revenue
- Creating new content with the venue filling the traditional promoter role
- Maximizing event revenue through new service offerings, increased in-house marketing, and regular review of event financial performance and fee structures
- Renewed engagement with community groups to support their fundraising efforts through work at Cabarrus Arena & Events Center
- Implementing new ASM Global systems and processes that affect event booking, event management, financial reporting, employee development, sponsorship sales, and ticketing
- Redesign workforce recruitment and retention strategies to restore stability of part-time and as-needed staff

HIGHLIGHTS

- Operated at less than 85% of pre-COVID staffing levels and increased reliance on temporary employees because of labor shortages among part-time/as-needed employees
- Rapid deployment of ASM Global business systems, KPI reporting changes, and revenue generation initiatives
- Second best year in the venue's history for numbers of events (174) and use days (389)
- Food and beverage sales set a venue record and improved 35% over the previous year
- Total gross revenue was the best-ever for the venue at $2.55M
- The facility's large event spaces are under contract for more than 85% of weekends for the next 18 months
- Sales leads for amateur athletics are becoming more prominent with interest exceeding availability
- Demand for social and corporate events have not recovered to pre-pandemic patterns

SIGNIFICANT DATES

Monthly: Financial reports are distributed by the 20th of each month
November 20: The first marginally reliable forecast for fiscal year-end becomes available
January 30: The preliminary budget for the next fiscal year is completed with final overhead expenses and known event budgets
April 1: Final budget is completed to reflect event changes since preliminary budget was prepared

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Financing Sources	$1,581,306	$1,364,326	$1,266,217
TOTAL	**$1,581,306**	**$1,364,326**	**$1,266,217**

Expenses

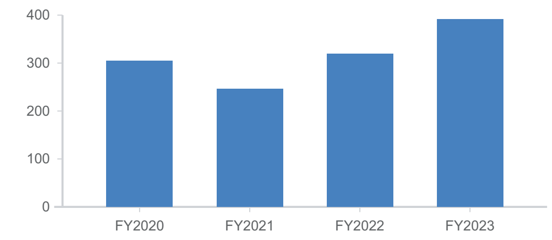
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Services & Charges	$487,821	$736,326	$747,217
Maintenance & Repair	$102,561	$628,000	$370,000
Other Operation Cost	$0	$0	$149,000
TOTAL	**$590,382**	**$1,364,326**	**$1,266,217**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,581,306	$1,364,326	$1,266,217
Expenses	$590,382	$1,364,326	$1,266,217
REVENUES LESS EXPENSES	**$990,924**	**$0**	**$0**

PERFORMANCE MEASURES

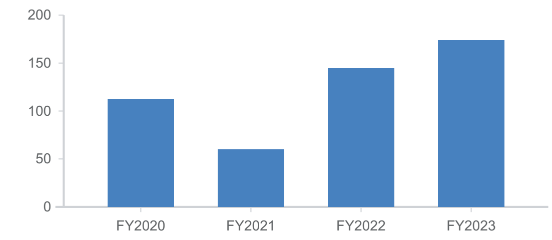
Total # of days where Arena Facility was used



391

Measure in FY2023

Total # of individual events at Arena

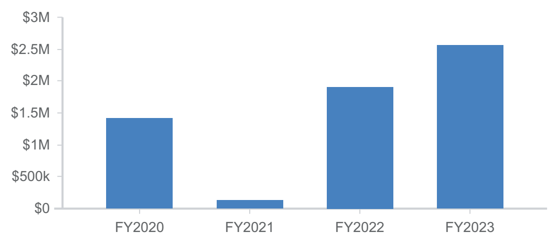


174

Measure in FY2023

Arena Gross Revenue

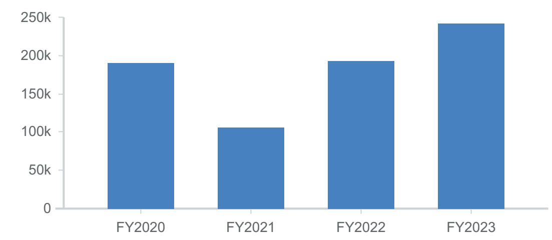
Excluding ticket sales



$2,554,900.00

Measure in FY2023

Arena Total Attendance



241,431

Measure in FY2023

DEPARTMENT CONTACT

Name: Kenny Robinson

Title: General Manager - Arena and Events Center

Email: klrobinson@cabarruscounty.us

Phone: 704-920-3976

AGRICULTURAL FAIR

FY 2024 Program Summary & Performance Measures

MISSION

To provide a safe, affordable, family and fun-filled experience through educational and agricultural exhibits, amusement rides, participative programs, cuisine and grounds entertainment for all citizens.

OVERVIEW

The Fair Department is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953. For 49 years, the fair was held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2002 and the 70th anniversary was celebrated in 2022.

For the two weeks the annual fair operates in Cabarrus County, a village is created to support its infrastructure. This takes year-round planning and includes over 1,000 carnival workers, vendors, volunteers, agricultural support staff, state and local safety inspectors, county staff, partners, and community groups to execute the event safely and successfully.

More than 80,000 patrons enter the gates during the 9 days of the Fair to view over 3,500 entries, daily livestock events and programs, live entertainment, 40+ rides, 30+ games, and 50+ interactive programs and educational displays.

Ahead of the event, staff works to:

Plan a safe and memorable experience with educational programming for all through:
- Contracting agreements and purchasing Fair materials and supplies
- Coordinating all event equipment, rentals, personnel, catering and other needs
- Executing logistical plans, needs and software requirements for competitive, livestock and educational programming
- Developing and implementing long and short-range plans, policies and procedures and programming in the areas of agriculture, arts and education

Promote the fair and obtain partners and sponsors for activities and events through:
- Providing media coordination, newspaper articles, press releases, and public service information about fair and other event activities
- Writing content and creating visuals for communications including all marketing materials, email newsletters, and presentations
- Creating key external communications such as press releases, social media content, media briefings and other storytelling content
- Representing the County on various committees, within the state and nationally as it relates to the Fair and Event industry, and attending meetings as required

Evaluate the success and return on investment for all Fair programs and activities by:
- Gathering public and stakeholder input in development of future programs
- Ensuring the fair is operated in accordance with applicable local, state, and federal regulations
- Addressing customer problems and resolving internal and/or external conflicts

- Studying and keeping informed of developments in the Fair and Event industry and other industries relevant to best practices for the Fair

LOCATION

Cabarrus Arena and Events Center (4759 NC Highway 49 N Concord)

INTERACTIVE RESIDENT EXPERIENCES

Cabarrus County Fair Website
Fair Facebook
Fair X (Twitter)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Evaluating costs and resource allocation by exploring creative operational changes
- Maintaining a high-quality carnival company and vendors by being knowledgeable of barriers and finding resourceful avenues for addressing them
- Preparing for impacts on staffing by monitoring the impact of H-2B Visa processes on the carnival industry
- Effectively planning for the safest event operations by staying educated on shifting recommendations and working closely with internal and external partners

HIGHLIGHTS

Successfully held Annual County Fair in September 2022 after two years of cancelled fairs due to COVID-19

Received international recognition for exceptional efforts in:

- Marketing and Communications (5 recognitions)
- Agricultural Education and Programming (3 recognitions)
- Competitive Exhibits/Community Youth Involvement (1 recognition)

SIGNIFICANT DATES

August 23: 2023 Fair Contest Deadline
September 8-16: 2023 Cabarrus County Fair
October 1, 2023: 2024 Vendor Handbook and Application Available
March 1, 2024: 2024 Fair Contest Categories Available

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	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	$0	$0	$151,173

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
TOTAL	**$34,858**	**$769,831**	**$921,004**

Expenses

	2021 - 22 Actual	2022-23 Adopted	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	$467,508
Maintenance & Repair	$10,654	$16,150	$16,150
Other Services & Charges	$34,145	$144,686	$181,354
TOTAL	**$265,878**	**$769,831**	**$921,004**

Summary

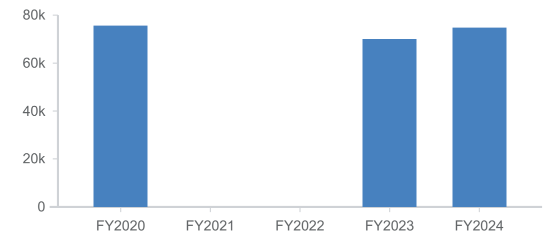
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$34,858	$769,831	$921,004
Expenses	$265,878	$769,831	$921,004
REVENUES LESS EXPENSES	**-$231,021**	**$0**	**$0**

PERFORMANCE MEASURES

FY 2024 numbers are projections

# of Fair Patrons

No fair in 2021 and 2022 due to COVID-19

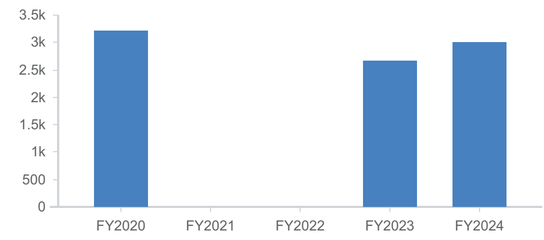


75,000

Measure in FY2024

# of Items Submitted into the Fair

No fair in 2021 and 2022 due to COVID-19

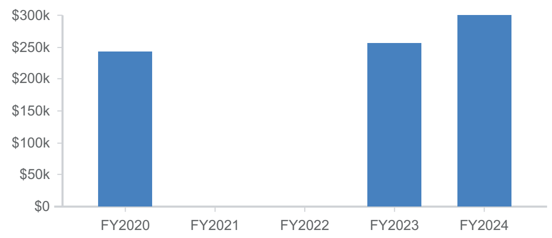


3,000

Measure in FY2024

Revenue from Carnival Receipts

No fair in 2021 and 2022 due to COVID-19

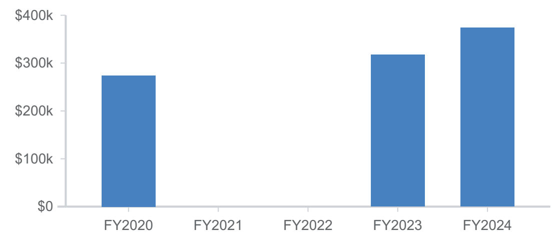


$300,000.00

Measure in FY2024

Revenue from Gate Receipts

No fair in 2021 and 2022 due to COVID-19



$375,000.00

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
CULTURE & RECREATION				
Fair	1.67	1.67	1.67	-

DEPARTMENT CONTACT

Name: Kate Sharpe

Title: Fair and Events Director

Email: kpsharpe@cabarruscounty.us

Phone: 704-920-3992

OTHER CULTURAL AND RECREATIONAL

FY 2024 Program Summary

DESCRIPTION

This program funds non-profits and other government agencies that provide public services to complement or fill a gap in the array of services provided by the County.

CABARRUS ARTS COUNCIL, INC.

In the early 1980s, the Board of Commissioners selected the Cabarrus Arts Council as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the NC Grassroots Arts program that is the major source of state arts funding for local organizations. The Arts Council provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The organization also serves as an information and referral service, and provides leadership to art organizations and artists.

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$26,000	$26,000	$26,000
TOTAL	**$26,000**	**$26,000**	**$26,000**

Cabarrus County
America Thrives Here

SHERIFF’S OFFICE

FY 2024 Program Summary & Performance Measures

MISSION

Public Service Through Professionalism and Integrity.

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

OVERVIEW

The Cabarrus County Sheriff’s Office is a full-service law enforcement organization led by Sheriff Van Shaw who was elected in 2018.

In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff’s Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff’s Office and Cabarrus County currently contract to provide all law enforcement to the towns of Harrisburg, Midland and Mt. Pleasant.

There are 216 sworn law-enforcement officers, 113 detention officers and 42 civilian staff members that work diligently to provide excellent service to our community. There are also eight part-time staff members (many of whom are retired law enforcement officers) to supplement our services at a lower cost to the taxpayer.

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

Within the Sheriff’s Office, there are 15 divisions and 16 specialty assignments: Patrol, Community Police, Criminal Investigations, Crime Scene, Communications, Training, Records, Civil, Youth Development (SRO), Jail, Courthouse Security, Governmental Security, Animal Control, Animal Shelter and Communications - 911 Operations. The Sheriff’s Office also includes 13 specialty units: Special Response Team (SRT), Negotiators, Bomb Squad, Vice Narcotics, K-9’s, Clandestine Drug Lab Team, Special Vehicle Response Team (SVRT), Sex Offender Registry, Crime Prevention, Project SAFE Cabarrus, Polygraph, Motor Unit, Civil Emergency Response Team (CERT) and Honor Guard. The Sheriff’s Office also provides law enforcement services to the incorporated towns of Harrisburg, Midland and Mt. Pleasant.

Follow links to learn more about the Sheriff’s Office Divisions, including Patrol, Crime Reduction Unit, Criminal Investigations, Crime Scene, Communications, Specialized Units, Civil and Records, Youth Development, Detention Center (Jail), Animal Control and Animal Shelter.

LOCATION

The Cabarrus County Sheriff’s Office Administrative Building (30 Corban Ave SE, Concord)

Public services offered at the Administrative Building include:

- Concealed Carry Permit
- Fingerprinting

These services are only offered to Cabarrus County residents.

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff’s Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff’s Office on Facebook
Sheriff’s Office Webpage
Find a Report
Apply to work for the Sheriff’s Office (deputy, detention, telecommunicator or internship)
Apply for CCW Permit
Civil Paper Inquiry
Request a Security Check
Apply for a Ride-Along

FY24 FOCUS

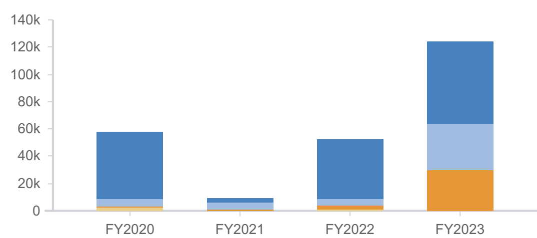
Call Volume: All Patrol zones of the Cabarrus County Sheriff's Office saw an increases in law enforcement calls for service during FY 2023. There was an overall increase of 10.8% in those calls for service. We project a continued increase in call volume as the population increases in Cabarrus County.

Process Volume: There were decreases in the number of civil processes during and following the COVID-19 Pandemic. We projected that once the courts were all reopened, the multiple rent relief programs ended and the backlog began to move through the courts, the number of processes would return to previous levels and most likely increase. We saw an 8.8% increase from FY 2022 to FY 2023, coupled with the increase from FY 2021 to FY2022, we are now 3.7% higher than we were pre-COVID. That number correlates with the average population trends.

HIGHLIGHTS

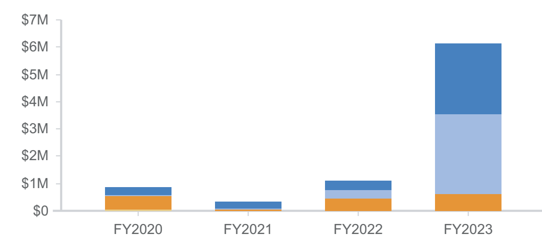
Traffic Education and Enforcement Unit: This unit was expanded by using NC Governor's Highway Safety Funds, the unit now has four officers and a Sergeant for direct supervision. These funds are available to all counties and municipalities and exist for funding such units. Specifically, this funding was available due to the statistical need to curb young driver collisions and deaths resulting from motor vehicle accidents. The function of this unit is supplemented by the work of the motor unit (motorcycle). During FY 2023, the unit wrote citations and/or charged for **nine** Driving While Impaired, **93** Driving while License Revoked, **123** Seat Belt Violations, **771** Speeding Citations and **986** other traffic violations. In addition, they have conducted **39** Distracted Driving Classes to Cabarrus County high schools, **eight** presentations on the Dangers of Drugs and Alcohol and how they affect driving to Cabarrus County Middle Schools, **seven** BikeSafe North Carolina Classes, and created **one** display for the public, reaching **4,238** individuals with traffic safety messaging. They also participated in **15** Governor's Highway Safety Program Campaigns.
Low Crime Rate: The NC State Bureau of Investigation last calculated the state crime rates/statistics in 2021. The County 2021 Index Crime Rate is **27th in the state** out of 100 counties. Cabarrus County had a **20%** reduction in reportable crimes. There were decreases in both violent crime and property crime from 2020-2021. Improved staffing levels and reallocation of resources are directly responsible for this reduction and the continued protection of the citizens of Cabarrus County.
Technology: The FLOCK Traffic cameras were purchased to increase suspect vehicle identification during time sensitive incidents and during criminal investigations. The Sheriff's Office has expanded the number of Body Worn Cameras in service to **153**.
Human Trafficking Enforcement: The Cabarrus County Sheriff's Office has received legislative funding to implement a Human Trafficking Enforcement Position, we have located more than **15** victims.
Enforcement of illicit drug crimes: Over the last two years, the Vice/Narcotics unit has excelled in its enforcement of the illicit drug crimes. They have incorporated multiple forms of technology and increased collaboration efforts with State and Federal agencies.

Narcotics Seized



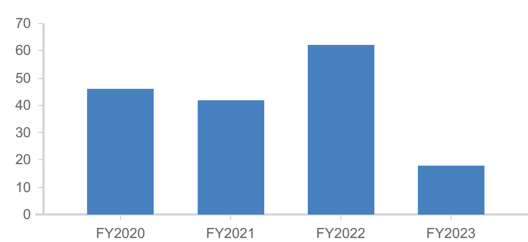
123,773.3
Measure in FY2023

Street Value of Narcotics Seized



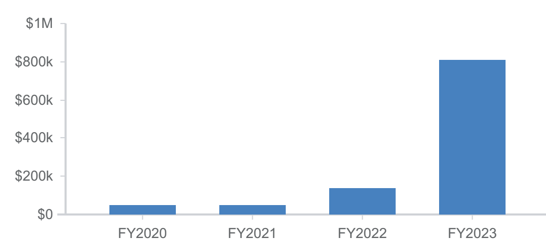
$6,133,551.00
Measure in FY2023

Firearms Seized



18
Measure in FY2023

Cash Money Seized



$808,623.00
Measure in FY2023

SIGNIFICANT DATES

August: National Night Out
May: Law Day

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$2,181,225	$2,648,099	$286,000
Intergovernmental - Grants - Other	$669,043	$541,500	$0
Permits & Fees	$206,326	$260,000	$185,000
Intergovernmental - Grants - Human Services	$150,000	$150,000	$150,000
Other Financing Sources	$68,680	$0	$0
Miscellaneous	$26,280	$0	$0
TOTAL	**$3,301,553**	**$3,599,599**	**$621,000**

Expenses

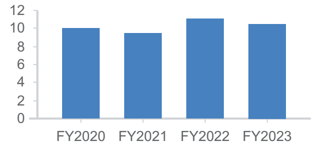
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$3,985,060	$14,404,015	$12,755,027
Employee Benefits	$5,596,075	$6,409,395	$5,746,660
Supplies	$1,620,765	$1,712,672	$1,971,533
Capital Outlay	$1,197,488	$1,317,000	$1,601,150
Other Operation Cost	$1,104,667	$1,253,853	$1,353,891
Maintenance & Repair	$155,736	$855,500	$280,500
Other Services & Charges	$208,802	$463,157	$522,330
TOTAL	**$13,868,594**	**$26,415,592**	**$24,231,092**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$3,301,553	$3,599,599	$621,000
Expenses	$13,868,594	$26,415,592	$24,231,092
REVENUES LESS EXPENSES	**-$10,567,041**	**-$22,815,993**	**-$23,610,092**

PERFORMANCE MEASURES

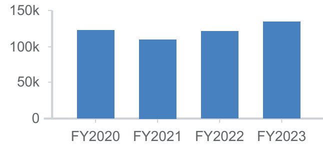
Sheriff's Office Non-Emergency Response Time



10.45
Measure in FY2023

# of Law Calls

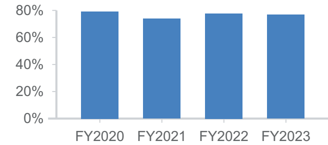
All Patrol zones saw significant increases ...



133,538
Measure in FY2023

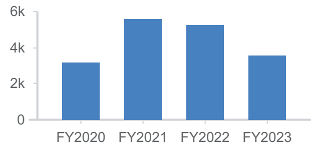
% Civil Papers Served

Decrease in civil process volume from 15,...



77%
Measure in FY2023

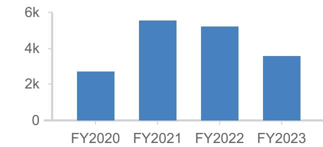
# of Concealed Permits Requested



3,599
Measure in FY2023

# of Concealed Permits Approved and Issued

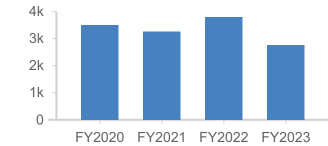
86.4% of permits requested were approv...



3,569
Measure in FY2023

# of Gun Permit Requests

2,781 gun permits were issued prior to th...



2,781
Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Administration & Operations	237.75	240.75	197.75	(43.00)

The decrease in FTEs is a result of splitting out Patrol Units into separate departments (Harrisburg, Midland, Mt Pleasant, School Resource Officers).

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

HARRISBURG SHERIFF DIVISION

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

Since Harrisburg's incorporation, the Town has partnered with Cabarrus County Sheriff's Office to offer residents law enforcement services. The partnership is a fiscally responsible way to bring a wide range of high-level services that receive statewide recognition to the community.

Harrisburg currently has 22 officers assigned to the Town:

- 1 Captain
- 1 Lieutenant
- 2 Sergeants
- 14 Patrol Deputies
- 2 Traffic Deputies
- 2 Investigators

They respond to calls, enforce laws and ordinances, investigate crimes, vehicle collisions and provide community policing services. Because Harrisburg is served by the Sheriff's Office, the Town benefits from a seamless connection with their support services, including the County's 9-1-1 center that dispatches EMS & law enforcement, Records Department, booking and jail services, Crime Scene Investigation, Criminal Investigation, K-9 Units, SWAT, Bomb Squad, Negotiators, Animal Control, Civil Process, and administrative services. Outside of contracted services, the Cabarrus County Sheriff's Office also provides School Resource Officers at each of the four public schools in Harrisburg.

Harrisburg's deputies are part of the community. You see them around town, building relationships with the people and businesses of Harrisburg. They want to know you and they want to know what's important to you.

Because the Town and Sheriff's Office work together, Harrisburg residents get the operational benefits of a large force, while keeping with the personable feel of their close-knit community.

LOCATION

6456 Morehead Rd, Harrisburg

INTERACTIVE RESIDENT EXPERIENCES

Town of Harrisburg Law Enforcement webpage
Sheriff's Office website
Download the Sheriff's Office App: Apple, Google Play
Apply to work for the Sheriff's Office (deputy, detention, telecommunicator or internship)
Anonymous Drug Tip Hotline 704-788-0188
Crime Stoppers 704-93CRIME or 704-932-7463
Crime and Wreck Reports are available at no charge in person or online
National Human Trafficking Hotline – To request help or report suspected human trafficking call the National Human Trafficking hotline at 1-888-373-7888 or text "INFO" or "Help" to Befree (233733).
Harrisburg Citizen Academy
Harrisburg Citizen Events 2023

FY24 FOCUS

Add a fulltime Investigative Division to the Harrisburg Division

HIGHLIGHTS

Enter a 10-year contract with the Town of Harrisburg and implement the expansion of Law Enforcement Services throughout the town

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$0	$0	$2,554,331
TOTAL	**$0**	**$0**	**$2,554,331**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$1,506,876
Employee Benefits	$0	$0	$693,447
Capital Outlay	$0	$0	$521,125
Supplies	$0	$0	$87,325
Other Services & Charges	$0	$0	$42,521
Other Operation Cost	$0	$0	$13,956
TOTAL	**$0**	**$0**	**$2,865,250**

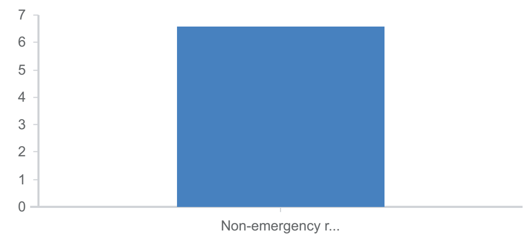
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$0	$0	$2,554,331
Expenses	$0	$0	$2,865,250
REVENUES LESS EXPENSES	**$0**	**$0**	**-$310,920**

PERFORMANCE MEASURES

Non-emergency Response Time-Harrisburg

for FY2022

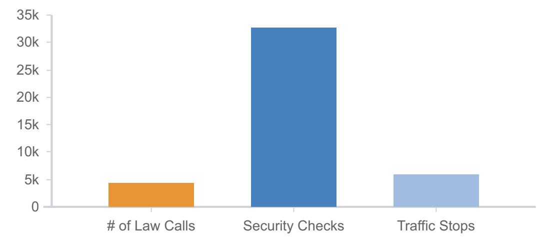


6.57

Measure in Non-emergency r...

Harrisburg Law Calls, Traffic Stops and Security Checks

for FY2022



5,872

Measure in Traffic Stops

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Harrisburg Sheriff***	-	-	25.00	25.00

****Harrisburg Sheriff split out from Sheriff's Office in FY 2024.*

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

Cabarrus County
America Thrives Here

MIDLAND SHERIFF DIVISION

FY 2024 Program Summary & Performance Measures

MISSION

Public Service Through Professionalism and Integrity.

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

OVERVIEW

The Cabarrus County Sheriff's Office is a full-service law enforcement organization led by Sheriff Van Shaw who was elected in 2018.
In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff's Office and Cabarrus County currently contract to provide all law enforcement to the towns of Harrisburg, Midland and Mt. Pleasant.
The Town of Midland incorporated in 2000. The Cabarrus County Sheriff's Office provided law enforcement to the town, without a formal agreement for approximately 13 years. In 2013, a contract was signed between Midland and the Cabarrus County, whereby four deputies would be assigned to the town limits. Two were paid for by Midland and the other two were paid for by the County. That agreement has remained in effect since that date.

LOCATION

The Cabarrus County Sheriff's Office Annex Office is in Midland Town Hall (4293 NC Hwy 24/27)

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff's Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff's Office on Facebook
Sheriff's Office Webpage
Find a Report
Apply to work for the Sheriff's Office (deputy, detention, telecommunicator or internship)
Apply for CCW Permit
Civil Paper Inquiry
Request a Security Check
Apply for a Ride-Along

FY24 FOCUS

Call Volume: All Patrol zones of the Cabarrus County Sheriff’s Office saw an increases in law enforcement calls for service during FY 2023, except for Midland. There was an overall increase of 10.8% in those calls for service. We project a continued increase in call volume as the population increases in Cabarrus County.

HIGHLIGHTS

Traffic Education and Enforcement Unit: This unit was expanded by using NC Governor's Highway Safety Funds, the unit now has four officers and a Sergeant for direct supervision. These funds are available to all counties and municipalities and exist for funding such units. Specifically, this funding was available due to the statistical need to curb young driver collisions and deaths resulting from motor vehicle accidents. The function of this unit is supplemented by the work of the motor unit (motorcycle). While not exclusive to Midland, this unit has also assisted the Midland deputies in concentrated traffic enforcement in the area.
Technology: The FLOCK Traffic cameras were purchased to increase suspect vehicle identification during time sensitive incidents and during criminal investigations. All Midland deputies have body-worn cameras.

SIGNIFICANT DATES

August: National Night Out
May: Law Day

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$0	$0	$151,193
TOTAL	**$0**	**$0**	**$151,193**

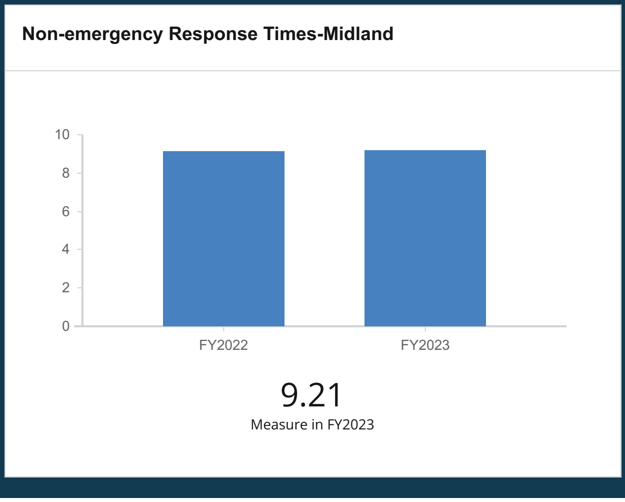
Expenses

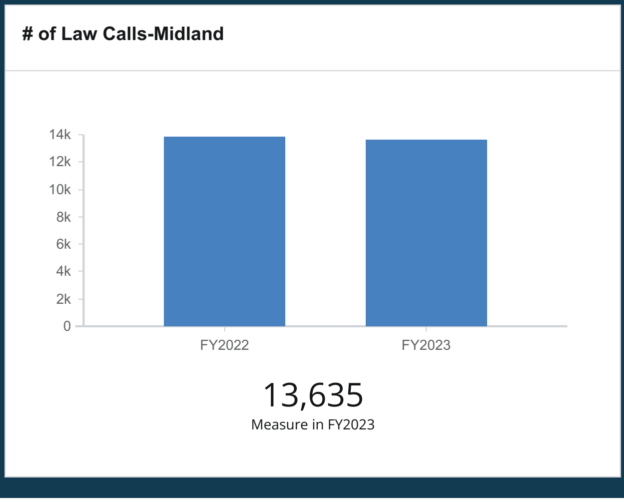
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$220,197
Employee Benefits	$0	$0	$106,537
Other Services & Charges	$0	$0	$4,818
TOTAL	**$0**	**$0**	**$331,552**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$0	$0	$151,193
Expenses	$0	$0	$331,552
REVENUES LESS EXPENSES	**$0**	**$0**	**-$180,359**

PERFORMANCE MEASURES





	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Midland Sheriff***	-	-	4.00	4.00

****Midland Sheriff split out from Sheriff's Office in FY 2024.*

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

MT. PLEASANT SHERIFF DIVISION

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

The Cabarrus County Sheriff's Office is a full-service law enforcement organization led by Sheriff Van Shaw who was elected in 2018.
In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff's Office and Cabarrus County currently contract to provide all law enforcement to the towns of Harrisburg, Midland and Mt. Pleasant.
The town of Mt. Pleasant originally incorporated in 1859. The Cabarrus County Sheriff's Office provided law enforcement to the town without a formal agreement for just over 100 years. In 1960, the Town of Mt. Pleasant requested that two deputies be assigned to the town for quicker response times. The Sheriff agreed and the first two deputies were assigned that same year. In 1988, a formal agreement was signed between the town and the Cabarrus County, whereby four deputies would be assigned to the town limits. Two were paid for by the Town of Mt. Pleasant and the other two were paid for by the County. That agreement has remained in effect since that date.

LOCATION

The Cabarrus County Sheriff's Office Annex Office is located at the rear of the Mt. Pleasant Town Hall (8590 Park Dr., Mt. Pleasant)

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff's Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff's Office on Facebook
Sheriff's Office Webpage
Find a Report
Apply to work for the Sheriff's Office (deputy, detention, telecommunicator or internship)
Apply for CCW Permit
Civil Paper Inquiry
Request a Security Check
Apply for a Ride-Along

FY24 FOCUS

Call Volume: All Patrol zones of the Cabarrus County Sheriff's Office saw an increases in law enforcement calls for service during FY 2023. There was an overall increase of 10.8% increase in those calls for service. We project a continued increase in call volume as the population increases in Cabarrus County.

HIGHLIGHTS

Traffic Education and Enforcement Unit: This unit was expanded by using NC Governor's Highway Safety Funds, the unit now has four officers and a Sergeant for direct supervision. These funds are available to all counties and municipalities and exist for funding such units. Specifically, this funding was available due to the statistical need to curb young driver collisions and deaths resulting from motor vehicle accidents. The function of this unit is supplemented by the work of the motor unit (motorcycle). While not exclusive to Mt Pleasant, has conducted classes at the Mt. Pleasant Schools. This unit has also assisted the Mt. Pleasant deputies in concentrated traffic enforcement in the Mt. Pleasant area.
Technology: The FLOCK Traffic cameras were purchased to increase suspect vehicle identification during time sensitive incidents and during criminal investigations. All Mt. Pleasant deputies have body-worn cameras.

SIGNIFICANT DATES

August: National Night Out
May: Law Day

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$0	$0	$151,193
TOTAL	**$0**	**$0**	**$151,193**

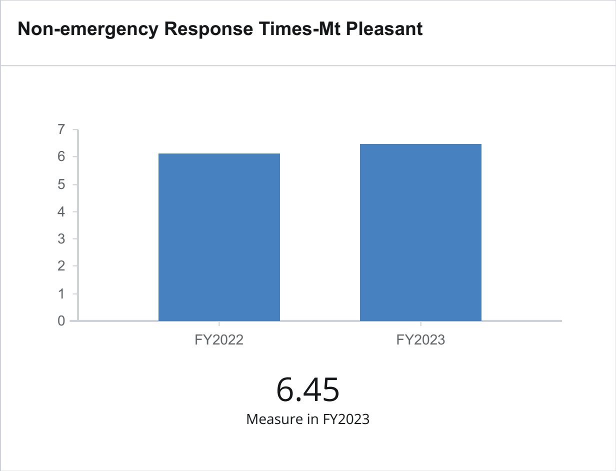
Expenses

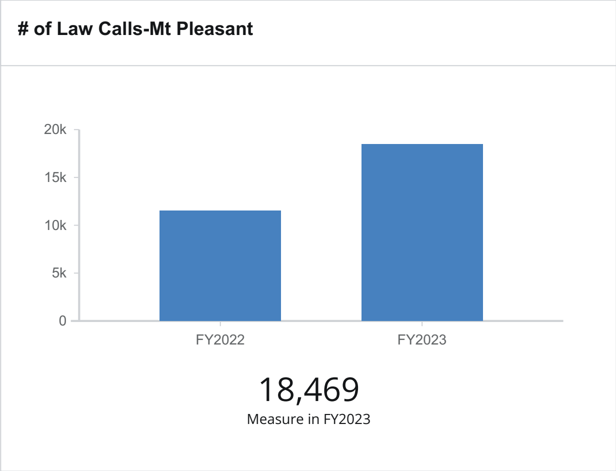
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$233,741
Employee Benefits	$0	$0	$110,447
Other Services & Charges	$0	$0	$5,142
TOTAL	**$0**	**$0**	**$349,330**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$0	$0	$151,193
Expenses	$0	$0	$349,330
REVENUES LESS EXPENSES	**$0**	**$0**	**-$198,137**

PERFORMANCE MEASURES





	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Mt. Pleasant Sheriff***	-	-	4.00	4.00

****Mt. Pleasant Sheriff split out from Sheriff's Office in FY 2024.*

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

Cabarrus County
America Thrives Here

SCHOOL RESOURCE OFFICERS

FY 2024 Program Summary & Performance Measures

MISSION

Public Service Through Professionalism and Integrity.

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OVERVIEW

The Cabarrus County Sheriff’s Office Youth Development Division is comprised of 24 School Resource Officers (SRO), Two Sergeants and one Lieutenant. Each SRO is assigned to a school in Cabarrus County.

The Youth Development Division also provides programs dealing with child safety issues, like D.A.R.E. focusing on the decision-making model.

The division follows the National Association of School Resource Officers guidelines supporting safe learning environments, providing valuable resources to school staff members, fostering positive relationships with students, and developing strategies to resolve problems that affect youth with the goal of protecting all children so they can reach their fullest potential.

To request a program, email the Youth Development Division at BAElwood@cabarruscounty.us at least two weeks before your event. Examples of safety programs include:

- Child ID
- Eddie Eagle Gun Safety
- Stranger Danger

HIGH SCHOOL LOCATIONS

Hickory Ridge
Mt. Pleasant
Northwest Cabarrus
Early College at Rowan-Cabarrus Community College
Career Tech Early College
Health Sciences Early College

MIDDLE SCHOOL LOCATIONS

Harris Road (2)
Hickory Ridge (2)
Mt. Pleasant
Northwest Cabarrus

ELEMENTARY SCHOOL LOCATIONS

A.T. Allen
Bethel
Boger
Cox Mill
Harrisburg
Hickory Ridge
Mt. Pleasant
Odell
Odell Primary
Royal Oaks
Winecoff
Mary Frances Wall Center (Pre-K)

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff’s Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff’s Office on Facebook
Youth Development webpage
Sheriff’s Office webpage
Cabarrus County Schools Safety webpage
Find a Report
Apply to work for the Sheriff’s Office (deputy, detention, telecommunicator or internship)
Apply for CCW Permit
Civil Paper Inquiry
Request a Security Check

FY24 FOCUS

In addition to sustaining general functions, the Youth Development Division's FY24 focus includes:

- Continued training focused on school safety and school threats.
- Upgrading breaching tools for the Sergeants who routinely travel between schools that could be used to gain entry to a barricaded suspect
- To continue to grow the NC State SRO platform through the Fusion Center and SBI
- School Resource Officers will have a week of comprehensive in-service training specialized in their daily functions
- Maintaining a safe environment at all schools covered by the Cabarrus County Sheriff's Office

HIGHLIGHTS

- The Cabarrus County Sheriff's Office has a School Resource Officer assigned to every public school working in conjunction with Cabarrus County Schools. The Sheriff also assigns one extra SRO at our two largest middle schools.
- The Cabarrus County Sheriff's Office partnered with the NC SBI to create a state-wide reporting platform that can assist with current trends and threats generated across the state.
- The Cabarrus County Sheriff's Office SRO group are among the leaders in the State of North Carolina for school safety. Officers recently served in leadership roles for NC D.A.R.E and the NC Association of SROs. Officers are also leaders and innovators with NC SBI and the NC Center for Safer Schools.
- Most School Resource Officer Positions are funded by grants in a partnership with Cabarrus County Schools. Every elementary school officer and every middle school officer with the Cabarrus County Sheriff's Office is at least partially funded by grants. Cabarrus County provides officers to the high schools, early college campuses and Mary Francis Wall Pre-K.
- School Resource Officers are strongly encouraged to take an active role in mentoring and counselling students. Officers are encouraged to be involved with S.A.V.E clubs at all levels. S.A.V.E. stands for Students Against Violence Everywhere and is put on by the Sandy Hook Promise.
- School Resource Officers play a vital role in anonymous school reporting. SROs field anonymous reports for everything from bullying to school threats.
- The Cabarrus County Traffic Unit and the Cabarrus County Sheriff Youth Development Division work together several times each year, usually before prom season to host distracted driving events at our local high schools and early colleges. The event stresses the importance of not texting and driving, and not drinking and driving.
- During the summer months while school is not in session, the Youth Development Division focuses on Summer Camps for local youth, Sex Offender residence checks, training and assisting other areas of the Sheriff's Office.

SIGNIFICANT DATES

August 10: First day of school for students

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Other	$0	$0	$1,403,520
TOTAL	**$0**	**$0**	**$1,403,520**

Expenses

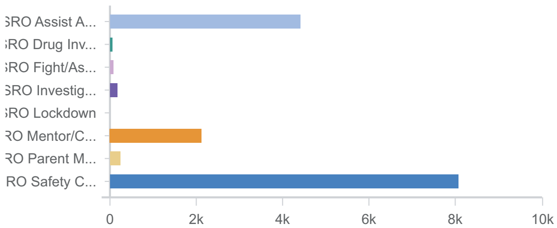
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$1,740,489
Employee Benefits	$0	$0	$791,815
Other Services & Charges	$0	$0	$38,215
Other Operation Cost	$0	$0	$1,296
TOTAL	**$0**	**$0**	**$2,571,815**

Summary

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

PERFORMANCE MEASURES

Types of calls for School Resource Officers



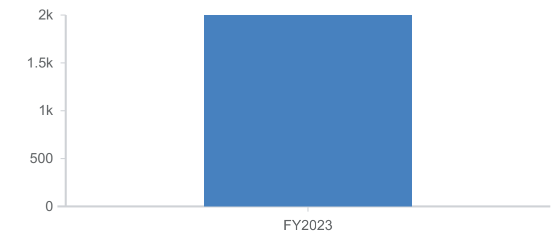
8,063

Measure in SRO Safety Check

Showing top 8 of 10 metrics

# of students in DARE Decision Making Model

All Fifth Grade students are offered the DARE Decision Making Mod...

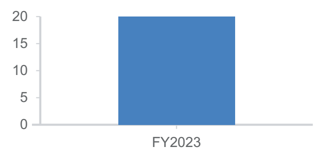


2,000

Measure in FY2023

# of random drug searches

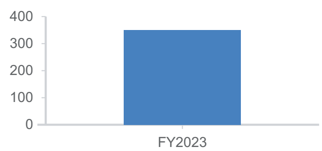
Middle School, High School and Early Coll...



20

Measure in FY2023

# of sex offender residence checks per year

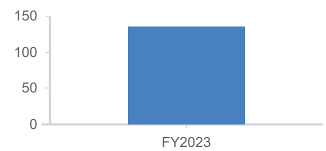


350

Measure in FY2023

# of students in Youth Development summer camps

Youth Development summer camps are o...



135

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
School Resource Officers***	-	-	27.00	27.00

****School Resource Officers split out from Sheriff's Office in FY 2024.*

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

SHERIFF'S OFFICE: DETENTION CENTER

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

The Cabarrus County Sheriff's Office Detention Center serves all of Cabarrus County and is the only local confinement facility in the County. It's located in downtown Concord at 40 Corban Avenue SE. The Detention Center Annex is located at 20 Corban Avenue SE, beside the Sheriff's Office Administration building. Both facilities are considered maximum security facilities and are annually inspected by the North Carolina Division of Health and Human Services.

The Detention Center opened in 2011. It's comprised of six separate housing units, each consisting of four pods that hold a total of 569 beds. The annex, which opened in 2007, consists of four pods that hold 96 beds. The Jail Annex has sat idle until the County's Infrastructure and Asset Management department began facility repairs in 2021. Now complete, the annex upgrades and renovations allow for the rotation of inmates while the main facility undergoes minor renovations, including painting and general maintenance, with little operational disruption. During the next year, the main detention facility will undergo a project to enclose the top tiers of each pod to discourage suicide attempts. This project will not impede detention staff's views when visually observing the top tier.

The supervision of the inmates housed in each of these detention centers is almost entirely self-contained within the custodial environment. Mandated programs, such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided without the inmate ever leaving the confines of the jail.

Inmate healthcare is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

The detention facility's food service is provided by Skillet Kitchen, a subsidiary of Kimble's Food Service, under contract with Cabarrus County. The food is prepared, portioned, and served according to "North Carolina Jail and Health Standards."

Inmates, under the supervision of detention staff, clean the housing units, wash inmate laundry, and perform other services within the detention facility. No county custodians enter the housing units to clean or perform custodian work.

Under the supervision of the Cabarrus County Sheriff, the Detention Center is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a detention center must operate. Operating within these standards allows the facility to provide a safe and secure environment for staff, inmates and Cabarrus County residents.

The Cabarrus County Detention Center holds inmates meeting the following classifications:
- State pre-trial detainees
- County prisoners with 1- to 30-day sentences
- Sentenced State prisoners with over 30-day sentences
- Civil contempt/compliance detainees
- Custody orders
- NC State Misdemeanant Confinement Program (SMCP) houses inmates with misdemeanor sentences of 91 days or more. This includes Driving While Impaired (DWI).
- NC State Misdemeanant Enforcement (ICE) (287(g)) inmates are held for up to 72 hours with federal reimbursement

Of note, providing targeted goals or projections for the detention center is not feasible. The Detention Center use is driven solely by demand which is outside of the control of Sheriff's personnel.

The goal of the detention center is to provide a safe environment for pre-trial detainees and those serving sentence for various misdemeanor crimes. The detention center strives to reduce recidivism through inmate programs which provides life skills to those inmates who struggle to function with daily life choices.

LOCATION

The Cabarrus County Detention Center is located at 40 Corban Ave SE, Concord.

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff's Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff's Office on Facebook
Sheriff's Office Webpage
Detention Center Website
Schedule Inmate Visitation
Volunteer at the Detention Center

FY24 FOCUS

Officer recruiting and retention: Detention staff are currently working overtime on a regular basis to meet minimal operation staffing numbers. This is attributed to the social climate over the past several years and the currently low unemployment rate (3.30%) in Cabarrus and surrounding counties. Our training and recruiting division have been working hard to attend job fairs at community colleges and other universities. Cabarrus County Human Resources and the Board of Commissioners are also helping to meet this challenge by offering sign on bonuses beginning June 1, 2023.

Mental health: Managing inmates experiencing extreme mental health challenges has become a growing trend. The lack of mental health facilities and resources in the community has escalated the problem. Over the past several years, the Cabarrus County Detention Center has seen an increased number of inmates with severe mental health problems. Many become stuck in the criminal justice process cycle of arrest and incarceration. Their court date gets continued multiple times because they do not have the mental capacity to request an attorney or to represent themselves. The court ultimately appoints an attorney, but then they must go through an evaluation process to determine competency that can take months to complete. If they are deemed incompetent and ordered to a mental facility, such Broughton Hospital, they can be on the waiting list for a year before getting the mental health help that they need. While going through this process, the inmate's mental health deteriorates. Some refuse to take their prescribed medications, which worsens their mental state. Many inmates experiencing mental health challenges are very unkept and unhygienic. They refuse to shower and may handle their own urine, feces or other bodily fluids. They spread these bodily fluids on themselves, the walls of their cells and cell doors. They push soiled water underneath their cell door out into the pod living area. Some have even thrown these bodily fluids at jail officers. Spangler Restoration currently provides Bio-Hazard cleaning of these cells.

Increasing demand for services: The new courthouse is now online, which has increased the number of courtrooms available to process cases. In turn, we project the average daily inmate population for FY 2024 will increase. FY 2024 daily population projection is estimated to be between 345 and 360 inmates.

HIGHLIGHTS

Mental health: Over the past several years, the Cabarrus County Detention Center developed strategies to manage and support an increasing number of inmates with severe mental health problems.

Upgrade and renovation management: Now complete, the annex upgrades and renovations allow for the rotation of inmates while the main facility undergoes minor renovations, including painting and general maintenance, with little operational disruption. During the next year, the main detention facility will undergo a project to enclose the top tiers of each pod to discourage suicide attempts. This project will not impede detention staff's views when visually observing the top tier.

Special Watch Rounds mandate: A new State mandated "Special Watch Rounds" has increased the demands placed upon staff. With "Special Watch," any individual ordered to confinement in the Cabarrus County Jail that has any history of mental illness, regardless of their current state at the time of intake processing, must be placed on "Special Watch." Individuals presenting with any type of mental or physical impairment must also be placed on "Special Watch." With "Special Watch," visual observation of the individual must take place no longer than every 15 minutes. Any deviation, as much as one minute, is considered a violation of State mandates and corrective/punitive action can be incurred.

Body-worn cameras: We are responsible for the health and welfare of inmates. The Patrol Division implemented body-worn cameras several years ago. The agency depends on the videos to improve officer safety, investigate citizen complaints, provide transparency and reduce liability. Cameras are beneficial to the detention center operations as they review critical incidents, inmate-on-inmate or inmate-officer altercations, and as evidence during disciplinary hearings or court proceedings. The detention center began implementation by outfitting the Detention Sergeants first. Officers are not issued their own personal body-worn camera; rather, they will sign one out at the beginning of each shift. This required the purchase of 12 cameras along with the docking station and Axon software licensing.

Vehicle cameras: The County added vehicle cameras in all four of the transport vehicles. Sheriff's Office transportation officers are on the road 80% of the time they are at work. They travel the entire state picking up and delivering inmates to other county jails and the NC Dept. of Prisons—often this work is done by one officer. Transporting is a high-risk, high-liability event. There is the possibility of being involved in a crash, the risk of inmate(s) trying to escape, the risk of inmates assaulting one another and/or the transport officer, and the possibility of being on the side of the road for an extended period due to mechanical problems.

SIGNIFICANT DATES

N/A

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$676,158	$582,600	$742,200
Intergovernmental - Other	$44,870	$0	$0
TOTAL	**$721,028**	**$582,600**	**$742,200**

Expenses

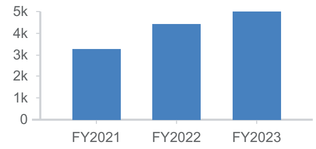
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$7,809,124	$8,148,787	$8,883,238
Employee Benefits	$3,303,358	$3,795,224	$4,109,696
Supplies	$977,140	$1,116,600	$1,320,450
Other Services & Charges	$834,834	$1,133,531	$1,313,397
Other Operation Cost	$302,405	$412,508	$435,276
Capital Outlay	$72,341	$0	$0
Maintenance & Repair	$1,828	$6,000	$6,000
TOTAL	**$13,301,031**	**$14,612,650**	**$16,068,057**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$721,028	$582,600	$742,200
Expenses	$13,301,031	$14,612,650	$16,068,057
REVENUES LESS EXPENSES	**-$12,580,002**	**-$14,030,050**	**-$15,325,857**

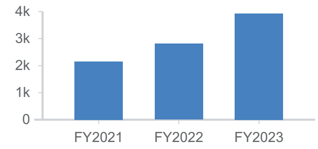
PERFORMANCE MEASURES

# of Bookings



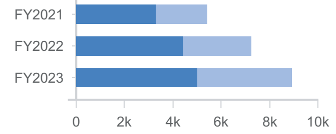
4,981
Measure in FY2023

# of Releases



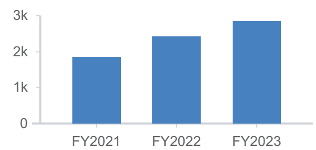
3,915
Measure in FY2023

# of Bookings vs Releases



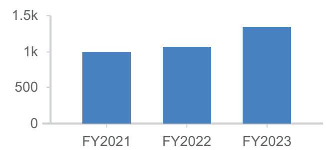
8,896
Measure in FY2023

# of Misdemeanor Inmates



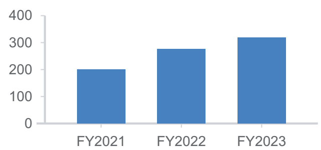
2,843
Measure in FY2023

# of Felony Inmates



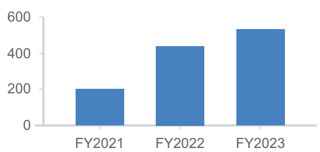
1,341
Measure in FY2023

Average daily inmate population



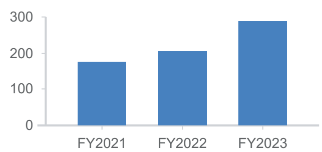
321
Measure in FY2023

 # Sentenced to Cabarrus County Detention Center



532
Measure in FY2023

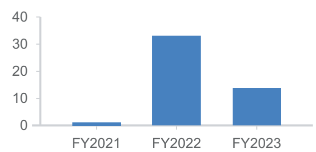
 # Sentenced to State Prison



288
Measure in FY2023

# of ICE 287g detainees

Under 287(g), ICE delegates specific immi…



14
Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Jail	149.62	155.62	154.62	(1.00)

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

SHERIFF'S OFFICE: ANIMAL CONTROL

FY 2024 Program Summary & Performance Measures

MISSION

Public Service Through Professionalism and Integrity.

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

OVERVIEW

The Cabarrus County Sheriff’s Office Animal Control Division covers a geographical area of approximately 364 square miles. They provide professional and compassionate animal control services for over 225,000 County residents which includes the unincorporated areas of the County, and the municipalities of Concord, Harrisburg, Kannapolis, Midland and Mt. Pleasant.

The division is charged with protecting the health and safety of county residents and protecting and promoting the humane treatment of animals. The division enforces State laws and County health regulations pertaining to domestic animals, as well as the County Ordinance pertaining to animals.

Animal Control provides effective investigations of cases of animal abuse or cruelty, manages reports of dangerous or vicious animals, and follows statewide reporting guidelines for animal bites. Animal Control Officers also work to educate pet owners on the lawful treatment of animals.

The division responds to local domestic animal control calls and may assist in calls for service involving farm animals or various wildlife. Animal Control does not remove wildlife from basements, crawl spaces, attics, drains or natural habitats. Deputies working in animal services augment other functions of the Sheriff's Office, including patrolling County properties and assisting other divisions as needed.

Animal Control deputies work closely with the Cabarrus County Animal Shelter—a public facility that provides safe temporary shelter for animals without permanent homes. In addition to adoptions, the animal shelter provides a variety of services. The shelter is NOT a pet boarding facility.

Cabarrus County Animal Control provides equipment and training to the Concord and Kannapolis police departments so they can assist in animal control calls addressed by the unified ordinance, including barking dogs and other violations not requiring the seizure of an animal.

Cabarrus County Animal Control also partners with Northwest Cabarrus High School Future Farmers of America to house farm animals recovered in cases of cruelty or neglect.

It is possible that the Cabarrus County Sheriff’s Office Patrol Division may respond to emergency calls regarding animal welfare and dangerous or vicious animals. They may also assist with the fulfillment of rabies reporting requirements when an animal bite is reported.

LOCATION

244 Betsy Carpenter Place, Concord

INTERACTIVE RESIDENT EXPERIENCES

View adoptable and missing pets online 24/7
Animal Control Webpage
Information on Animal Traps
Report Animal Neglect
Have a wildlife problem?

FY24 FOCUS

In addition to sustaining daily operations, the Animal Control FY24 focus includes:

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

HIGHLIGHTS

CHALLENGES & TRENDS:

- Animal Control calls for service increased from FY22 to FY23, with another increase projected for FY24
- Animal Control's non-emergency response time decreased from FY22 to FY23, with a slight decrease projected for FY24
- Officer-initiated non-animal control calls for service increased from FY22 to FY23, indicating that officers recognized potential needs and addressed them before situation could escalate
- Non-animal control calls for service increased from FY22 to FY23, with another increase projected for FY24

SIGNIFICANT DATES

October 3-9, 2023: Animal Welfare Week
April 14-20, 2024: Animal Care and Control Appreciation Week

BUDGET SUMMARY

Expenses

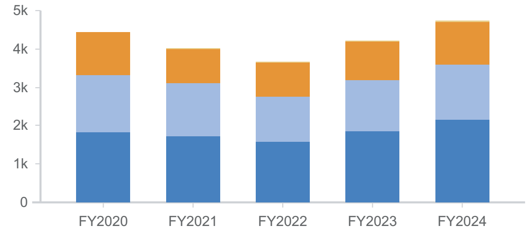
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$616,321	$584,525	$642,167
Employee Benefits	$238,346	$253,871	$281,844
Capital Outlay	$49,412	$99,000	$119,500
Supplies	$49,839	$52,900	$63,200
Maintenance & Repair	$13,968	$19,000	$37,000
Other Services & Charges	$3,435	$14,136	$19,387
Other Operation Cost	$11,086	$7,264	$7,264
TOTAL	**$982,406**	**$1,030,695**	**$1,170,363**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Animal Control Calls for Service

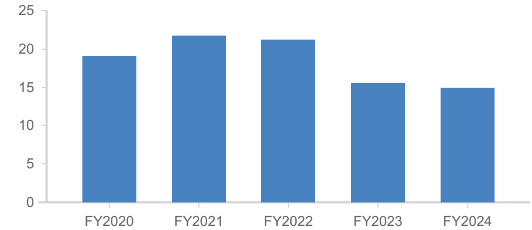
Calls for service in Cabarrus County and municipalities



4,735

Measure in FY2024

Animal Control Non-Emergency Response Time in Minutes

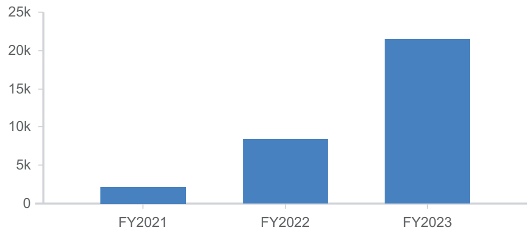


15

Measure in FY2024

Officer-Initiated Non-Animal Control Calls for Service

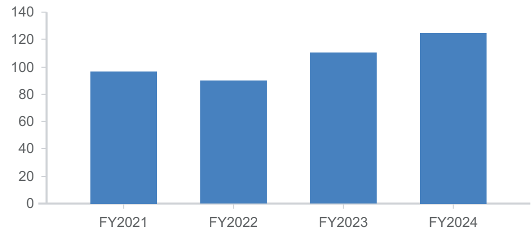
Increased self-initiated activity to augment patrol functions and ass...



21,400

Measure in FY2023

Non-Animal Control calls for service dispatched



125

Measure in FY2024

	Full Time Employees (FTE) FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Animal Control	9.00	9.00	9.00	-

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288

SHERIFF'S OFFICE: ANIMAL SHELTER

FY 2024 Program Summary & Performance Measures

MISSION

Public Service Through Professionalism and Integrity.

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

OVERVIEW

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

According to the Department of Agriculture Animal Welfare Act, the Cabarrus County Animal Shelter is required to house and care for stray, seized, homeless, quarantined, abandoned or otherwise unwanted animals brought to our shelter by the public or picked up by Animal Control. Act specifies the quality of care provided to sheltered animals. Processes are maintained to reflect industry standards and best practices as determined by national leading Animal Welfare Agencies. All Animal Shelter operations are subject to inspection by the NC Department of Agriculture.

LOCATION

244 Betsy Carpenter Place, Concord

INTERACTIVE RESIDENT EXPERIENCES

Animal Shelter Website
Adopt a pet
Find a lost animal
Shelter Information
Animal Shelter Facebook

HIGHLIGHTS

MAJOR PROJECTS COMPLETED:

Additional Storage and Walk-in Freezer: Staff has added a temperature-controlled storage building to replace the previous pod storage which were old, rusted and rodent-ridden. This building will be organized with shelving, will provide a proper storage space to keep food and supplies safe from the elements and will prevent as much rodent infestation as possible. A walk-in freezer unit has been added next to our incinerator for proper and more convenient holding of deceased animals for transfer into the cremation chamber.

Approval for new transport van: Staff has been approved to purchase a new transport van for animal transport needs and shelter supply pick-ups. This is a replacement of the previous van staff used, which had high-milage, was starting to present with problems and not set up for proper animal transport. Staff will equip the new transport van with heavy duty stackable pet crates, appropriate tie downs, and agency graphics for promotion.

NEW INITIATIVES:
- Regular Rabies and Microchip community clinics to assist in the reduction of intake numbers
- Continue to grow volunteer program post pandemic
- Grow foster program to include dog fostering

Growing adoption program: Year after year, the adoption program continues to thrive, and adoption totals continue to surpass the previous year. The shelter attributes this to maximizing our efforts and utilizing existing resources. In 2022, adoption totals surpassed 2021 totals by 27% and the program has grown 382.6% since data was first collected in 2017. Staff intends to continue growing this program.

Volunteer program: In spring of 2022, after being dormant for a few years due to the COVID-19 pandemic, staff relaunched the volunteer program and began recruiting new volunteers from our community to assist with basic animal enrichment needs at the shelter. The shelter has since held regular orientations once a month for people to learn about our shelter and volunteer program, and sign up to help. That's recruited a team of 20 individuals who regularly walk dogs and socialize cats. It has recently began expanding volunteer hours and jobs to include other needs around the shelter, as well as assist with public events. Staff has received positive feedback from volunteers and the program seems to be thriving. As support continues to grow, staff has plans to continue growing this program.

Public events: Staff routinely attend County-hosted events, such as Cabarrus Active Living and Parks: Senior Health & Wellness Expo, Employee Health and Wellness Fair, Cabarrus County Fair, CCSO National Night Out, and Touch-a-Truck. At these events, staff generally sets up an education table with information on the animal shelter and animal control, and use the opportunity connect with the public and answer any questions. One adoptable dog is typically brought to these events to showcase the animal, along with pictures of all adoptable animals to encourage adoptions from the public. These events have led to direct adoptions on a few occasions and allowed us to engage with potential adopters, volunteers, and supporters.

Partnerships: Staff has also partnered with Subaru Concord to attend Bark in the Park games with the Kannapolis Cannonballers. At these events, they set up an educational table and offer a microchip checkpoint, where they offer to scan for a microchip, confirm presence and location of microchip, and provide the pet parent with information to ensure their registration is complete and correct. They also use this opportunity to educate pet parents on the benefits of microchipping. Attending events has helped us grow the shelter's image, be present within the community and engage with our community members building positive relationships.

CHALLENGES & TRENDS:

- Staff: As in previous years, we continue to see staffing challenges this year. While retention of employees has improved, we struggle to attract new employees to fill vacancies. Some of our higher level, more skilled positions have remained vacant. In order to fill the extended vacancy, we have promoted existing employees with the intention of training to improve their knowledge of the position. The challenge this presents is a lack of industry experience and perspective from outside agencies. Many animal welfare agencies are experiencing the same staffing challenges.
- Health and Welfare of Animals: Having large quantiles of animals, young and old, healthy and sick, all living in close quarters (shelter setting) presents challenges, including allowing diseases to spread quickly. Preventing disease from entering the shelter and containing and controlling disease from being spread in the shelter is challenging. When disease is identified, protocols, developed with the assistance of a veterinarian, are followed to determine the appropriate course of action (i.e., treatment, isolation or other ways to eliminate cross-contamination to the shelter population).
- This past year, our region has seen a spike in Canine Infectious Respiratory Disease Complex (CIRDC)—an airborne and contagious illness. It was brought to the shelter by way of dogs who were exposed to the illness out outside of the shelter. Staff began seeing cases late last fall and have continued to struggle with dogs contracting it. They worked with the shelter veterinarian to devise a plan for illness identification, isolation, and treatment and have managed the illness as best possible with current resources and facility size. Unfortunately, this means there are several dogs in isolation, a process that poses barriers to being walked, exercised and introduced to adopters.
- Limited space (animal housing and office): Despite animal intakes steadily increasing each year, kennel space for the animal shelter has not increased since the building was built in 1996. Additionally, personnel have increased and will continue to increase as approved, to meet operational needs as well as new programs, while office space remains minimal.
- Economic Impacts: Economic challenges have been the forefront of reasons for an increase of pets entering the shelter. Staff has been overwhelmed with owner surrender requests this year. The most-common reasons for pet relinquishment include housing loss, housing change and job loss/financial strain. We have seen a sharp increase in intakes at the end of 2022 and early 2023 and a 5% increase in intakes from 2021 to 2022.
- Euthanasia Rate: In 2021, there was an increase in euthanasia rates due to many economical and post-Covid impacts, and the conditions have maintained steadily this past year. The facility struggled to manage the space needs as animals continued to enter at a higher rate than we have seen in previous years. Reasons include an increase in citizen relinquishment requests, abandoned animals, and unclaimed strays, plus a growing animal population in the county. While adoption rates continue to rise year after year, intakes are also increasing, while rescue placement is decreasing. Adoptions, alone, cannot sustain the number of animals coming in. With a significant decrease in placement of animals with rescue organizations, the only remaining option for many animals is euthanasia. After a record-breaking high placement rate of 89% in 2020, our 2021 placement rate fell to 75% and maintained similarly at 74% in 2022.

FY24 FOCUS

Improve rates and options: Continually search and identify ways to reduce unnecessary animal intakes and increase live outcome options. While there is no capacity currently to increase housing space, the animal shelter team is researching ways to provide community education and outreach in an effort to reduce unnecessary intakes.
Rabies and microchip clinics: Staff will re-implement rabies and microchip clinics to provide low-cost options to the community. Rabies tags on collars and microchips assist in quickly identifying an owner of a pet. This quick identification allows pets to be returned to their home without entering the shelter, thus keeping kennel space available.
Rescue placements: While our number of adoptions continue to grow each year, the shelter's placement rate with rescue partners has dropped significantly. This is mostly due to the increased demand for pet relinquishment and rescue organization capacity issues. The shelter will explore new ideas for placement with other organizations and identifying new rescue partnerships.

SIGNIFICANT DATES

October 3-9, 2023: Animal Welfare Week
April 14-20, 2024: Animal Care and Control Appreciation Week
*Please check our Facebook page for various discounted or free adoption specials throughout the year

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$22,121	$27,100	$11,000
Miscellaneous	$8,445	$0	$16,000
TOTAL	**$30,566**	**$27,100**	**$27,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$361,154	$411,723	$434,333
Employee Benefits	$142,891	$177,363	$190,461
Supplies	$95,359	$116,100	$143,300
Other Services & Charges	$18,915	$37,006	$43,063
Capital Outlay	$19,637	$0	$0
Other Operation Cost	$396	$432	$432
Maintenance & Repair	$0	$0	$1,200
TOTAL	**$638,352**	**$742,624**	**$812,789**

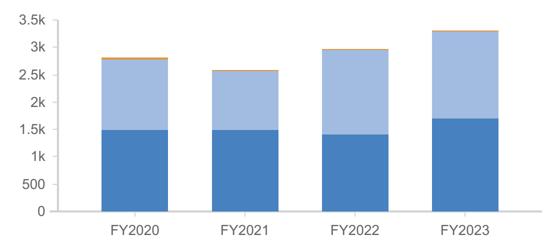
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$30,566	$27,100	$27,000
Expenses	$638,352	$742,624	$812,789
REVENUES LESS EXPENSES	**-$607,786**	**-$715,524**	**-$785,789**

PERFORMANCE MEASURES

FY 2024 numbers are projections

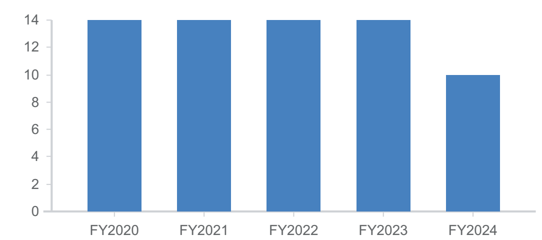
of Animals Brought into Shelter



3,310

Measure in FY2023

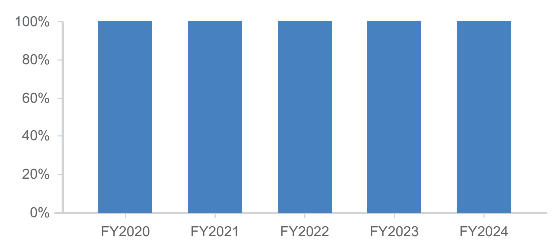
Average # of Days at Shelter



10

Measure in FY2024

% of Animals Needing Medical Services

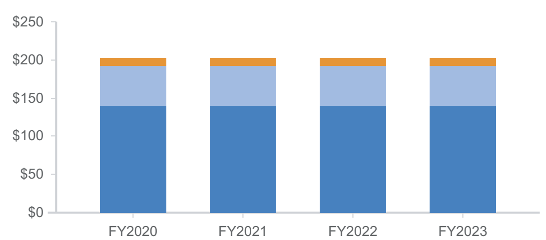


100%

Measure in FY2024

Average Cost per Animal for Standard Care

Cost includes two-week average stay, vaccinations and food for eac...

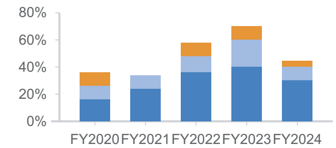


$202.00

Measure in FY2023

Euthanasia Rate

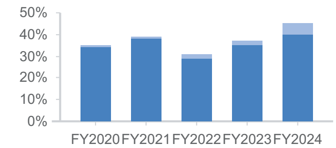
Large influx in animals has forced the Sh...



45%

Measure in FY2024

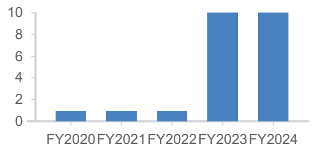
% Animals Reclaimed by Owners



45%

Measure in FY2024

Average # of Animal Shelter Volunteers per Month



10

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Sheriff				
Animal Shelter	8.00	8.00	8.00	-

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288

Cabarrus County
America Thrives Here

COURTS OPERATIONS

FY 2024 Program Summary

MANDATE

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

OVERVIEW

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

The courthouse expansion project provides 248,000 of new gross square feet and renovations of 75,000 gross square feet for court related functions. Space is provided for the following end users: District Attorney’s Office, Clerk of Courts, Judges’ Office, Courthouse Security, Guardian Ad Litem, Community Corrections, Juvenile Justice, and Mediation/Dispute Resolution. The courthouse has a total of 12 courtrooms (1 clerk of courts proceedings courtroom, 4 superior, 7 district including first appearance). Construction began in CY 2020 and was completed in CY 2023.

CABARRUS COUNTY COURTHOUSE THROUGH THE YEARS

1792: Cabarrus County is formed.
1793: The first Cabarrus County court sessions are held in the home of Robert Russell.
1796: The first Cabarrus Courthouse is built at the intersection of Corban and Union streets. At 30-square-foot, the frame building offers little space and few comforts.
1826: A traditional column-brick courthouse is built on a corner near the first Courthouse. The building is expanded in 1872, but a fire destroys the structure on Feb. 15, 1875.
1876: The third Courthouse (now known as the Historic Cabarrus Courthouse) is completed. The building is renowned for its classical architectural style.
1975: The three-story, 70,000-square-foot red brick Courthouse opens at the corner of Union Street and Corban Avenue.
Today: The community welcomes the 250,000-square-foot expansion/renovation that will ultimately connect to the 1975 Courthouse.

Silling Architects and Tom Holdsworth Photography

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Other	$306,041	$368,000	$368,000
TOTAL	**$306,041**	**$368,000**	**$368,000**



Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$84,535	$1,096,950	$1,079,455
Maintenance & Repair	$25,949	$180,000	$210,000
Supplies	$14,711	$112,000	$117,500
Personnel Services	$13,010	$100	$100
Employee Benefits	$1,282	$7	$28
Other Services & Charges	$4	$0	$2
TOTAL	**$139,491**	**$1,389,057**	**$1,407,086**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$306,041	$368,000	$368,000
Expenses	$139,491	$1,389,057	$1,407,086
REVENUES LESS EXPENSES	**$166,550**	**-$1,021,057**	**-$1,039,086**

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Courts Maintenance	7.78	-	-	-

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PLANNING & DEVELOPMENT: CONSTRUCTION STANDARDS

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

The Construction Standards Division provides building inspections and permitting services for all areas within Cabarrus County. It executes uniform enforcement of the North Carolina State Building Code and local ordinances.

SERVICES

- How to schedule an inspection in 1 minute
- Schedule Your Inspections Via Text (PDF, 2MB)
- Electronic Plan Review for New Residential and Commercial Projects
- Permits for Construction Activity
- Construction Inspection
- Construction Complaint Investigation
- Issuing Certificates of Completion and Occupancy
- Collect Fees
- Administration of Accela Permitting

LOCATION

Cabarrus County Government Center (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Apply for a trade permit
Schedule an inspection
Submit plans for review
Building and Plumbing Inspector contact information
Electrical and Mechanical Inspector Contact List
Accela online access
Plan review
Water and Sewer Authority System Development Fees

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Responding to legislative changes by adopting amendments necessary to remain compliant with current building codes and ordinances
- Enhance the current automated system to improve permitting workflow between the County and its partner jurisdictions
- Continuing "Fail Forward" work by scheduling team ride-along days that promote communication, understanding and efficiency
- Increasing collaborative partnership trainings with jurisdictions in order to streamline customer service and increase consistency

- Providing increased focused customer service to Spanish speaking customers by publishing various documents and notices in Spanish and providing additional bilingual employees

HIGHLIGHTS

- Employee survey results
- Implemented SelectTXT, enhancement software that gives customers another tool to schedule and check inspections
- Successfully completed the Fail Forward workshop
- Completed the Accela Upgrade (version 9.3.7 to version 22.2)
- Continue to maintain next-day inspections
- Continue to have a two-day turnaround on Residential Reviews
- Exceeded benchmark on two-week commercial plan review—currently 5-7 days
- Hired another bi-lingual inspector, now having one on the building/plumbing team as well as electrical/mechanical team
- Every inspector has at least one standard certificate and all inspectors are current on continuing education requirements
- Continue to collaborate with Concord, Kannapolis, and Cabarrus Health Alliance on providing customers with "one-stop shop" from plan review, permitting, and inspections
- Permitting for Eli Lilly

SIGNIFICANT DATES

Monthly: Building Inspection Reports

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Permits & Fees	$5,124,454	$5,200,000	$4,800,000
Sales & Services	$178,110	$209,897	$180,320
Other Financing Sources	$0	$0	$221,755
Miscellaneous	$23	$0	$0
TOTAL	**$5,302,587**	**$5,409,897**	**$5,202,075**

Expenses

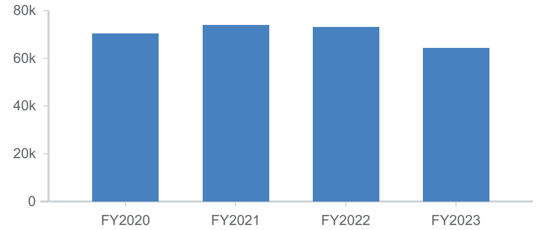
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$2,107,328	$2,549,029	$2,646,538
Employee Benefits	$843,710	$1,107,471	$1,165,630
Supplies	$814,028	$783,844	$890,787
Other Operation Cost	$564,389	$408,172	$332,674
Other Services & Charges	$22,787	$444,786	$82,895
Capital Outlay	$383,879	$101,000	$65,000
Maintenance & Repair	$20,781	$15,595	$18,551
TOTAL	**$4,756,900**	**$5,409,897**	**$5,202,075**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$5,302,587	$5,409,897	$5,202,075
Expenses	$4,756,900	$5,409,897	$5,202,075
REVENUES LESS EXPENSES	**$545,686**	**$0**	**$0**

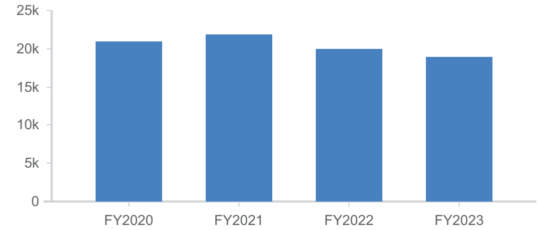
PERFORMANCE MEASURES

of Construction Work Inspections within Jurisdiction



64,470
Measure in FY2023

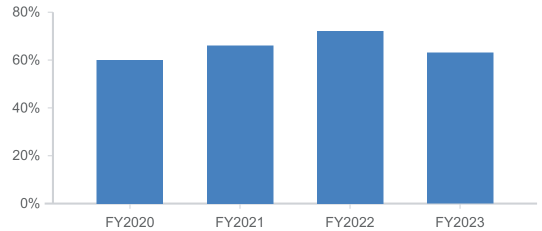
of Construction Permits Issued for All Projects



18,832
Measure in FY2023

% of Inspectors Cross-Trained in Other Trades

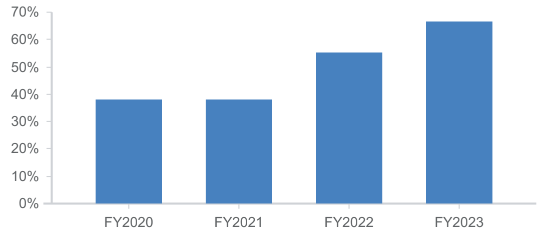
Inspectors cross-trained in trades other then their primary trades



62.9%
Measure in FY2023

% of Inspectors with Minimum Level III Certifications

Level III certifications in primary trades are for inspections of unlim...



66.6%
Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Construction Standards	36.00	41.00	40.00	(1.00)

DEPARTMENT CONTACT

Name: Matt Love

Title: Construction Standards Director

Email: tmlove@cabarruscounty.us

Phone: 704-920-2128

CABARRUS COUNTY
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EMERGENCY MANAGEMENT

FY 2024 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Emergency Management is to save lives, protect property and promote safety and preparedness in our community. Through forward-thinking leadership and direction, we will enhance our community's ability to endure and recover from adverse events, returning our community to our normal way of life as quickly as possible.

OVERVIEW

The Emergency Management (EM) Department provides vision, direction and subject matter expertise in the fields of emergency management and fire protection in order to heighten the County's state of emergency readiness.

EM activates and manages the County's Emergency Operations Center (EOC) to coordinate response and recovery activities. EM acts as the liaison to, and primary coordinating agency for, Federal and State disaster response and relief.

The program meets national standards for emergency management, partnerships with non-governmental agencies to provide protective and recovery measures to our stakeholders, and ensures County plans and procedures are consistent and are compatible with Regional, State and Federal guidelines.

LOCATION

Cabarrus County Sheriff's Administration Building (30 Corban Ave SE, Concord)

INTERACTIVE RESIDENT EXPERIENCES

EM webpage
Local Emergency Planning Committee
Emergency Management FAQ
EM X (Twitter)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Preparing for response by replacing expiring pandemic and sheltering personal protection equipment (PPE)
- Supporting coordinated regional emergency response efforts by participating in the McGuire Nuclear Exercise
- Overhauling congregate sheltering in county by focusing on participation from community partners and selection of appropriate shelter sites.
- Enhancing county departmental preparedness

HIGHLIGHTS

- Jason Burnett, formerly the Emergency Management Planner, became the Emergency Management director
- Dawn Gustafson, formerly the Emergency Management specialist, became the Emergency Planner
- Jason Burnett serves as the chairperson of the North Carolina Emergency Management Constitution and By-laws Committee
- Dawn Gustafson became a credentialed Finance Unit Leader through the state of North Carolina All Hazards Incident Management Team program
- Rewarded funding through the Emergency Management Grant Program which finances a large part of the staff salaries in the Emergency Management Department

SIGNIFICANT DATES

March: Severe Weather Preparedness Week
April: Flood Safety and Preparedness Week
May: Hurricane Preparedness Week
September: National Preparedness Month

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Property Taxes	$6,125,469	$6,497,950	$7,099,003
Intergovernmental - Grants - Other	$107,157	$65,375	$62,500
Permits & Fees	$33,364	$32,000	$30,000
Miscellaneous	$25,000	$25,000	$25,000
TOTAL	**$6,290,990**	**$6,620,325**	**$7,216,503**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$6,125,514	$6,497,950	$7,099,003
Personnel Services	$221,252	$214,129	$239,303
Employee Benefits	$85,408	$93,659	$100,517
Other Operation Cost	$24,927	$31,684	$30,429
Supplies	$28,381	$7,950	$9,103
Other Services & Charges	$8,812	$14,647	$15,968
Maintenance & Repair	$2,631	$5,656	$5,906
TOTAL	**$6,496,924**	**$6,865,675**	**$7,500,229**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$6,290,990	$6,620,325	$7,216,503
Expenses	$6,496,924	$6,865,675	$7,500,229
REVENUES LESS EXPENSES	**-$205,934**	**-$245,350**	**-$283,726**

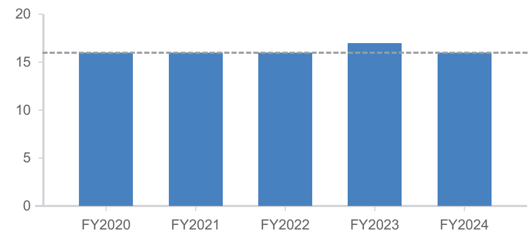
PERFORMANCE MEASURES

FY 2024 numbers are projections

# of EM Preparedness Grant benchmarks completed

The Emergency Management Performance Grant (EMPG) requires 1...

ON TARGET Target Is equal to 16



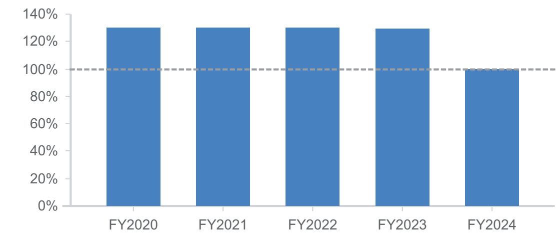
16

Measure in FY2024

% of EM Preparedness Grant funding received

Base Emergency Management Preparedness Grant funding ($65,35...

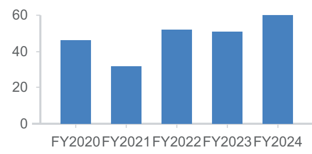
ON TARGET Target Greater than or equal to 100%



100%

Measure in FY2024

# of Training Hours per Emergency Management Staff

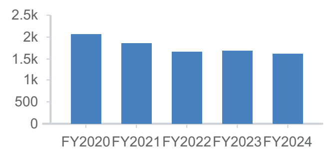


60

Measure in FY2024

# of False Alarms

The dispatch of emergency personnel to ...

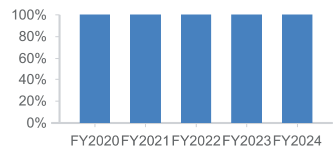


1,600

Measure in FY2024

% of Departmental Continuity Plans Updated Annually

Continuity plans ensure continued gover...



100%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Emergency Management	3.00	3.00	3.00	-

DEPARTMENT CONTACT

Name: Jason Burnett

Title: Emergency Management Director

Email: jaburnett@cabarruscounty.us

Phone: 704-920-2143

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FIRE DISTRICTS

FY 2024 Program Summary

MISSION

To provide equitable and sustained level of fire protection services to citizens in the unincorporated area of Cabarrus County, to protect life, preserve property and promote safety throughout the community.

MANDATE

NCGS 153A-233 authorizes counties to organize and maintain fire departments, enter contracts with municipal or volunteer fire departments, and appropriate funds to engage in these activities.

OVERVIEW

Fire protection services is provided to county citizens through contracts with multiple non-profit incorporated volunteer fire departments and municipal departments within Cabarrus County. Departments are funded through established fire tax districts at various tax rates, grants, and portion of sales tax.

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

Allen Fire Tax District	**11.0 ¢**
Based on estimated assessed valuation in the Allen Fire Tax District of $646,926,214	
Cold Water	**8.0 ¢**
Based on estimated assessed valuation in the Cold Water Fire Tax District of $424,466,662	
Concord Rural	**14.0 ¢**
Based on estimated assessed valuation in the Concord Rural Fire Tax District of $38,033,648	
Flowe's Store	**10.0 ¢**
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of $325,465,161	
Georgeville	**9.20 ¢**
Based on estimated assessed valuation in the Georgeville Fire Tax District of $327,583,709	
Gold Hill	**9.0 ¢**
Based on estimated assessed valuation in the Gold Hill Fire Tax District of $59,135,026	
Harrisburg Rural	**15.0 ¢**
Based on estimated assessed valuation in the Harrisburg Fire Tax District of $888,368,361	
Jackson Park (City of Concord)	**14.0 ¢**
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of $179,118,019	
Kannapolis Rural	**10.0 ¢**
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of $239,303,597	
Midland	**10.0 ¢**
Based on estimated assessed valuation in the Midland Fire Tax District of $1,152,822,731	
Mt. Mitchell	**10.0 ¢**
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of $133,144,559	
Mt. Pleasant Rural	**11.80 ¢**
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of $536,687,314	
Northeast	**12.70 ¢**
Based on estimated assessed valuation in the Northeast Fire Tax District of $167,469,180	
Odell	**8.50 ¢**
Based on estimated assessed valuation in the Odell Fire Tax District of $1,311,357,422	
Richfield-Misenheimer	**7.0 ¢**
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of $17,058,239	
Rimer	**12.0 ¢**
Based on estimated assessed valuation in the Rimer Fire Tax District of $269,332,571	

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales/Other Taxes	$1,241,123	$1,400,000	$1,661,330
TOTAL	**$1,241,123**	**$1,400,000**	**$1,661,330**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$1,375,246	$1,400,000	$1,661,330
TOTAL	**$1,375,246**	**$1,400,000**	**$1,661,330**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,241,123	$1,400,000	$1,661,330
Expenses	$1,375,246	$1,400,000	$1,661,330

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
REVENUES LESS EXPENSES	-$134,123	$0	$0

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FIRE SERVICES

FY 2024 Program Summary & Performance Measures

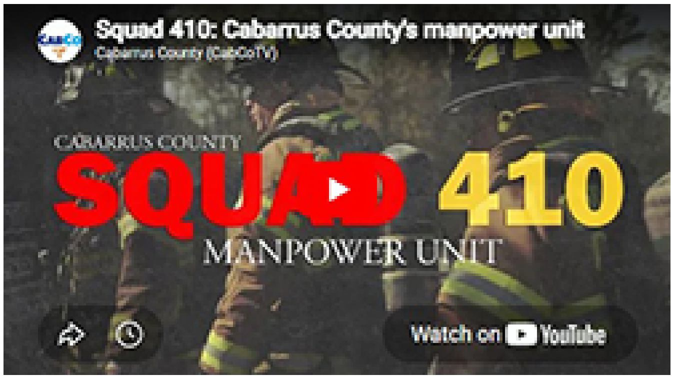
MISSION

Our mission is to foster the fire safety, protection and education of Cabarrus County through selfless service, unwavering determination and strong partnerships.

OVERVIEW

The Fire Services Division provides fire preventive services in the county through education, code enforcement and investigative activities. The team reviews construction documents, issues permits and inspects occupancies according to the NC Fire Code. They also provide countywide, 24/7 emergency response.

The division coordinates with local fire service providers to ensure adequate and efficient service delivery. This is accomplished through contracts with volunteer and municipal fire service providers, as well as a County Fire Manpower Response Unit. The Fire Manpower Response Unit and Staffing Grant program help augment and maintain a level of protection when volunteer response is reduced due to decreased availability.



LOCATION

Cabarrus County Sheriff's Administration Building (30 Corban Ave SE, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Fire Services webpage
Plans, Permits and Services: Cabarrus County Fire Services conducts building and site plan reviews for commercial and residential developments in the towns of Midland and Mt. Pleasant, and the unincorporated areas of Cabarrus County. Submit plans electronically through the Accela Citizen Access Launchpad, the online electronic plan submittal program. The division also provides foster care inspections, hydrant flow tests, environmental surveys, and permits for special events, tents and blasting.
Contact your Fire Department: List of county fire departments, information about them and their contact information.
Ordinances and Codes: Access to the county fire prevention and protection ordinance, Open burning permits and laws, and the false alarm ordinance.
Alarm Registration: Cabarrus County False Alarm Reduction Program Prevention and Administration Site
Fire Services FAQ
Smoke Alarm Installation: Qualified individuals may request smoke alarms and their installation
Fire Prevention and Safety Educational Presentations and Programs: Request a fire prevention or safety educational program at a location that you desire

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Increasing medical screenings to comply with NFPA Standard 1582 by increasing the screening intervals to once a year and adding physicals for fire marshal staff
- Increasing our purchasing of turnout gear from three sets to four to meet NFPA replacement guidelines
- Supporting team member training and development and reducing turnover by implementing a new Career Development Program

- Managing staffing challenges by hiring additional temporary employees
- Purchasing and Deploying firefighter bailout systems to each member to provide them with an adequate means to escape in the event of an emergency while in a structure fire
- Replacing two fire marshal vehicles due to mileage that are equipped to respond to multiple types of incidents
- Continue to work on the interoperability between the County and the county fire departments to improve services to the citizens
- Continue to work on and evolve volunteer recruitment and public education

HIGHLIGHTS

- Mt. Mitchell, Rimer, Northeast Cabarrus fire departments reduced their ISO grades to improve insurance rates in their districts
- The Fire Marshal's Office began using a 360-degree/3D scanner to assist in the documentation of fire scenes during origin and cause investigation
- The Fire Marshal's Office participated in North Carolina's Smoke Alarm Saturday with Mt. Pleasant Fire Department, canvassing homes and installing smoke alarms in homes without smoke alarms or with alarms that were out of date
- Fire Services hosted firefighter recruitment programs in multiple Cabarrus County high schools
- Fire Services provided fire prevention materials to all elementary schools in unincorporated Cabarrus County
- Fire Services assisted on multiple occasions with the Concord High School Fire Academy
- The Fire Marshal's Office completed two weeks of fire education for the Boys and Girls Club of North Carolina at Camp Spencer
- The Fire Marshal's Office implemented a new software system to assist in following up on deficiencies found during inspections of fire protection systems
- Fire Services was able to implement a new information-sharing process with county fire departments to share occupancy information more readily for pre-incident preparedness

SIGNIFICANT DATES

October 8-14: Fire Prevention Week

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Permits & Fees	$24,076	$18,000	$18,000
TOTAL	**$24,076**	**$18,000**	**$18,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$859,179	$895,295	$972,201
Employee Benefits	$366,254	$427,074	$462,618
Other Services & Charges	$311,173	$327,242	$356,723
Supplies	$44,207	$43,515	$67,800
Maintenance & Repair	$23,435	$8,140	$45,923
Other Operation Cost	$11,081	$14,017	$17,035
TOTAL	**$1,615,329**	**$1,715,283**	**$1,922,300**

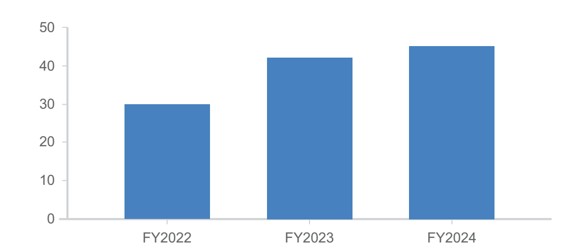
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$24,076	$18,000	$18,000
Expenses	$1,615,329	$1,715,283	$1,922,300
REVENUES LESS EXPENSES	**-$1,591,253**	**-$1,697,283**	**-$1,904,300**

PERFORMANCE MEASURES

FY 2024 numbers are projections

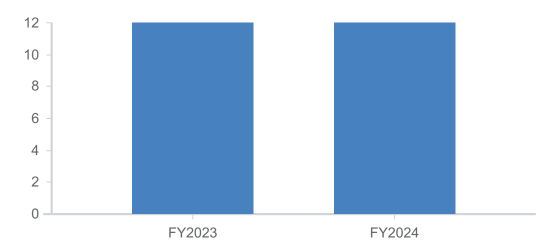
# of public education events per year



45
Measure in FY2024

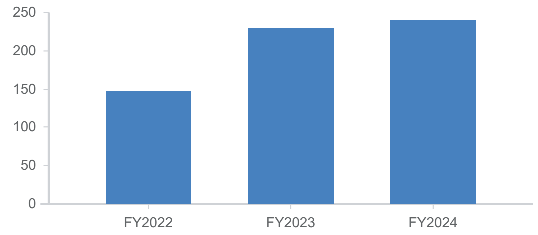
# of volunteer recruitment events per year

new measure for FY2023



12
Measure in FY2024

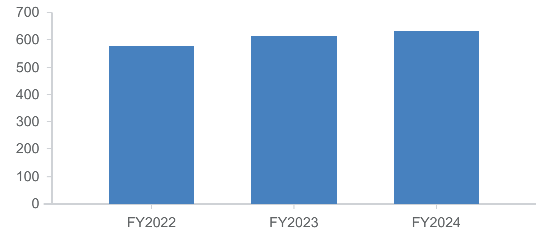
Average # training hours per employee



240

Measure in FY2024

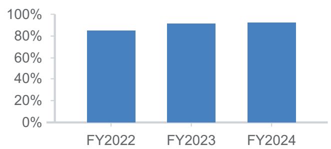
# of calls responded to (Fire Services)



630

Measure in FY2024

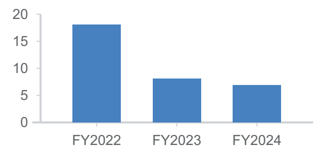
% fire code violations corrected per year



92%

Measure in FY2024

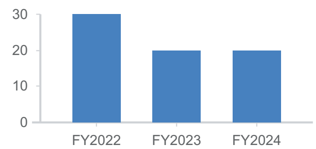
Average # days to complete initial construction plan review



7

Measure in FY2024

Average # days to complete fire investigation origin & cause



20

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Fire Department	17.00	17.00	17.00	-

DEPARTMENT CONTACT

Name: Jacob Thompson

Title: Fire Marshal

Email: jathompson@cabarruscounty.us

Phone: 704-920-2562

EMERGENCY MEDICAL SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Emergency Medical Services is to provide progressive, quality and pre-hospital care as a part of a comprehensive healthcare system to remain synonymous with excellence and provide a nurturing and challenging work environment. We will address the needs of our patients, provide public education and promote community wellness.

OVERVIEW

Cabarrus County Emergency Medical Services (EMS) is responsible for providing advanced medical care and transport to victims of illness or injury. Paramedic care, which is the highest level of pre-hospital care available, is provided to people in Cabarrus County.

Paramedics deploy a variety of progressively advanced life support skills to patients during the performance of their duties and continue to be recognized as a model EMS agency across the state and nation.

The department’s work is divided into three areas:
Administration: Departmental budget development; recruiting, hiring; and policy and procedure development and compliance
Operations: Management of shift-level operations; logistics, fleet, facility and grounds management; and special operations
Support Services: Management of Community Paramedics; system and education compliance; internal and external collaboration; public relations and community outreach; data collection and monitoring

How EMS impacts the community:

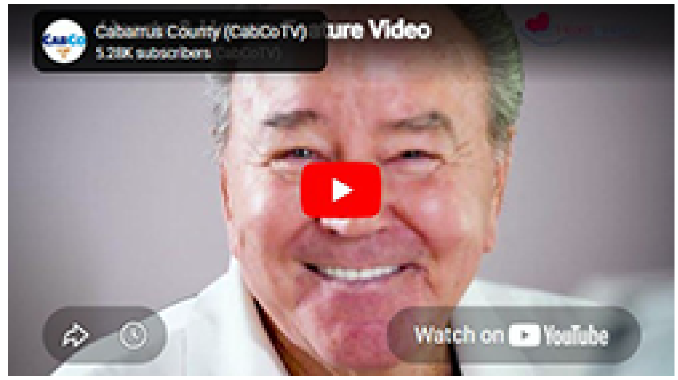
- Public education increases community wellness
- Low response times decrease mortality
- Advanced care and programs improve patient outcomes
- The Community Paramedic program contributes to community wellness and the appropriate use of health resources
- EMS paramedics support specialty response programs from multiple agencies
- Cabarrus EMS also provides inter-facility advanced life support transfers (critical care) to address an unmet need for Cabarrus County citizens

LOCATION

Emergency Medical Services Headquarters (31 Willowbrook Dr. NW, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Follow Cabarrus County EMS on Facebook
Cabarrus County EMS webpage
Schedule a Community Paramedic
Schedule EMS Non-Emergency Stretcher Transportation
Request CPR training or speaker
Explore careers with EMS
Request EMS coverage of an event
Pay an ambulance bill



FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Opening **new headquarters**
- **Training:** New facility will house high fidelity simulation space and equipment
- **Maintaining response times:** Maintain response times congruent with national standards while planning for projected growth
- **Recruiting and retaining staff:** Maintain competitive salary and benefits and sustain a positive work environment to recruit qualified staff and promote retention

HIGHLIGHTS

Care

- Cardiac arrest survival rates exceed national standards
- Cabarrus County EMS participates in the Randomized Cluster Evaluation of Cardiac Arrest Systems (RACE-CARS) trial grant. In partnership with Duke University, the research trial aims to improve survival from sudden cardiac arrest. EMS received $12,000 from the grant. The money will be used to purchase equipment and supplies to support training and educating the public in CPR and further support the RACE-CARS trial. Watch: Cabarrus County EMS shows you how to save a life of someone experiencing cardiac arrest.

Construction of new Cabarrus County EMS Headquarters

- The facility sits on the site that many locals recall as the old Cabarrus County fairgrounds, on the corner of Union Cemetery Road and Cabarrus Avenue in Concord. The new headquarters will be the first standalone administration building for the agency, which currently operates out of EMS Station 1 on Willowbrook Drive in Concord. The agency currently runs ambulances out of 10 stations, six of which are co-located with local fire agencies and a medical facility. The new facility will be a hub for EMS staff serving the growing Cabarrus community. It will feature a full EMS station, administrative offices, training facilities, a fitness room and spaces for meetings and other support efforts. The project is expected to be completed by April 2023.

Awards

- American Heart Association Mission Lifeline Gold Award for the management of heart attack patients Read Article: American Heart Association recognized Cabarrus EMS

Programs

- Hearts and Heroes: The return of Cabarrus County's Hearts and Heroes in-person event brought out nearly 300 community members to celebrate lifesaving care for 21 cardiac patients served by Cabarrus County emergency responders. Read Article: From the heart
- Community CPR training to improve cardiac arrest outcomes
- Actively engaged as a part of the Mental Health Advisory Board, which includes focus on monitoring and addressing the opioid crisis
- Community Paramedic program works closely with Atrium Cabarrus to prevent readmission and enhance quality of life for citizens of Cabarrus County
- LunchPlus/medication takeback/educational sessions

Leadership

- Kara Clarke named Deputy Chief of Support Services Read Article: Cabarrus EMS paramedic joins leadership team

SIGNIFICANT DATES

October 4: New headquarters opening and tours
October 4: 50th anniversary celebration
February: Hearts and Heroes

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$8,292,773	$6,954,000	$7,514,000
Miscellaneous	$103,413	$100,000	$100,000
Other Financing Sources	$80,000	$0	$0
Intergovernmental - Grants - Other	$13,139	$3,000	$3,000
TOTAL	**$8,489,325**	**$7,057,000**	**$7,617,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$6,959,084	$7,124,378	$8,740,382
Employee Benefits	$3,031,506	$3,511,093	$4,113,590
Supplies	$716,707	$722,716	$856,307
Other Operation Cost	$501,399	$671,057	$761,701
Capital Outlay	$552,553	$654,000	$504,000
Other Services & Charges	$142,518	$222,019	$316,222
Maintenance & Repair	$241,506	$170,800	$197,000
Contributions to Other Funds or Activities	$6,000	$13,000	$13,000
TOTAL	**$12,151,272**	**$13,089,064**	**$15,502,202**

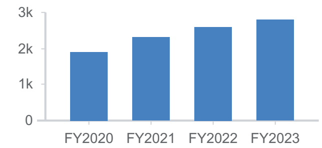
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$8,489,325	$7,057,000	$7,617,000
Expenses	$12,151,272	$13,089,064	$15,502,202
REVENUES LESS EXPENSES	**-$3,661,947**	**-$6,032,064**	**-$7,885,202**

PERFORMANCE MEASURES

# of Community Paramedic Calls

The community paramedic program cont...

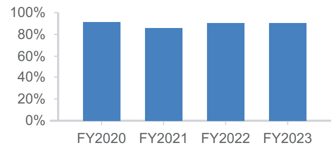


2,800

Measure in FY2023

% readmissions prevented through community paramedics

Hospital readmissions prevented through...

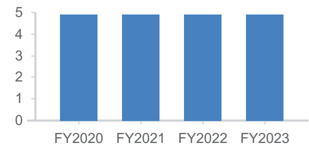


90%

Measure in FY2023

Patient Satisfaction Score

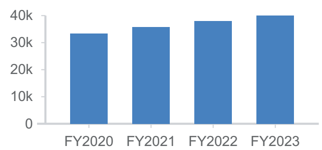
Score based on a 0-5 scale



4.9

Measure in FY2023

# of EMS Calls

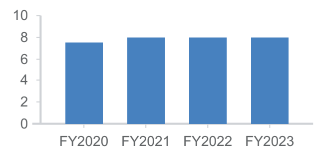


40,000

Measure in FY2023

EMS Response Time (in minutes)

Increase in response time due to persona...

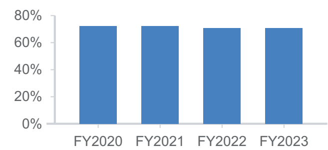


8

Measure in FY2023

% of EMS Collections

Historical average collection rate is 72%

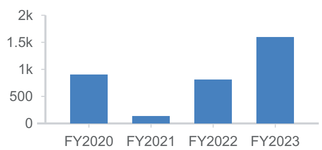


71%

Measure in FY2023

# of Citizens Reached/Trained in CPR

Decrease in CPR trained in FY21 due to C...

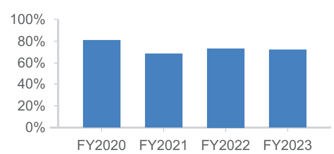


1,600

Measure in FY2023

% of Cardiac Arrest Return of Spontaneous Circulation (ROSC)

Return of spontaneous circulation (ROSC)...

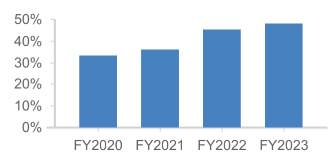


72%

Measure in FY2023

% of Cardiac Arrest Survival to Discharge

National cardiac arrest survival to discha...



48%

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
PUBLIC SAFETY				
Emergency Medical Services	128.91	134.94	137.40	2.47

DEPARTMENT CONTACT

Name: James Lentz

Title: Emergency Medical Services Chief

Email: jwlentz@cabarruscounty.us

Phone: 704-920-2600

911 EMERGENCY TELEPHONE SYSTEM

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

Cabarrus County Sheriff's Office 911 Communications is the primary PSAP (Public Safety Answering Point) in Cabarrus County. This Cabarrus County Sheriff's Office 911 Communications works collaboratively with the City of Concord 911 Communications and Kannapolis Police Communications to provide public safety responses to citizens in Cabarrus County. Cabarrus County Sheriff's Office 911 Communications handles public safety requests for Cabarrus County Sheriff's Office services, volunteer fire departments in Cabarrus County, the Town of Midland Fire Department, the Town of Mt. Pleasant Fire Department, and Cabarrus County EMS .

Cabarrus County Sheriff's Office 911 Communications is part of the Statewide ESInet (Emergency Services IP Network) to provide 911 call routing to the appropriate jurisdiction. ESInet technology provides greater ability to route 911 calls, particularly wireless calls, to the appropriate agency by improving mapping and GIS data collected by each county.

Cabarrus County Sheriff's Office 911 Communications operates with 24 personnel (six per shift). The center averages 446 calls each day. Telecommunicators receive information from a variety of sources, 911, administrative phone lines and public safety self-initiated activity.

LOCATION

The Cabarrus County Sheriff's Office Administrative Building (30 Corban Ave SE, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Download the Sheriff's Office App: Apple, Google Play
VIDEO: About the Sheriff's Office App
Follow the Sheriff's Office on Facebook
Sheriff's Office Webpage
Find a Report
Apply to work for the Sheriff's Office (deputy, detention, telecommunicator or internship)
Apply for CCW Permit
Civil Paper Inquiry
Request a Security Check
Apply for a Ride-Along

FY24 FOCUS

In addition to sustaining general functions, 911 Communications' FY24 focus includes:

- **Migrating to statewide 911 system:** Cabarrus County 911 is migrating to a hosted statewide 911 system. The Intrado Viper system will then be maintained and monitored by North Carolina Network Monitoring and Assistance Center. This allows for a wider capability for call routing throughout the state.
- **Technology:** Cabarrus County Sheriff's Office 911 center will begin the process of implementing new public safety software that includes additional methods for wireless caller location, including mapping integration with RapidSOS.

HIGHLIGHTS

911 Communications: Continued to exceed the State Standards for 911 calls being dispatched within 10 seconds or less, 90% of the time. In FY 2024, the office is expected to be near the 98th percentile.

Radio Communications: Set to improve with the completed construction of the new Northeast Communication Tower project on Gold Hill Rd. East. This project enhances public safety radio capability in the northeastern section of Cabarrus County.

NEW INITIATIVES:

- Flock License Plate Reader (LPR) expansion for Cabarrus County
- Command Central Aware Real-Time Crime Center
- Public Safety Software (CAD/RMS)

CHALLENGES & TRENDS:

Call volume for Cabarrus County 911 tends to vary based on events in the County, weather, technology enhancements and efficient call routing.

SIGNIFICANT DATES

February: Hearts and Heroes Celebration of Life
April 14-20, 2024: National Public Safety Telecommunications Week

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$782,634	$614,089	$346,955
Other Financing Sources	$0	$0	$64,683
Intergovernmental - Other	$40,212	$0	$0
Investments	$1,145	$1,500	$5,000
TOTAL	**$823,990**	**$615,589**	**$416,638**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$229,981	$615,589	$331,638
Supplies	$92,525	$0	$0
Capital Outlay	$0	$0	$85,000
TOTAL	**$322,506**	**$615,589**	**$416,638**

Summary

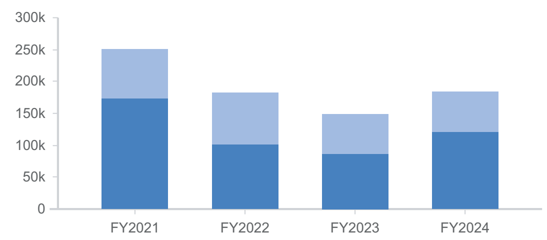
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$823,990	$615,589	$416,638
Expenses	$322,506	$615,589	$416,638
REVENUES LESS EXPENSES	**$501,485**	**$0**	**$0**

PERFORMANCE MEASURES

FY 2024 numbers are projections

of Incoming Calls to 911 Communications

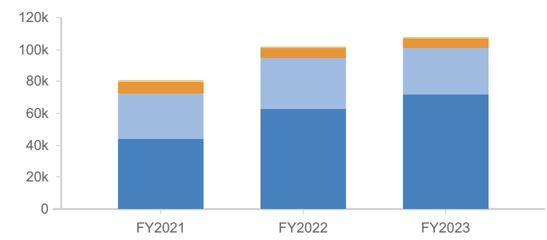
Emergency and Non-Emergency calls



185,000
Measure in FY2024

Dispatched Calls for Service

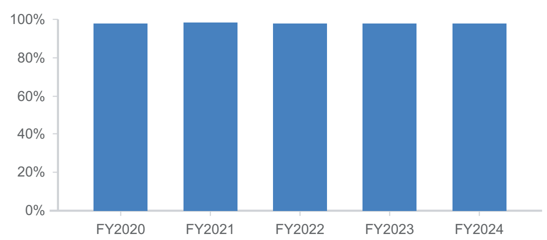
Emergency Law Enforcement, Non-Emergency Law Enforcement, Fir...



107,820
Measure in FY2023

% 911 calls from received to dispatched

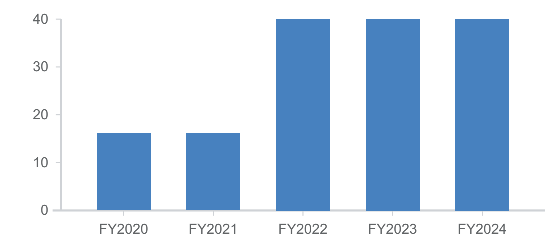
State Standard is for 911 calls to be dispatched within 10 seconds ...



98%
Measure in FY2024

Hours of Mandated Training

16 hours of training per employee are mandated by the state to re...



40
Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

OTHER PUBLIC SAFETY

FY 2024 Program Summary

DESCRIPTION

Agencies funded through this program are non-profit and other government agencies that provide public services that complement or are not found in the array of services provided by the County.

JUVENILE CRIME PREVENTION COUNCIL (JCPC)

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately $23 million to these councils annually. Funding is used to subsidize local programs and services.

The following programs are funded in Cabarrus County:

Aspire Youth and Family Inc.

- Kids At Work is an interpersonal skills development program based around the culinary arts. Youth are a part of the program for 16 weeks and meet for three hours once weekly for instruction. The curriculum consists of 24 hands-on lessons that are designed to meet the clients' unique learning styles and help them apply the skills in a work environment. Youth ages 15 to 17 receive ServSafe® food safety training and undergo a certification exam, enhancing their marketability for employment.
- The Connection is a vocational skills program created for the upcoming generation and new technology that is not age-restricted. The Connection program teaches youth entrepreneurial and vocational skills through a music production job training program. Learning is project-based and designed to prepare youth for employment, higher education, and/or business ownership. Youth with a wide range of abilities and work preferences will find a role that fits them best, from the artistically inclined to the technically minded.

Conflict Resolution Center, Inc.

- Teen Court is a community-based diversion program providing an alternative response for misdemeanor offenders ages 10 to 17. Teen Court adheres to the restorative justice theory of accountability to the victim and the community. Youth offenders are sentenced by a peer jury choosing sanctions that aim to repair harm to the victim and community and restore offenders to their place in the community.

Rowan County Youth Services Bureau, Inc.

- Sex Offense Specific Evaluation offers protection to the community through the prevention of sexual abuse and is the highest priority of this service. Sex Offender Evaluations will address juveniles ages 6 to 17 years with behavioral problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner.

Transforming Youth Movement, Inc.

- Get Hired - Youth Employability is an after-school, community-based program that works with juvenile court-involved youth. The program provides basic employability skills instruction through the Skills to Pay the Bills curriculum, followed by individual sessions with an employment coach to secure a job, internship, or apprenticeship, working in government agencies, private businesses, and non-profit organizations. Youth receive a $725 incentive stipend for completing the program.
- SHIFT Mentoring empowers youth referred by Juvenile Court Services, law enforcement, and other community partners to make positive life choices that enable them to maximize their potential. The program matches adult volunteers with at-risk or adjudicated youth ages 10 to 17 years old for at least one year. Relationships are cultivated through monthly sessions that emphasize financial literacy, cultural and social awareness, educational enhancement, career preparedness, and civic engagement.
- SHIFT Restitution and Community Service provides court-referred and diverted youth with meaningful service opportunities that enhance pro-social skills, foster connections with positive adults and peers in the community and allows juveniles to earn money toward victim restitution.

Youth Development Initiatives, Inc.

- Family Life Skills Academy will partner with Juvenile Court to address the dual need of establishing and/or enhancing the decision-making/interpersonal skills of adolescent juveniles ages 12 to 17 years and the parental skills of their parents. Studies show that teens who have supportive relationships with their parent(s) become less at risk for delinquency, substance abuse, and depression, and will demonstrate higher levels of self-reliance and positive peer decision-making.
- Vocational and Career Development Academy will engage approximately 20 juvenile clients referred by Juvenile Court in a 25-week, vocational skill-building, and career exploration program that builds critical life skills and exposure to real-world work experiences.

Youth Style Fitness, Inc.

- Interpersonal Fitness trainers will use a blend of multi-planar movements and activities improve interpersonal skills. Youth will participate in a variety of 40-to-60-minute sessions geared toward developing self-awareness, social awareness, relationship skills, responsible decision-making, and active listening skills.
- Fit for Life trainers will engage youth in 40-to-60-minute sessions that focus on health and the skill-related components of physical fitness. Emphasis on physical and nutritional literacy will promote life skills in weight management, anger management, and improve overall health and well-being.
- Fit Fam coaches will use 40-to-60-minute sessions to improve the overall family dynamic by promoting skills designed to create awareness of non-verbal communication, analyze situations, identify problems, and promote conflict resolution.

MEDICAL EXAMINER

The Medical Examiner is responsible for investigating deaths within Cabarrus County that are unattended or occur under questionable circumstances. This function is part of a statewide system supervised and financed primarily at the state level. County funding is mandated. The State raised the required rate of payment for autopsies in FY 2014 and the rate for investigations in FY 2015 resulting in an increase in our estimated costs of nearly 30%.

NORTH CAROLINA FOREST SERVICE – CABARRUS COUNTY RANGER

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. Historically, the State paid 60% of the cost of this program and the County paid the remaining 40%. The current State Legislature has proposed a tiered system of participation for counties based on their size. The Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

1. **Forest Fire Control:** Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.
2. **Forest Management:** Management plans are prepared for private landowners describing methods to achieve maximum production of natural resources, primarily in the areas of timber, wildlife, watersheds and soils, as well as recreation and aesthetics.
3. **Information and Education:** Fire prevention programs are presented to schools and other groups, training programs are provided to volunteer fire departments, and forest/natural resource management programs are presented to various organizations. Information is also provided to the news media.
4. **Forest Pest Control:** Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage. The increase in this year's budget request is due to $8,950 for an additional fire equipment operator position.

SALES TAX - FIRE DISTRICTS

Funds the distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district. See the program summary for Fire Districts behind the Public Safety tab.

SEPARATION ALLOWANCE - LAW ENFORCEMENT

Cabarrus County administers a public employee retirement system ("the Separation Allowance"); a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85% of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a fund in which law enforcement is reported in the General Fund and not the Pension Trust Fund as in the past.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$444,427	$480,792	$480,792
Sales/Other Taxes	$141,130	$0	$0
TOTAL	**$585,557**	**$480,792**	**$480,792**

Expenses

	2021-22 Actual	2022-23 Adopted	2023-24 Budget
Consultants	$1,399.00	$1,436.00	$1,436.00
Forester	$57,467.00	$83,202.00	$94,225.00
Insurance & Bonds	$5.00	$0.00	$1,803.00
JCPC	$430,494.00	$444,427.00	$444,427.00
Medical Examiner	$141,750.00	$122,500.00	$122,500.00
Medicare	$8,220.00	$0.00	$10,171.00
Other Benefits	$62,675.00	$0.00	$20,000.00
Social Security	$35,150.00	$0.00	$43,489.00
Special Separation Allowance	$630,234.00	$673,000.00	$701,425.00
Workers' Compensation	$1,227.00	$0.00	$1,738.00
TOTAL	**$1,368,621.00**	**$1,324,565.00**	**$1,441,214.00**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$585,557	$480,792	$480,792
Expenses	$1,368,621	$1,324,565	$1,441,214
REVENUES LESS EXPENSES	**-$783,064**	**-$843,773**	**-$960,422**

ECONOMIC DEVELOPMENT INCENTIVES

FY 2024 Program Summary

DESCRIPTION

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

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$478,165	$1,750,000	$1,700,000
TOTAL	**$478,165**	**$1,750,000**	**$1,700,000**

PLANNING

FY 2024 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Planning and Zoning Department is to enhance the quality of life for citizens through the implementation of Federal, State and local laws, ordinances and regulations related to the use of land, thereby, building a viable community where citizens, businesses and industry thrive together.

OVERVIEW

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, special use permits and variance requests, coordinating subdivision reviews, rezoning reviews and preparing ordinance amendments. Long-term planning services include creating and updating long-term planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County.

The Planning Division also provides staff assistance to Cabarrus County Schools for site selection and future growth planning. Staff provides transportation planning services through representation and participation on the Cabarrus-Rowan Metropolitan Planning Organization and various committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manger's Office and Infrastructure and Asset Management. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 Addressing systems administration, including data entry and maintenance for the entire County.

Cabarrus County does not build or maintain infrastructure. For information related to water or sewer availability, contact the city or town closest to the property where services are desired.

LOCATION

Cabarrus County Government Center (65 Church Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Planning webpage
Planning and Zoning Fee Schedule
View Planning FAQ
View Zoning/Enforcement FAQ
Flood Damage Prevention Tips
Learn about Floodplain Administration
Information for Property Owners
Long Range Planning Cabarrus County
Addressing Cabarrus County

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Continuing to implement a successful CRS program for reduction in flood insurance costs for residents
- Training new staff members
- Continuing to coordinate with CRMPO member jurisdictions on updates to the Comprehensive Transportation Plan
- Continuing to provide staff support for special projects
- Performing general updates and maintenance of Master Street Addressing Guide to provide enhanced 911 repose efforts
- Supporting increased requests for addressing and resolution of conflicts by training and collaborating with city and town staff to implement the Addressor system and consistent addressing standards
- Decreasing requests for addressing and resolution of conflicts by educating citizens about addressing standards
- Helping residents understand FEMA Flood Maps by providing resources on-line and in person

- Addressing increasing demands for floodplain development permits by continuing to educate the general public about special flood hazard areas and the risks of developing in the floodplain

HIGHLIGHTS

- Division is meeting established program goals
- 90% of plats approved within 30 days of submittal
- 90% of cases presented and considered by Planning and Zoning Commission within 60 days
- Successful FEMA Community Rating System program audit with program rating confirmed October 2022
- Reclassification for CRS Program from an 8 to a 7 rating
- Anticipated close out of NC102 Project (Canadian Solar) and Speedway Solar Project (Duke Power)

SIGNIFICANT DATES

March: Flood Safety and Awareness Week

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Permits & Fees	$19,435	$12,150	$12,150
Sales & Services	$9,372	$16,118	$16,118
Miscellaneous	$1,320	$0	$0
TOTAL	**$30,127**	**$28,268**	**$28,268**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$480,012	$480,624	$475,665
Employee Benefits	$171,269	$187,943	$191,850
Other Services & Charges	$22,412	$72,901	$79,980
Supplies	$4,515	$7,075	$6,400
Other Operation Cost	$1,683	$4,236	$3,480
TOTAL	**$679,892**	**$752,779**	**$757,375**

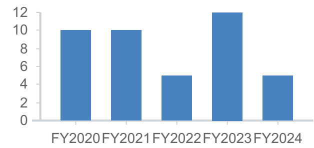
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$30,127	$28,268	$28,268
Expenses	$679,892	$752,779	$757,375
REVENUES LESS EXPENSES	**-$649,765**	**-$724,511**	**-$729,107**

PERFORMANCE MEASURES

FY 2024 numbers are projections

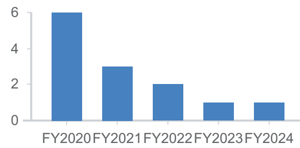
# of Collaborative Projects with Planning Participation



5

Measure in FY2024

 # Projects Resulting in Long Range Planning/Policy Documents

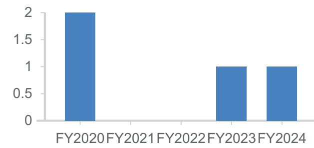


1

Measure in FY2024

# of Long Range Planning/Policy Documents Considered by BOC

Board of Commissioners (BOC)



1

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning & Development				
Planning	7.00	6.00	6.00	-

DEPARTMENT CONTACT

Name: Susie Morris

Title: Planning and Development Director

Email: samorris@cabarruscounty.us

Phone: 704-920-2141

PLANNING & DEVELOPMENT: COMMUNITY DEVELOPMENT

FY 2024 Program Summary & Performance Measures

MISSION

To provide housing rehabilitation and referral services to underserved populations (low-to-moderate income, disabled and elderly residents) that result in energy-efficient, safe and affordable housing, and promote aging in place.

OVERVIEW

The Community Development Division applies for and administers State, Federal and private grants to rehabilitate housing, create new affordable housing, provide energy efficiency upgrades, construct new infrastructure, and provide economic opportunities to low-income families in Cabarrus County.
Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the U.S. Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation, the production of owner-occupied and rental units, and other housing opportunities.
The division also supports programs that provide energy-efficiency upgrades to homes, repairs and/or replacements of HVAC systems, installation of accessibility improvements, and other necessary home improvements for the elderly. These programs are used cooperatively to assist low-income, elderly, and disabled residents with safe, affordable housing. Programs also help reduce falls and allow elderly and disabled persons to age in place, which can positively impact Medicare and Medicaid costs.

These programs include the:

- Weatherization Assistance Program*
- Heating and Air Repair and Replacement Program (HARRP)*
- DUKE Helping Home Fund**
- Blue Cross Blue Shield healthy Home Initiative*
- Housing and Home Improvement (HHI)^

*Open to low-income persons and families, with priority given to elderly and disabled persons
**Open to low-income Duke Energy customers
^Open to elderly persons

LOCATION

Cabarrus County Government Center, Second Floor (65 Church St. S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Community Development Website
Heating, Appliance Repair and Replacement
Housing and Home Improvement
Weatherization
Fair Housing

FY24 FOCUS

In addition to sustaining general functions, the division’s FY24 focus includes:

- Continued collaboration with the cities of Concord and Kannapolis, and Habitat of Humanity to reduce deferrals for Weatherization services.
- Engaging in required training programs to obtain necessary certifications in preparation for expected staff turnover
- Preparing for increases in annual funding for the Weatherization and Heating and Air Repair and Replacement program that will impact the overall workload for staff and contractors
- Increasing marketing for programs to engage eligible applicants

- Contracting with additional qualified contractors to assist staff with the implementation of program activities due to additional funding

HIGHLIGHTS

- Board of Commissioners agreed to, and committed to, HOME funding to collaborate with Habitat for Humanity. Funds will be used to build a new home in Concord to sell to a qualified person and/or family.
- Procured $450,789 in Federal and State funds and distributed most of the funding within 12 months of receipt
- Received $72,512 in funds from Duke Helping Home Fund Program (HHF)
- Received $55,962 in Duke Rebate WX funds in FY 2023
- Received $50,862 in Federal/State funds plus 10% County match for Housing and Home Improvement Program (HHI) which provided 52 persons with services
- Provided new staff with required weatherization training
- Completed the distribution of the first allocation of Blue Cross Blue Shield funding and received additional funds

SIGNIFICANT DATES

April: Fair Housing Month
October 30: Weatherization Day
Ongoing: Most programs have a year-round application period

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$321,021	$390,980	$390,980
Intergovernmental - Grants - Other	$27,111	$0	$0
Sales & Services	$820	$0	$150
TOTAL	**$348,952**	**$390,980**	**$391,130**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$162,133	$239,760	$238,011
Other Operation Cost	$163,885	$201,535	$202,183
Supplies	$164,708	$179,241	$180,341
Employee Benefits	$67,776	$105,316	$108,414
Other Services & Charges	$17,680	$32,756	$36,921
Maintenance & Repair	$1,374	$2,800	$2,800
TOTAL	**$577,554**	**$761,408**	**$768,670**

Summary

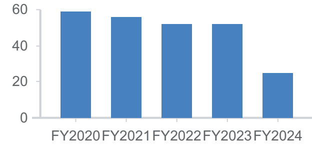
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$348,952	$390,980	$391,130
Expenses	$577,554	$761,408	$768,670
REVENUES LESS EXPENSES	**-$228,603**	**-$370,428**	**-$377,540**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Total # of households served with HHI Program

Housing and Home Improvement (HHI) pr...

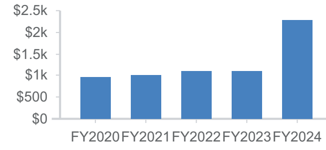


25

Measure in FY2024

Average cost of service per unit for HHI program

Housing and Home Improvement (HHI) pr...

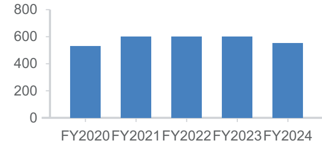


$2,286.00

Measure in FY2024

Average cubic feet per minute reduction in air filtration

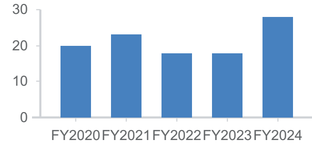
In weatherized homes



554

Measure in FY2024

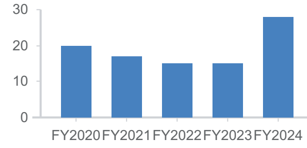
# of Homes Weatherized



28

Measure in FY2024

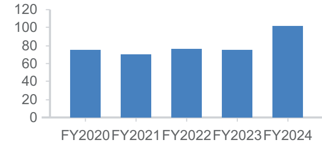
# of HVAC Systems Repaired or Replaced



28

Measure in FY2024

# of People on Waitlist for all Community Development



101

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning & Development				
Community Development	3.00	4.00	4.00	-

DEPARTMENT CONTACT

Name: Linda Cruse

Title: Community Development Supervisor

Email: lcruse@cabarruscounty.us

Phone: 704-920-2192

Cabarrus County
America Thrives Here

PLANNING & DEVELOPMENT: SOIL AND WATER CONSERVATION

FY 2024 Program Summary & Performance Measures

MISSION

The Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, students, and various groups in the community with understanding, planning, application and maintenance of sound conservation and land use practices.

OVERVIEW

Conservation Service, State Division of Soil & Water Conservation in the Department of Agriculture and Consumer Services, Cabarrus County, and local municipal governments.

CSWCD was chartered as a single-county sub-unit of state government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the County are identified and prioritized.

CSWCD teaches sound conservation and land use principles through plans and educational programs that foster understanding, planning, application, and maintenance of practices that address stewardship of soil, water, animals, plants, and air resources.

Successful conservation of these natural resources, in addition to energy and human resources, provides for food and fiber. Conservation also maintains the green infrastructure essential for environmental services, including clean air and water that benefit all residents and visitors of Cabarrus County.

The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives, and federal, state, and local mandates. County and private funds leverage Federal and State funds, and in-kind contributions.

LOCATION

Cabarrus County Extension Offices (715 Cabarrus Ave. W, Concord)

INTERACTIVE RESIDENT EXPERIENCES

CSWCD can be a valuable resource to landowners by providing:

- Assistance with applications for agricultural cost-share programs that allocate State funds
- Conservation easement guidance
- Equipment rental
- Soil testing
- Technical assistance with water drainage issues
- Pond management workshops
- Weed identification services

Conservation Education Opportunities:

- Natural resource presentations and school visits
- Contests
- Professional Development

- Community Science Events

To inquire, call 704-920-3310.

FY24 FOCUS

In addition to sustaining general functions, Soil and Water's FY24 focus includes:

- Growing the number of requests for school presentations by offering a wide variety of North Carolina standards based programs
- Expanding the number of educator professional development training hours provided in Cabarrus and across the state, by offering the additional Project WILD curriculum training
- Increasing the number of farms in the water quality program by supporting the unique needs of large and small farms, and advocating for farmer-to-farmer transition efforts as owners retire
- Identifying and supporting the protection of large tracts of land in Cabarrus County by utilizing the new Resource Conservation Easement Specialist, to explore addition pathways to land conservation
- Maintaining the interest and preservation of the Clarke Creek conservation easement as the City of Concord develops a new adjacent city park

HIGHLIGHTS

- Received funding for a 148-acre conservation easement in Eastern Cabarrus County for protection of statewide and prime farm soils
- Received $258,000 for stream debris removal from the NC Division of Soil & Water, removing a debris log jam from Cold Water Creek
- Added a new Resource Conservation Easement Specialist position to help process the growing number of conservation easement requests and monitor properties
- Returned to an increase of in-person conservation classes
- Provided professional development for more than 90 educators in the county and state through in-person and virtual curriculum offerings on Food, Land and People, Project Learning Tree,
- PLT Exploring Your Environment, Project WILD and Project Wet curricula
- Reached more than 8400 students and teachers in Cabarrus through presentations and classes on natural resources
- Increased the number of schools who receive conservation education programs or enter contests, thus reaching 40% of schools in the county
- Aided land trust entities by providing eight conservation plans and soil information for potential conservation easements in Cabarrus County
- Resource Conservation Coordinator Tammi Remsburg received the NC Environmental Educator of the Year award from the NC Association of Soil and Water Conservation Districts

SIGNIFICANT DATES

September and October: Big Sweep Cabarrus (at your location)
November: Conservation easement grant submission deadline
January 26: Contest participation deadline
Last weekend of April: City Nature Challenge
June 30: Easement ranking cutoff
Contact the District to get on the contact list for professional development opportunities

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Other	$27,165	$27,165	$26,785
TOTAL	**$27,165**	**$27,165**	**$26,785**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$182,281	$223,171	$226,172
Employee Benefits	$73,672	$99,957	$105,623
Other Services & Charges	$15,048	$28,724	$30,284
Other Operation Cost	$1,575	$11,080	$6,080
Supplies	$2,193	$8,500	$3,505
Maintenance & Repair	$1,040	$1,000	$2,000
TOTAL	**$275,810**	**$372,433**	**$373,664**

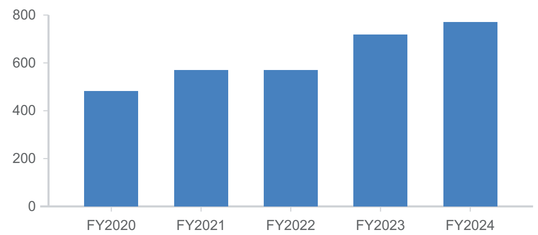
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$27,165	$27,165	$26,785
Expenses	$275,810	$372,433	$373,664
REVENUES LESS EXPENSES	**-$248,645**	**-$345,268**	**-$346,879**

PERFORMANCE MEASURES

FY 2024 numbers are projections

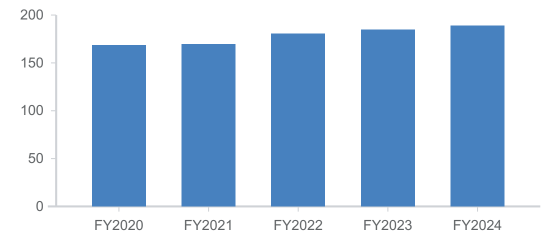
 # Acres of Conservation Easements/Fee Simple Titles Managed



770
Measure in FY2024

# of Active Long Term Conservation Agreements/Contracts

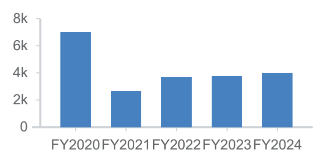
Between landowners and Soil & Water



189
Measure in FY2024

Stewardship Education Participation

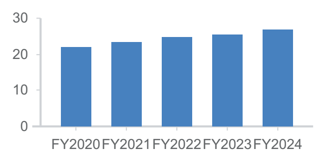
Includes repeat contacts with individuals;...



4,000
Measure in FY2024

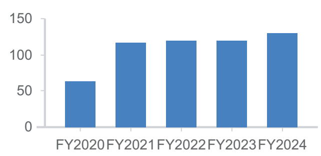
Total Miles of Streams with Livestock Excluded

Streams in Cabarrus County with installat...



26.9
Measure in FY2024

# of Site Plans Reviewed for Natural Resource Concerns



130
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ECONOMIC & PHYSICAL DEVELOPMENT				
Soil & Water Conservation	3.00	4.00	4.00	-

DEPARTMENT CONTACT

Name: Daniel McClellan

Title: Senior Resource Conservation Specialist

Email: wdmcclellan@cabarruscounty.us

Phone: 704-920-3300

PLANNING: ZONING ADMINISTRATION

FY 2024 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Planning and Zoning Division is to enhance the quality of life for citizens through the implementation of Federal, State and local laws, ordinances and regulations related to the use of land, thereby building a viable community where citizens, businesses and industries thrive together.

OVERVIEW

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administration and enforcement of the Cabarrus County Development Ordinance, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports and attending court for enforcement cases. Zoning staff provides support to the Planning and Zoning Commission/Board of Adjustment and the Cabarrus County Board of Commissioners (BOC).

LOCATION

Cabarrus County Government Center, Second Floor (65 Church Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Planning webpage
Planning and Zoning Fee Schedule
View Planning FAQ
View Zoning/Enforcement FAQ
Flood Damage Prevention Tips
Learn about Floodplain Administration
Information for Property Owners
Zoning Permitting Cabarrus County
Zoning Cabarrus County

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Continuing to implement a successful CRS program for reduction in flood insurance costs for residents
- Training new staff members
- Continuing to educate residents and developers about the Cabarrus County Development Ordinance for ordinance compliance
- Helping residents understand FEMA Flood Maps by providing resources on-line and in person
- Addressing increasing demands for floodplain development permits by continuing to educate the general public about special flood hazard areas and the risks of developing in the floodplain
- Continuing to decrease the number of repeat Notice of Violations citations by educating citizens on ordinance compliance, development standards and permitting requirements

HIGHLIGHTS

- Reduced number of repeat investigations due to owner education and strategies for code compliance
- Exceeded division goal for verified complaint investigation response times
- Successful FEMA Community Rating System program audit with program rating in October 2022
- Reclassification for CRS Program from an 8 to a 7 rating
- Exceeded program goal of investigating 90% of validated complaints investigated within 72 hours of validated complaint
- Exceeded program goal of reducing repeat violation investigations to less than 50%
- Anticipated close out of NC102 Project (Canadian Solar) and Speedway Solar Project (Duke Power)

SIGNIFICANT DATES

March: Flood Safety and Awareness Week

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Permits & Fees	$101,408	$79,193	$56,305
Sales & Services	$623	$0	$0
TOTAL	**$102,031**	**$79,193**	**$56,305**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$184,461	$176,131	$183,763
Employee Benefits	$73,674	$78,005	$82,827
Other Services & Charges	$691	$11,831	$12,774
Supplies	$4,806	$3,975	$5,070
Other Operation Cost	$1,296	$1,296	$1,296
Maintenance & Repair	$489	$450	$650
TOTAL	**$265,417**	**$271,689**	**$286,379**

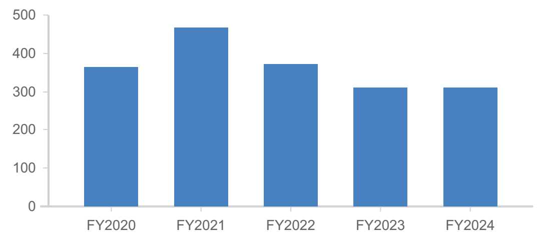
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$102,031	$79,193	$56,305
Expenses	$265,417	$271,689	$286,379
REVENUES LESS EXPENSES	**-$163,386**	**-$192,496**	**-$230,074**

PERFORMANCE MEASURES

FY 2024 numbers are projections

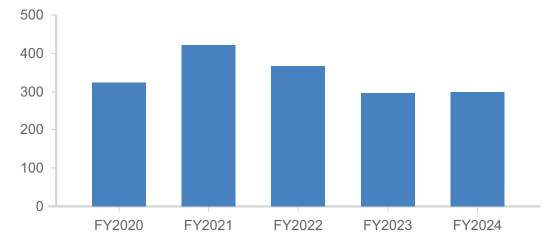
# of Zoning Complaints Received



310

Measure in FY2024

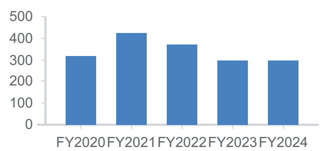
# of Zoning Complaints Validated and Investigated



300

Measure in FY2024

# of Zoning Complaints Investigated within 72 Hours

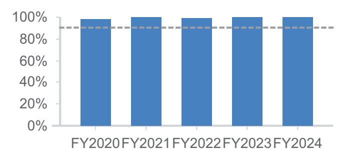


300

Measure in FY2024

% of Complaints Investigated within 72 Hours

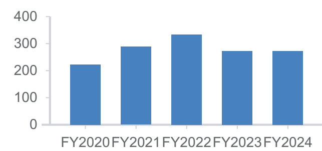
ON TARGET Target Greater than or equal to ...



100%

Measure in FY2024

# of Zoning Complaints Closed



275

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning & Development				
Zoning Administration	3.00	3.00	3.00	-

DEPARTMENT CONTACT

Name: Susie Morris

Title: Planning and Development Director

Email: samorris@cabarruscounty.us

Phone: 704-920-2141

ECONOMIC DEVELOPMENT CORPORATION

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

Each year, the Cabarrus EDC leads initiatives that drive new project activities and job creation opportunities in Cabarrus County. Their work supports five actionable goals:

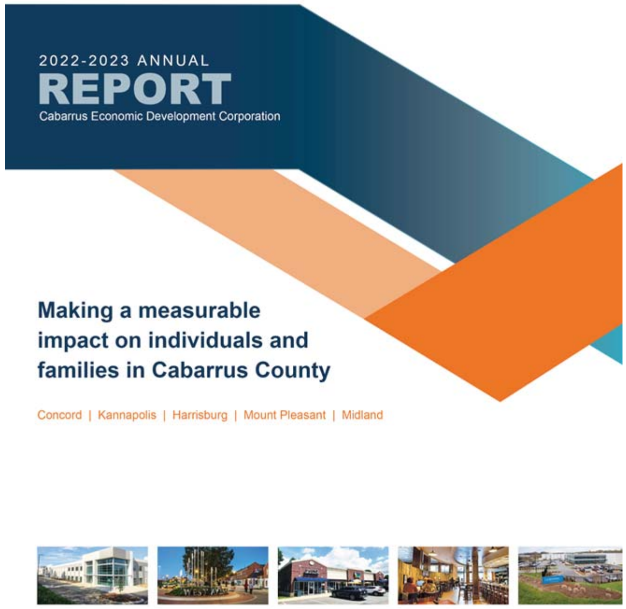
Diversify Industry
- Attract and grow more diverse jobs with higher wages throughout the county
- Target technology, pharmaceuticals, and business services to diversify the economy

Encourage the Development of Suitable Real Estate
- Ensure the county's buildings, sites, and utilities meet market demands
- Explore public-private partnerships and support for speculative buildings

Support Entrepreneurs
- Fill a gap in the entrepreneurial ecosystem by increasing access to funding
- Continue to support tech and scalable startups connected to the NC Research Campus
- Streamline the regulatory process for startups and small businesses
- Position Cabarrus EDC as the collaborative capacity among business support providers

Promote Collaboration
- Collaborate with and share knowledge across local and regional organizations
- Align branding efforts around a common live-work-play high quality-of-life theme
- Develop and staff a public relations council with the major groups promoting the county

Create Capacity
- Expand organizational capacity for greater impact by increasing the annual budget to $1M
- Develop grant writing capacity to expand the budget with public and private grants
- Be a high-performance economic governing board



LOCATION

Cabarrus Center (57 Union Street S, Concord)

INTERACTIVE RESIDENT EXPERIENCES

EDC Website
2022 Community Impact Report
2021-2022 Annual Report
2022-2023 Annual Report
Monthly Project Reports
Starting a business
Business Support
Cabarrus Center: Networking, mentorships and resources
Retail Lab
Venture Mentoring Service
New Ventures Tech Accelerator

FY24 FOCUS

In addition to sustaining general functions, the agency's FY24 focus includes:
- Capitalizing on our competitive labor and affordability competitive advantages to influence relocation decisions, as well as the expansion of our existing industries
- Supporting opportunities to increase participation in the County's active workforce.
- Working with property owners and developers to ensure that the industrial real estate in our community is "shovel ready"
- Developing partnerships and a coordinated support system to advocate for entrepreneurs
- Continuing to build organizational capacity to leverage our many advantage

HIGHLIGHTS

Projects by Location
- Concord: 88
- Kannapolis: 42
- Harrisburg: 5
- Midland: 25
- Mt. Pleasant: 3

Spark Grant & Retail Lab
- 20 Companies
- 67% Women/Minority Owned
- $61,000 Awarded
- 8 New jobs created
- $1.2m total income in 2022 (Up $330k over 2021)

Health Equity Innovation Challenge-Flywheel Foundation
The Challenge seeks the submission of scalable and investable solutions to problems that lead to or create significant healthcare outcome disparities.
- 110 applications
- 25 semifinalists
- 11 finalists
- 5 winners

SIGNIFICANT DATES

- **February 2023:** ED101, HUB Workshop
- **March 2023:** C4 Day
- **August 2023:** Cabarrus Economic Development Summit
- **Quarterly:** Flywheel Cafe - Connect with small business owners, startups, investors and community leaders, held every quarter

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$284,849	$405,497	$523,271
TOTAL	**$284,849**	**$405,497**	**$523,271**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$878,165	$2,175,000	$2,125,000
Personnel Services	$219,419	$283,557	$369,564
Employee Benefits	$86,885	$117,425	$148,287
Other Services & Charges	$0	$4,962	$5,446
TOTAL	**$1,184,469**	**$2,580,944**	**$2,648,297**

Summary

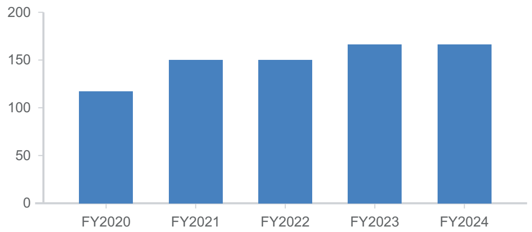
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$284,849	$405,497	$523,271
Expenses	$706,304	$830,944	$948,297
REVENUES LESS EXPENSES	**-$421,455**	**-$425,447**	**-$425,026**

PERFORMANCE MEASURES

FY 2024 numbers are projections

of New Economic Development Project RFIs Received

Request for Information (RFIs)

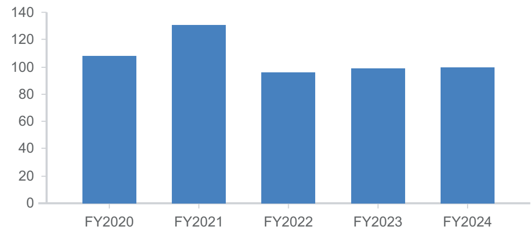


166

Measure in FY2024

of New Economic Development Project RFIs Responded to

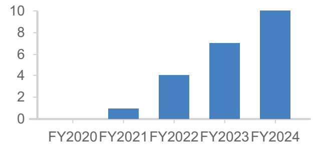
Request for Information (RFIs)



100

Measure in FY2024

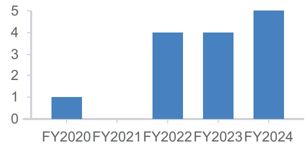
of Events for Existing Companies



10

Measure in FY2024

of Events for EDC Investors

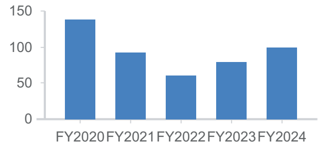


5

Measure in FY2024

of Interactions/Engagements with Existing Companies

Increased in 2020 because of the level of ...

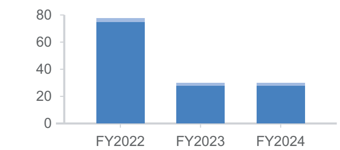


100

Measure in FY2024

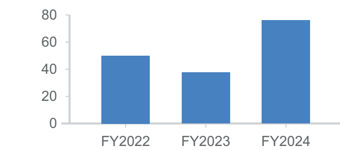
CABARRUS CENTER PERFORMANCE MEASURES

Cabarrus Center Bootcamps and Bootcamp Enrollment



30
Measure in FY2024

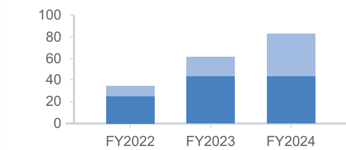
Cabarrus Center Entrepreneurship Events and Workshops



76
Measure in FY2024

Cabarrus Center Ventures and Mentors

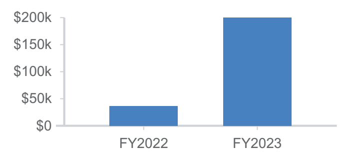
Venture Mentoring Service gives experien...



83
Measure in FY2024

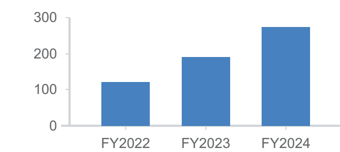
Cabarrus Center Grants Awarded

Grant funding awarded to small business...



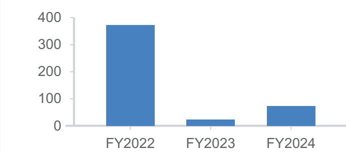
$200,000.00
Measure in FY2023

Cabarrus Center Active Memberships



275
Measure in FY2024

Cabarrus Center Intakes



72
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ECONOMIC & PHYSICAL DEVELOPMENT				
Economic Development Corporation	4.00	4.00	5.00	1.00

DEPARTMENT CONTACT

Name: Page Castrodale

Title: EDC Executive Director

Email: pcastrodale@cabarrusedc.com

Phone: 704-490-4974

OTHER ECONOMIC DEVELOPMENT

FY 2024 Program Summary

DESCRIPTION

Non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

OBLIGATION TO KANNAPOLIS (INTER-LOCAL AGREEMENT - NORTH CAROLINA RESEARCH CAMPUS)

Payment to the City of Kannapolis that goes towards paying 50% of the debt service on public improvements in Kannapolis, including the Cabarrus Health Alliance facility. (An inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed $168,400,000).

Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements. The FY 2024 allocation towards this project is $1,326,113.

OBLIGATION TO KANNAPOLIS (MSD AGREEMENT)

Payment to the City of Kannapolis that goes towards new development within the Municipal Service District (MSD). Cabarrus County has authorized the execution and delivery of a 20-year inter-local agreement pursuant to which the City of Kannapolis will fund approximately 75% of the downtown investments. Cabarrus County will fund approximately 21% and the Convention and Visitors Bureau (CVB) will fund approximately 4%. The Cabarrus County FY 2024 allocated amount toward this project is $98,000.

CITY OF CONCORD (THE GROUNDS AT CONCORD)

Payment to the City of Concord that goes toward water line replacements up to $500,000 for Phase I of the Grounds at Concord project. The terms of the project are $100,000.00 per year for five years.

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$1,609,077	$1,589,433	$1,524,113
TOTAL	**$1,609,077**	**$1,589,433**	**$1,524,113**

VETERANS SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

To provide free assistance to Veterans, their spouses, dependents and survivors in obtaining available benefits from federal, state and local agencies administering Veterans programs.

OVERVIEW

The Cabarrus County Veteran Services office focuses on advocacy on behalf of Veterans and their families in the presentation, free processing and provision of proof while establishing claims, privileges and rights to benefits for which they are entitled under federal, state and local laws. The scope of benefits includes pension, disability compensation, healthcare, education and memorial.

To start your journey, call 704-920-2869.

LOCATION

The Old Creamery Building (363 Church Street N, Suite 180, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Veterans Services webpage
Apply for VA benefits
Explore VA services offered locally
Find a local VA medical center, clinic or care center

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Meeting the high demand for un-scheduled support and walk-ins
- Managing the increase in disability benefits for veterans and their families and add additional presumptive conditions for disability (Camp Lejeune and PACT)
- Helping veterans experiencing crisis (utility payment, housing and food insecurity, and mental health) by making referrals to local support resources

HIGHLIGHTS

- Hosted the NC Association of County Veteran Service Officers conference
- Continued a proactive outreach program, consisting of grassroots communications networking efforts
- Strengthened partnership with the VA and NC Division of Military and Veterans Affairs (NCDMVA). Provided training facilities for both organizations when requested. Continued to promote and assist both agencies to best benefit County veterans.
- Continued our relationship with Volunteers of America to assist with the homeless Veteran population in Cabarrus County to also include the Veterans Administrations VAD HUS program for homeless Veterans
- Supported an ongoing relationship with law enforcement liaison and the District Attorney's Office to assist with veteran cases
- Continued alignment with Cabarrus County Human Services to find assistance opportunities for veterans and their families
- Worked with the Veterans Bridge program in Charlotte to assist Veterans in transition from military service. The program also assists with jobs, healthcare, housing and day-to-day support.

SIGNIFICANT DATES

March/April: Senior Health and Wellness Expo
September: Information booth at the County Fair
November: Veterans Day Program
December: Veterans Breakfast

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$2,109	$2,000	$2,000
TOTAL	**$2,109**	**$2,000**	**$2,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$243,475	$290,002	$306,793
Employee Benefits	$92,793	$125,341	$134,228
Other Services & Charges	$281	$10,475	$10,465
Supplies	$2,810	$3,850	$3,750
Other Operation Cost	$756	$756	$756
TOTAL	**$340,115**	**$430,425**	**$455,992**

Summary

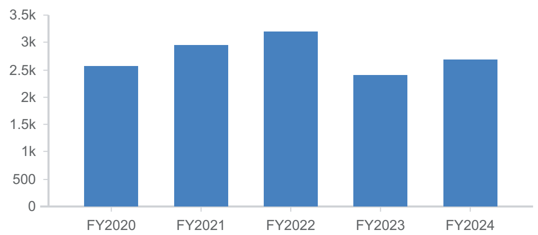
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$2,109	$2,000	$2,000
Expenses	$340,115	$430,425	$455,992
REVENUES LESS EXPENSES	**-$338,006**	**-$428,425**	**-$453,992**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Total Veteran Appointments

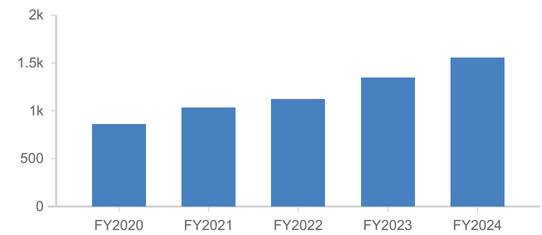
Includes both in-person and virtual visits due to COVID-19



2,675

Measure in FY2024

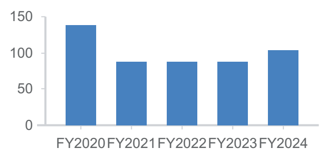
# of New Veterans Claims



1,550

Measure in FY2024

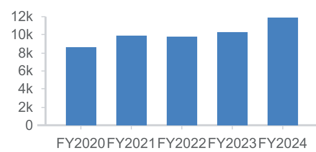
# of Veteran Services Employee Training Hours



104

Measure in FY2024

# of Telephone Contacts

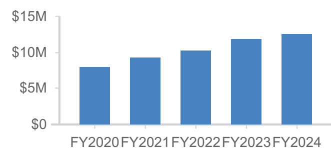


11,835

Measure in FY2024

Revenue through the Department of Veterans Affairs

Federally awarded to the veterans that V...



$12,484,476.00

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Veterans Services	4.00	5.00	5.00	-

DEPARTMENT CONTACT

Name: Tony R. Miller

Title: Veterans Services Director

Email: trmiller@cabarruscounty.us

Phone: 704-920-2870

DEPARTMENT OF HUMAN SERVICES: ADULT, AGING, NUTRITION & TRANSPORTATION SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Adult, Aging and Transportation Services Division is to support personal independence and social, physical and emotional well-being for disabled and older adults and their families.

OVERVIEW

Adult Services offers a wide range of services to protect and support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- **Adult Care Home Licensure and Monitoring:** Adult home specialists complete routine monitoring of adult and family care homes, adult day care centers and day health centers to ensure compliance with state licensure and certification requirements. Complaints against adult and family care homes are investigated by the Social Workers who also provide technical assistance to the facilities.
- **Adult Day Care and Health Services:** Provided to older adults to support personal independence and promote their social, physical and emotional well-being.
- **Adult Placement:** Provided by social workers to prepare and assist individuals and families in planning for and locating adult care home and nursing home facilities.
- **Cabarrus County Transportation Services (CCTS):** provides transportation for eligible Cabarrus County citizens. Our mission is to provide transportation services that enable all eligible individuals to access necessary medical care and other resources that can improve and enhance their quality of life. By providing transportation for essential services, we promote an independent lifestyle that allows individuals to remain in their homes living independently as long as possible.
- **Adult Protective Services (APS):** Provided to disabled adults in situations where they are abused, neglected or exploited.
- **In-Home Aide Services:** Provided to older adults and adults with disabilities to support personal independence and promote their social, physical and emotional well-being.
- **Guardianship Services:** Provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and wellbeing.
- **Individual and Family Adjustment Services:** Provided by social workers to assist an individual to recognize, understand and cope with problems they are experiencing as well as providing assistance to becoming more self-reliant in problem solving and in becoming more resourceful in seeking the help needed.
- **LunchPlus Clubs:** More than just a nutritious meal, LunchPlus is a Wellness Program that provides a variety of fun, exercise and educational activities to engage participants socially, physically and mentally.
- **Special Assistance In-Home Services (SA/IH):** Provides help to Medicaid eligible individuals who are at risk of entering an Adult Care Home and would like to remain at home with additional support services and income.

MANDATES

- Adult Protective Services are mandated by GS 108A, Article 6
- Guardianship Services are mandated by GS 108A-15 and 35A
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D
- Adult Care Home Licensure and Monitoring is mandated by GS 108A-14 and GS 131D-2.11
- Special Assistance In-Home Services are mandated by GS 108A-25, 111-13; 111-14; 111-17 and 143B-157
- The Department of Human Services (DHS) must execute specified responsibilities in relation to unclaimed bodies under GS 130A-415
- N.C. Medicaid policy requires the county to provide non-emergency medical transportation services to Medicaid recipients to medically authorized appointments

LOCATIONS

The Milestone Building (4855 Milestone Ave., Kannapolis)
Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Do you need information and assistance connecting to resources? Call the Aging Services line at 704-920-1400 with questions.

Online resources

- Adult and Family Services webpage
- Transportation Services
- Adult Protective and Health Services
- Home and Community based Services

LunchPlus Clubs
To join or for more information: 704-920-1400, Option 7
Concord: Logan Multi-Purpose Center (184 Booker Drive SW, Concord)
Harrisburg: Harrisburg United Methodist Church (4560 NC-49, Harrisburg)
Kannapolis: Living Water Church of God (166 N. Little Texas Rd., Kannapolis)
Midland: United Love Baptist Church (11487 Flowes Store Rd., Midland)
Mt. Pleasant: Mt. Pleasant Senior Center (8615 Park Dr., Mt. Pleasant)
NorthWest Cabarrus: Bethpage Presbyterian Church (8701 Mooresville Rd., Concord)

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Increase in 5307 State Grant funding due to total amount available
- If approved, will use for radios and new video camera system
- High turnover among Transportation drivers is an issue across the state
- Aging population continues to increase

HIGHLIGHTS

- All LunchPlus sites are hybrid model
- Began collaboration between Transportation and CHA regarding SUN Project
- Adult and Aging staff moved to Milestone

BUDGET SUMMARY

Transportation Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Other	$899,627	$1,190,548	$706,868
Sales & Services	$443,959	$1,031,000	$1,031,000
Intergovernmental - Grants - Human Services	$138,257	$234,666	$234,666
TOTAL	**$1,481,842**	**$2,456,214**	**$1,972,534**

Transportation Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,135,546	$1,383,499	$1,426,549
Employee Benefits	$587,567	$719,180	$754,166
Supplies	$181,409	$278,024	$536,483
Maintenance & Repair	$195,241	$324,645	$324,645
Capital Outlay	$0	$655,000	$0
Other Operation Cost	$112,027	$190,217	$194,415
Other Services & Charges	$6,575	$34,768	$36,301
TOTAL	**$2,218,366**	**$3,585,333**	**$3,272,559**

Transportation Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,481,842	$2,456,214	$1,972,534
Expenses	$2,218,366	$3,585,333	$3,272,559
REVENUES LESS EXPENSES	**-$736,523**	**-$1,129,119**	**-$1,300,025**

Adult & Family Services Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$727,122	$609,691	$577,981
TOTAL	**$727,122**	**$609,691**	**$577,981**

Adult & Family Services Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,564,340	$1,751,055	$1,827,536
Employee Benefits	$632,898	$795,706	$847,593
Other Operation Cost	$77,966	$94,584	$97,068
Other Services & Charges	$1,260	$39,903	$41,376
TOTAL	**$2,276,463**	**$2,681,248**	**$2,813,574**

Adult & Family Services Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$727,122	$609,691	$577,981
Expenses	$2,276,463	$2,681,248	$2,813,574
REVENUES LESS EXPENSES	**-$1,549,341**	**-$2,071,557**	**-$2,235,593**

Nutrition Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$223,039	$172,480	$172,480
Sales & Services	$15,604	$26,000	$26,000

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
TOTAL	**$238,643**	**$198,480**	**$198,480**

Nutrition Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Supplies	$383,122	$288,058	$312,100
Personnel Services	$274,147	$325,042	$374,315
Employee Benefits	$147,161	$195,542	$216,338
Other Operation Cost	$30,525	$32,932	$32,932
Other Services & Charges	$16	$7,671	$8,637
TOTAL	**$834,971**	**$849,245**	**$944,322**

Nutrition Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$238,643	$198,480	$198,480
Expenses	$834,971	$849,245	$944,322
REVENUES LESS EXPENSES	**-$596,328**	**-$650,765**	**-$745,842**

Senior Services Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$207,764	$266,438	$275,392
Intergovernmental - Grants - Other	$113,211	$165,588	$165,588
Miscellaneous	$250	$100	$100
Sales & Services	$0	$200	$200
TOTAL	**$321,225**	**$432,326**	**$441,280**

Senior Services Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$301,524	$420,588	$428,243
Personnel Services	$235,439	$227,273	$237,686
Employee Benefits	$94,940	$102,650	$108,913
Other Services & Charges	$21,698	$30,605	$27,478
Supplies	$17,882	$14,965	$15,758
TOTAL	**$671,484**	**$796,081**	**$818,077**

Senior Services Summary

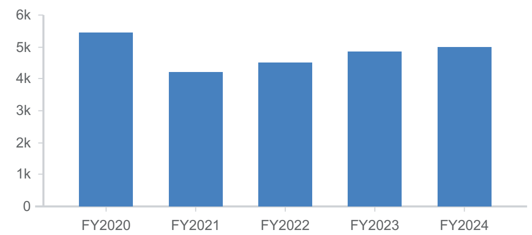
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$321,225	$432,326	$441,280
Expenses	$671,484	$796,081	$818,077
REVENUES LESS EXPENSES	**-$350,259**	**-$363,755**	**-$376,797**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Average number of Transportation trips per month

Decrease in FY21 due to COVID-19 pandemic.

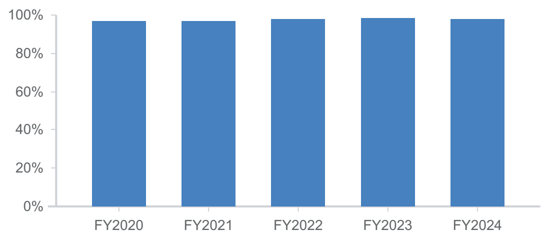


5,000

Measure in FY2024

% of respondents satisfied with Transportation Services

Data from monthly survey respondents

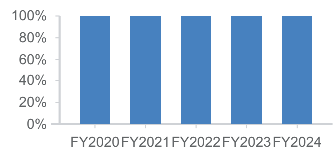


98%

Measure in FY2024

% of Adult Protective Service evaluations completed

Completed within 30 days of reported ab...

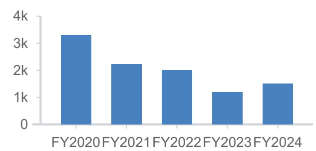


100%

Measure in FY2024

Medicare Recipients that received SHIIP Assistance

Decrease in FY21 recipients that received...

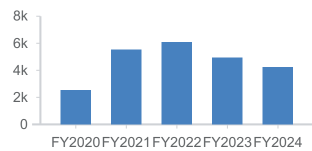


1,500

Measure in FY2024

# of meals served monthly to Lunch Plus Club participants

Increase in Lunch Plus participants in FY2...



4,200

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Transportation	33.00	33.00	33.00	-

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Adult & Family Services	28.10	30.10	30.10	-

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Nutrition	7.60	8.60	8.60	-

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Senior Services	4.00	4.00	4.00	-

DEPARTMENT CONTACT

Name: Anthony Hodges

Title: Adult and Aging Services Program Administrator

Email: alhodges@cabarruscounty.us

Phone: 704-920-1400

Cabarrus County
America Thrives Here

COOPERATIVE EXTENSION

FY 2024 Program Summary & Performance Measures

MISSION

Cabarrus County Cooperative Extension (CE) enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of agriculture, food, nutrition and youth development.

OVERVIEW

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family and consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state, and local partners.

Cooperative Extension delivers these programs as group events, technical assistance, invited presentations, facilitations, digital & print media and community outreach events. Programs are created based on community demand and through input from an Advisory System made of individual program advisory committees and a county wide advisory council.

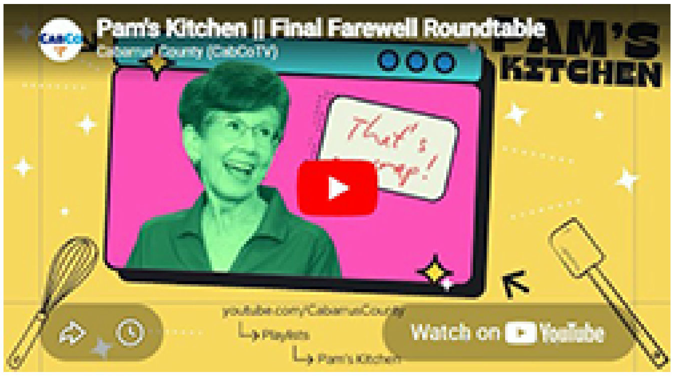
This is done to improve the lives of our community members by connecting them to agriculture to create wellness and prosperity.

LOCATION

Cooperative Extension Center (715 Cabarrus Ave. W, Concord)

INTERACTIVE RESIDENT EXPERIENCES

Follow CE on Facebook. Many of our programs have pages and groups too!
CE Website, Newsletter or Get Email Updates from specific programs
Volunteer with Extension
Join a Club
Learn to Cook Healthy Meals
Connect with Local Farms & Farmers



FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Improving its "Foundation" for more sustainable programs
- Reaching more diverse audiences and increasing inclusivity practices
- Increasing collaborations to work more effectively and efficiently
- Marketing and branding to make us NOT the "Best Kept Secret"

HIGHLIGHTS

- Our program groups offer classes on various topics throughout the year
- Our staff work with local growers and producers to share the latest from NC State University
- We work with specialty commodity groups to enrich education opportunities

SIGNIFICANT DATES

- **Summer:** 4-H Summer Fling, Food Preservation Classes, Ag Celebration
- **Fall:** Cabarrus County Fair, 4-H Afterschool Kickoff, School Gardens
- **Winter:** Volunteer Appreciation, Extension Master Gardener Volunteer Class
- **Spring:** Agribusiness Field Trip for 6th Grade Students, Spring Plant & Herb Festival, Gardening Classes

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$55,061	$53,450	$59,450
TOTAL	**$55,061**	**$53,450**	**$59,450**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$281,972	$390,463	$402,747
Supplies	$29,992	$38,450	$44,850
Other Services & Charges	$3,632	$10,315	$13,725
Other Operation Cost	$2,716	$8,756	$9,000
Maintenance & Repair	$90	$500	$1,500
Employee Benefits	$1,022	$0	$0
TOTAL	**$319,424**	**$448,484**	**$471,822**

Summary

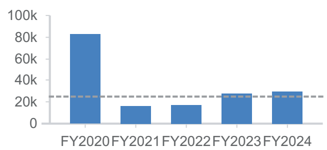
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$55,061	$53,450	$59,450
Expenses	$319,424	$448,484	$471,822
REVENUES LESS EXPENSES	**-$264,363**	**-$395,034**	**-$412,372**

PERFORMANCE MEASURES

FY 2024 numbers are projections

of Cooperative Extension educational program participants

ON TARGET Target Greater than or equal to ...

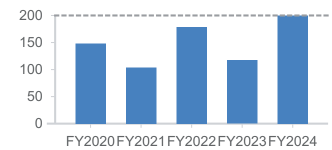


30,000

Measure in FY2024

of Cooperative Extension educational programs offered

ON TARGET Target Greater than or equal to ...

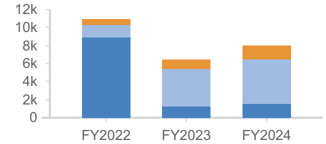


200

Measure in FY2024

of participants increasing knowledge of best practices

By sector, including consumer horticultur...

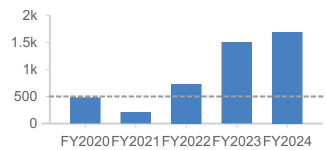


8,000

Measure in FY2024

of trained Cooperative Extension Volunteers

ON TARGET Target Greater than or equal to ...

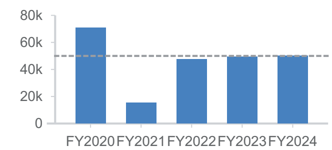


1,700

Measure in FY2024

of hours given by Cooperative Extension volunteers

ON TARGET Target Greater than or equal to ...

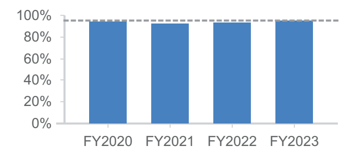


50,000

Measure in FY2024

Cooperative Extension customer satisfaction rate

ON TARGET Target Greater than or equal to ...

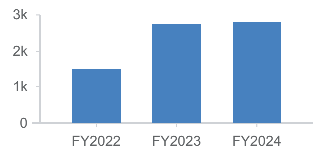


95%

Measure in FY2023

Youth involved in 4-H clubs

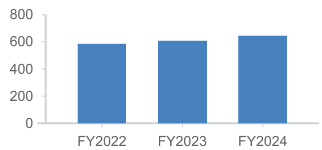
afterschool and community



2,800

Measure in FY2024

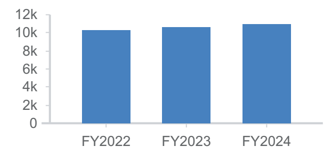
Teachers using 4-H curriculum



650

Measure in FY2024

Youth increasing knowledge through Extension 4-H programs



11,000

Measure in FY2024

DEPARTMENT CONTACT

Name: Tracy LeCompte

Title: Cabarrus County Extension Director

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Phone: 704-920-3319

Cabarrus County
America Thrives Here

DEPARTMENT OF HUMAN SERVICES ADMINISTRATION

FY 2024 Program Summary & Performance Measures

MISSION

In partnership with the community, our mission is to enhance the quality of life for our citizens through integrated and comprehensive services that assist, empower, and build upon the strengths of our children, families, adults and older adults.

OVERVIEW

The Administration Division is responsible for a wide array of functions regarding program operations and fiscal/budgetary operations. The unit provides supportive services to all programs and divisions within the Department of Human Services, including Adult and Family Services, Child Welfare, Economic Family Support Services, Economic Services and Transportation. Detailed budget information for each Human Services division is available in this publication.

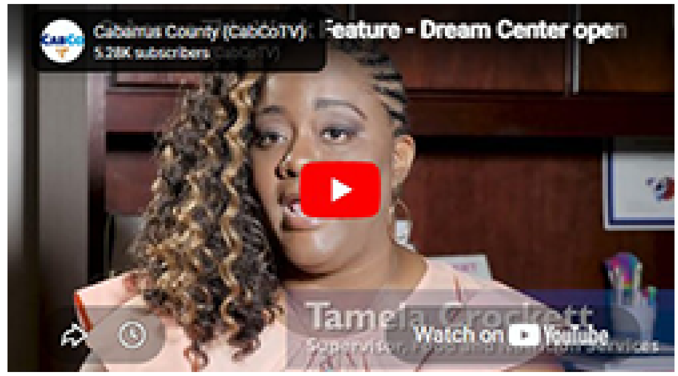
The Administration Division staff consists of the Director, two Deputy Directors, Customer Services Program Administrator, Business Services Manager, Customer Service Program Manager, Customer Relations Supervisor, two Income Maintenance Supervisors, Income Maintenance Caseworker I (IMCI), finance professionals and para-professional staff.

To receive NC Division of Social Services disbursement of Federal and State funds, the County's Human Services business operations staff must balance and submit a County Administrative report to the State by the 15th of each month.
Local DHS agencies are entitled to receive reimbursement to cover the reasonable cost of administering their social services and public assistance programs. The reasonable cost includes all necessary expenses involved (expenses which are in accordance with fiscal policy as established by Federal and State regulation and within limits of funding allocations and approved county agency budget).

LOCATION

The Milestone Building (4855 Milestone Ave., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES



Human Services webpage
Assistance and Benefits resources

- Resources List
- Behavioral and Mental health
- Housing and rent
- Low-Income Household Water Assistance Program
- Food
- Medicaid and special assistance
- Abuse and neglect
- Veterans
- Employment
- Human Services: Economic Family Support
- Human Services: Economic Services
- Give Back to CabCo

Cabarrus Dream Center
The Cabarrus Dream Center, established in 2019, has the vision of uniting local organizations to provide a centralized location where the underserved are offered assistance and resources. Before the Cabarrus Dream Center, many people traveled to numerous locations in the County in order to receive the necessary assistance from the community. At the Cabarrus Dream Center, people become better equipped to rise up out of seemingly impossible situations. Clients are connected to resources pertaining to alleviation of poverty, homelessness, drug abuse/addiction, family crises, human trafficking, behavioral health challenges and housing disparity.

State of the County Health Report
Community Needs Assessment

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- **Medicaid Expansion:** The recently adopted legislation to expand Medicaid will have the most impact on the DHS budget and staffing levels, with an anticipated increase of 15,600 to 17,946 new potential Medicaid recipients. Funding for staff, equipment, furniture, and space needs are 100% Federal.
- Enhancing the scope of the division's interpretation services

HIGHLIGHTS

- The monthly County Administrative report for reimbursement is balanced and submitted to the State by the 15th of each month resulting in $25 million in reimbursement for DHS operations for FY 2023.
- The agency drew down 99.50% of the federal and state allocated funds while saving county dollars. These expenses are reported on the 1571 monthly state report.
- As far as changing trends, as a result of COVID-19 waivers coming to an end, we experienced a big increase in walk-in customers. Our numbers increased from 1,159 walk-ins in FY 2022 to 3,090 walk-ins in FY 2023. Staff still managed to maintain a 3-minute wait time average.
- The addition of a lead worker during the beginning of FY 2023 to assist our customer service unit with training new and existing staff. The lead worker has been instrumental in helping staff learn and adjust to the ongoing changes in policy to ensure timely, efficient, and accurate services to our customers.
- The addition of a Customer Service Program Administrator to oversee the customer service operations at the Human Services Center and Milestone locations.
- Implemented new process that allows customers to opt out of the main phone greeting and leave a voice message on a central voicemail handled by the customer service team, rather than remaining on hold. They can also leave a message afterhours, holidays and weekends and staff returns their call within 48 business hours. This has demonstratively reduced potential wait times for clients during business hours and thereby also impacted dropped calls.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$0	$407,135	$407,135
Intergovernmental - Grants - Human Services	$0	$65,236	$538,194
TOTAL	**$0**	**$472,371**	**$945,329**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$2,196,198	$2,262,433	$3,393,338
Other Operation Cost	$711,602	$1,913,210	$2,114,291
Employee Benefits	$903,195	$1,036,071	$1,200,415
Other Services & Charges	$424,129	$542,364	$568,645
Supplies	$252,671	$404,400	$460,690
Maintenance & Repair	$14,877	$16,500	$18,500
TOTAL	**$4,502,673**	**$6,174,978**	**$7,755,879**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$0	$472,371	$945,329
Expenses	$4,502,673	$6,174,978	$7,755,879
REVENUES LESS EXPENSES	**-$4,502,673**	**-$5,702,607**	**-$6,810,550**

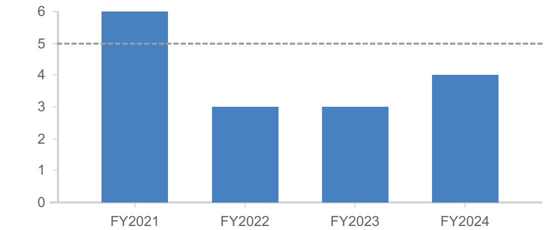
PERFORMANCE MEASURES

FY 2024 numbers are projections

DHS Lobby Wait Times

Wait times should be 5 minutes or less

ON TARGET Target Less than or equal to 5



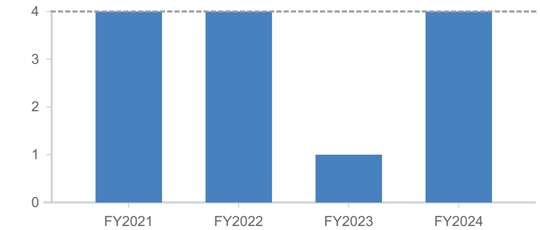
4

Measure in FY2024

DHS Call Wait Times

Call wait times should be 4 minutes or less

ON TARGET Target Less than or equal to 4

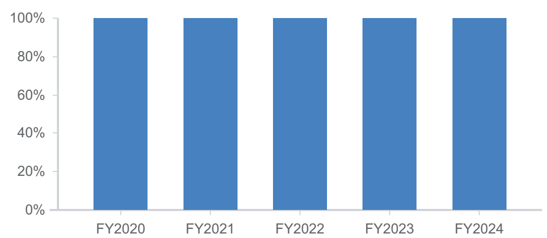


4

Measure in FY2024

Monthly state 1571 report submitted on time

1571 is a monthly report submitted to the State for reimbursement...



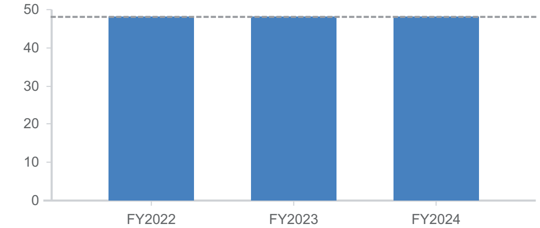
100%

Measure in FY2024

DHS return mail addresses updated and re-mailed

Goal of return mail is 48 hours for no interruption in services

ON TARGET Target Less than or equal to 48



48

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Administration	36.00	37.00	37.00	-

DEPARTMENT CONTACT

Name: Karen B. Calhoun

Title: Human Services Director

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Phone: 704-920-1400

DEPARTMENT OF HUMAN SERVICES: ECONOMIC FAMILY SUPPORT SERVICES AND CHILD SUPPORT SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

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

OVERVIEW

Subsidized Child Care Program: A service-oriented program administered by local purchasing agencies (LPAs) that purchase childcare services for low income and other eligible families. LPAs determine if families are qualified for childcare services based on federal, state and county rules and requirements.

Food and Nutrition Program: A program designed to promote the general welfare and to safeguard the health and wellbeing of Cabarrus County's population by raising the levels of nutrition among low-income households.

Crisis Intervention Program (CIP): Assists low-income persons with a heating or cooling related crisis.

Low Income Energy Assistance Payments (LIEAP): Provides annual one-time assistance to low-income households to assist with the cost of heating expenses.

Child Support Services: Responsible for ensuring that non-custodial parents (NCPs) support their children through financial means and with medical insurance coverage or medical support. This support is irrespective of whether owed to the custodial parent or caretaker, which could include foster care or the state for recovery of WFFA. Actions include the location of NCPs, establishment of paternity including DNA/genetic testing, establishment of a support obligation based upon the NC Child Support Guidelines, enforcement of collection of court orders for child support and medical insurance and medical support, spousal support and modifying such orders as deemed appropriate.

Work First Employment Services and Services to Families Under 200% of Federal Poverty Level: Secure short-term training and other services to help families become employed and self-sufficient, thereby, supporting themselves and their children.

MANDATES

- Child Day Care is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal childcare funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy.
- Food and Nutrition Services program is mandated by Federal US Code 2011, NCGS 1098-25 and GS 108A, Article 2, Part 5 and requires that applications must be taken upon request with the client to access through the Electronic Benefit Transfer (EBT) system within seven days when eligible for emergency services. Under regular non-emergency circumstances, the application must be completed within thirty days. Reviews are required by regulation to reassess eligibility for ongoing benefits on a semi-annual or annual basis.
- The Low-Income Energy program is mandated under Title XXVI of the Omnibus Budget Reconciliation Act of 1981.
- The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141.
- Work First Family Assistance Program (WFFA) and Work First Employment Services are mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25.

LOCATION

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Economic Family Support Services webpage

Services:
Daycare assistance
Food and Nutrition
Work First Family Assistance
Child Support
Crisis Financial Assistance
Crisis Intervention
Community Resource Connections
Low Income Energy Assistance

Medicaid, FNS & WIC Changes
The Federal COVID-19 Public Health Emergency ended May 11, 2023. Benefits could have changed. Take action to keep your information up to date. Information flyers outline the steps individuals or families participating in the Medicaid, FNS and WIC programs need to take.

Information Flyer - English
Information Flyer - Spanish

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Food & Nutrition Emergency Allotments tied to COVID-19 PHE ended on February 28, 2023. This will cause a significant change in the amount of benefits clients are receiving and will result in some food insecurity in the community. The County is working with community partners to ensure no family is left vulnerable.
- With ERAP and LIHWAP ending, the staff foresees a shift back to State/County funded programs for crisis needs. However, the criteria are very different, and these programs will not be able to fully support our client's needs. As a result, staff will continue to partner with various agencies throughout the county to meet the needs of our citizens.
  - The Emergency Rental Assistance Program ended March 23, 2023. Since March 2021, Cabarrus County assisted 2337 households with over $13 million in vendor payments on behalf of residents for overdue rent and utilities.
  - LIHWAP ended May 31, 2023. We successfully spent our initial allocation of $226,472 and requested and were approved for an additional $166,533 for a total of $393,005 to assist families with water and wastewater services.
- Continued efforts to seek out new work experience sites for the Work First Program. Looking to contract with local private, nonprofit, or for profit agencies/businesses for participants to gain experience in a field that aligns with their goal of self sufficiency.
- Work First/Crisis and Child Care units continue to work with UNC Chapel Hill to implement the Aspire project. Aspire is a survey that helps families to overcome poverty by setting goals and working towards increasing their wellbeing with the assistance of their family support specialist worker and referrals made to community partners. These units are also working towards implementing the use of two systems, Unite Us and Find Help, to make referrals to community partners electronically.
- Likely increase in service needs with COVID-19 waivers ending Spring 2023

HIGHLIGHTS

- 864 parents and caregivers received Child Care Subsidy services supporting employment and education
- Child Care Subsidy continued to accept applications and provided vouchers for 482 additional children while not having to impose a waiting list
- Child Care Subsidy recouped $22,973.60 in over/underpayments from providers by working the backlog report
- 97.80% expedited Food & Nutrition applications were processed within four calendar days
- Collected $12,290,615 in child support on behalf of children in Cabarrus County
- Established 88.90% Child Support orders over the required 50% goal on behalf of children
- Provided over $7.5 million in Emergency Rental Assistance funds to 1439 families
- Provided $1,530,173.63 in heating and cooling assistance to eligible households approving over 4,253 applications and assisted 33 families with emergency assistance
- Successfully met and exceeded all MOU state mandated performance measures this year while still being under the Public Health Emergency COVID-19 waivers

BUDGET SUMMARY

Economic Family Support Services Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$2,051,033	$2,026,891	$1,668,634
TOTAL	**$2,051,033**	**$2,026,891**	**$1,668,634**

Economic Family Support Services Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Operation Cost	$1,655,340	$1,836,102	$1,505,559

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$976,097	$1,163,049	$1,154,991
Employee Benefits	$397,954	$503,722	$520,245
Other Services & Charges	$1,075	$22,907	$24,815
TOTAL	**$3,030,466**	**$3,525,779**	**$3,205,610**

Economic Family Support Services Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$2,051,033	$2,026,891	$1,668,634
Expenses	$3,030,466	$3,525,779	$3,205,610
REVENUES LESS EXPENSES	**-$979,433**	**-$1,498,888**	**-$1,536,976**

Child Support Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$1,842,482	$2,045,481	$2,066,305
Sales & Services	$33,262	$24,000	$24,000
Miscellaneous	$59	$800	$800
TOTAL	**$1,875,802**	**$2,070,281**	**$2,091,105**

Child Support Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$1,361,151	$1,305,812	$1,327,284
Employee Benefits	$555,474	$593,616	$620,263
Other Services & Charges	$191,579	$241,778	$241,490
Other Operation Cost	$16,783	$26,500	$27,256
Supplies	$189	$250	$250
TOTAL	**$2,125,175**	**$2,167,955**	**$2,216,543**

Child Support Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,875,802	$2,070,281	$2,091,105
Expenses	$2,125,175	$2,167,955	$2,216,543
REVENUES LESS EXPENSES	**-$249,373**	**-$97,674**	**-$125,439**

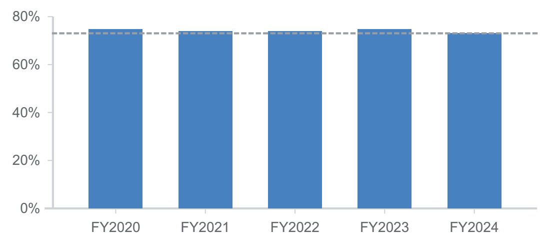
PERFORMANCE MEASURES

FY 2024 numbers are projections

Child Support Collections Level

The County current child support collections level must exceed 40...

ON TARGET Target Greater than or equal to 73%

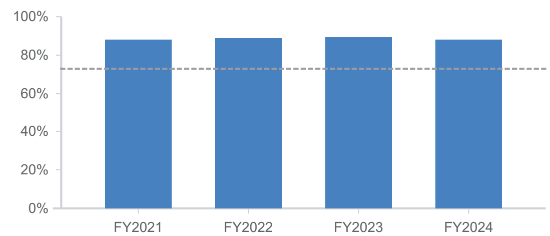


73%
Measure in FY2024

Child Support Order Establishment Level

The County child support order establishment level must exceed 5...

ON TARGET Target Greater than or equal to 73%

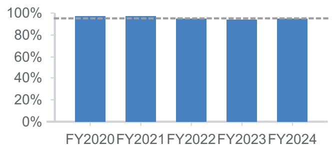


88%
Measure in FY2024

% Crisis Intervention Program Applications Processed

95% of non-emergency Crisis Interventio...

ON TARGET Target Greater than or equal to ...

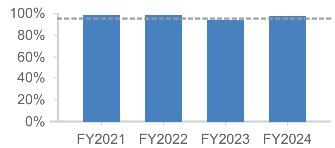


95%
Measure in FY2024

% FNS benefits issued within 30 days of application

The County will process 95% of Food and ...

ON TARGET Target Greater than or equal to ...

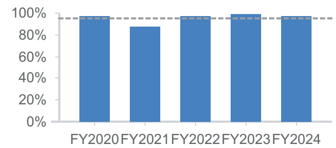


97%
Measure in FY2024

Work First Applications Processed within 45 days of Receipt

The County will process 95% of Work Firs...

ON TARGET Target Greater than or equal to ...



97%
Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Economic Family Support Services	19.00	28.00	28.00	-

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Child Support Enforcement	23.00	23.00	23.00	-

DEPARTMENT CONTACT

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Title: EFSS Program Administrator

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Phone: 704-920-1400

DEPARTMENT OF HUMAN SERVICES: CHILD WELFARE

FY 2024 Program Summary & Performance Measures

MISSION

The Cabarrus County Child Welfare Division is committed to achieving safety, permanence, and well-being for children at risk for abuse, neglect or dependency based upon received and accepted reports, working one-on-one with the family by assessing, coordinating, and providing services that address the safety, risk, and family needs of the child. Staff will be vigilant in their efforts to protect these children.

OVERVIEW

Child Protective Services Program: Responsible for receiving, screening, investigating, and assessing reports of alleged abuse, neglect and dependency.

In-Home Services Program: Provides services directly to families that have received a substantiation of abuse, neglect and dependency that help to address the issues identified through services and case management.

Foster Care Services: Provides a safe, temporary place for children to live until they can be in a permanent home. A permanent home may include being reunified with the biological parents, legal placement with a relative or court approved guardian, or adoption. Children enter foster care when a Human Services department files a juvenile petition outlining the reasons why a child cannot remain in their own home AND a judge signs a non-secure custody order. When these two things occur, children are placed in the legal custody of a department of Human Services.

Adoption Services: Supports children in the legal custody of the department and are placed in temporary living arrangements with the goal being reunified with the biological parent. If reunification cannot occur and the child is cleared for adoption, the placement provider may be considered as an adoptive placement at that time.

Foster Home Licensing Services are provided by the department to license foster families to provide temporary protection and care of children who are in the legal custody of the department and who must live apart from their biological family for a period due to abuse, neglect or dependency. Extensive training and home consultations occur over a period of 10 weeks to prepare families for their critical role in caring for children. Licensing standards set forth by the State guide the department in determining eligibility/suitability of those wishing to become foster parents.

LINKS Program Services: Supports youth between the ages of 13 and 21 who are or were in the legal custody of a local child welfare agency. The LINKS program is based on positive youth development principles in which the social worker and the youth build a network of relevant services to ensure the youth will have ongoing connections with resources to facilitate their transition to adulthood.

Prevention/Aftercare Support Services: A voluntary program that offers case management services to assist families in the coordination and access of community resources that enhance the overall health, behavioral, and emotional safety of children and their caregivers. We partner with families who have had previous CPS involvement and families with no prior CPS history. In accordance with the Families First Prevention Act, we are targeting vulnerable families identified through screening our child protection reports and providing voluntary services.

Quality Assurance Program: Evaluates, analyzes, and provides trends in data, specifically related to compliance, and outcome measures in all aspects of Child Welfare by conducting internal reviews. Data collected in this program yield training, recommendations, and technical assistance to advance the skillset and knowledge base of the policy and practices of Child Welfare. The team also evaluates and coordinates all external reviews requested by the NC Division and Federal partners for program and fiscal compliance and outcomes. Quality assurance is a quality improvement process that can be applied to any activities to establish a pattern of behavior which supports the achievement of compliance of outcomes.

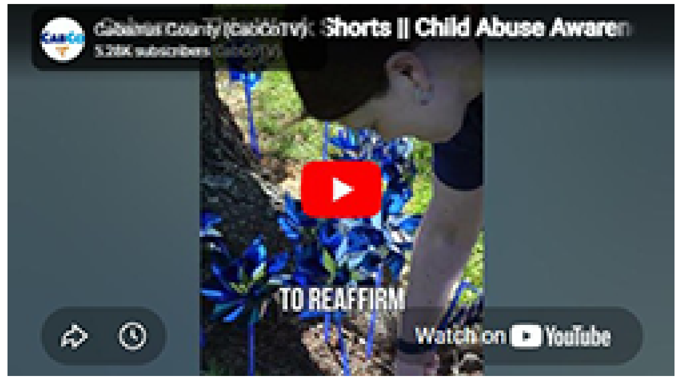
MANDATES

The following Child Welfare Services are mandated services by federal and/or North Carolina laws, policies and standards:

- Adoption Services and Adoption Assistance are mandated by G.S. 108 A-49 & 50, Title IV-B and IV-E of the Social Security Act, P.L. 96-272, P.L. 99-514, P.L.103-382, P.L. 106-385, P.L. 105-89, P.L. 106-169 and P.L. 109-171
- Foster Care Services for Children and Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act, CAPTA (P.L. 93-247) and G.S. 108A-48 and 49; 45, G.S. 143B-153 (2) (d) ; 10A NCAC 21; 10A NCAC 22F
- Home studies are ordered by the District Court Judges; P.L. 103-432; G.S. 7B-38, 143B-153; 10A NCAC 70C
- CSST Services are mandated through 10 NCAC 436.0203
- Individual and Family Adjustment Services are mandated under G.S. 143B-153 and 10 NCAC 436.2023
- Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), Titles IV-B, IV-E, P.L. 108-36, P.L. 105-89, G.S. 108A-14 and G.S. 7B Article 3
- Intensive Family Preservation Services are established under G.S. 143B-150.5
- Contracts with the Child Advocacy Center and the local LME-MCO are authorized under provisions of G.S. 143B-10 and G.S. 143B-153

LOCATION

Cabarrus County Human Services Center (1301 S. Cannon Blvd., Kannapolis)



INTERACTIVE RESIDENT EXPERIENCES

Child Welfare webpage

Help Us Protect Our Children: If you suspect a child is being abused or neglected, contact the Department of Human Services at 704-920-2277.

For reports after hours, contact the Cabarrus County Sheriff's Office at 704-920-3000.

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Attending recruitment events, addressing retention
- Overall mental health services for children are in need
- Services to address maladaptive behaviors of children are also needed
- Sun Project collaboration
- By collaborating and coming to the table as a team, helping to minimize separation of mother and baby

HIGHLIGHTS

The Prevention Team:

- Received the LGFCU Excellence in Innovation Award in August at the North Carolina Association of County Commissioners 2022 Annual Conference held in Cabarrus County
- Successfully diverted 155 families from repeated maltreatment reports
- Assisted 11 homeless families with identifying housing this year
- Assisted with one family home repair through the Kannapolis Urgent Repair Program

SIGNIFICANT DATES

April: National Child Abuse Prevention Month

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$4,440,595	$4,791,584	$4,757,442
Sales & Services	$1,939	$7,500	$7,500
TOTAL	**$4,442,534**	**$4,799,084**	**$4,764,942**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$5,177,109	$6,175,277	$6,170,108
Other Operation Cost	$2,096,936	$2,690,540	$2,943,208
Employee Benefits	$2,142,979	$2,748,315	$2,785,845

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Services & Charges	$269,629	$379,077	$381,850
Supplies	$5,521	$44,184	$2,800
TOTAL	**$9,692,172**	**$12,037,393**	**$12,283,811**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$4,442,534	$4,799,084	$4,764,942
Expenses	$9,692,172	$12,037,393	$12,283,811
REVENUES LESS EXPENSES	**-$5,249,638**	**-$7,238,309**	**-$7,518,869**

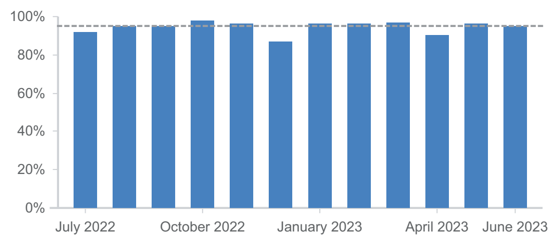
PERFORMANCE MEASURES

FY 2024 numbers are projections

Initiate 95% screen in reports

County will initiate 95% of all screened-in reports within required ti...

ON TARGET Target Greater than or equal to 95%



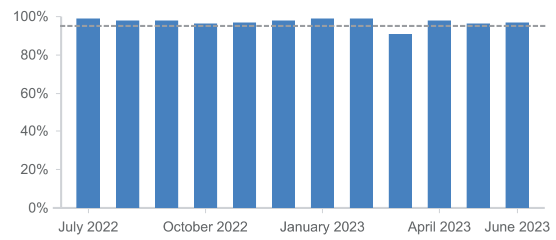
95%

Measure in June 2023

Foster Care Face to Face Visits

County will ensure 95% of all foster youth have face to face visits b...

ON TARGET Target Greater than or equal to 95%



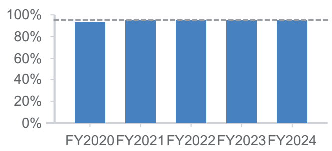
97%

Measure in June 2023

% of Child Welfare Reports Responded to

Accepted reports of abuse/neglect/depen...

ON TARGET Target Greater than or equal to ...

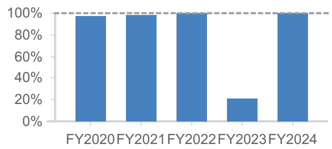


95%

Measure in FY2024

% of Children Maintained in Stable Placement per Month

ON TARGET Target Is equal to 100%



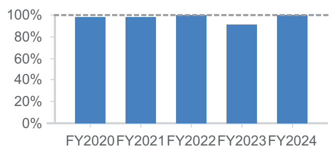
100%

Measure in FY2024

% Children not Re-Entered in Foster Care within 12 months

% of children who are discharged from fo...

ON TARGET Target Is equal to 100%

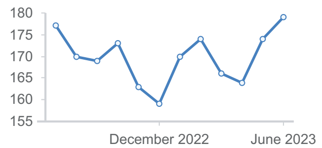


100%

Measure in FY2024

Children in Foster Care

Number of children in foster care per mo...

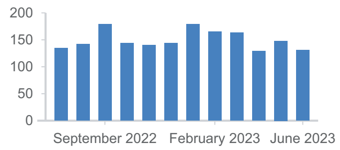


179

Measure in June 2023

CPS Reports Accepted

Number of CPS Reports accepted for Inve...

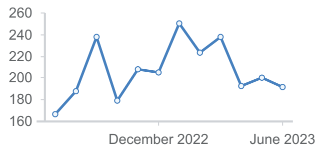


130

Measure in June 2023

CPS Reports

Number of CPS intake reports received



192

Measure in June 2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Child Welfare	99.13	104.13	99.63	(4.50)

DEPARTMENT CONTACT

Name: Letecia Loadholt

Title: Deputy Human Services Director

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Phone: 704-920-1641

DEPARTMENT CONTACT

Name: Sharon Schueneman

Title: Child Welfare Program Administrator

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Phone: 704-920-1400

DEPARTMENT OF HUMAN SERVICES: ECONOMIC SERVICES

FY 2024 Program Summary & Performance Measures

MISSION

The mission of the Economic Services Division is to improve and enhance the health and well-being of Cabarrus County citizens by providing access for all eligible applicants to receive food and nutrition services, and medical care, while making active referrals to community partners that provide resources and supportive services to empower the opportunity for individuals and families to transition from poverty to prosperity.

OVERVIEW

The Economic Services Division is responsible for administering federally means tested public assistance programs mandated under the Social Security Act. There are extensive, distinct regulations for different programs that must be followed in determining and re-determining eligibility. These include elements such as age, health, income, citizenship and resources. These items must almost always be verified by a third-party source, because a verbal statement from the client is rarely acceptable.

Mandates

- Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A-25, which requires acceptance and processing of applications and conducting eligibility reviews within required timeframes for anyone wishing to apply. Reviews are required by regulation to reassess eligibility for ongoing benefits on an annual basis.
- Food and Nutrition Services program is mandated by Federal US Code 2011, NCGS 1098-25 and GS 108A, Article 2, Part 5 and requires that applications must be taken upon request with the client to access through the Electronic Benefits Transfer (EBT) system within seven days when eligible for emergency services. Under regular non-emergency circumstances the application must be completed within thirty days. Reviews are required by regulation to reassess eligibility for ongoing benefits on a semi-annual or annual basis.
- Special Assistance is mandated by GS 108A-25, which mandates that applications must be taken and processed and reviews completed as required by regulations.
- North Carolina Health Choice for Children (NCHC) is mandated by Title XXI of the Social Security Act in order to provide health insurance coverage for eligible uninsured children from birth through age 18. It is administered by the Division of Medical Assistance but is not an entitlement. Effective April 1, 2023 NCHC cases transition to MIC
- Limited English Proficiency Services – Title VI, Sec 601 of the Civil Rights Act of 1964 states that "no person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, denied the benefits of or be subjected to discrimination under any program or activity receiving Federal financial assistance."

LOCATION

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Economic Services webpage
To report suspected welfare fraud in Cabarrus County:

- Call the Human Services department at 704-920-1400 or
- Complete the fraud reporting form

Due to confidentiality laws, we are not able to inform or respond to you as to the outcome or specifics of a case.

Services:
Medicaid and Special Assistance

Medicaid, FNS & WIC Changes
The Federal COVID-19 Public Health Emergency ended May 11, 2023. Benefits could have changed. Take action to keep your information up to date. Information flyers outline the steps individuals or families participating in the Medicaid, FNS and WIC programs need to take.

Information Flyer - English
Information Flyer - Spanish

FY24 FOCUS

In addition to sustaining general functions, the division's FY24 focus includes:

- Medicaid Expansion bill was approved by the legislation awaiting approval of the State budget. Medicaid coverage gap supports expanding Medicaid eligibility to provide healthcare access for more than 600,000 North Carolinians. With the passage of this legislation, we are in need of approximately 30 Medicaid positions to support the increased number of Medicaid eligible participants estimated to be up to over 18,000.
- The Public Health Emergency (PHE) sunset on May 11, 2023 and Federal waivers put in place by the State to get Counties through the pandemic were set to end. As these waivers are lifted, the workload will increase for staff and will pose challenges for newer staff that have not worked cases when waivers were not in place.
- Franklin v. Kinsley lawsuit settlement for Medicaid has caused increased trainings along with navigating the Continuous Coverage Unwinding period due to the end of the COVID-19 waivers
- Unwinding of PHE and changes that are taking place currently to prepare, such as the ending to Medicaid continuous eligibility protections. This means terminated cases and cases with a reduction in benefits which will result in increased calls as well as walk-in traffic in the agency. It will also create more applications as customers reapply.
- North Carolina Health Choice (NCHC) cases are transitioning to MIC-1 cases effective April 1, 2023. The division anticipates a significant increase in customer contact due to the plan changes.
- Medicaid Transformation continues with an effective date for tailored plans on October 1, 2023. The division anticipates a significant increase in customer contact due to the plan changes.
- Continued scrutiny of Medicaid eligibility determination by the federal and state Department of Health and Human Services (DHHS) in five separate audits. This includes Program Electronic Review Management System (PERM), Statewide Single Audit, Medicaid Eligibility Quality Control (MEQC), CCAFR single county audit, and Recipient Eligibility Determination audit (REDA). In an effort to assist counties, the Division of Health Benefits is looking to combine the PERM and MEQC into the REDA audit which will alleviate some administrative burden and streamline these reviews.
- Turnover appears to be leveling out. Economic Services continues to be challenged with finding qualified staff to fill vacant positions. This results in longer training times, turnover and burnout due to current workers taking on additional cases.

HIGHLIGHTS

- Passed the Medicaid report card for 12 of 12 consecutive months
- Program Integrity has established claims timely at 100% from January 1, 2022 – December 31, 2022. The Program Integrity unit has successfully received $26,687 through County incentive funds
- Voice Signature program took effect on January 23, 2023. It allows customers in Medicaid to sign documents via phone, which then permits the caseworker to process the application/review more quickly and with less cost to the County due to the elimination of postage costs.
- Successfully met and exceeded all MOU state mandated performance measures while going through COVID-19 pandemic

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Intergovernmental - Grants - Human Services	$7,381,809	$7,598,824	$8,315,802
Sales & Services	$53,323	$105,360	$806,122
Miscellaneous	$4,676	$0	$0
TOTAL	**$7,439,809**	**$7,704,184**	**$9,121,924**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$5,262,582	$5,681,953	$5,895,749
Employee Benefits	$2,217,366	$2,634,075	$2,791,124
Other Operation Cost	$721,353	$1,170,303	$1,967,981
Other Services & Charges	$7,139	$111,584	$112,317
Supplies	$0	$50	$50
TOTAL	**$8,208,440**	**$9,597,964**	**$10,767,221**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$7,439,809	$7,704,184	$9,121,924
Expenses	$8,208,440	$9,597,964	$10,767,221
REVENUES LESS EXPENSES	**-$768,631**	**-$1,893,780**	**-$1,645,297**

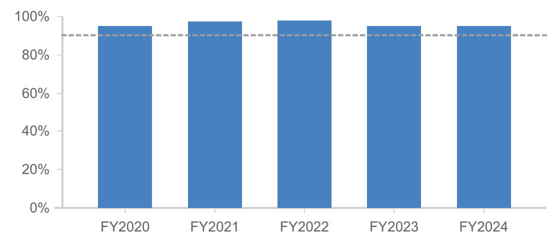
PERFORMANCE MEASURES

FY 2024 numbers are projections

% Medicaid Applications Processed within 45-90 days

% of Medicaid applications processed within 45-90 days per state g...

ON TARGET Target Greater than or equal to 90%



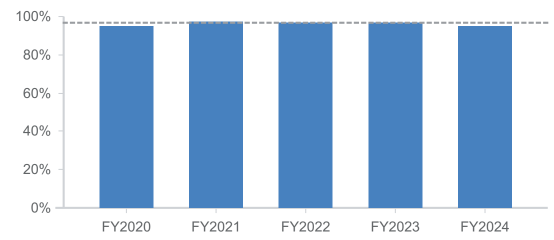
95%

Measure in FY2024

% Accuracy for Quality Assurance Reviews

Reviews consist of random check of records and applications to ver...

IN PROGRESS Target Greater than or equal to 97%



95%

Measure in FY2024

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
HUMAN SERVICES				
Human Services				
Economic Services	119.00	119.00	119.00	-

DEPARTMENT CONTACT

Name: Mia Stockton

Title: Deputy Human Services Director

Email: mlstockton@cabarruscounty.us

Phone: 704-920-1435

BEHAVIORAL HEALTH

FY 2024 Program Summary & Performance Measures

MISSION

To provide hope, promote wellness and improve behavioral health service-delivery in Cabarrus County, and to educate children, adults, and families about the importance of mental health as a critical component of whole-person health.

OVERVIEW

As part of the County's commitment to addressing behavioral health (BH) in Cabarrus, local leaders have initiated a series of strategies to improve resource access, address service gaps, raise awareness and reduce stigma around mental health.

The County formed a Mental Health Advisory Board, which brought together a variety of stakeholders who need, respond to and use mental health services in the County, including elected officials, mental health providers, law enforcement and court officials, Emergency Medical Services, human services and the school systems. This group began with a focus on addressing public safety, heightening public awareness and improving the treatment and recovery of individuals affected by mental illness in our community through appropriate evaluation, intervention, diversion and supervision.

The County took another step forward when its Board of Commissioners approved funding to develop and create a regional behavioral health center. The Center, for which the County has received $32.5 million from the State of North Carolina, will serve adult, child and adolescent patients. It will include a Behavioral Health Urgent Care (BHUC), a Child and Adolescent Psychiatric Rehabilitation Treatment Facility (PRTF), a Facility Based Crisis (FBC) program and an Adult Substance Use Disorder (SUD) program. The facility will have a total of 44 inpatient beds and 32, 23-hour BHUC chairs.

The County also hired its first BH Director and created a BH Department. The BH Department will have oversight of the following areas/programs:

- The regional BH center
- BH navigation, supporting Cabarrus County Human Services
- The County's jail-based Stepping Up program (in collaboration with the Cabarrus Health Alliance)

The BH Department will also perform the following duties:

- Serving as a liaison between the County and assigned BH managed care organizations and health plans, serving Cabarrus County residents receiving publicly funded BH services
- Overseeing the development of a strategic funding plan around the County's allocation of NC Opioid Settlement funds
- Overseeing other BH-related initiatives, including BH ARP-funded projects

What is Mental Health?
The Centers for Disease Control (CDC) defines mental health as a construct that, *"includes our emotional, psychological, and social well-being. It affects how we think, feel and act. It also helps determine how we handle stress, relate to others and make healthy choices. Mental health is important at every stage of life, from childhood and adolescence through adulthood."*

INTERACTIVE RESIDENT EXPERIENCES

Behavioral and Mental Health webpage
Mental Health Advisory Board

LOCATION

Behavioral Health is located at the Milestone Building (4855 Milestone Avenue, Kannapolis)

FY24 FOCUS

In addition to sustaining general functions, the BH department's FY24 focus includes the following:

- Helping to reduce the burden of mental health issues for Cabarrus County residents

- Providing guidance, knowledge and expertise to Cabarrus County's Human Services Department, and to other community partners, specific to BH issues
- Providing oversight of the regional BH center project
- Provide oversight around development of a strategic plan for the County's use of opioid settlement funds
- Serve as a liaison between Cabarrus County departments, and the assigned managed care organizations and health plans responsible for management of publicly funded BH services and supports

HIGHLIGHTS

Hired Behavioral Health Director: Aalece Pugh-Lilly, PhD

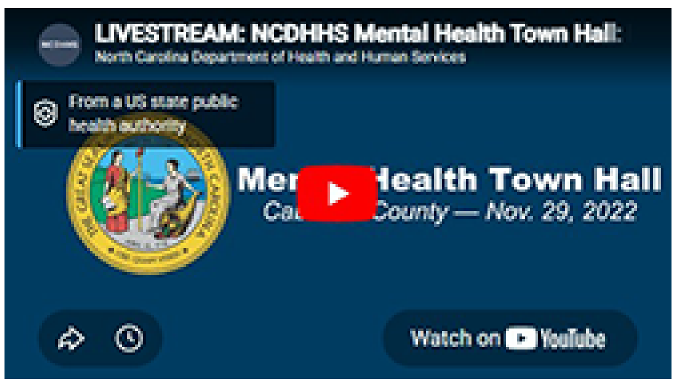
Dr. Pugh-Lilly is a licensed psychologist who obtained her doctorate, Master of Arts and Bachelor of Arts degrees in psychology from the University of Missouri-Columbia. Throughout her career, she has served in various leadership roles with Mecklenburg County, Atrium Health and Alliance Health.

Atrium Health Cabarrus - Behavioral Health Holding Unit (BHHU)

- The Cabarrus Healthcare Foundation received a $3.5 million grant from Cabarrus County Government – American Rescue Plan Act funding to build and upfit a Behavioral Health Holding Unit (BHHU) at Atrium Health Cabarrus. The 3,623 square-foot locked space will be located just outside the hospital's existing emergency department (ED) and include eight beds which will be designated for BH patients seeking crisis care through the ED. The addition of the BHHU will allow for traditional ED beds, that were repurposed for BH patients, to again be used for those needing emergency medical services.
- The BHHU will provide a safe space that maintains the dignity and respect for mental health patients who are seeking care during crisis. The hospital will maintain five beds within the traditional ED, ensuring a total of 13 beds for patients in BH crisis. The renovated space will have a dedicated tele-psych room, shower and activity space.

Cabarrus County - NC Department of Health and Human Services, Mental Health Town Hall

North Carolina Department of Health and Human Services (NCDHHS) Secretary Kody H. Kinsley — alongside N.C. State Senators Jim Burgin and Paul Newton, and State House Representatives Kristin Baker and Wayne Sasser — hosted a town hall in Kannapolis on November 29, to discuss mental health in North Carolina. NCDHHS leadership and Cabarrus County Commissioners are committed to advancing behavioral health and resilience, as more than three million people in the state have mental health or substance use disorders. Members of the public from Cabarrus and surrounding counties were able to attend, ask questions and contribute to the conversation. State officials offered comments on key policy issues, such as Medicaid Expansion, access challenges related to behavioral health and state legislation that restricts staff and billable services.



BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$0	$0	$205,123
Employee Benefits	$0	$0	$79,533
Other Services & Charges	$0	$0	$3,487
TOTAL	**$0**	**$0**	**$288,143**

PERFORMANCE MEASURES

Behavioral Health

Pdf

	Time Period	Current Actual Value	Current Target Value	Current Trend	Baseline % Change
R BH All Cabarrus County residents are mentally well and have access to behavioral health services					
I BH Total # of Emergency Department Behavioral Health Patients	2021	2,076	—	↗ 1	32% ↗
I BH # of mental health providers in Cabarrus County that accept Medicaid	2020	618	—	↗ 3	26% ↗
I BH # of EMS response calls for behavioral health/psychiatric episodes	2022	505	—	↘ 1	-28% ↘
P BH CHA Behavioral Health Services	Time Period	Current Actual Value	Current Target Value	Current Trend	Baseline % Change
PM BH # of Behavioral Health encounters (Age)	Q4 2022	879	—	↗ 2	797% ↗
PM BH # of Behavioral Health encounters (Race/Ethnicity)	Q4 2022	879	—	↗ 2	797% ↗
PM BH # of distinct Behavioral Health patients served (Race/Ethnicity)	Q4 2022	360	—	↗ 2	700% ↗
PM BH # of distinct Behavioral Health patients served (Age)	Q4 2022	360	—	↗ 2	700% ↗

DEPARTMENT CONTACT

Name: Aalece Pugh-Lilly, PhD

Title: Behavioral Health Director

Email: apugh@cabarruscounty.us

Phone: 704-920-2153

CABARRUS HEALTH ALLIANCE

FY 2024 Program Summary & Performance Measures

MISSION

Achieving the highest level of individual and community health through collaborative action.

OVERVIEW

The 1997 Session of the General Assembly authorized Cabarrus County to transfer the powers, duties and responsibilities to provide public health services from the Board of Health to the Public Health Authority of Cabarrus County, and the Board of Commissioners authorized the transfer on April 20, 1998. These powers, duties and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records.

Cabarrus Health Alliance received North Carolina Local Health Department Re-Accreditation status in FY 2023. Accreditation is legislatively mandated for all health departments in North Carolina and upholds Cabarrus Health Alliance's commitment for continuous quality improvement. Accreditation also ensures all county residents receive equitable care that aligns with the 10 Essential Public Health Services.

The County's FY 2024 investment in the agency will support market rate adjustments in salary for school nurses. In addition, the County contribution will continue to support the Environmental Health Department, Communicable Disease Department, Vital Records and the Jail Based Behavioral Health Program for FY 2024.

HIGHLIGHTS

School Health

- School nurses documented 128,767 encounters this school year
- Staff from all clinical areas collaborated with School Health and Cabarrus Family Medicine Residency program to provide school assessments and immunizations to students at the Boys & Girls Club and Kannapolis Middle School
- School Health received a $4,600 Cabarrus County Community Foundation grant to purchase Stop the Bleed Kits for all schools
- Cabarrus County funds were utilized to purchase needed equipment, such as thermometers, blood pressure cuffs, pulse oximeters, scales, otoscopes and other items to replace worn or dated equipment used to support health services provided in all schools
- American Rescue Plan funds supported the purchase of the licensing agreement for the School Nurse electronic health record (EHR), SNAP Health Center, which will improve efficiency and uniformity of nursing documentation. The new EHR will allow for the collection of actionable data to guide program decisions.

Communicable Disease

- The Communicable Disease Department is administering the RISE program, which provides medication for opioid use disorder (MOUD). Staff is currently working with three partners from the Substance Use Network (SUN) Clinic. At the end of FY 2023, the RISE Clinic had 27 patients.
- Communicable Disease department responded to Monkey Pox through public awareness education and administration of vaccines
- The number of unique encounters in the Communicable Disease Department increased to 6,330 in FY 2023, an increase of 75% from the previous fiscal year. This includes encounters with individuals for Tuberculosis (TB) services, immunizations, sexually transmitted disease (STD) services, PrEP (pre-exposure prophylaxis) clinic and RISE or MOUD services.
- The Community Health Mobile Clinic arrived and began providing community services in early summer 2023

Environmental Health

- All septic files are now digital and 'Phase II' will make materials publicly accessible, allowing property owners to search and find septic permits and well locations for their property
- Food and Lodging received their certification of completion from the Food and Drug Administration for achieving Standard #1 – Regulatory Foundation and are now working towards Standard #7 – Industry and Community Relations and Standard #9 Program Assessment and Intervention Strategy
- Participated in a two-month Vector Borne Disease Surveillance system testing for arboviral activity in North Carolina with the Entomology Department at the state lab (specifically West Nile Virus and Eastern Equine Encephalitis). No infections were found in the mosquito samples submitted for Cabarrus County.
- Inspectors have been authorized to conduct multiple forms of inspections: food, lodging, childcare, tattoo parlors and pools. This shift has increased efficiency and capacity across the department and balanced priority of all forms of regulatory inspections.

Grants

- CHA was awarded $5,152,418 in grant funds for FY 2023. This represents an almost $3 million increase in awards compared to pre-COVID funding. For every one dollar which CHA sought in grant funding, the organization earned $0.81, and 86% of grant applications were awarded.
- Awarded grants align with the Community Health Needs Assessment priorities, including housing and utilities for individuals with opioid use disorder, the North Carolina Behavioral Health Equity Initiative, Drug-Free Communities, prescription drug overdose prevention and harm reduction

- Other awarded grants support dental (renovations, innovations, and treatment for the uninsured), family planning, environment health standards, lifestyle medicine, systems of care for children and youth with special healthcare needs, teenage pregnancy prevention, nursing supplies, care management for high-risk pregnancies, and in-kind support for CDC Public Health Associates (PHAP)
- CHA FY 2023 grants were funded by: NC Department of Public Health; the City of Kannapolis; Cannon Foundation; Blue Cross Blue Shield NC Foundation; the NC Oral Health Collaborative; Delta Dental; the Centers for Disease Control and Prevention; National Environmental Health Association; NC Office of Rural Health; Vital Strategies/Bloomberg Philanthropies; NC Division of Mental Health, Developmental Disabilities and Substance Use Services; Cabarrus County Community Foundation; the Wake Forest School of Medicine; Atrium Health and Publix
- 100% of grants were submitted using an equity lens to reduce health disparities

Behavioral Health

- Behavioral Health officially took over all jail-based behavioral health services at the Cabarrus County detention center on April 1, 2023. This is an opportunity to expand mental wellness across all sectors. The services in the jail include assessment for individuals with known mental health and substance use disorders; evaluation of individuals with suicide risk; therapeutic intervention through both individual and group treatment; case management; services through the Stepping Up Program and coordination with Certified Peer Support Services.
- The SUN Project, housed within the Cabarrus Partnership for Children, was awarded $1 million through legislative directed funding. A portion of those funds ($236,100) came directly to CHA to support two positions, trauma-informed training and support for the SUN Clinic staff. An additional million has been awarded from federal pass-through funds for FY 2024. Approximately $200,000 will come to CHA to support a clinical social work position and services direct to clients to address social determinants of health and sustainable recovery.
- The LiVe Well Counseling center has completed agreements with both Kannapolis City Schools and Cabarrus County Schools to provide school-based therapy to un or under-insured students with mental health concerns impacting school attendance, behavior and/or performance
- Between July 1, 2022, and May 31, 2023, 1,625 individual counseling sessions were provided through our LiVe Well Counseling Center. Integrated behavioral health encounters accounted for 1,088 contacts provided within CHA women's health and pediatric clinics.

OTHER AGENCY PROGRAM ACCOMPLISHMENTS

Emergency Preparedness

- Cabarrus Health Alliance achieved Project Public Health Ready (PPHR) Re-Recognition status in FY 2023 for its ability to plan for, respond to and recover from public health emergencies. Through an intensive 18-month application process, the National Association of County and City Health Officials (NACCHO) recognizes local health departments that demonstrate the capability to meet a set of national standards for public health preparedness required by PPHR. This recognition speaks to CHA's commitment to continued improvement within our coordinated emergency response plan. CHA is the only health department in North Carolina that has demonstrated these capabilities by again meeting the comprehensive preparedness benchmarks required by PPHR.

Equity

- In collaboration with the North Carolina Area Health Education Centers (AHEC) and the Cabarrus Public Health Interest (CPHI), Cabarrus Health Alliance (CHA) hosted the CHA Summit: Closing Gaps on Disparities, Opening Paths for Equity - on Friday, March 24, 2023 at the Kannapolis Laureate Center. The Summit highlighted the importance of incorporating equity-based practices into public, private and non-profit sector work to address individual and systemic disparities faced by communities. The one-day event hosted more than 225 participants and 98% reported they learned one new thing to incorporate into their daily work/practice.

Healthy Cabarrus

- Healthy Cabarrus worked with community agencies, partners and municipal leaders to develop the Cabarrus Housing Continuum data report highlighting disparities in housing costs. To ensure that proposed strategies considered the entire housing continuum, staff facilitated eight housing strategy meetings to prioritize interventions to address homeownership, rental housing, emergency and transitional, as well as challenges faced with zoning and physical infrastructure.

FY24 FOCUS

- Salary study adjustment for 23 school nurse positions totaling $46,800
- Fully integrate the regulatory inspection shift to multiple forms of inspections: food, lodging, childcare, tattoo parlors and pools
- The SUN Project, housed within the Cabarrus Partnership for Children, was awarded $1 million through legislative directed funding. A portion, $236,100, of those funds came directly to CHA to support two positions, trauma-informed training and support for the SUN clinic staff. An additional $200,000 will come to CHA to support a clinical social work position and services direct to clients to address social determinants of health and sustainable recovery in FY 2024.
- Complete 'Phase II' for all septic files to make materials publicly accessible, allowing property owners to search and find septic permits and well locations for their property
- Continue the RISE Program, which provides medication for opioid use disorder (MOUD)
- Continue the Community Health Mobile Clinic

BUDGET SUMMARY

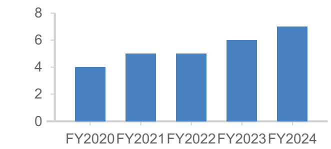
Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities			
Operations			
Public Health Authority	$9,198,703	$10,119,709	$10,994,141
OPERATIONS TOTAL	**$9,198,703**	**$10,119,709**	**$10,994,141**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$9,198,703**	**$10,119,709**	**$10,994,141**
TOTAL	**$9,198,703**	**$10,119,709**	**$10,994,141**

PERFORMANCE MEASURES

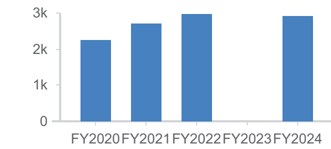
FY 2024 numbers are projections
CHA Environmental Health Department transitioned from Digital Health Department (DHD) to Custom Data Processing, Inc. (CDP) for food, lodging, childcare, tattoo parlor and pool inspection reporting, documentation and data collection. Once the full integration and transition of data is complete, data currently cited as '0' will be provided.

# of CHA Food & Lodging Inspectors



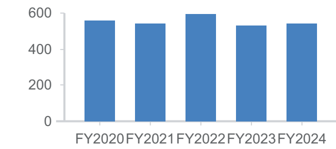
7
Measure in FY2024

# of CHA Food & Lodging Inspections



2,900
Measure in FY2024

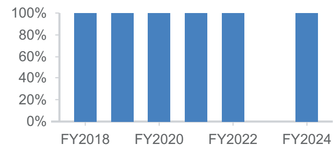
# of CHA Food & Lodging Inspections per Inspector



540
Measure in FY2024

% foodborne-outbreak complaints investigated within 24 hours

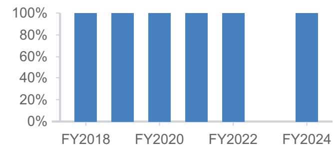
% of foodborne-outbreak related complai...



100%
Measure in FY2024

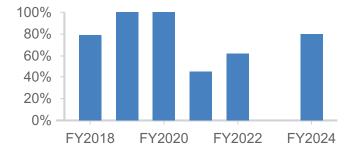
% of complaints received and verified within 72 hours

Food, Lodging and Institutions complaints



100%
Measure in FY2024

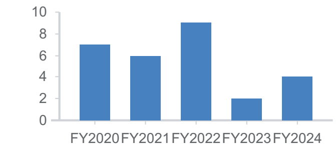
% of Category 4 Restaurants receiving sanitation inspections



80%
Measure in FY2024

Average # of weeks to perform new soil evaluation

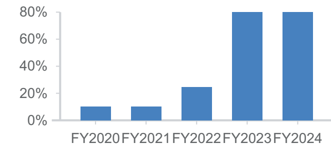
Average number of weeks for a new soil ...



4
Measure in FY2024

% new well evaluation performed within two weeks

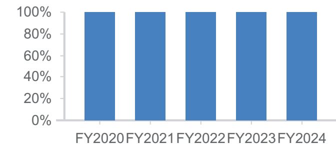
% of initial visits to evaluate property for ...



80%
Measure in FY2024

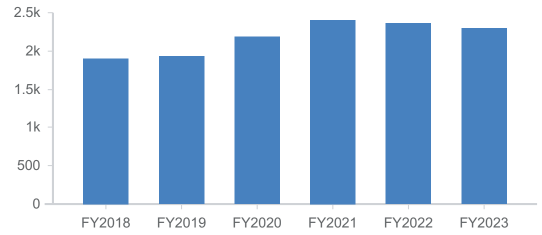
% of complaints received and verified within 72 hours

On-site Wastewater and Well Program



100%
Measure in FY2024

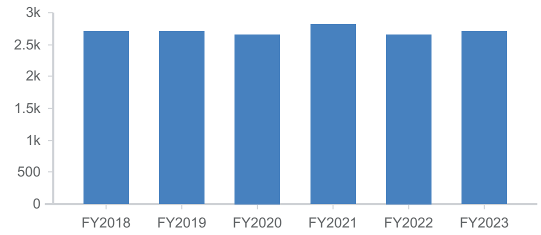
# of death certificates issued



2,300

Measure in FY2023

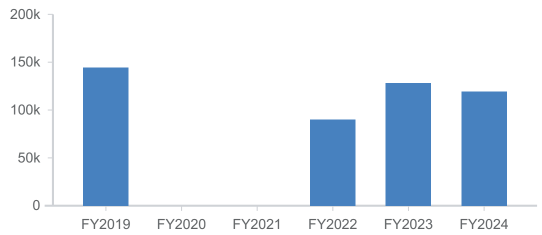
# of birth certificates issued



2,700

Measure in FY2023

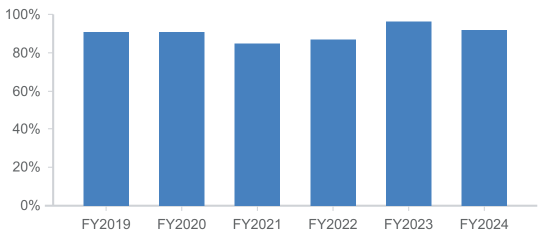
# of school nurse visits/encounters during school year



120,000

Measure in FY2024

% of students treated by school nurse and returned to class



92%

Measure in FY2024

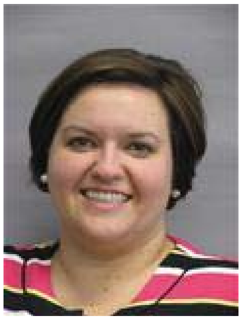
DEPARTMENT CONTACT

Name: Erin Shoe, MPH

Title: Public Health Director

Email: erin.shoe@cabarrushealth.org

Phone: 704-920-1203



OTHER HUMAN SERVICES

FY 2024 Program Summary

DESCRIPTION

Funding for mandated health services that are provided through other agencies.

VETERINARIAN SERVICES

Funds for this program go towards Spay it Forward, whose mission is to alleviate the population of unwanted companion animals by providing funds for spay and neuter of pets of low income families and pets otherwise neglected. FY 2024 proposed budget is $10,000.

MENTAL HEALTH - PARTNERS

Since September 1, 2021 the mental health services provider is Partners Health Management. Funding for FY 2024 is proposed for mental health purposes in the amount of $435,511. These funds will go towards assistance with mental health, developmental disabilities and substance abuse needs.

MENTAL HEALTH - ABC BOTTLE TAX

North Carolina General Statute 18B-805 requires ABC funds distributed to the County for rehabilitation to be used for the treatment of alcoholism or substance abuse or for research or education on alcohol or substance abuse. The Board of Commissioners is required by statute to specify how funds are used. The Board approved transferring ABC rehabilitation funds to Partners Health Management for use toward rehabilitation services. The FY 2024 approved budget is $350,000.

YMCA

In a 15-year agreement between Rowan-Cabarrus – YMCA (formerly Cannon Memorial YMCA) and Cabarrus County, local high school swim teams have been allowed to use the swimming pool for swim practice and meets. This agreement was renewed July 1, 2018 for the next 10 swim seasons. The FY 2024 budget is $250,000.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales/Other Taxes	$0	$0	$350,000
Sales & Services	$1,224	$5,000	$98,880
TOTAL	**$1,224**	**$5,000**	**$448,880**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities			
Operations			
Mental Health Center	$362,926	$435,511	$785,511
YMCA	$250,000	$250,000	$250,000
Dream Center	$410,000	$0	$0
Boys/Girls Club Targeted Outre	$50,000	$0	$0
OPERATIONS TOTAL	**$1,072,926**	**$685,511**	**$1,035,511**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$1,072,926**	**$685,511**	**$1,035,511**
Other Services & Charges			
Operations			
Veteranarian Services	$8,526	$5,000	$10,000
OPERATIONS TOTAL	**$8,526**	**$5,000**	**$10,000**
OTHER SERVICES & CHARGES TOTAL	**$8,526**	**$5,000**	**$10,000**
TOTAL	**$1,081,452**	**$690,511**	**$1,045,511**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,224	$5,000	$448,880
Expenses	$1,081,452	$690,511	$1,045,511
REVENUES LESS EXPENSES	**-$1,080,227**	**-$685,511**	**-$596,631**

SOLID WASTE MANAGEMENT: CONSTRUCTION & DEMOLITION LANDFILL

FY 2024 Program Summary & Performance Measures

MISSION

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

OVERVIEW

The Cabarrus County Construction & Demolition Landfill provides Cabarrus County residents with a means of disposing construction & demolition debris locally and in an environmentally approved manner.

The Solid Waste Department provides Construction & Demolition (C&D) debris disposal. C&D debris is accepted at the County landfill on Irish Potato Road for a fee of $42 per ton plus a $2 per ton State tax.

The County landfill site also serves as an expanded recycling drop-off center. Items accepted for recycling at this location include: glass bottles and jars, aluminum and steel cans, plastic bottles, jugs and jars, comingled paper, used tires, yard waste, white goods and scrap metal, as well as used electronics. Household trash is also accepted at this location for a fee depending on quantity. Household trash is not placed in the landfill at this site. Additionally, this department provides roll-off containers for other County construction projects.

Residential Waste
Residents of Cabarrus may bring household and yard waste to the Construction & Demolition Landfill on Irish Potato Road in Concord. Fees are charged, depending on the amount and type of waste. Currently only credit and debit cards are accepted - no cash. No residential waste in trailers over 8 feet in length or in box trucks is accepted. No house or rental house cleanouts are accepted. Make sure any small, loose trash is bagged.

County residents who live in unincorporated areas may choose to receive recycling service. Subscribe for curbside waste and recycling services with Republic Services. To subscribe for trash and recycling services, call Republic at 704-393-6900.

INTERACTIVE RESIDENT EXPERIENCES

Solid Waste Webpage
CARTology app: Apple, Google or website
VIDEO: Paint swap program
VIDEO: How to properly dispose hazardous household waste
Recycle Right, Cabarrus – Know the right items to put in your recycling cart

LOCATION

Construction and Demolition Landfill/Recycling Convenience Center (4441 Irish Potato Rd., Concord)
Monday to Friday, 8 a.m. to 5 p.m.
Saturday, 8 a.m. to 2 p.m.

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Identify specific areas of landfill in which to construct Phase 5 expansion
- Reducing phone calls and increasing participation by promoting user engagement through the County website and the CARTology app
- Reducing the amount of contaminants in recycling by increasing the signage at the facility

HIGHLIGHTS

- All landfill equipment operators are certified through the Solid Waste Association of North America
- Identified additional landfill available for landfill expansion (Could provide additional 15 years of airspace beyond what currently exists). This is land within the landfill property that meets the specified requirements of the NC Department of Environmental Quality. In FY 2024, the department will work with an engineering consulting group and the State to see what can be permitted.

SIGNIFICANT DATES

October and April: Shred events
December/January: Christmas tree disposal
**Dates are subject to change*

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales & Services	$1,035,911	$1,300,000	$1,224,000
Permits & Fees	$134,587	$150,000	$150,000
Intergovernmental - Other	$40,223	$54,000	$48,000
Investments	$8,374	$0	$0
Miscellaneous	$116	$0	$0
TOTAL	**$1,219,210**	**$1,504,000**	**$1,422,000**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Supplies	$327,659	$363,545	$378,320
Personnel Services	$337,454	$286,973	$291,976
Other Operation Cost	$207,453	$266,118	$270,352
Other Services & Charges	$67,539	$267,922	$144,634
Employee Benefits	$156,762	$151,942	$160,218
Maintenance & Repair	$53,538	$167,500	$176,500
Capital Outlay	$192,673	$0	$0
TOTAL	**$1,343,078**	**$1,504,000**	**$1,422,000**

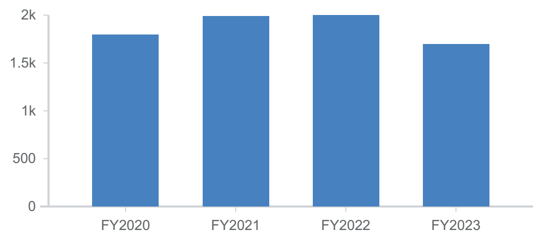
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,219,210	$1,504,000	$1,422,000
Expenses	$1,343,078	$1,504,000	$1,422,000
REVENUES LESS EXPENSES	**-$123,868**	**$0**	**$0**

PERFORMANCE MEASURES

Residential Waste Received at Landfill (in tons)

Residential waste received at the landfill is transported to the Char...

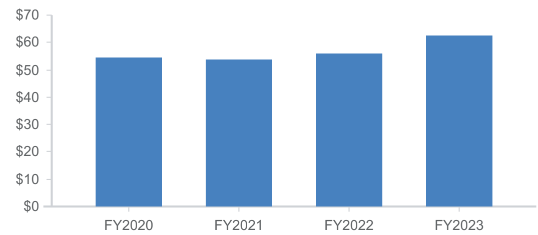


1,700

Measure in FY2023

Cost per ton to transfer residential waste received

Calculated by total weight of residential waste delivered multiplied ...

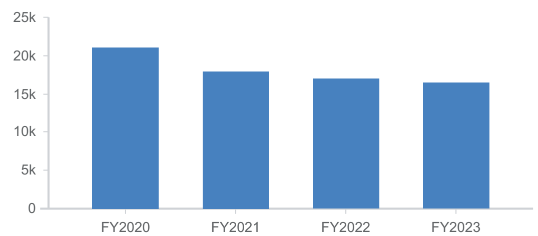


$62.35

Measure in FY2023

Construction & Demolition Waste Received (in tons)

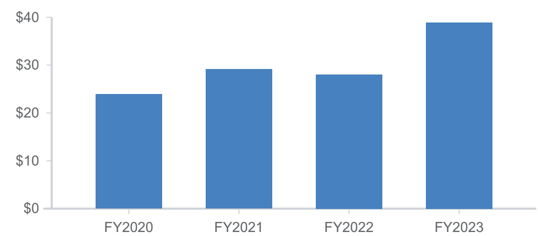
Tons of construction & demolition debris disposed of locally and in ...



16,500

Measure in FY2023

Cost per ton to landfill Construction & Demolition waste



$39.00

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ENVIRONMENTAL PROTECTION				
Landfill	5.50	6.00	6.00	-

DEPARTMENT CONTACT

Name: Kevin Grant

Title: Environmental Management Director

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

Cabarrus County
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SOLID WASTE MANAGEMENT: WASTE REDUCTION

FY 2024 Program Summary & Performance Measures

MISSION

The Recycling/Solid Waste Reduction Division encourages recycling and waste minimization through education and example, reduce the volume and toxicity of the waste stream, demonstrate professionalism and provide excellent customer service in the operation of recycling and Household Hazardous Waste services.

OVERVIEW

The Recycling/Solid Waste Reduction Division is responsible for developing and implementing waste reduction programs; enforcing waste management, recycling operating rules and regulations; overseeing the collection of refuse and recyclables; and disposal of toxic waste. The following are the principal activities:
Recycling Convenience Centers: Manage facilities where household paper, containers and other materials are collected. Department employees collect and haul these items to regional recycling processors.

Recycling is one of the best ways to reduce solid waste and it's at the core of what we do at Cabarrus County Recycling Waste Reduction. Every municipality in the county offers curbside recycling programs. Cabarrus provides supplemental recycling services and waste reduction programs to all County residents.

These services include:
- Drop-off of recycling items not collected at curbside, such as batteries, fluorescent lamps, used motor and cooking oils, used antifreeze, yard waste and tires
- Disposal of household waste, including paint, household cleaners, pesticides and electronics
- Education on waste reduction topics, including composting, reuse and “recycle right”.

Curbside Refuse and Recycling: Administer the franchised service to collect trash and acceptable recyclable items from households in unincorporated areas of the county. Subscribe for curbside waste and recycling services with Republic Services by calling 704-393-6900.

Household Hazardous Waste (HHW): We operate the HHW facility located on General Services Drive SW, Concord. County residents drop off material on scheduled days: Hazardous waste drop off is only available on the first Wednesday of the month from 8 a.m. to 4 p.m. and the third Saturday of each month from 8 a.m. to 1 p.m. Private company collects, packages, stores and transports HHW for proper recycling or disposal.

Household hazardous waste includes chemicals you’ve used in your car, on your lawn, or for painting or cleaning your home. Sometimes, these hazardous chemicals can be embedded in another product. For example, light bulb or battery. Dumping hazardous items down the drain can be a problem, but it’s not the only environmental concern. Household chemicals thrown in the trash in Cabarrus County get taken to the Charlotte-Motor Speedway Landfill in Concord. The HHW facility offers residents a safe alternative. There, HHW can be reused, recycled or properly disposed. The HHW facility also has a swap shop for recovered latex and spray paint, though you don’t need to bring paint to take some.

Internal County Waste Reduction: We oversee the County facilities’ recycling programs and Recycling Policy, including environmentally preferred purchasing, recycling collections and equipment reuse.

Schools Recycling Program: We work with the City of Concord to coordinate the collection of recyclables at Cabarrus County Schools.

INTERACTIVE RESIDENT EXPERIENCES

Solid Waste Webpage
CARTology app: Apple, Google or website
VIDEO: paint swap program
Recycle Right, Cabarrus – Know the right items to put in your recycling cart

LOCATIONS

Household Hazardous Waste Facility/Recycling Convenience Center (246 General Services Dr. SW, Concord) Monday to Friday, 8 a.m. - 5 p.m. Hazardous waste drop off is only available on the first Wednesday of the month from 8 a.m. to 4 p.m. and the third Saturday of each month from 8 a.m. to 1 p.m. Check holiday schedules.

Irish Potato Road Recycling Convenience Center (4441 Irish Potato Road, Concord) Monday - Friday, 8 a.m. to 5 p.m. and Saturday, 8 a.m. to 2 p.m.

FY24 FOCUS

In addition to sustaining general functions, the department's FY24 focus includes:

- Expand acceptable items received during the week (non-HHW collection days) – Latex Paint
- Explore the acceptance of new items such as Styrofoam and Plastic Bags
- Reducing phone calls and increasing participation by promoting user engagement through the CARTology app and County website (by telling them over the phone and when they visit the facility, giving them a "recycle right" magnet)
- Reducing the amount of contaminants in recycling by education and outreach
- Maximizing the lifespan of the Speedway Landfill by following the 3 R's - Reduce, Reuse, Recycle; and practicing backyard composting (add link or more info)
- Managing increased labor, fuel and maintenance costs related to time and resources to service recyclable material at the increasing number of county facilities.
- Support increases in Household Hazardous Waste event participation by communication and outreach through CARTology app

HIGHLIGHTS

- HHW received over 80,000 pounds of paint in FY23
- Convenience Centers have received over 100,000 pounds of televisions/computers/electronics in the last year (flat screens increasing/CRT's decreasing)
- Amount of incoming cardboard continues to increase – over 2 tons per week (moving boxes, amazon)
- Separating glass at both Recycling Convenience Centers continues to be successful. Approximately 25 tons annually collected. Cost savings plus beneficial to Mecklenburg County Material Recovery Facility
- CARTology app very effective communication tool. Over 50 percent of 1st time visitors to HHW say that they found out through Cartology. Harrisburg resident participation has increased by 25% over the last year

SIGNIFICANT DATES

October and April: Shred events
December/January: Christmas tree disposal
**Dates are subject to change*

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Financing Sources	$553,055	$621,872	$618,400
Sales & Services	$57,637	$30,000	$35,000
Intergovernmental - Grants - Other	$0	$9,000	$9,000
TOTAL	**$610,692**	**$660,872**	**$662,400**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Personnel Services	$184,911	$242,685	$251,656
Other Operation Cost	$116,065	$144,126	$143,251
Supplies	$82,365	$151,575	$136,960
Employee Benefits	$73,710	$114,370	$120,500
Capital Outlay	$124,554	$0	$0
Other Services & Charges	$1,663	$6,866	$8,033
Maintenance & Repair	$7,543	$1,250	$2,000
TOTAL	**$590,812**	**$660,872**	**$662,400**

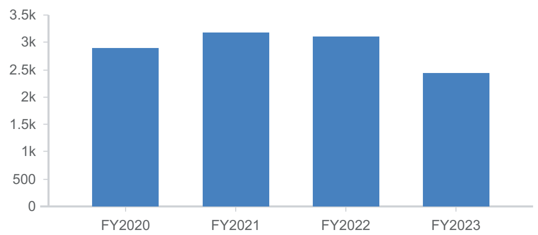
Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$610,692	$660,872	$662,400
Expenses	$590,812	$660,872	$662,400
REVENUES LESS EXPENSES	**$19,880**	**$0**	**$0**

PERFORMANCE MEASURES

# of residents participating in HHW collection days

Household Hazardous Waste (HHW) collection days per fiscal year

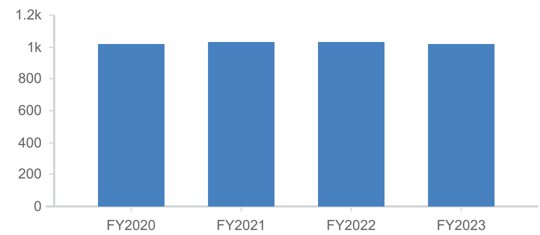


2,430

Measure in FY2023

Aggregate # of residents using HHW per month

Total number of residents using Household Hazardous Waste (HHW...

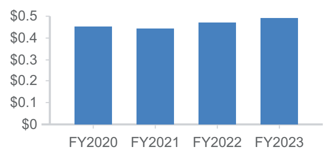


1,015

Measure in FY2023

Cost per Pound to Recycle/Properly Dispose of HHW

The amount of paint dropped off continu...

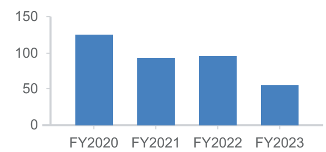


$0.49

Measure in FY2023

Misc. electronics collected in tons

Used televisions, computers and other m...

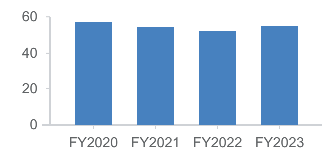


55

Measure in FY2023

Pounds of HHW Collected per Resident

Calculated by total pounds collected divi...



55

Measure in FY2023

	Full Time Employees (FTE)			
	FY22 Adopted	FY23 Adopted	FY24 Adopted	Change from FY23 to FY24
ENVIRONMENTAL PROTECTION				
Waste Reduction	3.50	4.00	4.00	-

DEPARTMENT CONTACT

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NON DEPARTMENTAL

FY 2024 ANNUAL BUDGET

DESCRIPTION

Items in this program are those which relate to General Fund programs but not to any particular program or department.

Salary Adjustments
These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012 and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY 2014 budget as well as in future years. For the FY 2024, the merit and cost of living (COLA) adjustments are being budgeted in with the individual position budgets in their respective departments and not centrally. A total of $2,754,178 was adopted for FY 2024, which includes: $30,000 for service awards, $300,000 for vacation payouts, $500,000 for longevity pay, $1,037,336 for implementing the FY 2023 salary/market study for Cabarrus County employees, $886,802 for overtime and other uncertainties.

Other Benefits
These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of $10,680 annually per retiree. The FY 2024 adopted budget is $913,022. Please note that retiree health insurance is also budgeted for in the DHS budget separately.

Fuel
Estimated funds for fuel are budgeted for each department in their operating budgets based on their historical fuel usage and projected future fuel prices at the time the budget is prepared. Additionally, funds for fuel are also set aside here due to the uncertainty of fluctuating gas prices. The FY 2024 budget includes $250,000 set aside for fuel price uncertainty.

Natural Gas / Power
Funds are budgeted here also for Natural Gas ($803) and Power ($12,299) bills that do not belong in the other departments and functional areas where these types of expenditures are also budgeted. Additionally, funds have also been set aside for the impact on both natural gas and power related to the volatility in the global energy markets. The FY 2024 budget includes an additional $467,000 for power and $51,000 for natural gas.

Mileage
Although employees are now required to drive a County vehicle and purchase fuel from using a County purchase card, some employees still require the use of their personal vehicle. For FY 2024, $5,000 has been set aside for mileage reimbursement for travel-related expenses.

Building Rental Fees and Utilities
The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined. As space is remodeled and used at the Center, these unoccupied areas are reduced. For FY 2024 $95,752.

Auto, Truck and Minor Equipment Maintenance
In FY 2015 staff noticed that many departments were budgeting funds for maintenance on their fleet in case of needed repairs during the year. Rather than have many departmental maintenance budgets, we have budgeted an amount we estimate will suffice for the County for the fiscal year. Should departments expend the budgets, we can move funds from this account to pay for needed repairs. This does not include heavy utilizing departments of maintenance such as the Sheriff’s Department, the Transportation Department, EMS or General Services. In FY 2018, Minor equipment maintenance was moved from Non-Departmental to Information Technology Services budget. For FY 2024 $12,000.

Purchased Services
Funds consolidated for shredding services County-wide excluding Courts, Department of Human Services and Emergency Medical Services. For FY 2024 $12,000.

Unemployment Compensation
These funds are to pay unemployment claims against the County and are required by the State. For FY 2014, the County was required to pay unemployment taxes quarterly on taxable wages to build a fund for the State to use to pay claims in addition to paying the regular bill for 2014 claims. Beginning in FY 2015, we will only be required to replenish our fund with the State based on claims paid. In FY 2014 the entire expense of the annual bill was budgeted in the non-departmental department. Starting with FY 2015, the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Department of Human Services.

Contingency
Contingency funds are budgeted in the amount of $1,080,022 to cover unanticipated/unbudgeted costs that may occur during the year. Of this amount, $680,022 is for charter school funding adjustment due to increase in enrollment and $400,000 for the Board Contingency.

BUDGET SUMMARY

Revenues

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Sales/Other Taxes	$39,941,991	$40,000,000	$45,070,000
Intergovernmental - Other	$6,664,667	$3,620,650	$6,200,650
Investments	$375,966	$200,000	$2,000,000
Miscellaneous	$722,730	$35,000	$36,200
Sales & Services	$61,805	$42,900	$61,500
TOTAL	**$47,767,159**	**$43,898,550**	**$53,368,350**

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Other Services & Charges	$25,074	$2,864,394	$1,135,022
Personnel Services	$0	$1,030,000	$2,754,178
Employee Benefits	$662,214	$692,249	$913,022
Other Operation Cost	$28,954	$645,008	$638,854
Capital Outlay	$256,111	$0	$0
Maintenance & Repair	$0	$12,000	$12,000
Supplies	-$714,270	$35,730	$186,629
TOTAL	**$258,083**	**$5,279,381**	**$5,639,705**

Summary

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$47,767,159	$43,898,550	$53,368,350
Expenses	$258,083	$5,279,381	$5,639,705
REVENUES LESS EXPENSES	**$47,509,076**	**$38,619,169**	**$47,728,645**

Cabarrus County America Thrives Here

CONTRIBUTION TO OTHER FUNDS

FY 2024 ANNUAL BUDGET

DESCRIPTION

This program consists of funding transfers from the General Fund to other funds.

Contribution to Community Investment Fund
This fund accounts for sales tax/lottery revenue dedicated to school capital and property tax revenues for debt/capital projects. The Community Investment fund accounts for debt service expenditures and transfers to Capital Projects Funds. The contribution to this fund from the General Fund for FY 2024 is $44,105,961.

Contribution to Community Development Block Grant Fund (Fund 410)
The FY 2024 General Fund match for the HOME grant $32,000.

Contribution to Landfill Fund
This fund accounts for the operations of the solid waste landfill. Cabarrus County accepts demolition and recycled materials at the landfill. Most funds reserved in this fund are for post-closure expenditures related to future closure of the landfill. Beginning with FY 2022 the waste management and recycling functions were transferred to this fund from the General Fund. Annually, a contribution to this fund from the General Fund will be made equal to the cost of the waste management and recycling program. For FY 2024, the contribution is $618,400.

Cabarrus Arena and Events Center Special Revenue Fund (ASM Global)
Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by ASM Global, a private facility management company. The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides and sponsor sales. In addition, it is estimated to receives a contribution of $322,500 from the Cabarrus County Tourism Authority and a contribution of $943,717 from the General Fund for the FY 2024.

Contribution to Pension Trust Fund (OPEB)
This fund provides funding for the Other Post-Employment Benefits (OPEB) Trust. Beginning with FY 2022, $2,000,000 was contributed for the OPEB Trust. GFOA recommends that governments prefund their obligations for postemployment benefits other than pensions (OPEB) once they have determined that a substantial long-term liability has incurred. Making long-term investments to cover these obligations through a separate trust fund should, over time, result in a lower total cost for providing postemployment benefits. For FY 2024, $2,000,000 is being contributed to the pension trust fund.

Contribution to Internal Service Fund
Transfers to this fund are for General Fund contribution to the Dental Insurance Fund for FY 2024 to offset cost increases. For FY 2024, $230,000.

BUDGET SUMMARY

Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$72,031,040	$48,300,874	$47,930,078
TOTAL	**$72,031,040**	**$48,300,874**	**$47,930,078**

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 a dedicated sales tax portion fund school capital needs.

Cabarrus County provides funding to the following:

- Public Schools
  - Cabarrus County Schools (CCS)
  - Kannapolis City Schools (KCS)
- Charter Schools
- Other related agencies
- Rowan-Cabarrus Community College

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 Rowan-Cabarrus Community College.

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.

Regular Instruction

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$53,196,371	$54,627,635	$62,727,073
Kannapolis City Schools	$6,779,192	$7,047,629	$7,378,552
TOTAL	**$59,975,563**	**$61,675,264**	**$70,105,625**

Building Maintenance

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$10,989,963	$11,825,418	$11,825,418

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Kannapolis City Schools	$1,212,917	$1,042,348	$1,260,567
TOTAL	**$12,202,880**	**$12,867,766**	**$13,085,985**

Grounds Maintenance

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Kannapolis City Schools	$108,680	$270,364	$113,783
TOTAL	**$108,680**	**$270,364**	**$113,783**

Technology

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$6,798,222	$7,104,667	$7,104,667
Kannapolis City Schools	$528,078	$528,078	$552,874
TOTAL	**$7,326,300**	**$7,632,745**	**$7,657,541**

School System Total

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$72,710,002	$75,637,720	$83,827,158
Kannapolis City Schools	$8,628,867	$8,888,419	$9,305,776
TOTAL	**$81,338,869**	**$84,526,139**	**$93,132,934**

Charter Schools (money passed through school districts)

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$5,406,791	$5,711,860	$5,791,579
Kannapolis City Schools	$546,503	$586,050	$743,914
TOTAL	**$5,953,294**	**$6,297,910**	**$6,535,493**

PUBLIC 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 NC General Statue 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfers between local school units.

For FY 2024 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 COMPARISON

Three-Year Public School Comparison

	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
TOTAL	**$87,292,163**	**$90,824,049**	**$99,668,427**

CABARRUS COUNTY SCHOOLS

FY 2024 Program Summary & Performance Measures

MISSION

Empowering students to build their futures.

OVERVIEW

Cabarrus County Schools (CCS) is the eighth largest school district in North Carolina with 2,512 certified and 4,410 employees. As Concord and Cabarrus County continue to thrive as a place to raise a family, CCS is expected to top the 35,000-enrollment mark for the first time in 2023-24 – an enrollment growth of 16.6% since 2015. Its bus drivers safely transport 26,000 students on school buses each day and cover nearly 27,000 road miles daily. Its school nutrition staff last year served 1.5 million breakfasts, 2.8 million lunches and 78,940 afterschool snacks.

CCS offers 17 Program Choice options at 31 schools, including Science, Technology, Engineering and Mathematics (STEM); International Baccalaureate (IB); dual-language immersion; fine arts; Early Colleges; National Academy Foundation-certified academies; and balanced calendar programs. Within CCS, 95 languages are spoken, and students and families represent 89 countries.

State General Statutes hold Cabarrus County schools responsible for:

§ 115C-12. Powers and duties of the Board generally. The general supervision and administration of the free public school system shall be vested in the State Board of Education. The State Board of Education shall establish all needed rules and regulations for the system of free public schools, subject to laws enacted by the General Assembly. In accordance with Sections 7 and 8 of Article III of the North Carolina Constitution, the Superintendent of Public Instruction, as an elected officer and Council of State member, shall administer all needed rules and regulations adopted by the State Board of Education through the Department of Public Instruction.

§ 115C-47. To Provide the Opportunity to Receive a Sound Basic Education. – It shall be the duty of local boards of education to provide students with the opportunity to receive a sound basic education and to make all policy decisions with that objective in mind, including employment decisions, budget development, and other administrative actions, within their respective local school administrative units, as directed by law.

CCS Core Commitments

- We are committed to providing an intentional, relationship-based culture.
- We are committed to valuing the whole student and ensuring every student is welcomed and supported.
- We are committed to providing access, resources, and opportunity to all students.
- We are committed to providing a future-driven educational experience to prepare each graduate the skills and confidence to change the world.

HIGH SCHOOLS

Cabarrus Health Sciences institute
Cabarrus Early College of Technology
Central Cabarrus High School
Concord High School
Cox Mill High School
Early College High School
Hickory Ridge High School
Jay M. Robinson High School
Mount Pleasant High School
Northwest Cabarrus High School
West Cabarrus High School

MIDDLE SCHOOLS

C.C. Griffin STEM Middle
Concord Middle
Harold E. Winkler Middle
Harris Road Middle
Hickory Ridge Middle
J.N. Fries Middle
Mount Pleasant Middle
Northwest Cabarrus STEM Middle
Roberta Road Middle

ELEMENTARY SCHOOLS

A.T. Allen Elementary
Bethel Elementary
Beverly Hills STEM Elementary
Carl A. Furr Elementary
Charles E Boger Elementary
Coltrane-Webb STEM Elementary
Cox Mill Elementary
Harrisburg Elementary
Hickory Ridge Elementary
Mount Pleasant Elementary
Patriots STEM Elementary
Pitts School Road Elementary
R. Brown McAllister STEM Elementary
Rocky River Elementary
W.M. Irvin Elementary
Weddington Hills Elementary
W.R. Odell Elementary
W.R. Odell Primary
Winecoff Elementary
Wolf Meadow Elementary

NON-TRADITIONAL

Cabarrus Virtual Academy
CCS Opportunity School
Mary Frances Wall Center
Royal Oaks Schools of the Arts
Performance Learning Center

FY24 FOCUS

- Increase in Instructional Support for students
- Continued support for technology support services
- Continued support in teacher supplements
- Continued support for building and grounds maintenance

BUDGET SUMMARY

CCS Operating Revenues

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

CCS Operating Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$78,017,408	$81,269,580	$89,498,737
Other Services & Charges	$99,385	$80,000	$120,000
TOTAL	**$78,116,793**	**$81,349,580**	**$89,618,737**

CCS Operating Summary

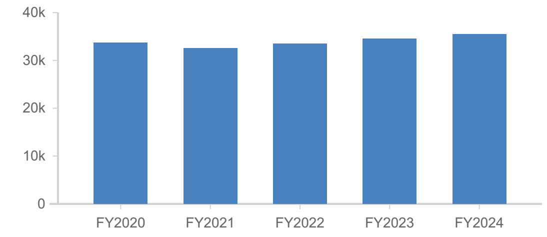
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Revenues	$1,722,906	$2,080,000	$2,170,000
Expenses	$78,116,793	$81,349,580	$89,618,737
REVENUES LESS EXPENSES	**-$76,393,887**	**-$79,269,580**	**-$87,448,737**

PERFORMANCE MEASURES

FY 2024 numbers are projections

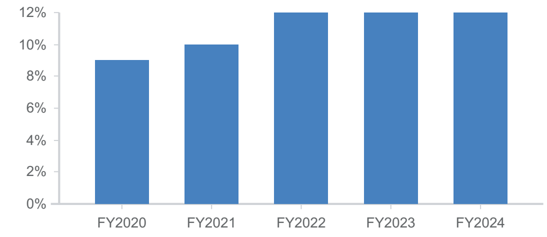
Average Daily Membership at Cabarrus County Schools

Average number of students in classes



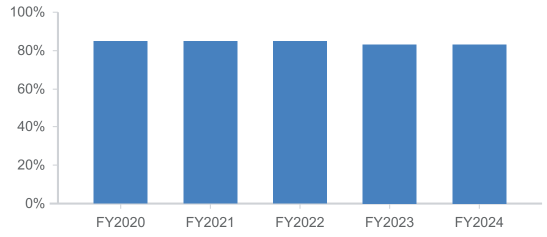
35,533
Measure in FY2024

Teacher Supplement at Cabarrus County Schools



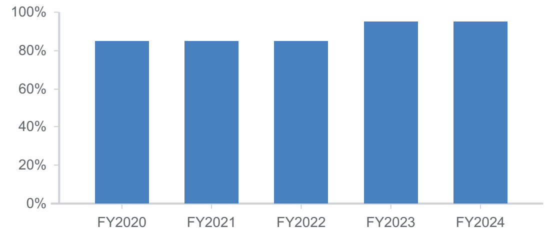
12%
Measure in FY2024

% of Assets Out of Life Cycle at Cabarrus County Schools



83%
Measure in FY2024

% at CCS who have a device less than 4 years old



95%
Measure in FY2024

DEPARTMENT CONTACT

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Cabarrus County Schools

CABARRUS COUNTY
America Thrives Here

KANNAPOLIS CITY SCHOOLS

FY 2024 Program Summary & Performance Measures

MISSION

To promote an environment that ensures safety, community, equity, and growth.

OVERVIEW

The Kannapolis City School (KCS) System was created by the North Carolina Legislature on March 28, 1935. Kannapolis City Schools is proud to offer two magnet programs, Dual Language Immersion and Global Studies at Fred L. Wilson Elementary School (soon to be at Jackson Park Elementary School) and A+ Arts Magnet at G. W. Carver Elementary. Additionally, KCS individual elementary schools focus on STEM, Classrooms of Tomorrow, and Wellness and Learning. KCS also offers 52 different credential programs at the secondary level.

North Carolina counties are charged with building, equipping, and maintaining school facilities; G.S. 115C-408(b) stipulates that public school facilities requirements will be met by county governments. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.

KCS consists of approximately 5,400 students, nine schools (one high school, one middle school, six elementary schools and one pre-K), and 835 employees.

ELEMENTARY SCHOOLS

Fred L. Wilson Elementary
Forest Park Elementary
G. W. Carver Elementary
Jackson Park Elementary
McKnight Head Start Pre-Kindergarten
Shady Brook Elementary

MIDDLE SCHOOLS

Kannapolis Middle School

HIGH SCHOOLS

A. L. Brown High School

FY24 FOCUS

The County's FY24 investment in the agency will support:

- Large capital projects (including the expansion of one school and an HVAC installation at another)
- Numerous smaller capital projects
- Grounds and maintenance projects
- An increase in our local teacher supplement
- Maintaining our current locally-funded KCS positions
- The purchase of curriculum and instructional materials, including adoption of a new literacy program

BUDGET SUMMARY

KCS Operating Expenses

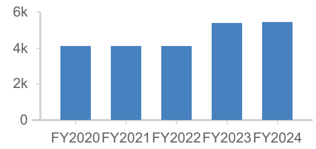
	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$78,017,408	$81,269,580	$89,498,737
Other Services & Charges	$99,385	$80,000	$120,000
TOTAL	**$78,116,793**	**$81,349,580**	**$89,618,737**

PERFORMANCE MEASURES

FY 2024 numbers are projections

Average Daily Membership at KCS

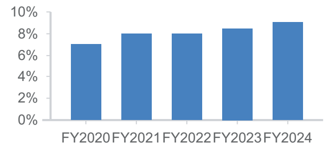
Average number of students enrolled wit...



5,426

Measure in FY2024

Teacher Supplement at KCS

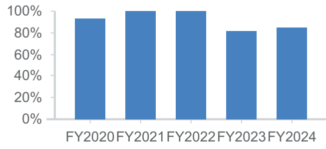


9%

Measure in FY2024

% who have a device less than 4 years old at KCS

Age of technology used by students and s...



85%

Measure in FY2024

DEPARTMENT CONTACT

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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 FY 2024 at the school districts request. For the FY 2022 and FY 2023 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

	2022 - 23 Actual	2022-23 Adopted Budget	2023 - 24 Budget
Cabarrus County Schools	$1,020,000	$1,020,000	$1,020,000
Kannapolis City Schools	$100,000	$100,000	$100,000
TOTAL	**$1,120,000**	**$1,120,000**	**$1,120,000**

DEBT

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

Public School Debt Service

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
GO Bonds Principal - Schools	$6,289,880	$6,376,688	$6,402,000
GO Bonds Interest - Schools	$1,132,804	$816,988	$512,000
COPS Principal - Schools	$19,767,500	$22,505,000	$20,801,000
COPS Interest - Schools	$7,843,732	$9,082,090	$9,571,000
TOTAL	**$35,033,915**	**$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	$ 43,481,750.00	$ -
Roberta Road Middle School	$ 6,673,074.00	$ -
Mt. Pleasant High School Parking and Drive Replacement	$ 1,648,000.00	$ -
Concord High School Roof Replacement	$ 1,493,500.00	$ -
CC Griffin Middle School Roof Replacement	$ 1,236,000.00	$ -
Central Cabarrus High School Roof Replacement	$ 1,236,000.00	$ -
Weddington Hills Elementary School Roof Replacement	$ 1,236,000.00	$ -
Bethel Elementary School Roof Replacement	$ 927,000.00	$ -
Mary Frances Wall Renovation (current R. Brown McAllister ES)	$ -	$ 11,000,000.00
Concord High School HVAC Replacement	$ -	$ 9,000,000.00
Opportunity School	$ -	$ 7,000,000.00
Weddington Hills Elementary School HVAC Replacement	$ -	$ 7,000,000.00
Hickory Ridge High School Roof Replacement	$ -	$ 2,550,000.00
Cox Mill Elementary School Roof Replacement	$ -	$ 2,500,000.00
Wolf Meadow Elementary School Roof Replacement	$ -	$ 2,000,000.00
Northwest High School Replacement	$ 4,260,000.00	$ -
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	$ 62,191,324.00	$ 41,050,000.00

Project Name	FY22	FY24
Fred L. Wilson Elementary School Addition	$ -	$ 12,000,000.00
Forest Park Elementary School HVAC Replacement	$ -	$ 7,000,000.00
A.L. Brown High School Renovations	$ -	$ -
Jackson Park Elementary School Addition/HVAC/Roof	$ -	$ -
TOTAL Kannapolis City Schools Debt	$ -	$ 19,000,000.00

Project Name		FY24
Cabarrus County Schools Deferred Maintenance	$	5,400,532.00
Health Sciences Early College	$	2,000,000.00
Turf Field and Track Replacement at Hickory Ridge High School	$	1,700,000.00
Track at Central Cabarrus High School	$	1,500,000.00
Tennis Courts at Multiple Schools	$	1,200,000.00
New NW High School FF&E and Buses	$	-
TOTAL Cabarrus County Schools PAYGO	$	11,800,532.00

Project Name		FY24
Kannapolis City Schools Deferred Maintenance	$	1,500,000.00
TOTAL Kannapolis City Schools PAYGO	$	1,500,000.00

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 ADOPTED	ADOPTED CHANGE	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 FY 2014 through Recommended FY 2023.

OTHER RELATED AGENCIES

Other School Expenses

	2021 - 22 Actual	2022-23 Adopted Budget	2023 - 24 Budget
School Park Maintenance	$50,000	$50,000	$50,000
Special Olympics	$84,405	$84,405	$84,405
TOTAL	**$134,405**	**$134,405**	**$134,405**

School 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.

ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2024 Program Summary & Performance Measures

MISSION

Rowan-Cabarrus improves lives and builds community through public higher education and workforce development.

OVERVIEW

Rowan-Cabarrus Community College is an open-door, comprehensive learning-centered institution of public higher education serving the citizens of Rowan and Cabarrus counties and is Cabarrus County's only public higher education institution.

The College, one of 58 community colleges that comprise the North Carolina Community College System, offers affordable occupational and educational programs leading to an Associate in Arts Associate in Engineering, Associate in Science, Associate in Fine Arts, Associate in General Education and Associate in Applied Science degrees. Diplomas and certificates are awarded for other occupational, adult and continuing education programs.

The primary focus of the College is workforce development, the educational needs of individuals and meeting the changing requirements of the workplace. Reflecting its commitment to student learning outcomes, the College strives to inspire its students to increase their knowledge, develop occupational and technical proficiencies, respond to lifelong learning opportunities, and expand their awareness as responsible citizens in a democratic society.

HIGHLIGHTS

- Led the way in workforce and economic development with the Dr. Carol S. Spalding Advanced Technology Center
- Continued to serve as the community's first choice for education by serving over 20,000 students annually, with 7,976 of them living in Cabarrus County
- Celebrated 1,284 graduates, 574 (44.7%) of which were from Cabarrus County) at the Cabarrus Arena and Events Center
- Developed the BioWork program to support the workforce for Eli Lilly and Company
- Implemented two major corporate training partnerships with Okuma America Corporation and RJG, Inc. to locate international and national training Centers at the College's Advanced Technology Center which brought 5,465 hotel nights to Cabarrus County since the inception of the programs
- Completed the expansion of the Welding Program to South Campus with financial support from Cabarrus County to address the county's need for additional technical programs
- Implemented a new Paramedic Academy on South Campus to address Cabarrus County's emergency response personnel needs
- Partnered with Cabarrus County and Kannapolis City school districts to support participation growth in our two tuition-free successful early college programs and the career and college promise program

FY24 FOCUS

Rowan-Cabarrus spent $686,092 on capital projects in Cabarrus County in FY 2023. Of the total $686,092 that was expended in Cabarrus County, the County financially supported 59% of the total capital project expenditures ($404,773) which primarily supported the upfit of the welding lab and EMS/Paramedic classroom. The remaining 41% ($281,319) was funded by federal Higher Education Emergency Relief Fund (HEERF) dollars the College allocated to Cabarrus County projects such as COVID ventilation improvements and UV lighting. These federal HEERF funds were fully exhausted prior to the federal deadline of June 30, 2023.

The College anticipates spending $1,214,000 on capital projects in Cabarrus County in FY 2024, all of which would be funded by Cabarrus County.

The FY 2024 Projects include:

- South Campus Building S202 Renovations – Funding for this project was appropriated in FY23, but due to constraints upon the project (State Construction Office plan review, and availability of classrooms on South Campus) the project will not enter construction until late Spring of 2024
- South Campus Building S201 HVAC Renovations – Funding for this project was approved in FY24 and is not anticipated to be fully expended until FY25.

In addition to these FY 2024 projects, the College has a number of high priority future capital projects that are currently unfunded. These future unfunded projects include:

- New Workforce Innovations Building on South Campus ($47 million – FY24; Construction of which will relieve many of the classroom availability constraints on South Campus; Design and planning funding, approximately $4.7 million, for this building will be critical in the next fiscal year).
- South Campus Building S201 Phased Renovations ($5.5 million - FY 2024)

- Advanced Technology Center Aseptic Lab Upfit ($1 million - FY 2024)
- South Campus Building S203 Refresh ($3 million - FY 2024)
- Trinity Church Road property acquisition ($525,000 FY 2024)

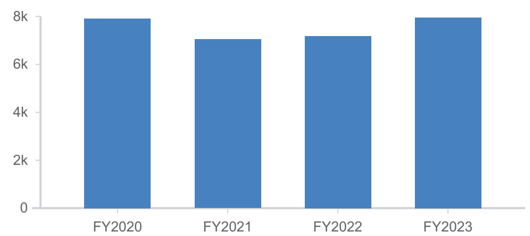
BUDGET SUMMARY

RCCC Operating Expenses

	2021 - 22 Actual	2022-23 Adopted	2023 - 24 Budget
Contributions to Other Funds or Activities	$3,754,500	$3,951,954	$4,316,397
TOTAL	**$3,754,500**	**$3,951,954**	**$4,316,397**

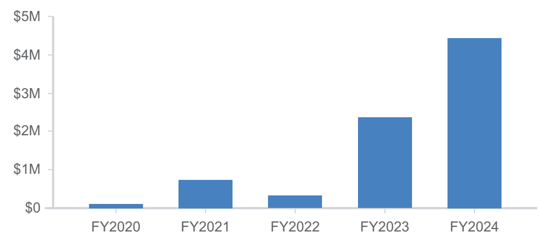
PERFORMANCE MEASURES

# of Cabarrus County Students at RCCC



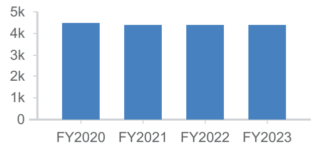
7,976
Measure in FY2023

Dollar Amount spent on Capital Projects at RCCC



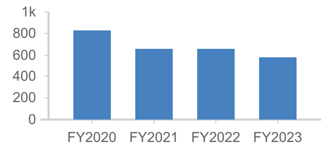
$4,435,000.00
Measure in FY2024

Cabarrus County Curriculum Enrollment at RCCC



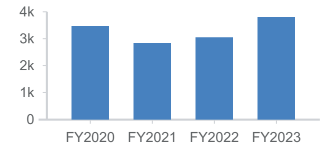
4,373
Measure in FY2023

Cabarrus County Curriculum Graduates at RCCC



574
Measure in FY2023

Cabarrus County Continuing Education Enrollment at RCCC



3,809
Measure in FY2023

DEPARTMENT CONTACT

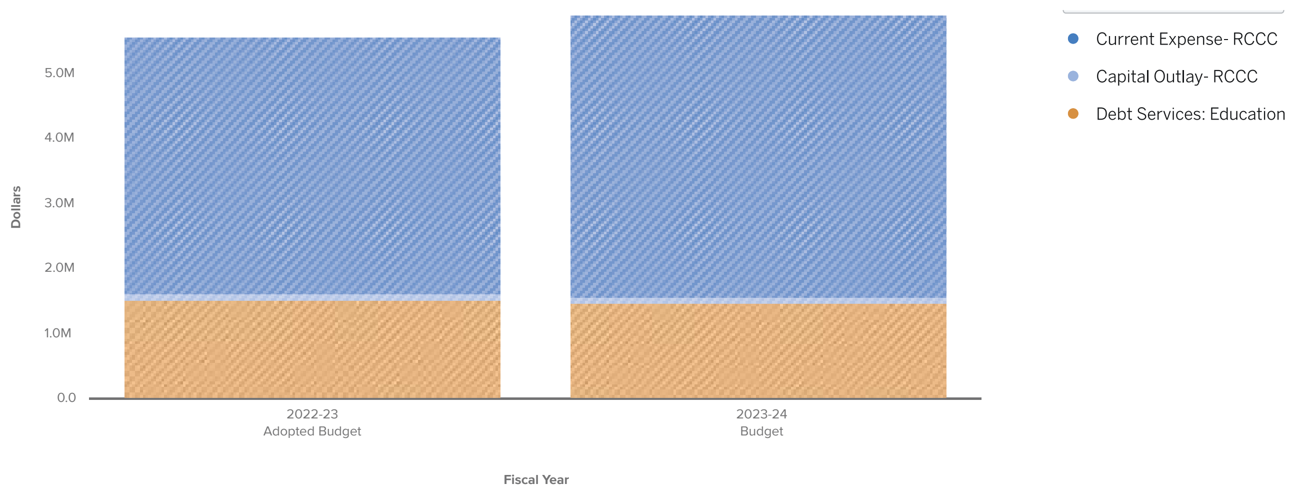
Name: Dr. Carol Spalding, President

Email: carol.spalding@rccc.edu

Phone: 704-680-7806

Rowan-Cabarrus
COMMUNITY COLLEGE

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	$3,754,500	$3,951,954	$4,316,397
Capital Outlay- RCCC	$100,000	$100,000	$100,000
Debt Services: Education	$1,553,602	$1,523,787	$1,475,000
TOTAL	**$5,408,102**	**$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. 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. 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	FY22	FY24
HVAC Replacement at South Campus	$ -	$ 5,335,000.00
South Campus Building 4000 Construction	$ -	$ -
TOTAL Rowan Cabarrus Community College Debt	$ -	$ 5,335,000.00

Cabarrus County
America Thrives Here

DEBT SERVICE

FY 2024 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 as of 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	FY 2028
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	2,330,000	2,285,000
			Interest	296,435	234,558	174,051	114,914	56,897
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,160,000	5,075,000	4,970,000	4,860,000	4,760,000
			Interest	742,896	612,864	484,974	359,730	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
				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**
			Grand Total	**$ 190,000**	**$ 190,000**	**$ 190,000**	**$ 190,000**	**$ 190,000**
Capital Lease- Grand Total			**Principal**	**$ 1,144,410**	**$ 925,396**	**$ 929,002**	**$ 856,460**	**$ 15,310**
			Interest	**13,152**	**7,954**	**4,827**	**1,681**	**88**
			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 FY 2016-2025 and a budgeted payment of $1,335,000 is required in FY 2026. The trustee will make debt service payments of $7,200,000 and $7,435,000 from the sinking fund in FY 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 FY 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

Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section 1 – County Funds
The County hereby appropriates the following amounts, listed by fund, as the estimated revenues and expenditures for the operation and maintenance of various governmental activities, debt obligations and capital outlay purchases for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

I. General Fund

a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	$	236,516,760
Sales Tax/Other		47,896,330
Intergovernmental		28,897,940
Permits and Fees		8,326,455
Sales and Services		15,638,414
Investment Earnings		2,000,000
Miscellaneous		286,100
Fund Balance		221,755
TOTAL REVENUES	**$**	**339,783,754**

b. The following expenditures are budgeted in the General Fund:

General Government	$	42,584,895
Public Safety		75,937,680
Economic and Physical Development		6,358,498
Human Services		56,933,205
Cultural and Recreational		8,045,013
Cabarrus County Schools		
Instructional Services		62,727,073
Charter Schools		5,791,579
Technology Support Services		7,104,667
Building and Grounds Maintenance		11,825,418
Other Schools (School Parks, Special Olympics)		134,405
Schools Information Technology Services (ITS)		36,324
Kannapolis City Schools		
Instructional Services		7,378,552
Charter Schools		743,914
Technology Support Services		552,874
Building Maintenance		1,260,567
Grounds Maintenance		113,783
Schools Information Technology Services (ITS)		8,832
Rowan-Cabarrus Community College		
Current Expense		4,316,397
Other Programs		
Contributions to Other Funds		47,930,078
TOTAL EXPENDITURES	**$**	**339,783,754**

II. Community Investment Fund (CIF)

a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	$	27,930,000
Miscellaneous		404,000
Lottery Proceeds		2,300,000
Other Financing Sources		44,105,961
TOTAL REVENUES	**$**	**74,739,961**

b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service		
Public Schools		
Principal	$	27,203,000
Interest		10,083,000
Capital Outlay		1,120,000
Rowan Cabarrus Community College		
Principal		1,100,000
Interest		375,000
Capital Outlay		100,000
Other Debt Service		17,489,000
Other Improvements		5,576,867
Contribution to Capital Project Fund		11,193,094
Legal Fees		100,000
Bank Service Charges		400,000
TOTAL EXPENDITURES	**$**	**74,739,961**

III. Cabarrus Arena and Events Center Fund

a. It is estimated the following revenues will be available in the Cabarrus Arena and Events Center Fund:

Sales and Service	$	749,831
Investment Earnings		15,000
Miscellaneous		5,000
Other Financing Sources		1,427,390
TOTAL REVENUES	**$**	**2,197,221**

The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	$	195,117
Operations		2,002,104
TOTAL EXPENDITURES	**$**	**2,197,221**

IV. Landfill Fund

a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	$	57,000
Permits & Fees		150,000
Sales & Services		1,259,000
Contribution from General Fund		618,400
TOTAL REVENUES	**$**	**2,084,400**

b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	$	824,350
Operations		1,260,050
TOTAL EXPENDITURES	**$**	**2,084,400**

V. 911 Emergency Telephone Fund

a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	$	346,955
Investment Earnings		5,000
		64683
TOTAL REVENUES	**$**	**416,638**

b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	$	416,638
TOTAL EXPENDITURES	**$**	**416,638**

VI. Social Services Fund

a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	$	400,000
TOTAL REVENUES	**$**	**400,000**

b. The following expenditures are budgeted in the Social Services Fund:

Operations	$	400,000
TOTAL EXPENDITURES	**$**	**400,000**

VII. Intergovernmental Fund

a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Sales & Services	$	2,170,000
TOTAL REVENUES	**$**	**2,170,000**

b. The following expenditures are budgeted in the Intergovernmental Fund:

Education	$	2,170,000
TOTAL EXPENDITURES	**$**	**2,170,000**

VIII. Health and Dental Insurance Fund

a. It is estimated the following revenues will be available in the Health and Dental Insurance Fund:

Sales & Services	$	17,383,555
Investment Earnings		5,000
Miscellaneous		970,785
Contribution from General Fund		230,000
TOTAL REVENUES	**$**	**18,589,340**

b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	$	18,589,340
TOTAL EXPENDITURES	**$**	**18,589,340**

IX. Workers Compensation and Liability Fund

a. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund:

Sales & Services	$	3,487,537
Investment Earnings		20,000
Fund Balance		523,040
TOTAL REVENUES	**$**	**4,030,577**

b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	$	4,030,577
TOTAL EXPENDITURES	**$**	**4,030,577**

X. Fire Tax Districts Fund

a. It is estimated the following revenues will be available in the Fire Tax Districts Fund:

Ad Valorem Tax Levy	$	7,099,003
TOTAL REVENUES	**$**	**7,099,003**

b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	$	702,724
Cold Water Fire Tax District		335,329
Concord Rural Fire Tax District		52,582
Flowe's Store Fire Tax District		321,397
Georgeville Fire Tax District		297,610
Gold Hill Fire Tax District		52,556
Harrisburg Rural Fire Tax District		1,315,896
Jackson Park (City of Concord) Fire Tax District		247,631
Kannapolis Rural Fire Tax District		236,312
Midland Fire Tax District		1,138,412
Mt. Mitchell Fire Tax District		131,480
Mt. Pleasant Rural Fire Tax District		625,375
Northeast Fire Tax District		210,027
Odell Fire Tax District		1,100,721
Richfield-Misenheimer Fire Tax District		11,792
Rimer Fire Tax District		319,159
TOTAL EXPENDITURES	**$**	**7,099,003**

GRAND TOTAL – ALL FUNDS – REVENUES	**$**	**451,510,894**
GRAND TOTAL – ALL FUNDS – EXPENDITURES	**$**	**451,510,894**

Section 2 – County Tax Rate

There is hereby levied a tax rate of **74 ¢** per one hundred dollars ($100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2023, and ending June 30, 2024, to finance expenditures in Section 1, excluding the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2023, of $32,065,390,204, at an estimated collection rate of 98.75% on Real, Personal and Public Service property. A 99.5% collection rate on vehicles. An estimated total valuation of Real, Personal and Public Service property is $29,252,390,204 and vehicle of $2,813,000,000.

Section 3 – Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars ($100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Allen Fire Tax District	**11.0 ¢**
Based on estimated assessed valuation in the Allen Fire Tax District of $646,926,214	
Cold Water	**8.0 ¢**
Based on estimated assessed valuation in the Cold Water Fire Tax District of $424,466,662	
Concord Rural	**14.0 ¢**
Based on estimated assessed valuation in the Concord Rural Fire Tax District of $38,033,648	
Flowe's Store	**10.0 ¢**
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of $325,465,161	
Georgeville	**9.20 ¢**
Based on estimated assessed valuation in the Georgeville Fire Tax District of $327,583,709	
Gold Hill	**9.0 ¢**
Based on estimated assessed valuation in the Gold Hill Fire Tax District of $59,135,026	
Harrisburg Rural	**15.0 ¢**
Based on estimated assessed valuation in the Harrisburg Fire Tax District of $888,368,361	
Jackson Park (City of Concord)	**14.0 ¢**
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of $179,118,019	
Kannapolis Rural	**10.0 ¢**
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of $239,303,597	
Midland	**10.0 ¢**
Based on estimated assessed valuation in the Midland Fire Tax District of $1,152,822,731	
Mt. Mitchell	**10.0 ¢**
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of $133,144,559	
Mt. Pleasant Rural	**11.80 ¢**
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of $536,687,314	
Northeast	**12.70 ¢**
Based on estimated assessed valuation in the Northeast Fire Tax District of $167,469,180	
Odell	**8.50 ¢**
Based on estimated assessed valuation in the Odell Fire Tax District of $1,311,357,422	
Richfield-Misenheimer	**7.0 ¢**
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of $17,058,239	
Rimer	**12.0 ¢**
Based on estimated assessed valuation in the Rimer Fire Tax District of $269,332,571	

The above tax rates produce Ad Valorem Tax Levy to finance the expenditures of the Fire Tax Districts. Estimated revenues based on the estimated total valuation of taxable property as listed on January 1, 2023, in the table above, at an estimated combined collection rate of 98.75%.

Section 4 – Authorized Positions

The Board authorizes **1,482** total positions equaling **1,409.99** full-time equivalents. This includes the following new positions authorized in FY24:

Department	# Positions	# FTE	Title	Grade
Information Technology	1	1	Cyber Security Analyst	27
Infrastructure Asset Management – Building Maintenance	1	1	Building Maintenance Supervisor	20
Sheriff's Office	1	1	Sex Offender Registry Investigator (Detective)	18
Sheriff's Office	1	1	Records Management System (RMS) Administrator	18
Sheriff's Office - Harrisburg	2	2	Detective	18
Sheriff's Office - Harrisburg	1	1	Sergeant	13
Emergency Medical Services	1	1	Training and Education Captain	24
Economic Development Corporation	1	1	Local Business Support Manager	21
Library Services	2	1	Library Assistant	10
Library Services	1	1	Library Branch Manager	21
New Positions for Additional Active Living & Parks and Library Facilities Opening in FY25				
Active Living & Parks -Mt Pleasant	1	1	Supervisor	16
Active Living & Parks -Mt Pleasant	1	1	Program Assistant	12
Active Living & Parks -Mt Pleasant	3	1.2	Center Facility Operators- Part-Time (0.40 FTE)	12
Active Living & Parks -Mt Pleasant	2	0.7	Rangers Part-Time (0.348 FTE)	7
Active Living & Parks -Afton	1	1	Supervisor	16
Active Living & Parks -Afton	1	1	Wellness Supervisor	17
Active Living & Parks -Afton	3	3	Program Assistant	12
Library Services – Mt. Pleasant	1	1	Librarian	17
Library Services – Mt. Pleasant	2	2	Senior Library Assistant	13
Library Services – Mt. Pleasant	2	1	Library Assistant Part Time	10
Library Services – Afton	1	1	Branch Manager	21
Library Services – Afton	2	2	Librarian (Adult, Children)	17
Library Services – Afton	3	3	Senior Library Assistant (adult, teen, children)	13
Library Services – Afton	6	6	Library Assistant Full-Time	10
Library Services – Afton	7	3.5	Library Assistant Part-Time	10
Infrastructure Asset Management	1	1	Building Maintenance Mechanics	13
Infrastructure Asset Management	1	1	HVAC Technician	16
Infrastructure Asset Management	1	1	Grounds Maintenance Worker	8
Infrastructure Asset Management	4	4	Custodians	6
Total	**55**	**46.4**		

Section 5 – Authorizations

a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.

b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.

c. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:

1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.

2. Requirements for accounting for the management and expenditure of county funds.

3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.

d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.

e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.

f. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

g. The County Manager or designee may enter and execute change orders or amendments to construction contracts in amounts less than $90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

h. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.

j. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

k. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

l. In accordance with 2 C.F.R. § 200.320(a)(1)(iv), the applicable provisions of North Carolina law, and Resolution No. 2022-24, Cabarrus County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):

(a) $30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and

(b) $30,000, for the purchase of "construction or repair work"; and

(c) $50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and

(d) $50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be $0.00

Section 6.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2023-2024 fiscal year. The County Manager and the Finance Officer shall administer the budget. The Budget Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 19th day of June 2023.

Stephen M. Morris, Chairman

Lauren Linker, Clerk to the Board

CABARRUS COUNTY SEAL 1792 NORTH CAROLINA

FY 2024 ANNUAL BUDGET

SUPPLEMENTAL INFORMATION

COMMUNITY INFORMATION

GOVERNMENT

Date of Incorporation: 1792

Form of Government: Commission-Manager

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

County Seat: Concord

AREA STATISTICS

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

Area in square miles: 364

TAXES

NC Sales Tax: 4.75%

Cabarrus County Local Sales Tax: 2.25%

Cabarrus County Property Tax Rate per $100 Value: 0.74

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 (July 1, 2022 - June 30, 2023): 18,834

Zoning Permits Issued (July 1, 2022 - June 30, 2023): 553

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: 5

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: 5

Number of Students: 34,647

KANNAPOLIS CITY

Pre-kindergarten: 1
Elementary Schools: 6
Middle Schools: 1
High Schools: 1

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)

Cabarrus County
America Thrives Here

SUPPLEMENTAL INFORMATION

FY 2024 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		$40,250,029	$1,584,304,428	$13,889,006	$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	$48,800,000,000	$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	935	$187,778,660	$14,200,000,000	$91,500,000	$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

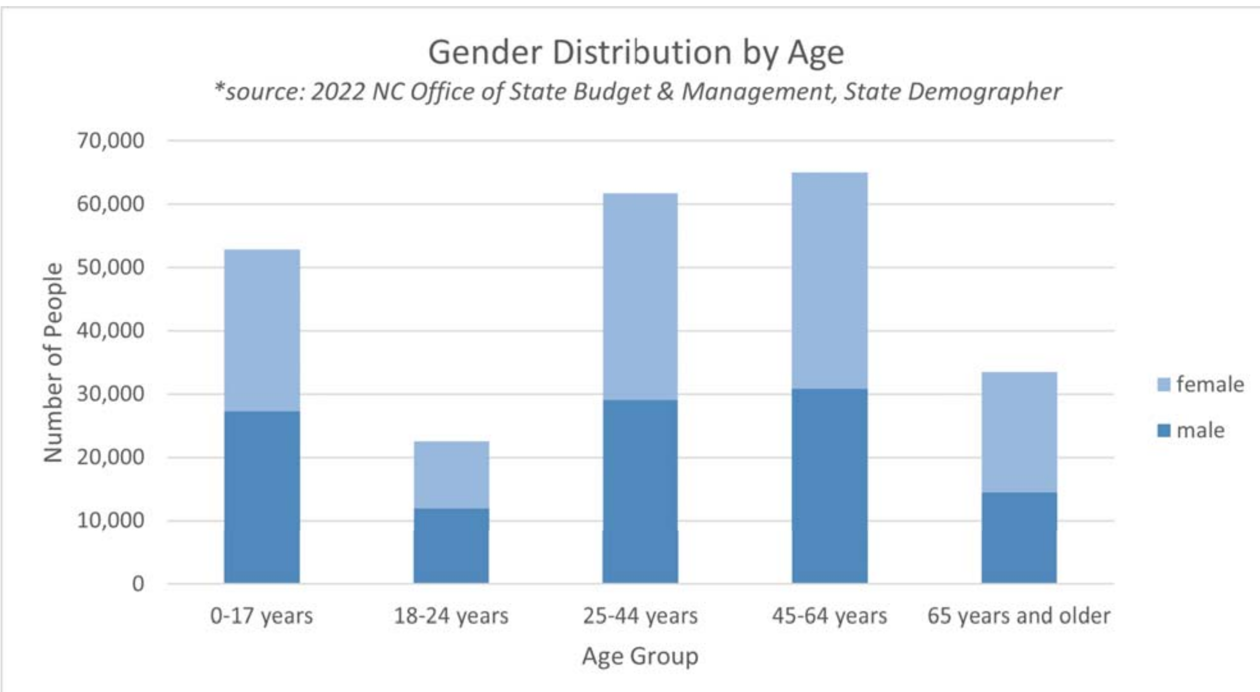
MSA = Charlotte Metropolitan Statistical Area County

CSA = Charlotte Consolidated Statistical Area County (an MSA is automatically considered part of the CSA)

S = State Benchmark County

**sources: 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, Anson County Government, Rowan County Government, Alamance County Government, New Hanover County Government, Union County Government.*

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

	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 ADOPTED
REVENUE SOURCE										
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
QSCB 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**	**$ 22,129,875**	**$ 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)**

Cabarrus County
America Thrives Here

SUPPLEMENTAL INFORMATION

FY 2024 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

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

Cabarrus County
America Thrives Here

TELEPHONE DIRECTORY

FY 2024 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