

FISCAL YEAR 2024-2025

ADOPTED BUDGET

INVESTING IN A SAFE CABARRUS



CABARRUS COUNTY
America Thrives Here

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INTRODUCTION

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Board of Commissioners



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

STEPHEN MORRIS (Chair)

LYNN SHUE (Vice Chair)

TIM FURR

CHRISTOPHER MEASMER

KENNETH WORTMAN

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

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, 2023. 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.

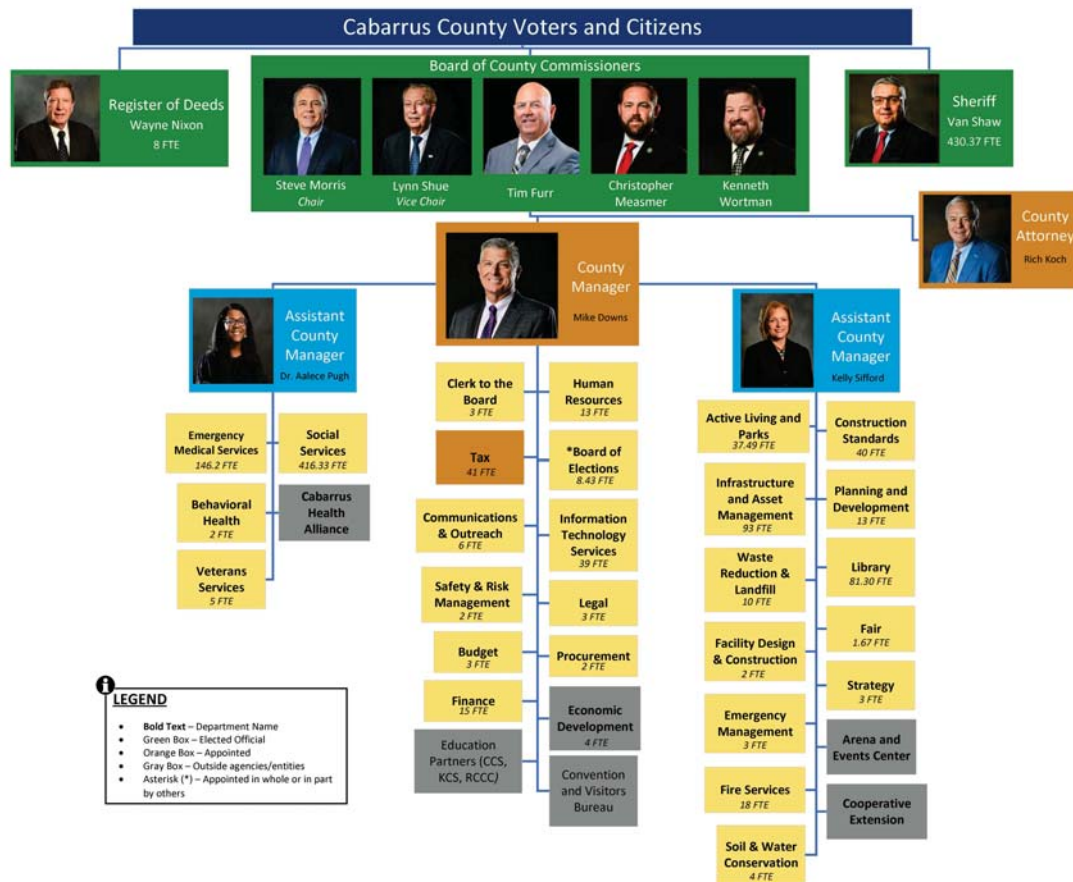
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Cabarrus County Organization Chart



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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 2025 (FY25) Budget goes from July 1, 2024 to June 30, 2025.

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 FY25 Budget. The budget message explains funding priorities for the year focusing on new funding.

Financial Structure, Policy & 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
- Opioid Settlement Fund

Position Summary

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

Five Year Financial Plan

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

Capital Improvement Plan

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

Education

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

Debt Service

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

Supplemental Information

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

INTRODUCTION

FY 2025 Annual Budget

Profile of Cabarrus County

The County, incorporated in 1792, is in the Piedmont section of the State of North Carolina and is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland and Locust are smaller municipalities in the County. The United States Census Bureau estimated a county population of 240,016 as of July 2023, making the County the 11th largest in North Carolina. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

LOCAL ECONOMY

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

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



The Cabarrus Economic Development Corporation

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

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

Healthcare

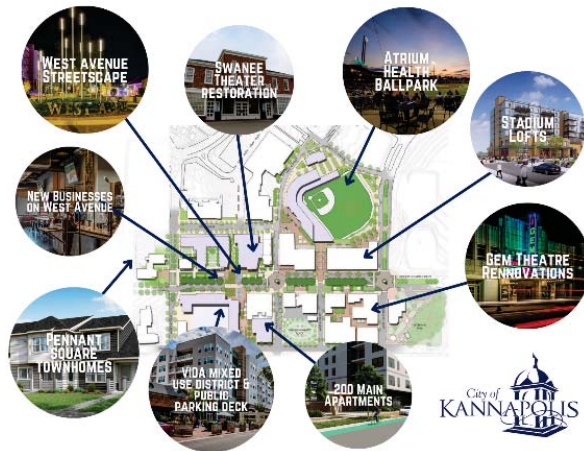
Atrium is a nationally recognized leader in shaping health outcomes through innovative research, education, and compassionate patient care. Based in Charlotte, North Carolina, Atrium Health is an integrated, nonprofit health system with more than 70,000 employees serving patients at 40 hospitals and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

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



BIOTECHNOLOGY AND DOWNTOWN KANNAPOLIS REVITALIZATION

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

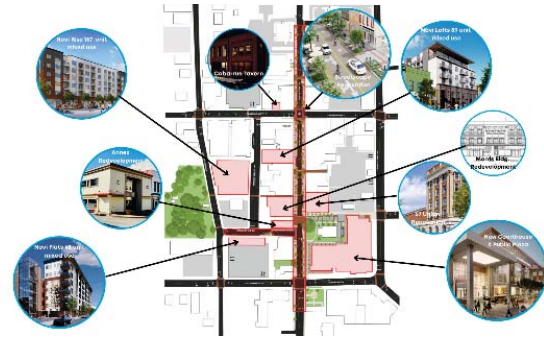


Kannapolis Downtown Revitalization Project

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

DOWNTOWN CONCORD REVITALIZATION

Concord started a Downtown Revitalization project in 2020. Lansing Melbourne Group's Novi mixed-use projects represent an estimated \$70 million of private investment and will add nearly 300 new market-rate and workforce apartments, commercial retail space, and a rooftop restaurant to the heart of downtown. The city's streetscape project will replace aging utility infrastructure and improve pedestrian walkability, recreation, and outdoor dining opportunities. In early 2023, the County's new courthouse and public plaza opened. The 1975 Courthouse renovation is underway and will be complete in summer 2024.



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

INDUSTRY AND DISTRIBUTION

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

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

There are 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). Along Derita Road in Concord, there is over 3 million square feet of industrial space occupied by various distribution and manufacturing operations. 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 as well as the NASCAR Productions Building.

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.

At Interstate 85 at exit 63, a 750,000 square foot industrial spec building, Metro 63, was recently completed and is ready for a manufacturing or distribution tenant.

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 continue development at the intermodal facility and surrounding parcels that could support future industrial (rail served) development. 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.



RETAIL

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

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

AVIATION

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

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

According to a 2023 NCDOT Division of Aviation economic impact analysis, Concord-Padgett contributed over \$899 million into the local economy and supported 4,430 jobs in the region. There are currently 200 aircraft based at the airport with a combined taxable value of \$294 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. On May 2, 2024, Avelo Airlines will begin nonstop flights twice a week to New Haven, Connecticut from Concord Regional Airport.



TOURISM AND HOSPITALITY

Cabarrus County has become one of the most thriving tourism economies in the state of North Carolina. In 2022 the economic impact from tourism was \$566.7 million. This impact ranks Cabarrus County 11th out of North Carolina's 100 counties. The tourism industry continues to outperform pre-pandemic visitation and visitor spending. In 2023 Hotel Demand grew by 5.0% compared to 2022 while Average Daily Rates grew by 5.1%.

The Bureau rebranded in 2022 from Visit Cabarrus to Explore Cabarrus and utilizes the tag line There's More To Us. Motorsports will always be a part of the destination's DNA; however, each community has added to their tourism products which inspires visitors to explore all that Cabarrus County has to offer. There is still a large concentration of motorsports attractions, including Charlotte Motor Speedway, as well as NASCAR based teams such as Hendrick Motorsports, Roush Fenway Kesowski Racing, Trackhouse Racing, and Stewart-Haas Racing. Each team has race shop facilities that are open year around and they provide race fans and visitors the opportunity to watch the top racing teams in action. Charlotte Motor Speedway ("CMS") is a major sports and recreational facility which regularly hosts activities that draws 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 conference center topped by a restaurant and private club. The zMAX Dragway, also located on CMS property, hosts several events including two NHRA-sanctioned events. 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.

Additional very large-scale attractions in Cabarrus County include Concord Mills Mall which sees 17 million visitors annually and Great Wolf Lodge which has the largest indoor water park in the Carolinas. For conventions and meetings the Embassy Suites and Concord Convention Center is a perfect destination. This full-service convention center is 45,000 sq ft and hosts corporate and association meetings from around the region. Cabarrus County operates an Arena & Events Center which is home to the annual Cabarrus County Fair, concerts, trade shows, sports/entertainment groups and a variety of other events throughout the year. Kannapolis built a new minor league baseball park for the Kannapolis Cannon Ballers. The park is open year-round for sporting events and meetings.

The Cabarrus County Tourism Authority (CCTA) markets Cabarrus County utilizing the 6% Occupancy Tax levied on Hotels. The FY2025 budget for the CCTA is \$7,064,146 which represents a 9% increase over FY2024. The CCTA Mission is to "Drive visitation to Cabarrus County to generate the maximum impact through hotel stays and visitor spending." The CCTA currently promotes Cabarrus County by spending 59.9% of its budget directly on Sales and Marketing. This outperforms other Tourism Authority's where only 50% is spent on Sales and Marketing. In FY2025 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. The CCTA has partnered with the county school system to enhance sports facilities at 3 area high schools to benefit sports tourism. This includes the recent installation of a Mondo track which already has confirmed events on a state and regional level.

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Cabarrus County commissioners approved a new strategic plan in September 2023 that serves as the framework for County efforts to empower people, act intentionally and decisively, and focus on the future. Throughout the planning process, County employees and the Board of Commissioners provided input to define growth opportunities, set ambitious yet attainable goals, develop strategies that work across our organization, and cultivate values that will guide our actions.

After plan approval, County department leaders and committed frontline staff were divided into six task forces assigned to develop actionable steps, timelines and measures for each of the five goal areas. A group of frontline ambassadors focused on ways to introduce our new values and hold each other accountable to them.

In alignment with the FY25 budget process, the task forces and ambassador groups presented their employee-generated ideas to management in April 2024. The staff recommendations emphasized the importance of internal understanding, support and accountability. Their creativity produced solutions that move the County toward more effective and impactful service delivery without the need for budgetary expansion in FY25.

The task forces and ambassador group will meet quarterly to monitor progress and make adjustments. They will offer annual directional and budgetary recommendations.

To view staff ideas and progress made toward our vision, [click here](#).



GOAL 1: ENGAGEMENT

Strengthen community ties to increase understanding, participation and trust

- Improve the value of information, resources and opportunities we offer the community
- Design and implement purposeful relationship-building activities to elevate the County's presence within the community
- Develop new approaches to manage customer requests and establish standards to ensure positive customer experiences

GOAL 2: WORKPLACE CULTURE

Support employees through shared actions, values and culture to deliver exceptional service and become an employer of choice

- Invest in and foster opportunities for consistent employee support, development and advancement
- Enhance the County's employee recognition efforts by honoring growth, contributions, achievements and dedication to the organization
- Build strong, supportive teams using an organizational framework that helps employees recognize their strengths, address their weaknesses and adapt to changes for the benefit of the entire team
- Offer employees greater access to information and opportunities to collaborate

GOAL 3: STEWARDSHIP

Responsibly manage resources and care for assets to support the interests of our community

- Sustain responsible financial practices, uphold mandated responsibilities and meet evolving needs
- Promote and support the maximum efficiency, durability, safety, functionality and sustainability of County assets
- Partner to safeguard natural and historic resources

GOAL 4: INNOVATION

Modernize county government to meet current and future needs, improve efficiency and raise the level of accountability

- Measure and report progress made toward the County's strategic and business plans to drive internal performance and accountability
- Develop guidelines to assess and adjust ordinances, policies and procedures for relevance and efficiency
- Create opportunities for employee involvement in the decision-making process and practice responsive leadership

GOAL 5: ADVANCEMENT

Create pathways for upward economic mobility to support a prosperous and sustainable future for our community

- Connect residents to the full range of County programs and services available to them
- Support efforts to diversify and strengthen the local economy
- Grow internal and external partnerships to accomplish shared goals for prioritized needs
- Align workforce capacity to strategic priorities, population growth and service demand



OUR VALUES

TEAMWORK

RESPECT

COMMUNICATION

INTEGRITY

ACCOUNTABILITY

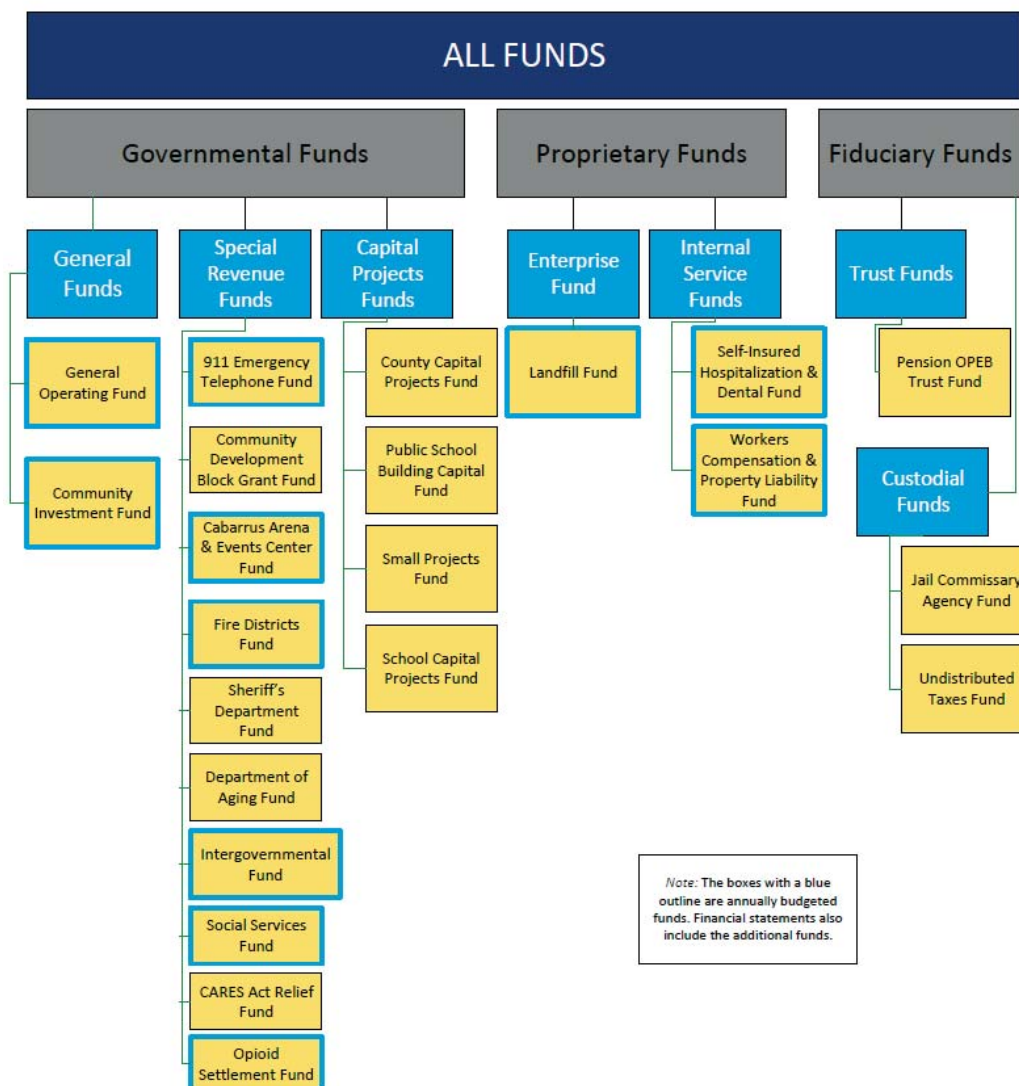
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FINANCIAL STRUCTURE, POLICY AND PROCESS

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Fund Structure



FINANCIAL STRUCTURE, POLICY AND PROCESS

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Fund Relationships

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

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
- 442 - 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

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FINANCIAL STRUCTURE, POLICY AND PROCESS

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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 Fund** – sub-fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.
- **Opioid Settlement Fund** - 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 Fund** – constructs, renovates, and equips capital projects for the County through the use of debt and non-debt sources.
- **Public School Building Capital Fund** – sub-fund collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.
- **Public School Building Capital Fund** - sub-fund collects state public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects
- **Small Projects Fund** – sub-fund collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.
- **School Capital Projects Fund** – This sub-fund accounts for planning, design, construction and/or renovation of schools using debt and non-debt sources.

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

TRUST FUNDS

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2025 Annual Budget

BASIS OF BUDGETING AND ACCOUNTING

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

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

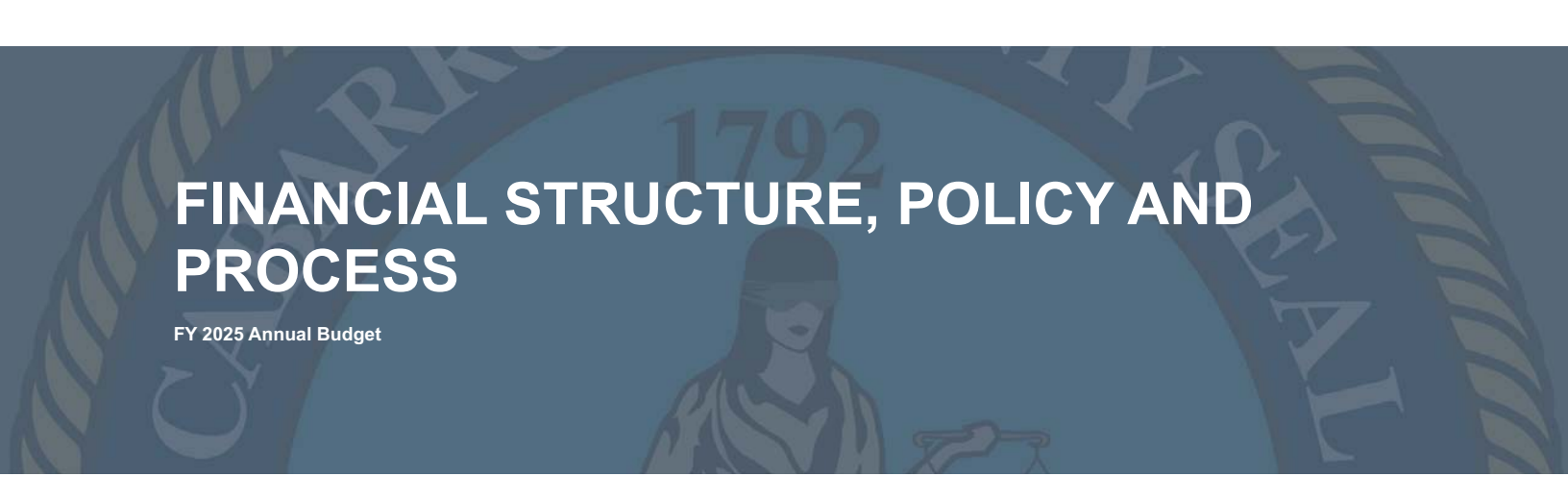
The county uses formal budgetary accounting as a management control for all funds. Each fiscal year, the Board of Commissioners adopts an annual budget ordinance. In addition, the Board of Commissioners adopts project budgets that cover more than one fiscal year for specific revenue and capital project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

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

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

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FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2025 Annual Budget

Financial and Budgetary Policies

Objectives

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

Operating Budget Summary

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

The County reviews financial policies annually in the following areas:

Revenue Policy

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

Ad Valorem (Property) Tax

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

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

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

User Fees

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

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

Grant Funding

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

Other Revenue

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

Expenditure Policy

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

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

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

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

Fund Balance Policy

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

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

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

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

Community Investment Fund Policy

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

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

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

Debt Management

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

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

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

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

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

Accounting/Financial Reporting Policy

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

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

The County will maintain an accounting system that provides strong internal controls designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss and the reliability of financial records for preparing financial statements and reports. These reports will be the basis for the budget and the Comprehensive Annual Financial Report (CAFR). An independent public accounting firm will perform an annual audit. Each year the firm will issue an opinion on the county's annual financial statements, with a management letter detailing areas needing improvement, if required. The county provides full disclosure in all regulatory reports, financial statements and bond representations.

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

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

Cash Management Policy

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

Receipts

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

Cash Disbursements

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

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

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

Investment Policy

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

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

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

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

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

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

The Finance Director will maintain a list of financial institutions authorized to provide investment services. The county selects authorized financial institutions based on credit worthiness.

Financial institutions must also maintain a physical office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). The county deposits funds to a qualified public depository as required by state law.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements, proof of National 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

Cabarrus County Commissioners have supported the recruitment and retention of county staff through the following compensation and benefit initiatives:

- Cost of Living Allowance: Effective at the first full pay period of each fiscal year, a 1% cost of living allowance will be applied to employee salaries.
- Market Comparison of Salaries: Market compensation and/or classification studies shall be conducted annually with each department on a two-year review cycle. Studies 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 upon completion of each project and funding will be approved in line with the County budget.
- 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 re-implemented a longevity pay plan in 2023 to recognize employee service to the County. Longevity award is offered one time per year for those employed at the time of payment with a graduated payment tier structure.
- Merit Pay: The County funds merit pay for employees based on performance (per merit pay scale and performance scores). Current maximum of 4%.

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Budget Process

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

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

Budget staff manage the process using the following levels:

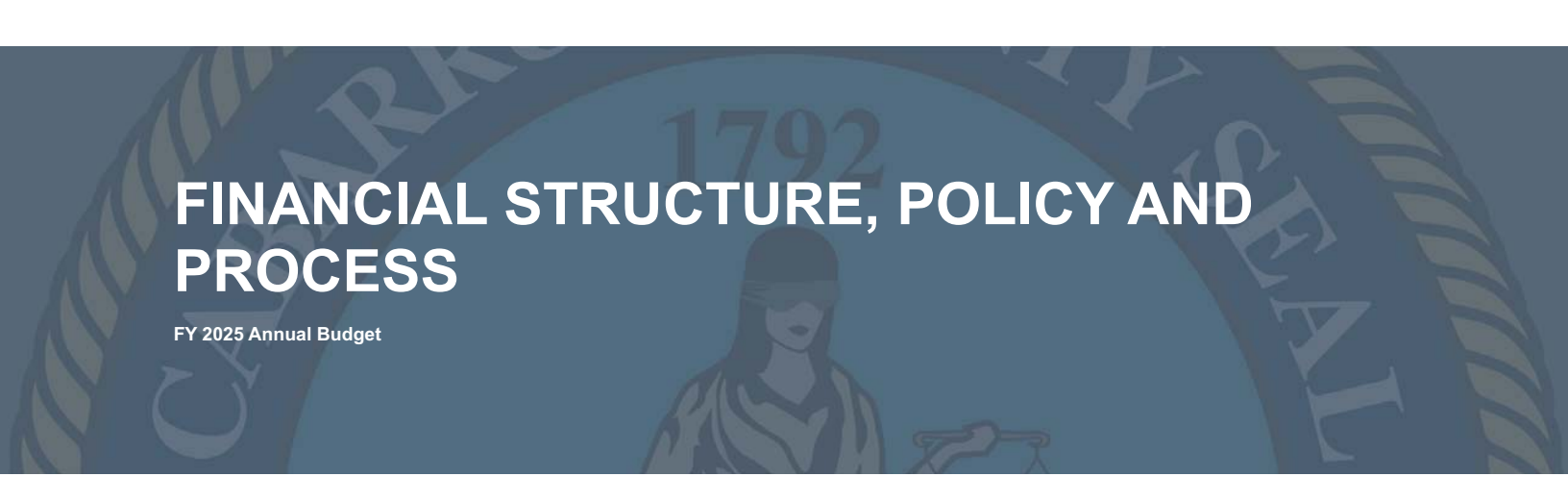
- **Level 1 - Base:** This level starts with the prior year's adopted budget amounts but removes any one-time costs or projects. *Departments do not do anything in this level.*
- **Level 2 - Department Continuation:** Departments update their budget detail in this level. Prior year detail serves as the starting point, but departments still need to assess and update all prior year detail and amounts while adding new detail if necessary. Continuation budgets provide the same level of service in the coming year that the department is providing in the current year. Such budgets typically include items that repeat year after year. It is ok to have increases in this column due to an increase in the cost of doing business year over year (i.e. inflation costs in operations, supplies, fuel, utilities, contractual increases, etc.). Departments should enter revenues the same as in the past. *Departments key in this level.*
- **Level 3 - Manager Continuation Budget Recommendation:** This level starts with the Departmental continuation budgets keyed in level 1. Management will review all continuation requests prior to opening up any Departmental expansion budget keying. Management will review requests and make any necessary updates and/or modifications. The Budget team will communicate any changes made. *Departments do not do anything in this level.*
- **Level 4 - Department Expansion or Reduction Budget:** This level will only be for new budget requests that the Department is seeking if the capacity for expansion exists. The following classify as an expansion request: new personnel, new software, new technology for new personnel, new projects, new upgrades, new programs, new services, new vehicles for new personnel or adding to the fleet outside of the normal replacement cycle. Expansion requests should be well justified. The following revenues are classified as expansion: those tied to a new grant, new reimbursement due to a new position or a new fee structure. *Departments key expansion or reductions in this level.*
- **Level 5 - Manager Expansion or Reduction Budget Recommendation:** Budget will move to this level prior to departmental budget conferences in March. The goal is to have budget conferences primarily focus on expansion requests that the Department is seeking since Management will review continuation requests ahead of time. Any adjustments that take place at the budget conferences will be reflected in this level. *Departments do not do anything in this level.*
- **Level 6 - Board:** This level will combine Manager recommended continuation and expansion budget levels (Levels 3 and 5). Budget will move to this level after the budget conferences and all adjustments are made in the Manager's level. Budget will balance the budget in this level. Any adjustments that take place at the budget workshops in June will be reflected in this level and ultimately the budget will be adopted in this level. *Departments do not do anything in this level.*

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

PUBLIC ENGAGEMENT

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

- **Budget Blueprint** - This is an event that provides the public and opportunity to learn about the process of building the county's budget. It provides a fast, informative look at the inner workings of the county budget.
- **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 details and highlights 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.



FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2025 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.

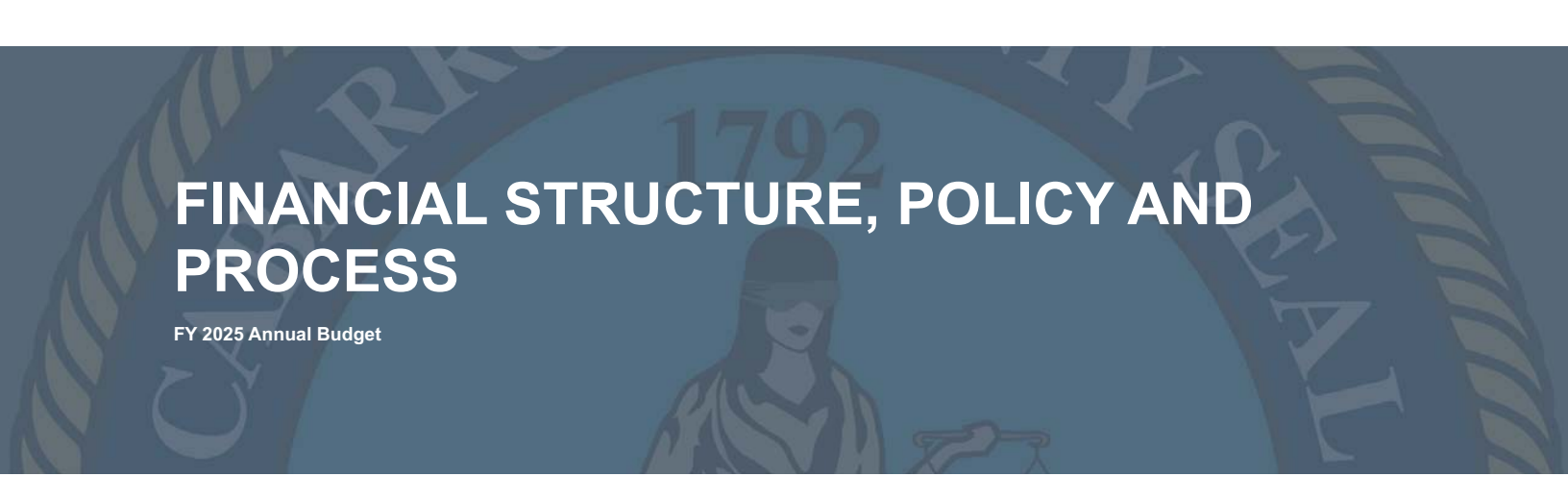
Not later than July 1, the Board of Commissioners is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the Board may consider sufficient and proper, whether greater or less than the sums recommended in the adopted budget. The budget ordinance 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. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

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, Opioid Settlement Fund, Workers Compensation & Property Liability Fund and Self Insurance Health & Dental Fund.

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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.

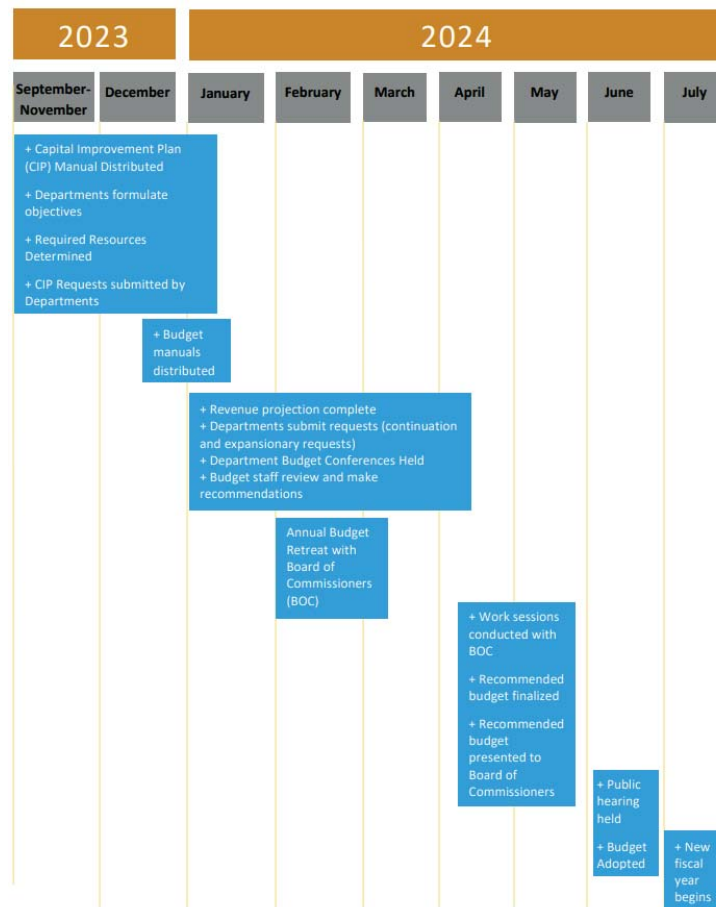
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BUDGET MESSAGE

FY 2025 Annual Budget

May 20, 2024

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

It is my honor and privilege to submit the Fiscal Year 2024-2025 (FY25) Recommended Budget and FY25 Community Investment Fund capital investments for Cabarrus County.

The Recommended Budget reduces the tax rate to **60 cents per \$100 of assessed value – a 14-cent reduction from the prior year**. At this tax rate, the County can sustain services and make critical investments like funding the public safety pay increase, which was unanimously approved by the Board in March of this year. Our analysis shows that short of an economic downturn, this rate should be sustainable and will provide a degree of stability for taxpayers over the next four years.

The recommended General Fund budget totals **\$391 million – a 15% increase from last year**. Across all funds, including those supported by user fees, the FY25 budget totals **\$510 million**. The budget also supports continued capital investments through the Community Investment Fund.

Impact of Revaluation

The results of the County's revaluation were front and center in budget discussions due to unprecedented growth in real property values across the county. The revaluation process is heavily dictated by State law with minimal local control. For example, revaluations must occur at least every eight years, but the State can direct they be conducted sooner if values fall or rise more than 15% from the going market rate. Our values established on January 1, 2020, were determined to be more than 15% lower than market rates in 2022. That means a revaluation would be required no later than January 1, 2025.

Faced with this reality, the County followed the current Board policy and stayed with our four-year revaluation cycle as recommended by the Department of Revenue. The new appraised values reflect real estate's current, fair market value as of January 1, 2024. New real property valuations **total \$40.7 billion – an increase of \$14.6 billion, or 56%, from the prior year**. When personal property, public service companies and motor vehicles are included, the County's **total estimated valuation for FY25 totals \$47 billion**. Based on these valuations, the **total general fund property tax levy for FY25 is \$280 million – an increase of 19% from FY24**.

The local valuation increase is consistent with the recent trend across the state. Several surrounding counties, including Iredell, Gaston and Rowan, completed revaluations last year and experienced similar increases. Likewise, counties completing 2024 revaluations like Pitt and Wake have found the same significant increases. Although new valuations of this magnitude can result in "sticker shock," it is clear from the data that our revaluation results are neither an outlier nor inconsistent with current market conditions.

It is important to keep in mind that with appeals ongoing, these valuations reflect the best estimates that can be produced at this time. Tax Administrator David Thrift and his team did a terrific job of being conservative in the figures provided. However, there is considerable uncertainty around potential changes from appeals, especially when many of the county's largest taxpayers appeal their values. **Staff will continue to monitor the appeals process and bring forward any needed changes to the Board prior to budget adoption in June.**

The other key aspect of revaluation is the requirement to calculate and publish a revenue neutral tax rate. If adopted, the revenue neutral tax rate would produce the same property tax revenue as the prior year when accounting for typical annual growth. **The revenue neutral tax rate is 52.65 cents per \$100 valuation**. Staff has concluded that this rate would negatively impact operations and be unsustainable over the next five years, so a revenue neutral tax rate is not recommended.

For example, **the revenue neutral tax rate would produce a deficit of \$22.8 million for FY25**, which would require substantial budget reductions to close the shortfall. Only looking at the revenue needed to balance the FY25 budget, the **lowest tax rate possible without spending cuts would be 57.6 cents per \$100 valuation – about 5 cents above revenue neutral**. While adopting a budget with this rate is an option available to the Board, this rate likely produces deficits that would need to be resolved starting in FY26

Economic Outlook

In addition to revaluation, the economic outlook locally and nationally was a factor in the development of the Recommended Budget.

The County's population continues to grow with an estimated 240,512 residents as of 2023. We are projected as the 10th largest out of 100 counties in the state. Continued growth results in higher property valuations and increased sales tax collections which increase revenue. On the other hand, growth comes with added expenses to sustain services and, in our case, the added challenge of significant growth in the school-age population. Nearly a quarter of our population is now under the age of 18, which increases demand and funding needed for school facilities.

County unemployment remains near a 10-year low and continues to outpace national unemployment. Job growth in the past year was primarily in retail, health care and food services.

Unemployment did increase from 3.1% in December 2023 to 3.5% in January 2024, making it a key metric to monitor since increased unemployment typically results in higher demand for County services. The stable labor market has also seen an increase in the county's average private-sector wage to over \$49,000. Labor market conditions and competition have necessitated substantial wage and benefit increases that have greatly impacted our budget. If these conditions persist, the County should continue to invest in employees or potentially fall behind the competition in recruiting and retaining high performers.

Although local data is important, the county is not immune to national economic conditions. UNC Charlotte Professor John Connaughton stated in March that "If Congress does not control fiscal spending, we are unlikely to see a recession in 2024; however, we are likely to see a slowing economy and return of inflation." Similarly, the Federal Reserve policymaking committee's March projections indicated stronger economic growth through 2026, with a continued focus on reducing inflation. Staff will continue to monitor national and local economic data for any potential impacts on the County's budget and/or programs. A further return of inflation would increase the cost of existing services and would likely result in delays in some of the large-scale construction projects detailed in this message.

Delivering on Prior Investments

Another key aspect of developing the Recommended Budget was understanding prior investments and the effectiveness of County programs. This understanding helps determine where resources should be directed moving forward.

During FY24, the Board continued to make significant investments in our workforce including:

- **Market-based pay adjustments** for **public safety, human services** and other **County staff** to ensure competitive wages with other counties or municipalities
- **Restoring longevity pay** for the first time since the 1990s to reward experienced and knowledgeable workers who are loyal to the County
- **Increasing on-call pay** for social workers and building maintenance staff responding to after-hours calls
- Allowing all employees, for the first time since 2017, **the option of two healthcare plans** based on their individual needs
- **Increasing the annual Health Savings Account** contribution for employees from \$750 to \$1,000
- **Added 12 positions** to enhance service delivery and reduce workloads in departments such as the Sheriff's Office and EMS
- **Added funding for 35.4 positions** to staff and maintain the new public library and active living centers in Mt. Pleasant and Afton Ridge. Those facilities are scheduled to open in FY25

These commitments to our dedicated employees have significantly reduced turnover. Last year, our turnover rate exceeded 20% across the organization, with a few departments exceeding 50%. **As of February 2024, the turnover rate was down to 10%, a reflection of the County's efforts to become an employer of choice in the region and state.**

In addition to investing in our workforce, the FY24 budget provided ongoing funding to support quality services and investments that continue to produce results. Accomplishments during the last few months include:

- Responding to nearly 1,500 calls with an average response time of less than eight minutes **(Emergency Medical Services)**
- Assisting veterans in receiving more than \$4.8 million of earned benefits through the first half of FY24 **(Veterans Services)**
- Being one of only four counties in the state to meet all Federal Incentive and Self-Assessment scores **(DSS-Child Support Services)**
- Exceeding the State standard by completing all evaluations of abuse or neglect for adults within established timeframes **(DSS-Adult and Aging Services)**
- Seizing narcotics with a street value of more than \$7.6 million **(Sheriff's Office)**
- Helping connect inmates with services needed while in jail and when they re-enter the community through a partnership between the **Sheriff's Office** and **Cabarrus Health Alliance**
- Maintaining over 1.8 million square feet of County-owned space **(Infrastructure and Asset Management)**
- Redirecting nearly 140,000 pounds of household hazardous waste and at least 50,000 pounds of flat-screen televisions from landfills **(Environmental Management)**

At the same time, data over the last year makes clear that investments in certain areas are necessary to meet service demand.

For example, the timeliness of Food and Nutrition Services has consistently fallen below the required goal of processing at least 95% of applications within established timeframes. Growth in service needs has produced a challenge for the program over the past year, as it has seen the average number of applications per month increase by 34%, while recertifications increased by 234%. If deficiencies in service provision continue, financial penalties or a State takeover of the program may ensue. Similarly, Child Welfare continues to be challenged by increased demand for services and staffing shortages, while EMS has crossed the threshold where a new ambulance is recommended.

These examples, both successes and opportunities for improvement, have informed the budget developed by staff over the past five months.

Prioritizing Public Safety

The largest new expense in the FY25 budget—significant increases to public safety salaries— was approved unanimously by the Board in March 2024. That action **added \$10.6 million of expense for FY25, an amount that will rise each year through cost-of-living adjustments (COLA), merit increases and future market adjustments.** These increases recognize the contributions of our **Sheriff’s Office, EMS, Fire Services and Emergency Management** professionals. They work tirelessly in demanding positions to protect our residents and visitors. More importantly, these new salaries are competitive regionally and statewide, which will improve recruitment and retention and reduce vacancies and overtime.

In addition to improving salaries, the FY25 budget also **funds eight (8) new positions for EMS to place a 14th ambulance into service.** Call volumes have continued to increase year-over-year with response times remaining below eight minutes. This additional ambulance crew will provide coverage 24/7/365, improve response times and reduce the need for standby coverage.

Finally, it is critical our public safety personnel have the training, equipment and tools needed to be effective in their jobs. The budget funds a **new armored van and truck** for the Sheriff’s Office Special Response Team (SRT) to enhance their incident response capabilities. The SRT was formed in 1997 to handle high-risk incidents such as drug raids, hostage rescue situations and barricaded armed individuals. Although the risk cannot be eliminated, purchase of these vehicles will make responding to these high-risk situations safer. For EMS, the budget adds a **Simulation Technical Specialist** and a **Logistics Specialist** to enhance in-house training and to manage distribution of medical supplies and uniforms. For the Sheriff’s Office, the budget adds one additional **Deputy Sheriff** to provide security at the Concord Library branch

Enhancing Social Services

More than 90 positions were requested by departments during the budget process. There is an undeniable need to add staff to our Department of Social Services (DSS). The department continues to experience significant turnover and must remain compliant with State and Federal guidelines. Failure to do so can result in significant financial penalties or even State takeover of a program—or the entire department. Earlier, I noted specific deficiencies in the department; additional staff are essential to resolving these issues.

Ten (10) new positions are recommended for DSS, including:

- **Three (3) Eligibility Specialist II** and an **FNS Eligibility Supervisor II** in Food and Nutrition Services
- A **Licensing Social Worker III, Quality Assurance Evaluator** and **Community Social Services Technician** in Child Welfare
- An **Intake Social Worker II** in Adult and Family Services
- An **Administrative Specialist I** in Child Support Enforcement
- An **Administrative Specialist III** within DSS Administration

Fortunately, the cost of these positions will be significantly offset by State and Federal revenues received by the department. Although the total cost for these positions is projected to be \$807,420, the County-funded portion is expected to be only \$427,927.

Other Recruitment and Retention Efforts

We will continue to focus on improving employee recruitment and retention, thereby lowering the cost of turnover. We have committed to compensation market reviews and wage increases as needed, however, we have discovered through research of competing agencies that we are behind on other low-cost benefits. For this budget year, we want to focus on making the following changes to the Total Rewards benefits presented to the Board of Commissioners at the February 2024 Budget Retreat:

- Adjustment of **advanced holiday hours** to match total hours worked each day for public safety employees. For example, 12 hours to cover a full shift versus 8 hours.
- Increase in **vacation accruals** to match what other agencies are providing, starting at 12 days per year
- Addition of a **floating holiday** to the schedule to match competing employers and provide employees a choice
- Adjustment of the title "**sick leave**" to "**wellness leave**" to encompass physical, mental and emotional well-being and add 2 days to the Wellness Leave bank to account for mental health
- For new hires with previous government service, **consideration of previous service** with local/state government when assigning vacation tier, allow sick accrual balances to be added to our **wellness leave bank** and provide use of 6 of the 12 sick days up front in the first year to cover immediate needs and minimize need for leave without pay
- Addition of **bereavement leave**, no more than 10 days per year
- Addition of **paid parental leave**, up to 6 weeks per year

These benefits do not require budget funds. The main cost consideration involves time and staff availability to cover operational needs.

Addressing Educational Needs

The budget request submitted by Cabarrus County Schools (CCS) was the largest in recent history when operating and capital requests are combined. Overall, the recommended CCS operating budget is **\$90.2 million – an increase of \$8.5 million or 10.45% from the prior year**. Additional funding would cover increased costs for personnel, including salaries, certified supplements and benefits. This funding would also cover inflation and enrollment-related cost increases for instructional, building maintenance and technology. In addition, the following high-priority expansion items are included in the increased amount:

- **\$2.6 million** to implement recommendations from a classified position salary study. Classified positions include bus drivers, building maintenance and technology, among others.
- **\$1,825,000** to increase the certified supplement to 13% – an increase of 1%

While the increases for CCS are substantial, it is important to note that they fall short of what the district requested. Expansion requests submitted by the district, but not included in the Recommended Budget, include:

- **\$5 million** to enable a four-year computer refresh cycle for student and staff devices
- **\$755,000** to restore previously allocated one-time funds for play-based learning supplies and furniture, marching band uniform replacements and curriculum development
- **\$581,000** to address curriculum and enrollment growth including restoration of instructional supply funds reduced in prior years, books and the VEX Robotics program
- **\$517,250** to maintain software and programs previously funded through one-time or other funds. Examples include the Canvas online platform and second-chance retesting
- **\$412,500** for additional positions including IT field technicians and behavior technicians

Although these requests are reasonable and important, funding would require adoption of a higher tax rate and/or spending cuts.

Kannapolis City Schools' (KCS) operating budget would **increase to just under \$10.5 million – or \$1.16 million (12.49%) over the prior year**. The funds would cover increased costs for salaries, certified teacher supplements and benefits. Similarly, the district has been impacted by inflation for other operating expenses including utilities and technology. Considering Rowan County's share of added expenses, the additional funding should also be sufficient to sustain five positions previously funded through one-time funds, including a **Multi-language Learning Coordinator, EC Instructional Coach, Instructional Technology Facilitator, School Social Worker and School Psychologist**.

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 3,356 students for the 2024-2025 school year. This results in direct charter school funding to CCS and KCS of just over **\$7.2 million, with an additional \$1,255,893 held in Board contingency** should charter school enrollment meet or exceed current projections.

Rowan-Cabarrus Community College (RCCC) serves over 20,000 students each year, offering 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 and utilities are included in the budget. This results in total funding of **\$4.6 million, an increase of 6.2% from the prior year**.

Tackling Unprecedented Capital Needs

As part of the FY24 budget, the Board approved new financing for 13 projects totaling an estimated \$180 million. Projects included the public safety training facility, relocation of the social services department and several education projects. Given market conditions, the debt issuance was delayed until July 2024 (FY25), providing an opportunity to address changing needs.

Most significantly, we received a nearly \$1 billion capital request from Cabarrus County Schools to address projected enrollment growth over the next decade. We also identified project shortfalls for a variety of projects. **Responding to these changes requires an additional \$170 million**, which brings the total to **\$350 million** for the following projects:

Project	Total Cost
New Public Safety Training Facility	70,000,000
New Elementary School (CCS)	50,600,000
Replacement Elementary School (CCS)	50,600,000
New Workforce Innovation Center (RCCC)	47,000,000
New Behavioral Health Facility	20,000,000
New Social Services Facility – Renovations Only	20,000,000
New Public Library and Active Living Center at Afton Ridge	15,000,000
Addition at Fred L. Wilson Elementary (KCS)	14,000,000
Relocation of Mary Frances Wall (CCS)	11,000,000
Relocation of Opportunity School (CCS)	9,500,000
HVAC Replacement at Concord High (CCS)	9,000,000
HVAC Replacement at Forest Park Elementary (KCS)	7,000,000

Renovations of Building S203 (RCCC)	7,000,000
HVAC Replacement at Weddington Hills Elementary (CCS)	7,000,000
HVAC Replacement at South Campus (RCCC)	5,335,000
Roof Replacement at Hickory Ridge High (CCS)	2,550,000
Roof Replacement at Cox Mill Elementary (CCS)	2,500,000
Roof Replacement at Wolf Meadow Elementary (CCS)	2,000,000
TOTAL	350,085,000

The added funding will allow Cabarrus County Schools to construct two elementary schools that would open in August 2026. One school will replace Coltrane-Webb and Beverly Hills elementary schools and be built on the current site of Coltrane-Webb. The other will be built on newly acquired land in Harrisburg, or potentially in the northwest portion of the county if land can be identified by this summer.

An additional \$54 million would be allocated to RCCC for construction of a Workforce Innovation Center (\$47 million) and for substantial renovations to building S201 (\$7 million). RCCC has been a vital partner in training and re-training the workforce for careers ranging from advanced manufacturing to plastics technology. A state-of-the-art facility would enhance workforce development efforts, which in turn benefits the county through the associated economic impact for both employers and workers.

The balance of the additional funding will help close funding gaps for approved projects, including the \$20 million shortfall for the Behavioral Health Center. The County was fortunate to receive \$32.5 million from the State for this critical project, but the overall budget to deliver the full scope is currently \$55 million. County staff will continue to pursue opportunities for additional State funding and/or other contribution opportunities that could reduce the need for additional County funds.

Board action will be requested in June to authorize these projects for construction-period (Draw Program) financing with a conversion to 20-year fixed debt in 2026. Over the next two years, the County will pay interest only for the actual amount spent on these projects. At the same time the 2024 Draw Program begins, we will convert the 2022 Draw Program to fixed debt in a market that should yield lower interest rates than two years ago.

As a reminder, projects included within the 2022 Draw Program included:

Project	Total Cost
Courthouse	67,500,000
New Social Services Facility – Building/Land Acquisition Only	42,000,000
R. Brown McAllister Elementary Replacement (CCS)	39,800,000
Library and Active Living Center and Virginia Foil Park at Mt. Pleasant	26,500,000
EMS Headquarters	17,768,902
Emergency Equipment Warehouse/ITS Relocation	7,300,000
Roberta Road Middle School (CCS)	6,471,511
Frank Liske Park (Multiple Projects)	5,000,000
Northwest High Replacement – Design (CCS)	3,276,000
Northeast Cabarrus Radio Tower	2,275,000
Virginia Foil Park Land Acquisition	1,648,125
Parking and Drive Replacement at Mt. Pleasant High (CCS)	1,648,000
Roof Replacement at Concord High (CCS)	1,493,500
Roof Replacement at CC Griffin Middle (CCS)	1,236,000
Roof Replacement at Central Cabarrus High (CCS)	1,236,000
Roof Replacement at Weddington Hills Elementary (CCS)	1,236,000
Roof Replacement at Bethel Elementary (CCS)	927,000
TOTAL	227,316,038

Although the total July 2024 issuance is a substantial investment, the proposed plan funds these projects without impacting the FY25 tax rate. Based on current assumptions, that is only possible by limiting future debt issuances to no more than \$60 million in each of the two-year cycles. While this proposal limits taxpayer impact for FY25, it does mean funding additional school projects in 2026 and beyond requires an increased tax rate and/or significantly reduced spending in future years.

There are two primary options available to address CCS capital needs beyond this year:

First, the Board could authorize a bond referendum to be held in March 2026. This would allow voters to decide whether to fund the remaining projects on the CCS capital plan. The referendum would need to occur during the 2026 primary to precede the County's July 2026 debt issuance. If approved, the County would have the authority to adopt a tax rate sufficient to cover the cost of the new debt. If the referendum failed, the projects would be delayed a minimum of two years, potentially resulting in further capacity challenges and increased project costs.

Second, rather than conducting a bond referendum, the Board could adopt a budget with an appropriate tax rate to fund the remainder of the CCS capital plan through non-voter-approved debt.

Either option would address the student growth over the next decade while having an undeniable impact on taxpayers. This is a significant policy discussion the Board will need to have in the coming months.

In addition to debt-financed projects, the budget also allocates **\$276 million** of cash reserves to meet other capital needs. The use of cash reserves for less expensive projects, known as pay-as-you-go (PAYGO), allows projects to be completed without added borrowing costs. Projects recommended for FY25 include:

Cabarrus County Schools (\$11.5 million)

- **\$7.9 million** for the Top 36 deferred maintenance projects, including enhancing access controls, roof repairs, parking lot repairs and flooring replacements. These projects will improve building conditions at 18 schools across the district.
- **\$1.4 million** for adding fuel tanks to enable additional diesel fuel storage on-site
- **\$1.3 million** for replacing end-of-life televisions and SMART boards across the district
- **\$870,000** to add/replace security cameras across the district

Kannapolis City Schools (total of \$3.3 million)

- **\$1.8 million** for 13 projects across 8 schools, including enhancing access controls, furniture replacement, roof repairs, flooring replacement and security camera upgrades

- **\$950,000** for a chiller replacement at G.W. Carver Elementary School, roof replacement at North Kannapolis Elementary School and front parking lot repaving at Shady Brook Elementary School
- **\$500,000** for water pipe replacements at A.L. Brown High School

County (total of \$11.9 million)

- **\$6.3 million** for critical deferred maintenance projects, including paving, basement renovations to accommodate staff in current buildings, ADA bathroom renovations, playground replacements and roof replacement
- **\$4.4 million** for one-time startup costs, including furniture, technology and supplies, for the new Library and Active Living Center facilities in Afton Ridge and Mt. Pleasant
- **\$800,000** for grounds maintenance building replacement design
- **\$400,000** for portable generator replacements for Emergency Management

Rowan-Cabarrus Community College (total of \$1 million)

- **\$1 million** for general campus maintenance and repairs, security upgrades and the creation of an aseptic simulation lab

Adoption of the Capital Project Ordinance is planned for the June 17 regular meeting.

Five-Year Outlook

Although the Board adopts an annual budget, it is critical to consider how decisions made each year impact future budgets. As part of the annual budget process, staff develops a five-year plan that illustrates how revenues and expenditures are expected to change.

Larger annual increases are forecast for education partners **(4.5%)** and the cost for County staffing **(6%)**, while smaller increases are projected for general operating expenses **(3%)** and the Cabarrus Health Alliance **(3%)**.

The Board has consistently directed staff to be conservative in projections, so the plan forecasts average revenue growth of about 2% annually. Property tax is the most significant revenue source and is projected to grow at about 3% each year. The second largest revenue source is sales tax, which based on recent trends, is only projected to grow about 1% annually.

Based on the five-year plan assumptions, the recommended tax rate would generate a surplus in FY25 and FY26 of \$15 million. The surplus would cover the projected shortfall of \$15 million in FY27 and FY28. Unless outside factors intervene, this would enable the County to maintain the tax rate until the next revaluation.

Regarding the next revaluation, there is a significant deficit of \$19.7 million forecast for FY29 when revaluation will go into effect. The five-year plan only assumes typical property tax revenue growth and not increased revenues from the revaluation. A future board will need to decide whether additional revenue is realized.

Acknowledgements

In closing, I would like to thank our team members for their dedication and unmatched customer service. They help make Cabarrus County such a special place. In particular, numerous team members contributed to the development of a budget responsive to community needs. I would like to mention a few specifically: Aalece Pugh, Kelly Sifford, Lundee Covington, Rosh Khatri, Yesenia Pineda, Sophia Politis, 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 very much appreciated by staff, county partners and the citizens themselves.

We look forward to your thoughtful consideration of the Recommended Budget and input from residents and businesses before the budget adoption on June 17.

Respectfully submitted,



Michael K. Downs
County Manager



CABARRUS COUNTY
America Thrives Here

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BUDGET SUMMARY

FY 2025 Annual Budget

Changes to the Recommended Budget

The Annual Budget for FY 2025, adopted by the Board of Commissioners on June 17, 2024, was the Recommended Budget adjusted for technical adjustments with changes to the property tax rate and expenditure plan. The following tables show the changes between the Recommended Budget and the Annual Adopted Budget:

Summary of Differences by Fund - Recommended Budget vs Adopted Budget				
Fund	Fund Name	FY 2025 Recommended	FY2025 Adopted	Difference Recommended vs Adopted
001	General Fund	\$ 391,219,164	\$ 380,114,236	\$ (11,104,928)
100	Community Investment Fund	75,848,224	74,048,224	(1,800,000)
270	Landfill Fund	2,447,478	2,447,478	-
401	Emergency Telephone (911)	473,775	473,775	-
420	Arena & Fair	2,235,517	2,235,517	-
430	Fire Districts	9,549,821	9,549,821	-
442	Opioid Settlement Special Rev	670,866	670,866	-
560	Social Services	450,000	450,000	-
571	Intergovernmental	2,600,000	2,600,000	-
600	Worker Comp/Property Liability	4,861,473	4,861,473	-
610	Health & Dental	19,541,162	19,541,162	-
Total		\$ 509,897,480	\$ 496,992,552	\$ (12,904,928)

The technical adjustments made to each fund are summarized below:

TECHNICAL ADJUSTMENTS		
	Revenues	Expenditures
General Fund (001) Recommended Budget	391,219,164	391,219,164
Technical Adjustments:		
1. FLP Additional Barn & Shelters Revenue - Used to Fund 2 additional Part-time Park Rangers (.348 FTE each)	\$30,000	\$30,000
2. JCPC - Adjustment to align budget to changes recently made	-	-
3. Miscellaneous Adjustment - Correct revenue account	-	-
4. Adjust Property Tax rate to 57.6 Cents as Adopted by Board of Commissioners (Adjust Revenue and Corresponding Expenditure accounts)	(11,134,928)	
5. Adjust Budget to Reduce Restricted Reserve; Reduce One Time Transfer to CIF Fund; and Adj entry to balance		(13,134,928)
6. Increase Budget for Affordable Housing Initiative (WeBuild)		2,000,000
Subtotal Adjustments	(11,104,928)	(11,104,928)
General Fund Adopted Budget	380,114,236	380,114,236

	Revenues	Expenditures
Community Investment Fund (001) Recommended Budget	75,848,224	75,848,224
Technical Adjustments:		
1. Reduce Contribution from General Fund (Adjust Revenue and Corresponding Expenditure account)	(1,800,000)	(1,800,000)
	74,048,224	74,048,224

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BUDGET SUMMARY: REVENUES

FY 2025 Annual Budget

Revenues

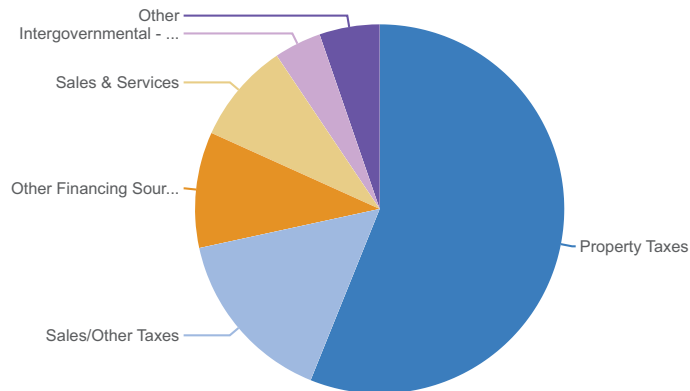
The County is committed to a strategic, conservative approach to budgeting revenues and expenditures. To estimate revenue for the coming year, the County Manager's Office and Finance Department consulted with the Tax Administrator, department heads, state agencies and economists. Staff reviewed revenue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

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

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

Revenues - All Funds

Data Updated Jun 19, 2024, 5:50 PM



\$496,992,552.00

Revenues in 2025

Revenues by Source

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

Revenue by Source - All Funds

Revenues - All Funds

	2024 - 25 Budget
Property Taxes	\$278,830,878
Sales/Other Taxes	\$77,015,000
Intergovernmental - Grants - Human Services	\$20,555,532
Intergovernmental - Grants - Other	\$4,136,346
Intergovernmental - Other	\$6,618,650
Permits & Fees	\$9,047,350
Sales & Services	\$43,885,415
Investments	\$4,640,000
Miscellaneous	\$1,805,966
Other Financing Sources	\$50,457,415
TOTAL	\$496,992,552

Revenues and Expenditures by Source and Category

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Revenues	\$40,018	\$0	\$0
Property Taxes	\$238,109,954	\$243,615,763	\$278,830,878
Sales/Other Taxes	\$79,471,305	\$75,826,330	\$77,015,000
Intergovernmental - Grants - Human Services	\$19,200,742	\$19,646,168	\$20,555,532
Intergovernmental - Grants - Other	\$3,733,578	\$3,096,122	\$4,136,346
Intergovernmental - Other	\$10,450,516	\$6,616,650	\$6,618,650
Permits & Fees	\$9,464,321	\$8,476,455	\$9,047,350
Sales & Services	\$39,855,885	\$41,435,292	\$43,885,415
Investments	\$8,717,182	\$2,045,000	\$4,640,000

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Miscellaneous	\$2,875,015	\$1,261,885	\$1,805,966
Other Financing Sources	\$73,850,717	\$49,491,229	\$50,457,415
REVENUES TOTAL	\$485,769,234	\$451,510,894	\$496,992,552
Expenses			
Personnel Services	\$72,966,882	\$87,959,990	\$105,741,653
Employee Benefits	\$33,846,782	\$38,694,659	\$45,383,334
Supplies	\$9,334,488	\$9,901,540	\$12,331,651
Other Operation Cost	\$20,706,204	\$32,726,432	\$34,260,967
Maintenance & Repair	\$2,292,381	\$3,050,422	\$3,279,492
Other Services & Charges	\$24,070,685	\$29,208,516	\$30,855,203
Contributions to Other Funds or Activities	\$227,541,047	\$189,143,436	\$200,533,278
Capital Outlay	\$6,257,579	\$9,566,898	\$7,314,574
Debt Service	\$60,642,269	\$51,259,000	\$57,292,400
EXPENSES TOTAL	\$457,658,317	\$451,510,894	\$496,992,552
REVENUES LESS EXPENSES	\$28,110,916	\$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 \$46,959,253,000, a \$14,893,862,796 (46.4%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of \$43,856,788,000 and vehicle of \$3,102,465,000.

The county uses the total assessed valuation and collection rate to determine the amount of revenue generated. **The adopted tax rate is \$0.576 per \$100 of assessed valuation** – a reduction of \$0.164 from the prior year. The collection rate used for the budget cannot exceed the prior year collection rate per state law. The county budgeted property tax revenue based on a conservative real property collection rate of 98.75% percent and a vehicle rate of 99.50%. Property tax revenue is also generated for the Fire Districts at their approved tax rates for each district.

Based on a 98.75% percent collection rate for real property, 99.50% rate for vehicles and an adopted tax rate of 57.6 cents, the property tax is projected to generate approximately \$267,238,257 in the General Fund. Delinquent taxes and interest are estimated to generate an additional \$2,042,800. The Fire Districts are estimated to generate \$9,549,821 in property taxes based on their adopted rates. In total the property tax revenue for FY25 is \$278,830,878 , an increase of \$35,215,043 (14.0%) from the prior year.

The calculated Revenue Neutral rate is \$0.5265 per \$100 of assessed valuation. Staff has concluded that this rate would negatively impact operations and be unsustainable over the next five years, so a revenue neutral tax rate is not recommended. To learn more about how this is calculated check out the Revenue Neutral Tax Rate section in the Supplemental Section of this book.

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 \$74,296,921. That is an increase of \$1,296,921 (1.8%) from the prior year. Other revenue in this category includes the Cable Franchise Fee (\$450,000). Gross Receipts (\$365,000) , Bottle Tax (\$200,000) and Fire District Sales Tax (\$1,703,079).

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 \$42.6 million transfer from the General Fund that is also reflected here. Other Financing Sources revenues total \$50,457,415, a \$966,186 (1.95%) 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 \$43,885,415, a \$2,450,123 (5.91%) increase from the prior year.

Intergovernmental – Grants/Other

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total \$30,850,528 in the General Fund, \$404,000 in the Community Investment Fund, and \$56,000 in the Landfill Fund.

Permits and Fees

Permits and fees revenues consist primarily of Register of Deeds and Building Inspection fees. Total Permits and Fees revenues total \$9,047,350, a (\$570,895) (6.74%) decrease from the prior year. The major portion of these revenues come from Building Inspection fees and Register of Deeds Fees. The Building Inspection Fees revenues total \$5,400,000. Register of Deeds fee revenues total \$3,215,000. Register of Deeds fees are largely related to the recording of documents, like the sale of property or the refinancing of a mortgage.

To learn more about the Fee Changes check out the Fee Change section in the Supplemental Section of this book.

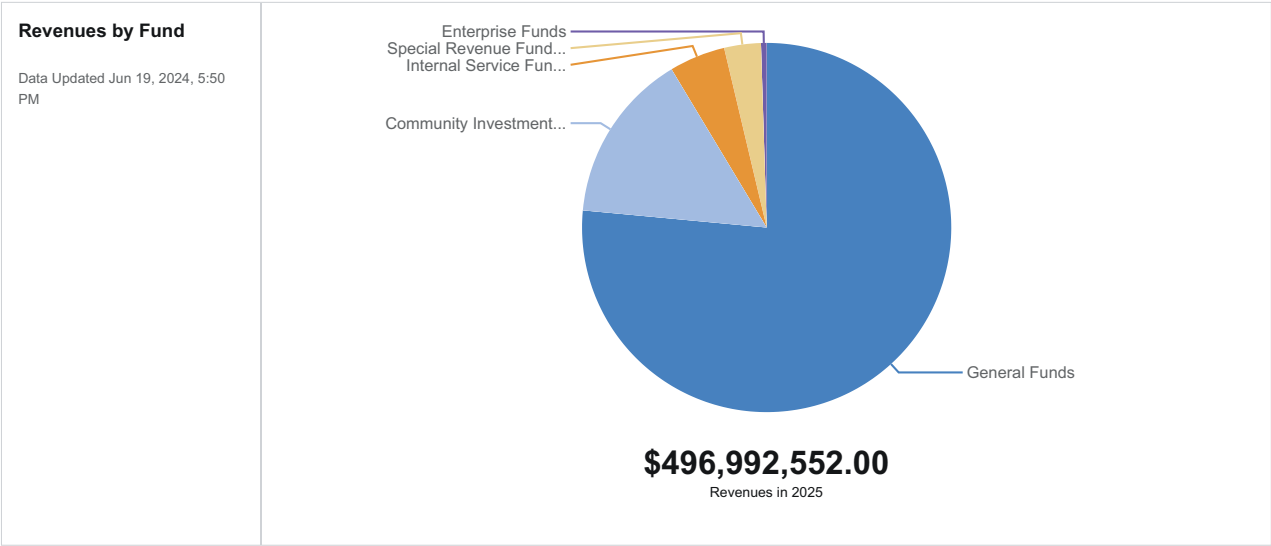
Miscellaneous

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, the disposal tax on white goods and the Opioid Settlement Funds. Miscellaneous revenues total \$1,805,966, a (\$544,081) (43.12%) increase from the prior year.

Investment Earnings

Investment Earnings are revenues earned on funds invested by the county. Investment earning revenues total \$4,640,000, a \$2,595,000 (126.89%) increase from the prior year. This is the result of higher interest rate environment.

Revenues by Fund



Revenue by Fund - All Funds

	Total Budget (All Funds)	General Fund	Community Investment Fund	Landfill Fund	911 Fund	Arena/Fair Fund	Workers Comp/Liability Fund
Property Taxes	\$278,830,878	\$269,281,057	\$0	\$0	\$0	\$0	\$0
Sales/Other Taxes	\$77,015,000	\$48,589,000	\$28,426,000	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$20,555,532	\$20,555,532	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$4,136,346	\$3,726,346	\$404,000	\$6,000	\$0	\$0	\$0
Intergovernmental - Other	\$6,618,650	\$6,568,650	\$0	\$50,000	\$0	\$0	\$0
Permits & Fees	\$9,047,350	\$8,897,350	\$0	\$150,000	\$0	\$0	\$0
Sales & Services	\$43,885,415	\$17,202,857	\$0	\$1,501,000	\$262,342	\$749,831	\$2,363,223
Investments	\$4,640,000	\$4,500,000	\$0	\$0	\$10,000	\$60,000	\$20,000
Miscellaneous	\$1,805,966	\$430,100	\$0	\$0	\$0	\$5,000	\$0
Other Financing Sources	\$50,457,415	\$363,344	\$45,218,224	\$740,478	\$201,433	\$1,420,686	\$2,478,250
TOTAL	\$496,992,552	\$380,114,236	\$74,048,224	\$2,447,478	\$473,775	\$2,235,517	\$4,861,473

	Fire Districts Fund	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Self-Insured Fund
Property Taxes	\$9,549,821	\$0	\$0	\$0	\$0
Sales/Other Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Human Services	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Grants - Other	\$0	\$0	\$0	\$0	\$0
Intergovernmental - Other	\$0	\$0	\$0	\$0	\$0
Permits & Fees	\$0	\$0	\$0	\$0	\$0
Sales & Services	\$0	\$0	\$450,000	\$2,600,000	\$18,756,162
Investments	\$0	\$0	\$0	\$0	\$50,000
Miscellaneous	\$0	\$670,866	\$0	\$0	\$700,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$35,000
TOTAL	\$9,549,821	\$670,866	\$450,000	\$2,600,000	\$19,541,162

The County allocates revenues to the following funds:

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

BUDGET SUMMARY: EXPENDITURES

FY 2025 Annual Budget

Expenditures

Expenditures total \$496,992,552, a \$45,481,658 (10.07%) increase from the prior year. The following three sections present expenditures by category, fund, function and department.

Expenditures by Category- All Funds

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$72,966,882	\$87,959,990	\$105,741,653
Employee Benefits	\$33,846,782	\$38,694,659	\$45,383,334
Supplies	\$9,334,488	\$9,901,540	\$12,331,651
Other Operation Cost	\$20,706,204	\$32,726,432	\$34,260,967
Maintenance & Repair	\$2,292,381	\$3,050,422	\$3,279,492
Other Services & Charges	\$24,070,685	\$29,208,516	\$30,855,203
Contributions to Other Funds or Activities	\$227,541,047	\$189,143,436	\$200,533,278
Capital Outlay	\$6,257,579	\$9,566,898	\$7,314,574
Debt Service	\$60,642,269	\$51,259,000	\$57,292,400
TOTAL	\$457,658,317	\$451,510,894	\$496,992,552

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 \$281,260,591 a \$17,230,244 (6.5%) increase from the prior year. Significant increases include:

Education Funding – the budget includes an additional \$8,537,088 for Cabarrus County Schools (CCS) to fund rising costs of locally paid staff, and operational cost including facility & grounds maintenance. The additional funding for CCS also includes \$2,600,000 to fund the results of a salary study for classified employees and \$1,825,000 to increase local teacher supplement by 1% from 12% to 13%. Kannapolis City Schools (KCS) received an additional \$1,162,320 to also fund the rising costs of locally paid staff, technology and other operational expenses. The CCS and KCS Charter Schools also receive equivalent funding based on their student Average Daily Membership (ADM) increasing their funding by \$1,255,993. Rowan Cabarrus Community College will receive an increase of \$268,103. In total, Education will receive just over \$113.8 million for operations - an increase of \$11.2 million (10.9%).

Cabarrus Health Alliance (CHA) – the budget includes an additional \$1,046,501 (9.52%) increase from the prior year. The budget funds inflationary and merit increases for CHA staff, nurses for the school nurse program and the behavioral health program for the Detention Center. The additional funding will also allow CHA to continue to provide four School Health–Care Managers (medical office assistants or certified nursing assistants). These employees have been working to support school nurses since December 2021 with their positions originally funded by pandemic recovery funds via the North Carolina Department of Health and Human Services.

Personnel Services

Personnel Services include all expenditures associated with employment including salaries and benefits. The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The budget provides a one percent COLA and merit pay raises of up to four percent. Included in these costs are also salary adjustments being implemented as a result of market study conducted of various department positions.

Personnel Services expenditures total \$151,124,987, a \$24,470,338 (19.3%) increase from the prior year. Increases include 27 New Positions to support the following functions:

Public Safety

Emergency Medical Services

- Four (4) EMT/Paramedic/Senior Paramedic
- Four (4) Master Paramedic
- One (1) Logistics Specialist
- One (1) Simulation Technical Specialist

Sheriffs Office

- One (1) Deputy Sheriff - Library Security

Human Services

Social Services Administration

- One (1) Administrative Specialist III

Economic Family Support Services

- One (1) FNS Eligibility Supervisor II
- Three (3) Eligibility Specialist III

Child Welfare

- One (1) Licensing Social Worker III
- One (1) Quality Assurance Evaluator
- One (1) Community Social Service Technician

Child Support Services

- One (1) Administrative Specialist I

Adult and Family Services

- One (1) Intake Social Worker II

Healthcare – the budget includes an additional \$942,297, a 6.49% increase from the prior year.

Retirement – the budget includes an additional \$3,168,114, a 30.25% 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 FY25, the annual contribution for law enforcement officers is 15.1% and the rate for general employees is 13.6%.

Capital Outlay

Capital Outlay includes capital purchases between \$5,000 and \$99,999. Examples include equipment, vehicles, and furniture. Capital Outlay expenditures total **\$7,314,574, a \$2,252,324 decrease (-23.5%)** from the prior year.

General Government

Infrastructure & Asset Management - Building Maintenance

- One (1) Building Maintenance Mechanic

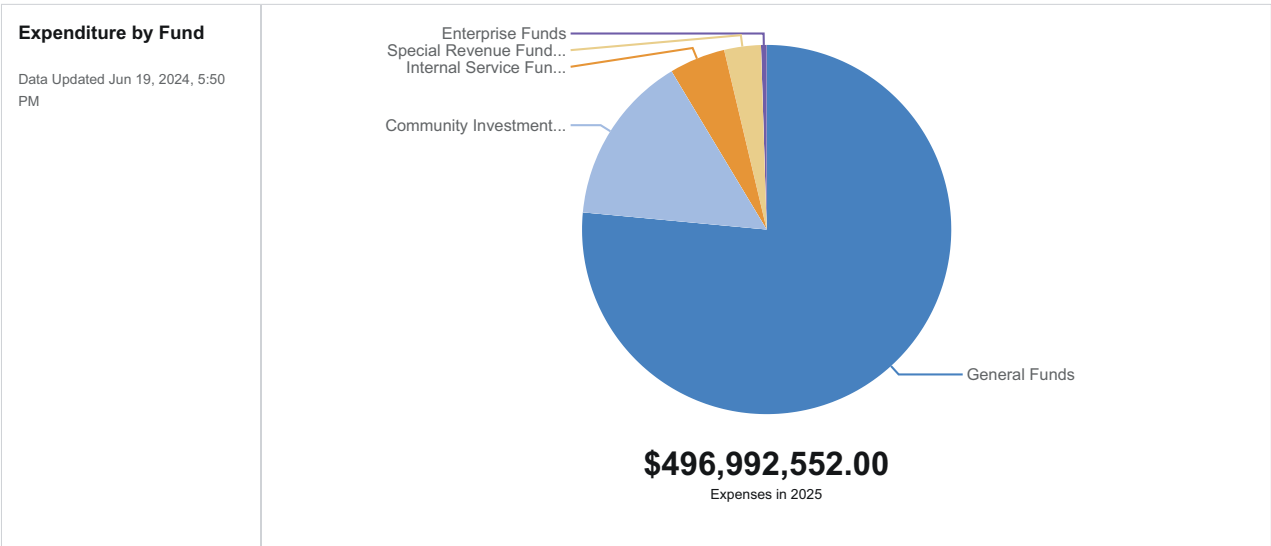
Culture & Recreation

Active Living Center

- Three (3) Part-Time Center Facility Operators
- Two (2) Part-Time Rangers

Expenditures by Fund

The budget across all funds totals \$496,992,552 , a \$45,481,658 (10.07%) increase from prior year. For further details of these funds, see the "Fund Summaries" section.



Education/School Debt

The budget for Education/School Debt is \$151,342,693, a \$7,197,308 (4.99%) 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. In addition \$1,255,893 is budgeted as Charter School contingency funds in the Boards Contingency account. Including the Charter Contingency, the Education funding excluding School Debt is \$117,717,811, a \$11,653,404 (10.99%) increase from the prior year.

Public Safety

The budget for Public Safety is \$101,868,201, a \$18,414,880 (22.07%) increase from the prior year. Public Safety expenditures provide safety and security for the public. This section includes the Sheriff's Department, which includes the Jail, Animal Control and Animal Shelter. Other departments included in this category are Courts, Construction Standards, Emergency Management, Emergency Medical Services and the 911 Emergency Telephone System Fund. Beginning with the FY24 budget the Sheriff's Office budget added separate divisions (departments) to account for deputies provided to Towns of Harrisburg, Midland and Mount Pleasant. In addition, a separate division was also been created to account for staff provided as School Resource Officers to Cabarrus County Schools. Approximately \$10.6 million of the increase is the result of the implementation of the Public Safety Market Study recently approved by the Board of Commissioners. Included in this increase are the eleven (11) new Public Safety positions shown in Personnel Services section earlier.

General Government

The budget for General Government is \$71,825,896, a \$7,331,084 (11.4%) increase from the prior year. The increase also includes seven (7) positions supporting the maintainance of the new and expanded public library and active living center facilities. Included in this increase is the one (1) new General Government position shown in Personnel Services section earlier. The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager's Office, Budget, Strategy, Procurement, Safety & Risk and Facility Design & Construction, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health and Dental Insurance and Non-departmental, which includes programs that relate to the General Fund and not a particular department.

Contributions

The budget for Contribution to Other Funds is \$53,435,084, a \$6,398,088 (-10.69%) decrease from the prior year. Contributions include expenditures to other funds such as the Community Investment, Capital Project, Landfill, and Arena. For FY25 the annual contribution from the General Fund to the Other Post Employment Benefits (OPEB) Trust funds of \$2,000,000 has been discontinued after receiving direction and consensus at the Annual Board Retreat. Also, the funding for the staffing and operations of the new Public Library and Active Living Centers at Afton, Mt Pleasant and the adjacent Virginia Foil Park scheduled to open in FY25, was previously budgeted in FY24 as a one-time transfer to the Community Investment Fund and has now reverted to the personnel and operations budgets for these centers for FY25.

Human Services

The budget for Human Services is \$66,211,409, a \$8,878,204 (15.5%) increase from the prior year. Human Services expenditures are those that promote general health and well-being of the individuals within the community. This area includes Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging Services, Child Welfare, Child Support and the Cabarrus Health Alliance. This increase is largely the result of 30 new Medicaid Expansion related positions added to accommodate the significant increase in Medicaid Expansion related workload. These positions were added during FY24 after the Medicaid Expansion became law in the State. Approximately 75% of the Medicaid Expansion related costs will be recouped through reimbursements from the State and Federal governments. Included in this increase are the ten (10) new Human Services positions shown in Personnel Services section earlier. Also included is a one-time Affordable Housing initiative (WeBuild) of \$2,000,000.

Non-Education Debt Service

The budget for Non-Education Debt Services is \$29,391,207, a \$5,825,340 (24.72%) 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, Sheriff Administrative Building, and the Court House.

Culture and Recreation

The budget for Culture and Recreation is \$13,258,506, a \$3,016,272 (29.45%) 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. The increase is primarily the result of the addition of 28.4 positions to staff the three new and expanded Public Library and Active Living Center facilities scheduled to open in FY25 (Afton Ridge, Mt. Pleasant, and adjacent Virginia Foil Park). Included in this increase are the five (5) new part-time Culture and Recreation positions shown in Personnel Services section earlier on this page.

Economic and Physical Development

The budget for Economic and Physical Development is \$7,212,078, a (\$853,580) (13.42%) 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. The increase is primarily related to the cost related to economic development contracts with City of Kannapolis and City of Concord.

Environmental Protection

The budget for Environmental Protection is \$2,447,478, a \$363,078 (17.42%) increase from the prior year. Environmental Protection services provide 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

	Total Budget (All Funds)	General Fund	Community Investment Fund	Landfill Fund	911 Fund	Arena/Fair Fund	Workers Comp/Liability Fund
Personnel Services	\$105,741,653	\$104,814,425	\$0	\$645,557	\$0	\$149,723	\$0
Employee Benefits	\$45,383,334	\$44,945,332	\$0	\$313,569	\$0	\$58,665	\$0
Supplies	\$12,331,651	\$11,427,846	\$0	\$597,180	\$21,000	\$64,125	\$0
Other Operation Cost	\$34,260,967	\$24,790,346	\$4,250,000	\$499,025	\$367,775	\$669,475	\$11,000
Maintenance & Repair	\$3,279,492	\$2,229,992	\$0	\$159,500	\$0	\$391,500	\$0
Other Services & Charges	\$30,855,203	\$8,047,238	\$1,000,000	\$207,647	\$0	\$892,029	\$4,775,473
Contributions to Other Funds or Activities	\$200,533,278	\$178,459,065	\$9,776,242	\$0	\$0	\$10,000	\$0
Capital Outlay	\$7,314,574	\$5,399,992	\$1,729,582	\$25,000	\$85,000	\$0	\$75,000
Debt Service	\$57,292,400	\$0	\$57,292,400	\$0	\$0	\$0	\$0
TOTAL	\$496,992,552	\$380,114,236	\$74,048,224	\$2,447,478	\$473,775	\$2,235,517	\$4,861,473

	Fire Districts Fund	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Self-Insured Fund
Personnel Services	\$0	\$131,948	\$0	\$0	\$0
Employee Benefits	\$0	\$65,768	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$221,500
Other Operation Cost	\$0	\$0	\$450,000	\$0	\$3,223,346
Maintenance & Repair	\$0	\$0	\$0	\$0	\$498,500
Other Services & Charges	\$0	\$210,000	\$0	\$125,000	\$15,597,816
Contributions to Other Funds or Activities	\$9,549,821	\$263,150	\$0	\$2,475,000	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
TOTAL	\$9,549,821	\$670,866	\$450,000	\$2,600,000	\$19,541,162

Expenditures by Function

Expenditures are budgeted across nine functions:

Expenditures by Function - All Funds

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions	\$103,272,710	\$59,833,172	\$53,435,084
General Government	\$53,654,344	\$64,494,812	\$71,825,896
Public Safety	\$72,572,344	\$83,453,321	\$101,868,201
Economic & Physical Development	\$4,805,283	\$6,358,498	\$7,212,078
Environmental Protection	\$2,370,143	\$2,084,400	\$2,447,478
Human Services	\$49,602,826	\$57,333,205	\$66,211,409
Education	\$97,834,031	\$105,384,385	\$116,461,918
Culture & Recreation	\$9,292,265	\$10,242,234	\$13,258,506
Debt Service	\$64,254,372	\$62,326,867	\$64,271,982
TOTAL	\$457,658,317	\$451,510,894	\$496,992,552

Expenditures by Function and Department- Contributions

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions	\$34,118,576	\$11,193,094	\$8,556,242
Self Insured Dental	\$597,728	\$710,000	\$613,000
Cont to Other Funds	\$68,486,406	\$47,930,078	\$44,265,842
Other Human Services	\$70,000	\$0	\$0
TOTAL	\$103,272,710	\$59,833,172	\$53,435,084

Expenditures by Function and Department- General Government

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Board of Commissioners	\$582,404	\$643,946	\$603,336
Legal Department	\$1,225,112	\$757,566	\$879,896
County Manager	\$2,552,970	\$1,337,688	\$1,166,010
Budget	\$0	\$346,789	\$417,020
Strategy	\$0	\$263,104	\$460,544
Internal Audit	\$0	\$134,766	\$0
Procurement	\$0	\$237,838	\$230,194
Communications & Outreach	\$645,149	\$863,605	\$940,292
Risk Mgmt	\$0	\$241,906	\$252,168
Human Resources	\$1,249,591	\$1,499,675	\$1,690,999
Tax Collector	\$1,275,476	\$1,352,659	\$1,447,946
Tax Administration	\$2,861,991	\$3,057,055	\$3,191,497
Board of Elections	\$995,304	\$1,897,608	\$1,461,429
Register of Deeds	\$743,042	\$771,914	\$856,214
Finance	\$1,668,499	\$1,670,520	\$1,937,901
Information Technology Svcs	\$8,166,654	\$8,809,560	\$9,799,232
Non-departmental	\$3,390,376	\$5,639,705	\$6,228,160
Self-Insured Workers' Comp	\$623,038	\$1,971,537	\$2,363,223
Self-Insured Hospitalization	\$15,653,779	\$17,879,340	\$18,928,162
Self-Insured Liability Insuran	\$1,342,697	\$2,059,040	\$2,498,250
Facility Design & Construction	\$0	\$293,965	\$310,648
Grounds Maintenance	\$1,719,053	\$2,274,605	\$2,695,451

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
IAM Administration	\$2,478,671	\$2,767,819	\$3,606,879
Sign Maintenance	\$262,118	\$221,207	\$246,427
Building Maintenance	\$2,340,279	\$3,349,465	\$4,285,541
Facility Services	\$2,332,802	\$2,874,876	\$3,401,690
Fleet Maintenance	\$1,545,339	\$1,277,051	\$1,926,787
TOTAL	\$53,654,344	\$64,494,812	\$71,825,896

Expenditures by Function and Department- Public Safety

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
County Sheriff	\$26,557,783	\$24,231,092	\$29,528,912
Harrisburg	\$0	\$2,865,250	\$3,280,103
Midland	\$0	\$331,552	\$440,191
Mt. Pleasant	\$0	\$349,330	\$504,826
School Resource Officers	\$0	\$2,571,815	\$3,279,230
Detention Center	\$13,524,001	\$16,068,057	\$19,927,718
Animal Control	\$1,084,772	\$1,170,363	\$1,455,427
Animal Shelter	\$766,329	\$812,789	\$957,495
Courts	\$322,520	\$1,407,086	\$1,430,451
Construction Standards	\$4,470,539	\$5,202,075	\$6,046,335
Emergency Management	\$6,963,503	\$7,500,229	\$10,005,091
Fire Services	\$1,680,306	\$1,922,300	\$2,189,710
Fire Districts	\$1,588,191	\$1,661,330	\$1,703,079
Emergency Medical Services	\$13,974,167	\$15,502,202	\$18,766,025
Emergency Telephone	\$353,440	\$416,638	\$574,175
Other Public Safety	\$1,286,793	\$1,441,214	\$1,581,717
Other Human Services	\$0	\$0	\$197,716
TOTAL	\$72,572,344	\$83,453,321	\$101,868,201

Expenditures by Function and Department- Economic & Phys Dev

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Planning & Development Serv	\$566,663	\$757,375	\$663,672
Community Development	\$843,652	\$768,670	\$837,997
Soil & Water Conservation	\$335,954	\$373,664	\$412,850
Zoning Administration	\$258,938	\$286,379	\$303,723
Economic Development Corp	\$819,674	\$948,297	\$867,723
Economic Development Incentive	\$485,644	\$1,700,000	\$1,900,000
Other Econ & Phys Devel	\$1,494,759	\$1,524,113	\$2,226,113
TOTAL	\$4,805,283	\$6,358,498	\$7,212,078

Expenditures by Function and Department- Environmental Pr...

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Landfill Operations	\$1,883,045	\$1,422,000	\$1,666,000
Waste Reduction/Recycling	\$487,098	\$662,400	\$781,478
TOTAL	\$2,370,143	\$2,084,400	\$2,447,478

Expenditures by Function and Department- Human Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Veterans Services	\$366,830	\$455,992	\$522,954
Transportation	\$2,837,794	\$3,272,559	\$4,068,984
DHS- Administration Operations	\$5,420,443	\$7,755,879	\$8,081,928
DHS-Economic Family Support Sv	\$2,326,790	\$3,205,610	\$4,790,345
DHS - Child Welfare	\$10,501,527	\$12,283,811	\$14,214,361
DHS - Child Support Services	\$2,106,084	\$2,216,543	\$2,427,509
DHS - Economic Services	\$8,360,655	\$10,767,221	\$10,607,375
DHS-Adult and Family Services	\$2,554,489	\$2,813,574	\$3,231,584
DHS- Behavioral Health	\$221,513	\$288,143	\$298,708
Cooperative Extension	\$416,739	\$471,822	\$515,862

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Aging - Nutrition Title III	\$895,537	\$944,322	\$1,051,618
Aging - Senior Services	\$807,795	\$818,077	\$920,878
Cabarrus Health Alliance	\$10,640,608	\$10,994,141	\$12,040,642
Other Human Services	\$2,146,022	\$1,045,511	\$3,438,661
TOTAL	\$49,602,826	\$57,333,205	\$66,211,409

Expenditures by Function and Department- Education

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$82,673,962	\$89,618,737	\$99,265,847
Kannapolis City Schools	\$9,778,710	\$10,049,690	\$11,212,010
Current Expense- RCCC	\$3,951,954	\$4,316,397	\$4,584,500
Capital Outlay Cab Cty Schools	\$1,095,000	\$1,056,324	\$1,056,324
Capital Outlay Kann City Sch	\$100,000	\$108,832	\$108,832
Capital Outlay- RCCC	\$100,000	\$100,000	\$100,000
Other Schools	\$134,405	\$134,405	\$134,405
TOTAL	\$97,834,031	\$105,384,385	\$116,461,918

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

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
ALPS Administration	\$0	\$0	\$1,597,573
Camp Spencer	\$0	\$0	\$304,223
Frank Liske Park	\$0	\$0	\$439,357
Rob Wallace Park	\$0	\$0	\$290,199
Vietnam Veterans Park	\$0	\$0	\$5,950
St. Stephens Park	\$0	\$0	\$4,000
Afton Ridge Active Living Center	\$0	\$0	\$436,496
Concord Active Living Center	\$0	\$0	\$609,522
Mt. Pleasant Active Living Center	\$0	\$0	\$343,440
Active Living & Parks-Park Op	\$2,021,916	\$2,199,055	\$0
Active Liv& Pks-Senior Center	\$772,998	\$878,442	\$0
Library Administration	\$0	\$0	\$2,122,476
Mt. Pleasant Library	\$0	\$0	\$627,551
Harrisburg Library	\$0	\$0	\$671,933
Concord Library	\$4,545,822	\$4,941,516	\$1,337,410
Kannapolis Library	\$0	\$0	\$786,546
Midland Library	\$0	\$0	\$371,021
Afton Ridge Library	\$0	\$0	\$1,048,292
Arena & Events Center	\$1,251,608	\$1,266,217	\$1,236,104
County Fair	\$673,920	\$921,004	\$989,413
Visitor Related Events	\$0	\$10,000	\$10,000
Other - Cult & Rec	\$26,000	\$26,000	\$27,000
TOTAL	\$9,292,265	\$10,242,234	\$13,258,506

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

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Debt Services: Education	\$46,205,484	\$38,761,000	\$34,880,775
Debt Service: Other	\$18,048,888	\$23,565,867	\$29,391,207
TOTAL	\$64,254,372	\$62,326,867	\$64,271,982

Expenditures - by Fund and Function

	Total Budget (All Funds)	General Fund	Community Investment Fund	Landfill Fund	911 Fund	Arena/Fair Fund	Workers Comp/Liability Fund
Contributions	\$53,435,084	\$44,265,842	\$8,556,242	\$0	\$0	\$0	\$0
General Government	\$71,825,896	\$48,036,261	\$0	\$0	\$0	\$0	\$4,861,473
Public Safety	\$101,868,201	\$91,646,889	\$0	\$0	\$473,775	\$0	\$0
Economic & Physical Development	\$7,212,078	\$7,212,078	\$0	\$0	\$0	\$0	\$0
Environmental Protection	\$2,447,478	\$0	\$0	\$2,447,478	\$0	\$0	\$0
Human Services	\$66,211,409	\$65,288,259	\$0	\$0	\$0	\$0	\$0
Education	\$116,461,918	\$112,641,918	\$1,220,000	\$0	\$0	\$0	\$0
Culture & Recreation	\$13,258,506	\$11,022,989	\$0	\$0	\$0	\$2,235,517	\$0
Debt Service	\$64,271,982	\$0	\$64,271,982	\$0	\$0	\$0	\$0
TOTAL	\$496,992,552	\$380,114,236	\$74,048,224	\$2,447,478	\$473,775	\$2,235,517	\$4,861,473

	Fire Districts Fund	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Self-Insured Fund
Contributions	\$0	\$0	\$0	\$0	\$613,000
General Government	\$0	\$0	\$0	\$0	\$18,928,162
Public Safety	\$9,549,821	\$197,716	\$0	\$0	\$0
Economic & Physical Development	\$0	\$0	\$0	\$0	\$0
Environmental Protection	\$0	\$0	\$0	\$0	\$0
Human Services	\$0	\$473,150	\$450,000	\$0	\$0
Education	\$0	\$0	\$0	\$2,600,000	\$0
Culture & Recreation	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
TOTAL	\$9,549,821	\$670,866	\$450,000	\$2,600,000	\$19,541,162

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General Fund Summary

The General Fund overall budget totals \$454,162,460, an increase of \$39,638,746 (9.56%) 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 \$380,114,236, an increase of \$40,330,482 (11.87%) from the prior year. The fund accounts for county services for the benefit of the public and the governmental body as a whole. This fund includes funding for Education, Public Safety, Human Services, General Government, Debt Service, Culture and Recreation, Economic and Physical Development, and Environmental Protection functions of the County.

General Fund Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Revenues	\$40,018	\$0	\$0
Property Taxes	\$231,483,636	\$236,516,760	\$269,281,057
Sales/Other Taxes	\$49,971,455	\$47,896,330	\$48,589,000
Intergovernmental - Grants - Human Services	\$19,200,742	\$19,646,168	\$20,555,532
Intergovernmental - Grants - Other	\$2,997,383	\$2,683,122	\$3,726,346
Intergovernmental - Other	\$10,394,729	\$6,568,650	\$6,568,650
Permits & Fees	\$9,320,564	\$8,326,455	\$8,897,350
Sales & Services	\$15,331,549	\$15,638,414	\$17,202,857
Investments	\$7,067,637	\$2,000,000	\$4,500,000
Miscellaneous	\$384,435	\$286,100	\$430,100
Other Financing Sources	\$1,175,694	\$221,755	\$363,344
REVENUES TOTAL	\$347,367,842	\$339,783,753	\$380,114,236
Expenses			
Personnel Services	\$72,330,930	\$87,276,269	\$104,814,425
Employee Benefits	\$33,533,214	\$38,358,913	\$44,945,332
Supplies	\$8,655,048	\$9,135,385	\$11,427,846
Other Operation Cost	\$15,951,881	\$22,742,059	\$24,790,346
Maintenance & Repair	\$1,449,051	\$2,000,252	\$2,229,992
Other Services & Charges	\$7,009,830	\$8,869,505	\$8,047,238
Contributions to Other Funds or Activities	\$182,671,651	\$167,571,339	\$178,459,065
Capital Outlay	\$4,795,650	\$3,830,031	\$5,399,992
EXPENSES TOTAL	\$326,397,256	\$339,783,753	\$380,114,236
REVENUES LESS EXPENSES	\$20,970,586	\$0	\$0

GENERAL FUND SUMMARIES

FY 2025 Annual Budget

Community Investment Fund Summary

Also a General Fund is the Community Investment Fund (CIF) that maintains separate restricted revenues, expenses, and fund balance. The CIF provides dedicated and sustainable funding for capital projects for the county, school systems and community college. The CIF budget totals \$74,048,224. Decrease of \$-691,737 (-0.9%) from the prior year.

Community Investment Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Sales/Other Taxes	\$29,447,840	\$27,930,000	\$28,426,000
Intergovernmental - Grants - Other	\$729,988	\$404,000	\$404,000
Investments	\$1,073,312	\$0	\$0
Other Financing Sources	\$68,629,080	\$46,405,961	\$45,218,224
REVENUES TOTAL	\$99,880,219	\$74,739,961	\$74,048,224
Expenses			
Other Operation Cost	\$1,268,493	\$5,391,000	\$4,250,000
Other Services & Charges	\$0	\$100,000	\$1,000,000
Contributions to Other Funds or Activities	\$36,514,270	\$12,413,094	\$9,776,242
Capital Outlay	\$1,167,916	\$5,576,867	\$1,729,582
Debt Service	\$60,642,269	\$51,259,000	\$57,292,400
EXPENSES TOTAL	\$99,592,948	\$74,739,961	\$74,048,224
REVENUES LESS EXPENSES	\$287,271	\$0	\$0

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Landfill Fund Summary

The Landfill Fund budget totals \$2,447,478, a increase of \$363,078 (17.42%) from the prior year. Tipping fee revenue totals \$945,000, based on a charge of \$45 per ton multiplied by 21,000 tons of incoming commercial and demolition waste. Republic Services as part of the franchise agreement collects curbside residential waste and recyclables from unincorporated Cabarrus residents.

Landfill Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Sales/Other Taxes	\$52,010	\$0	\$0
Intergovernmental - Grants - Other	\$6,207	\$9,000	\$6,000
Intergovernmental - Other	\$55,787	\$48,000	\$50,000
Permits & Fees	\$143,757	\$150,000	\$150,000
Sales & Services	\$1,381,265	\$1,259,000	\$1,501,000
Investments	\$169,252	\$0	\$0
Miscellaneous	\$24	\$0	\$0
Other Financing Sources	\$621,872	\$618,400	\$740,478
REVENUES TOTAL	\$2,430,174	\$2,084,400	\$2,447,478
Expenses			
Personnel Services	\$519,581	\$543,632	\$645,557
Employee Benefits	\$274,734	\$280,718	\$313,569
Supplies	\$431,050	\$515,280	\$597,180
Other Operation Cost	\$266,833	\$413,603	\$499,025
Maintenance & Repair	\$98,316	\$178,500	\$159,500
Other Services & Charges	\$779,630	\$152,667	\$207,647
Capital Outlay	\$0	\$0	\$25,000
EXPENSES TOTAL	\$2,370,143	\$2,084,400	\$2,447,478
REVENUES LESS EXPENSES	\$60,031	\$0	\$0

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911 Emergency Telephone System Fund Summary

The 911 Fund budget totals \$473,775, an increase of \$57,137 (13.71%) from the prior year. The primary source of revenue is the 911 surcharge on telephones—both wireless and landlines. The State 911 Board collects and remits fund to the county. Expenditures in this fund are for authorized 911 uses only including equipment, computer hardware and software.

911 Emergency Fund Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$614,089	\$346,955	\$262,342
Investments	\$33,959	\$5,000	\$10,000
Other Financing Sources	\$756,964	\$64,683	\$201,433
TOTAL	\$1,405,013	\$416,638	\$473,775

911 Emergency Fund Summary Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Supplies	\$65,884	\$0	\$21,000
Other Operation Cost	\$263,052	\$331,638	\$367,775
Other Services & Charges	\$878	\$0	\$0
Capital Outlay	\$0	\$85,000	\$85,000
TOTAL	\$329,814	\$416,638	\$473,775

911 Emergency Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,405,013	\$416,638	\$473,775
Expenses	\$329,814	\$416,638	\$473,775
REVENUES LESS EXPENSES	\$1,075,198	\$0	\$0

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Arena & Events Center Fund Summary

The Arena and Events Center Fund budget totals \$2,235,517, a \$38,296 (1.74%) 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 \$341,900 from the Tourism Authority from occupancy taxes. The County contracts with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair).

Arena & Events Center Fund Summary Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$597,005	\$749,831	\$749,831
Investments	\$92,054	\$15,000	\$60,000
Miscellaneous	\$5,249	\$5,000	\$5,000
Other Financing Sources	\$2,667,108	\$1,427,390	\$1,420,686
TOTAL	\$3,361,415	\$2,197,221	\$2,235,517

Arena & Events Center Fund Summary Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$116,371	\$140,090	\$149,723
Employee Benefits	\$38,834	\$55,028	\$58,665
Supplies	\$40,285	\$60,875	\$64,125
Other Operation Cost	\$513,600	\$616,508	\$669,475
Maintenance & Repair	\$357,614	\$386,150	\$391,500
Other Services & Charges	\$564,811	\$928,571	\$892,029
Contributions to Other Funds or Activities	\$0	\$10,000	\$10,000
Capital Outlay	\$294,014	\$0	\$0
TOTAL	\$1,925,528	\$2,197,221	\$2,235,517

Arena and Event Center Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$3,361,415	\$2,197,221	\$2,235,517
Expenses	\$1,925,528	\$2,197,221	\$2,235,517
REVENUES LESS EXPENSES	\$1,435,887	\$0	\$0

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Fire District Fund Summary

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

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

Fire Districts Fund Summary Revenue

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Property Taxes	\$6,626,317	\$7,099,003	\$9,549,821
TOTAL	\$6,626,317	\$7,099,003	\$9,549,821

Fire Districts Fund Summary- Expense Expanded

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities			
Operations			
Concord Rural	\$47,065	\$52,582	\$42,801
Rimer Volunteer Fire Departmen	\$231,326	\$319,159	\$398,919
Mt Mitchell Fire District	\$108,822	\$131,480	\$198,230
Gold Hill Volunteer Fire Dept	\$51,070	\$52,556	\$71,455
Mt Pleasant Volunteer Fire Dep	\$619,810	\$625,375	\$881,491
Kannapolis Rural (Winecoff)	\$231,547	\$236,312	\$366,212
Georgeville Fire District	\$298,254	\$297,610	\$449,500
Flowes Store Fire District	\$305,469	\$321,397	\$432,111
Odell Volunteer Fire Departmen	\$872,954	\$1,100,721	\$1,122,121
Richfield Volunteer Fire Dept	\$11,816	\$11,792	\$17,939
Jackson Park Fire District	\$247,086	\$247,631	\$303,913
Cold Water Fire District	\$331,210	\$335,329	\$491,351
Allen Volunteer Fire Departmen	\$567,613	\$702,724	\$1,074,181
Midland Fire District	\$1,185,129	\$1,138,412	\$1,430,528
Northeast Volunteer Fire Dept	\$206,342	\$210,027	\$295,019
Harrisburg Volunteer Fire Dept	\$1,310,803	\$1,315,896	\$1,974,050
OPERATIONS TOTAL	\$6,626,317	\$7,099,003	\$9,549,821
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$6,626,317	\$7,099,003	\$9,549,821
TOTAL	\$6,626,317	\$7,099,003	\$9,549,821

Fire Districts Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$6,626,317	\$7,099,003	\$9,549,821
Expenses	\$6,626,317	\$7,099,003	\$9,549,821

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
REVENUES LESS EXPENSES	\$0	\$0	\$0

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Social Services Fund Summary

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

Social Services Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Sales & Services	\$452,192	\$400,000	\$450,000
Investments	\$3,403	\$0	\$0
REVENUES TOTAL	\$455,595	\$400,000	\$450,000
Expenses			
Other Operation Cost	\$363,532	\$400,000	\$450,000
EXPENSES TOTAL	\$363,532	\$400,000	\$450,000
REVENUES LESS EXPENSES	\$92,063	\$0	\$0

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Intergovernmental Fund Summary

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

Intergovernmental Fund Summary Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$1,765,536	\$2,170,000	\$2,600,000
TOTAL	\$1,765,536	\$2,170,000	\$2,600,000

Intergovernmental Fund Summary Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Services & Charges	\$106,729	\$120,000	\$125,000
Contributions to Other Funds or Activities	\$1,658,808	\$2,050,000	\$2,475,000
TOTAL	\$1,765,536	\$2,170,000	\$2,600,000

Intergovernmental Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,765,536	\$2,170,000	\$2,600,000
Expenses	\$1,765,536	\$2,170,000	\$2,600,000
REVENUES LESS EXPENSES	\$0	\$0	\$0

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Workers' Compensation & Liability Fund Summary

The Workers' Compensation and Liability Fund totals \$4,861,473, a \$830,896 (20.61%) increase from the prior year. The county funds both the workers' compensation and liability insurance plans from premiums generated by a percentage of the salaries of each county employee covered by the plans. Expenditures from the fund are payment of excess coverage, claims and administrative support.

Workers' Compensation & Liability Fund Summary Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$3,073,434	\$3,487,537	\$2,363,223
Investments	\$173,462	\$20,000	\$20,000
Miscellaneous	\$1,000	\$0	\$0
Other Financing Sources	\$0	\$523,040	\$2,478,250
TOTAL	\$3,247,896	\$4,030,577	\$4,861,473

Workers' Compensation & Liability Fund Summary Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$8,696	\$11,000	\$11,000
Other Services & Charges	\$1,957,039	\$3,944,577	\$4,775,473
Capital Outlay	\$0	\$75,000	\$75,000
TOTAL	\$1,965,735	\$4,030,577	\$4,861,473

Workers Compensation and Liability Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$3,247,896	\$4,030,577	\$4,861,473
Expenses	\$1,965,735	\$4,030,577	\$4,861,473
REVENUES LESS EXPENSES	\$1,282,160	\$0	\$0

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FY 2025 Annual Budget

Self-Insured Health & Dental Fund Summary

The Self-Insured Fund budget totals \$19,541,162, a \$951,822 (5.12%) increase from the prior year. Expenditures in the Self-Insured Fund are associated with the operation of the Employee Health Center and payment of claims and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$200,000 per member per year.

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

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

Self-Insured Health & Dental Fund Summary Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$16,640,815	\$17,383,555	\$18,756,162
Investments	\$78,145	\$5,000	\$50,000
Miscellaneous	\$1,090,329	\$970,785	\$700,000
Other Financing Sources	\$0	\$230,000	\$35,000
TOTAL	\$17,809,289	\$18,589,340	\$19,541,162

Self-Insured Health & Dental Fund Summary Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Supplies	\$142,220	\$190,000	\$221,500
Other Operation Cost	\$2,070,118	\$2,820,624	\$3,223,346
Maintenance & Repair	\$387,401	\$485,520	\$498,500
Other Services & Charges	\$13,651,769	\$15,093,196	\$15,597,816
TOTAL	\$16,251,507	\$18,589,340	\$19,541,162

Self-Insured Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$17,809,289	\$18,589,340	\$19,541,162
Expenses	\$16,251,507	\$18,589,340	\$19,541,162
REVENUES LESS EXPENSES	\$1,557,782	\$0	\$0

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Opioid Settlement Fund Summary

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18 year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the state ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund

As of June 30, 2023, the County has received \$1,393,979 as part of this settlement. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. As of June 30, 2023, the County had determined a spending strategy for \$210,000 of the total funds under Option A for recovery support services. The County expended \$70,000 as of June 30, 2023. The County had not determined a spending strategy for the balance of the funds and the funds are budgeted in an unallocated account. Cabarrus County is expected to receive a total of \$21,886,625. OPIOID settlement funds were earned when the County entered into a settlement agreement. Since some companies may cease making OPIOID settlement payments at some point in the future for various reasons, the County considered a level of offset and recorded an allowance for payments that may not be received.

Originally, Cabarrus County along with all counties receiving Opioid settlement funds were instructed that a grant project ordinance could be established and used to track funding and appropriations for the life of the Opioid settlement. During a late 2023 Local Government Commission Opioid meeting, all the counties were informed that because of the way the Opioid Settlement Memorandum of Understanding (MOU) was written, it was not a grant contract, so a grant project ordinance was not a lawful budgeting option. The local government must re-budget the funds in an annual budget ordinance unless the funds are being used for capital purposes. Since Cabarrus County is in the early stages of determining the best use of these funds, and capital expenditures have not been determined, we have added the Opioid Fund to our annual budget ordinance.

Opioid Settlement Fund Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Miscellaneous			
Claim Settlements	\$0	\$0	\$670,866
MISCELLANEOUS TOTAL	\$0	\$0	\$670,866
TOTAL	\$0	\$0	\$670,866

Opioid Settlement Fund Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$131,948
Employee Benefits	\$0	\$0	\$65,768
Other Services & Charges	\$0	\$0	\$210,000
Contributions to Other Funds or Activities	\$0	\$0	\$263,150
TOTAL	\$0	\$0	\$670,866

Opioid Settlement Fund Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$670,866
Expenses	\$0	\$0	\$670,866
REVENUES LESS EXPENSES	\$0	\$0	\$0

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POSITION SUMMARY

FY 2025 Annual Budget

Total Authorized Positions

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 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	3.00	3.00	3.00	3.00	-	-
County Manager	20.00	19.40	6.00	5.40	6.00	5.40	6.00	5.40	-	-
Budget**	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Strategy**	-	-	2.00	2.00	3.00	3.00	3.00	3.00	-	-
Internal Audit**	-	-	1.00	1.00	-	-	-	-	-	-
Procurement**	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Safety & Risk Management**	-	-	2.00	2.00	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	10.50	12.00	12.00	13.00	13.00	13.00	13.00	-	-
Tax Administration	31.00	31.00	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	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-
Information Technology Services	38.00	38.00	40.00	40.00	39.00	39.00	39.00	39.00	-	-
Facility Design & Construction**	-	-	2.00	2.00	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	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	-	-
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Building Maintenance	15.00	15.00	18.00	18.00	18.00	18.00	19.00	19.00	1.00	1.00
Facility Services	39.00	39.00	43.00	43.00	43.00	43.00	43.00	43.00	-	-
Fleet Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
TOTAL	246.00	236.33	255.00	245.83	256.00	246.83	257.00	247.83	1.00	1.00

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Sheriff										
Administration & Operations	241.00	240.75	198.00	197.75	198.00	197.75	199.00	198.75	1.00	1.00
Detention Center	159.00	155.62	158.00	154.62	158.00	154.62	158.00	154.62	-	-
Harrisburg Sheriff***	-	-	25.00	25.00	25.00	25.00	25.00	25.00	-	-
Midland Sheriff***	-	-	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Mt. Pleasant Sheriff***	-	-	4.00	4.00	4.00	4.00	4.00	4.00	-	-
School Resource Officers***	-	-	27.00	27.00	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	-	-
Construction Standards	41.00	41.00	40.00	40.00	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 Services	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-
Emergency Medical Services	166.00	134.94	167.00	137.40	169.00	138.20	179.00	148.20	10.00	10.00
TOTAL	644.00	609.30	660.00	626.77	662.00	627.57	673.00	638.57	11.00	11.00

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	-	-
Community Development	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Soil & Water Conservation	4.00	4.00	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	5.00	5.00	4.00	4.00	4.00	4.00	-	-
TOTAL	21.00	21.00	22.00	22.00	20.00	20.00	20.00	20.00	-	-

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Waste Reduction	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
TOTAL	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Veterans Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
Social Services										
Administration	37.00	37.00	38.00	37.00	43.00	43.00	44.00	44.00	1.00	1.00
Transportation	33.00	33.00	33.00	33.00	32.00	32.00	32.00	32.00	-	-
Child Welfare	105.00	104.13	100.00	99.63	100.00	99.63	103.00	102.63	3.00	3.00
Child Support Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	24.00	24.00	1.00	1.00
Economic Services	119.00	119.00	119.00	119.00	119.00	119.00	119.00	119.00	-	-
Economic Family Support Services	28.00	28.00	28.00	28.00	47.00	47.00	51.00	51.00	4.00	4.00
Adult & Family Services	31.00	30.10	31.00	30.10	31.00	30.10	32.00	31.10	1.00	1.00
Nutrition	11.00	8.60	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	2.00	2.00	-	-
TOTAL	396.00	391.83	394.00	389.33	417.00	413.33	427.00	423.33	10.00	10.00

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Active Living & Parks										
Parks Administration	23.00	19.74	35.00	28.64	15.00	11.74	15.00	11.74	-	-
Camp Spencer Park^	-	-	-	-	2.00	2.00	2.00	2.00	-	-
Frank Liske Park^	-	-	-	-	3.00	3.00	5.00	3.67	2.00	0.67
Rob Wallace Park^	-	-	-	-	3.00	3.00	3.00	3.00	-	-
Senior Centers										
Active Living Center at Afton^^	-	-	-	-	5.00	5.00	8.00	6.20	3.00	1.20
Active Living Center at Concord^^	-	-	-	-	9.00	6.65	9.00	6.65	-	-
Active Living Center at Mt. Pleasant^^	-	-	-	-	8.00	4.90	8.00	4.90	-	-
Library (Administration)^^^	67.00	56.60	94.00	78.10	14.00	13.75	14.00	13.75	-	-
Mt. Pleasant Library^^^	-	-	-	-	10.00	8.25	10.00	8.25	-	-
Harrisburg Library^^^	-	-	-	-	11.00	9.00	11.00	9.00	-	-
Concord Library^^^	-	-	-	-	23.00	18.80	23.00	18.80	-	-
Kannapolis Library^^^	-	-	-	-	15.00	12.00	15.00	12.00	-	-
Midland Library^^^	-	-	-	-	7.00	5.00	7.00	5.00	-	-
Afton Ridge Library^^^	-	-	-	-	17.00	14.50	17.00	14.50	-	-
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-
TOTAL	102.00	85.66	141.00	116.06	144.00	119.26	149.00	121.13	5.00	1.87

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	1,419.00	1,354.11	1,482.00	1,409.99	1,509.00	1,436.97	1,536.00	1,460.84	27.00	23.87

*split from County Manager in FY23
**split from County Manager in FY24
***split from Sheriff Operations in FY24
^split from Parks Administration in FY24
^^moved from Senior Centers in FY24
^^^split from Library Administration in FY24

Note: The FY 25 Adopted count combines new positions with existing positions.

POSITION SUMMARY

FY 2025 Annual Budget

Adopted New Positions

FY 2025 ADOPTED NEW POSITIONS

DEPARTMENT	POSITION REQUESTED	GRADE	POSITION COUNT	FTE'S
BUILDING MAINTENANCE				
	Building Maintenance Mechanic	14	1	1
	SUBTOTAL		1	1
SHERIFF				
	Deputy Sheriff - Library Security	15	1	1
	SUBTOTAL		1	1
EMERGENCY MEDICAL SERVICES				
	EMT/Paramedic/Senior Paramedic	18	4	4
	Master Paramedic	20	4	4
	Logistics Specialist	12	1	1
	Simulation Technical Specialist	22	1	1
	SUBTOTAL		10	10
SOCIAL SERVICES ADMINISTRATION				
	Administrative Specialist III	15	1	1
	SUBTOTAL		1	1
ECONOMIC FAMILY SUPPORT SERVICES				
	FNS Eligibility Supervisor II	20	1	1
	Eligibility Specialist II	15	3	3
	SUBTOTAL		4	4
CHILD WELFARE				
	Licensing Social Worker III	19	1	1
	Quality Assurance Evaluator	23	1	1
	Community Social Service Technician	10	1	1
	SUBTOTAL		3	3
CHILD SUPPORT SERVICES				
	Administrative Specialist I	11	1	1
	SUBTOTAL		1	1
ADULT AND FAMILY SERVICES				
	Intake Social Worker II	18	1	1
	SUBTOTAL		1	1
ACTIVE LIVING CENTER				
	Part-Time Center Facility Operator	12	3	1.2
	Part-Time Ranger	10	2	0.67
	SUBTOTAL		5	1.87
ALL DEPARTMENTS				
	GRAND TOTAL		27	23.9

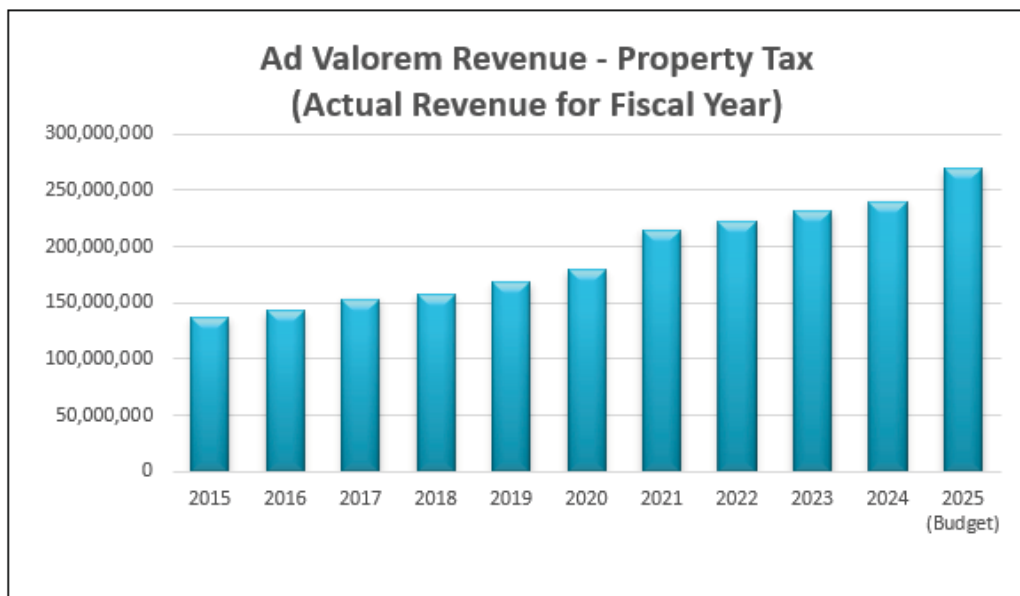
FIVE YEAR FINANCIAL PLAN

FY 2025 Annual Budget

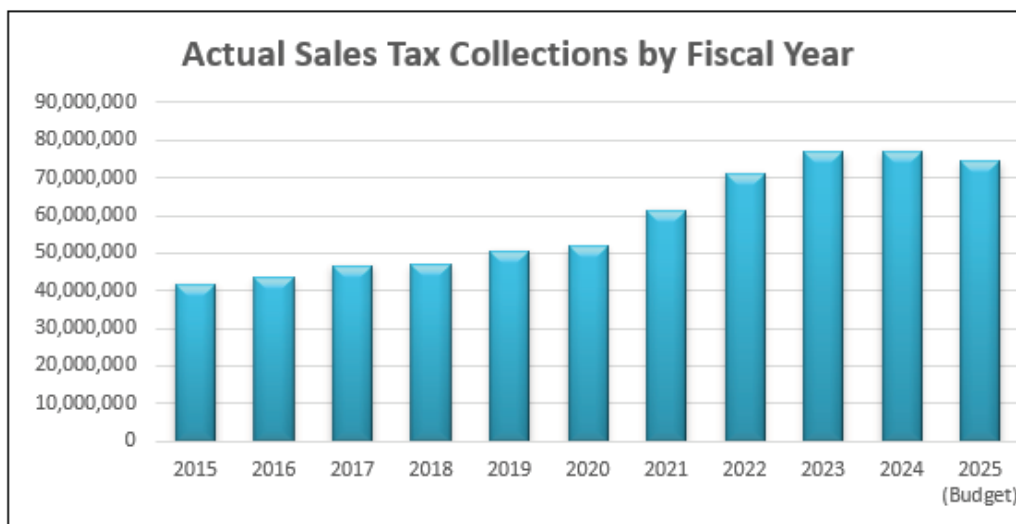
Introduction

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY25) 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	\$240,250,343	99.37%
2025 (Budget)	\$269,281,057	



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	\$76,996,857
2025 (Budget)	\$74,296,921

Revenue Assumption

Property Tax

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

- Property valuations increase of:
 - FY25 - 46.0% (Revaluation Year)
 - FY26 - 3.0%
 - FY27 - 3.0%
 - FY28 - 3.0%
 - FY29 - 3.0%
- Tax collection rate of 98.75% for Real Property and 99.5% for Vehicles (DMV) during the five-year period.
- Sustained tax rate of \$0.576 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 FY24
- One (1) 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 (0) growth annually.
- Permits & Fees – two (2) percent growth annually.
- Sales & Services – two (2) percent growth annually.
- Investment earnings – zero (0) growth annually.
- Miscellaneous – zero (0) growth annually.

Expenditure Assumption

Major expenditure assumptions include:

- Six (6) percent increase to salaries and wages annually.
- Four and half (4.5) percent increase for education expenditures.
- Three (3) 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

Tax Rate: \$0.5760

	FY2024 Adopted	FY2025 Recommended	FY2026	FY2027	FY2028	FY2029 Revaluation
REVENUES						
Property Tax	236,516,760	269,281,057	276,582,903	284,096,651	291,828,587	299,969,429
Sales Tax	47,896,330	48,589,000	49,074,890	49,565,639	50,061,295	50,561,908
Intergovernmental Revenue/Grants	28,897,940	30,850,528	30,850,528	30,850,528	30,850,528	30,850,528
Permits & Fees	8,326,455	8,897,350	9,075,297	9,256,803	9,441,939	9,630,778
Sales & Services	15,638,414	17,202,857	17,546,914	17,897,852	18,255,809	18,620,926
Investment Earnings	2,000,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Miscellaneous	507,855	793,444	793,444	793,444	793,444	793,444
Grand Total Revenue	339,783,754	380,114,236	388,423,976	396,960,918	405,731,603	414,927,013
EXPENSES						
General Government						
Personnel Expenses	125,635,437	149,759,757	158,745,342	168,270,063	178,366,267	189,068,243
Operating Expenses	45,802,965	50,675,210	54,051,708	55,673,260	57,343,457	59,063,761
Contributions to Other Funds						
Contribution to Community Investment Fund	44,105,961	42,576,242	42,520,000	42,520,000	42,520,000	42,520,000
Contribution to Landfill Fund	618,401	740,478	762,692	785,573	809,140	833,415
Contribution to Internal Service Fund	230,000	-	-	-	-	-
Contribution to Community Development Fund	32,000	45,000	45,000	45,000	45,000	45,000
Other Post Employment Benefits (OPEB) Trust	2,000,000	-	-	-	-	-
Education						
Cabarrus County Schools	81,741,563	90,278,651	94,341,190	98,586,544	103,022,938	107,658,971
Charter Schools	7,215,515	8,471,408	8,852,621	9,250,989	9,667,284	10,102,312
Kannapolis City Schools	9,305,776	10,468,096	10,939,160	11,431,423	11,945,837	12,483,399
Rowan Cabarrus Community College	4,316,397	4,584,500	4,790,803	5,006,389	5,231,676	5,467,102
Outside Agencies						
Cabarrus Arena & Events Center	943,717	904,122	943,717	943,717	943,717	943,717
Cabarrus Arts Council	26,000	27,000	27,000	27,000	27,000	27,000
Cabarrus Health Alliance	10,994,141	12,040,642	12,401,861	12,773,917	13,157,135	13,551,849
City of Concord	100,000	100,000	-	-	-	-
City of Kannapolis (Debt)	1,325,926	1,326,113	1,322,325	1,320,865	-	-
City of Kannapolis (MSD)	98,187	733,500	733,687	733,687	733,687	733,687
Economic Development Corporation	425,000	425,000	425,000	425,000	400,000	400,000
Economic Development Incentive Grants	1,700,000	1,900,000	2,074,000	1,908,600	1,143,000	1,143,000
Fire District Sales Tax Contributions	1,661,330	1,703,079	1,703,079	1,703,079	1,703,079	1,703,079
Juvenile Crime Prevention Council (JCPC)	459,927	459,927	459,927	459,927	459,927	459,927
Mental Health Bottle Tax	350,000	200,000	200,000	200,000	200,000	200,000
Mental Health Maintenance of Effort	435,511	435,511	435,511	435,511	435,511	435,511
Rowan-Cabarrus YMCA	250,000	250,000	250,000	250,000	250,000	-
Spay Program	10,000	10,000	10,000	10,000	10,000	10,000
Affordable Housing (WeBuild)	-	2,000,000	-	-	-	-
Total Expense	339,783,754	380,114,236	396,034,625	412,760,543	428,414,655	446,849,971
Estimated Surplus/(Deficit)	-	-	(7,610,648)	(15,799,625)	(22,683,052)	(31,922,958)

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FIVE YEAR FINANCIAL PLAN

FY 2025 Annual Budget

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, 2024 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, 2023:

FUND BALANCE BY FUND

Fund	Fund Balance 6/30/2022	Revenue	Transfers In	Transfers Out	Expenditures	Fund Balance 6/30/2023
General	126,843,165	346,192,148	1,175,694	68,686,406	257,710,849	147,813,752
Community Investment	50,910,520	32,930,421	68,279,798	35,294,270	65,628,679	51,197,790
Landfill	5,612,558	1,808,302	621,872		1,791,545	6,251,187
Arena & Events Center	2,413,963	1,043,589	2,317,826		1,925,528	3,849,850
911 Emergency Telephone System	1,198,158	648,048	756,964		329,814	2,273,356
Opioid Settlement Fund	-	1,419,937			70,000	1,349,937
Workers Compensation	6,831,399	3,247,895			1,965,735	8,113,559
Health/Dental Insurance	3,207,147	17,809,287			16,251,507	4,764,927

FUND BALANCES - Classifications General Fund (Operating)			
Classifications	Fiscal Year End		
	2022	2023	Difference
Nonspendable	258,860	649,087	390,227
Restricted	38,931,167	47,171,964	8,240,797
Committed	8,791,885	4,364,666	(4,427,219)
Assigned	6,258,482	6,158,727	(99,755)
Unassigned	72,602,771	89,469,308	16,866,537
Total General Fund Balance (Operating)	\$ 126,843,165	\$147,813,752	\$ 20,970,587

The General Fund is the chief operating fund of Cabarrus County. The General Fund (Operating) fund balance was \$147.8 million on June 30, 2023, an increase of \$20.96 million from the prior year. This increase was primarily due to four factors:

- Ad valorem property taxes exceeded budgeted expectations by \$4.92 million (2.2 percent)
- Local option sales taxes exceeded budgeted expectations by \$7.51 million (18.1 percent)
- Interest on Investments exceeded budgeted expectations by \$6.87 million (3,434 percent)
- Operational efficiencies resulting in unspent budgeted expenditures

At the end of the 2023 fiscal year, unassigned fund balance for the General Fund was \$89.5 million, or 27.4%, of total General Fund expenditures and transfers out for the fiscal year.

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CAPITAL BUDGET AND FIVE YEAR CAPITAL IMPROVEMENT PLAN (CIP)

FY 2025 Annual Budget

Background

The Capital Budget consists of projects where funding is appropriated by the Board of Commissioners (BOC) for the fiscal year. The 5-Year Capital Improvement Plan (CIP) includes the projects contained in the Capital Budget, as well as future year (FY25-29) projects where funds have not been appropriated by the BOC. Both the Capital Budget and 5-Year CIP are reviewed and adopted annually by the BOC based on needs identified during the budget process.

The remainder of this section provides:

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

Submitting Projects

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

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

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

Evaluating Projects

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

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

Funding Projects

The County funds capital projects in two primary ways:

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

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

b. Community Investment Fund (CIF) Pay-as-you-go (PAYGO) – in FY20, the Board established the Community Investment Fund (CIF) as a sub-fund of the General Fund. The CIF provides a dedicated and sustainable source of funding for debt and generates capacity for future capital projects. The CIF contains restricted revenues, expenses, and fund balance. Through the CIF, the County appropriates \$4.2 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

As part of the FY24 budget, the board approved new financing for 13 projects totaling an estimated \$180 million. Projects included the public safety training facility, relocation of the social services department, and several education projects. Given market conditions, the debt issuance was delayed until July 2024 (FY25), providing an opportunity to address changing needs.

Most significantly, we received a nearly \$1 billion capital request from Cabarrus County Schools to address their projected enrollment growth over the next decade. We also identified project shortfalls for a variety of projects. Responding to these changes requires an additional \$170 million for total financing of \$350 million for debt funded projects seen in the Debt Section below.

The FY25 Capital Budget consists of 40 individual projects totaling \$377,664,500. (18 projects totaling \$350,085,000 funded through debt, and 22 projects funded via pay-as-you-go (PAYGO) sources totaling \$27,579,500). 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	FY2025
Amount	
Parks - Frank Liske Overflow Parking	\$1,275,000
Sheriff - Midland Communications Tower Entrance Road Repair	\$550,000
Startup Costs for Library and Active Living Center at Afton/Mt. Pleasant	\$4,424,000
Critical One-time Purchases	\$579,000
Grounds Maintenance Building Replacement	\$800,000
Sheriff - Training & Firing Range Repairs	\$100,000
Sheriff - Special Response Team Armored Van	\$173,500
Interior ADA Bathroom Renovations at Governmental Center	\$450,000
Parks - Playground Replacements/Renovations	\$110,000
Portable Generator Replacements	\$400,000
GC Basement	\$1,000,000
Landscaping Renovations at Governmental Center	\$1,030,000
Enterprise Physical Security Infrastructure	\$323,000
IAM - Operation Center Roof Replacement	\$325,000
Arena - Asphalt Repair	\$320,000
AMOUNT	\$11,859,500

Cabarrus County Schools PAYGO Projects

Project	FY2025
Amount	
CCS - Television and SmartBoard Replacements	\$1,300,000
CCS - Security Cameras	\$870,000
CCS - Fuel Tanks	\$1,400,000
CCS - Deferred Maintenance	\$7,900,000
AMOUNT	\$11,470,000

Kannapolis City Schools PAYGO Projects

Project	FY2025
Amount	
KCS - Replace Water Pipes	\$500,000
KCS - Deferred Maintenance	\$2,750,000
AMOUNT	\$3,250,000

RCCC PAYGO Projects

Project	FY2025
Amount	
RCCC - Deferred Maintenance	\$1,000,000
AMOUNT	\$1,000,000

Grand Total PAYGO Projects

Project	FY2025
Amount	
Total Cabarrus County Schools PAYGO	\$11,470,000
Total Kannapolis City Schools PAYGO	\$3,250,000
Total General Government PAYGO	\$11,859,500
Total Rowan-Cabarrus Community College PAYGO	\$1,000,000

Project	FY2025
AMOUNT	\$27,579,500

Debt

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

General Government Debt Projects

Project	FY2024	FY2026
Amount		
Social Services Facility- Renovations Only	\$20,000,000	\$0
Public Library and Active Living Center at Afton Ridge	\$15,000,000	\$10,356,364
Behavioral Health Facility	\$20,000,000	\$0
Public Safety Training Facility	\$70,000,000	\$0
AMOUNT	\$125,000,000	\$10,356,364

Cabarrus County Schools Debt Projects

Project	FY2024
Amount	
CCS - New Elementary School (replace Beverly Hills/Coltrane Webb)	\$50,600,000
CCS - Opportunity School	\$9,500,000
CCS - Weddington Hills Elementary School HVAC Replacement	\$7,000,000
CCS - Wolf Meadow Elementary School Roof Replacement	\$2,000,000
CCS - Cox Mill Elementary School Roof Replacement	\$2,500,000
CCS - New Elementary School (Harrisburg or NW Cabarrus)	\$50,600,000
CCS - Concord High School HVAC Replacement	\$9,000,000
CCS - Hickory Ridge High School Roof Replacement	\$2,550,000
CCS - Mary Frances Wall Renovation	\$11,000,000
AMOUNT	\$144,750,000

Kannapolis City Schools Debt Projects

Project	FY2024
Amount	
KCS - Fred L. Wilson Elementary School Addition	\$14,000,000
KCS - Forest Park Elementary School HVAC Replacement	\$7,000,000
AMOUNT	\$21,000,000

Rowan Cabarrus Community College Debt Projects

Project	FY2024
Amount	
RCCC - Workforce Innovations Center	\$47,000,000
RCCC - S201 Renovations	\$7,000,000
RCCC - HVAC Replacement at South Campus	\$5,335,000
AMOUNT	\$59,335,000

Grand Total Debt Projects

Project	FY2024	FY2026
Amount		
Total Cabarrus County Schools Debt	\$144,750,000	\$0
Total General Government Debt	\$125,000,000	\$10,356,364
Total Rowan Cabarrus Community College Debt	\$59,335,000	\$0
Total Kannapolis City Schools Debt	\$21,000,000	\$0

Project	FY2024	FY2026
AMOUNT	\$350,085,000	\$10,356,364

Overview of the Capital Improvement Plan (CIP)

The 5-Year Capital Improvement Plan (CIP) consists of the current year appropriations for the Capital Budget and planned projects for the next four fiscal years. Funding appropriated within the Capital Budget addresses 18 individual debt funded projects totaling \$350,085,000 and 22 pay-as-you-go (PAYGO) projects totaling \$27,579,500. An additional 16 Pay-as-you-go (PAYGO) projects are known projects pending prioritization envisioned for fiscal years 2025 through 2029 and beyond. In addition 7 projects have been identified for funding in the next four debt issuance years. Except for one, the rest 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:

FY25-FY29 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	FY25	FY26	FY27	FY28	FY29 or later
Deferred Maintenance	7,900,000	TBD	TBD	TBD	TBD
Startup Costs for Library and Active Living Center at Afton/Mt. Pleasant	4,424,000				
Deferred Maintenance	2,750,000	TBD	TBD	TBD	TBD
Fuel Tanks	1,400,000				
Television and SMART Board Replacements	1,300,000				
Parks - Frank Liske Overflow Parking	1,275,000				
Landscaping Renovations at Governmental Center	1,030,000				
Deferred Maintenance	1,000,000	TBD	TBD	TBD	TBD
Critical One-time Purchases	579,000				
Security Cameras	870,000				
Sheriff - Midland Communications Tower Entrance Road Repair	550,000				
Replace Water Pipes	500,000				
Interior ADA Bathroom Renovations at Governmental Center	450,000				
IAM - Operation Center Roof Replacement	325,000				
Enterprise Physical Security Infrastructure	323,000				
Arena - Asphalt Repair	320,000				
Sheriff - Special Response Team Armored Van	173,500				
Parks - Playground Replacements/Renovations	110,000				
Sheriff - Training & Firing Range Repairs	100,000				
Portable Generator Replacements	400,000				
GC Basement	1,000,000				
Grounds Maintenance Building Replacement	800,000				
TOTAL PROJECTS	27,579,500	-	-	-	-
REMAINING FUNDS	14,323	4,200,000	4,200,000	4,200,000	4,200,000

FY24-FY32 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	FY24	FY26	FY28	FY30	FY32 or later
Public Safety Training Facility	70,000,000				
New Elementary School (Harrisburg or northwest Cabarrus)	50,600,000				
New Elementary School (Replace Beverly Hills/Coltrane Webb ES)	50,600,000				
Workforce Innovations Center	47,000,000				
Behavioral Health Facility	20,000,000				
Social Services Facility- Renovations Only	20,000,000				
Public Library and Active Living Center at Afton Ridge	15,000,000	10,356,364			
Fred L. Wilson Elementary School Addition	14,000,000				
Mary Frances Wall Renovation	11,000,000				
Opportunity School	9,500,000				
Concord High School HVAC Replacement	9,000,000				
Forest Park Elementary School HVAC Replacement	7,000,000				
S201 Renovations	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				
Cox Mill Elementary School Roof Replacement	2,500,000				
Wolf Meadow Elementary School Roof Replacement	2,000,000				
Northwest High School Replacement		TBD			
New Elementary School (Harrisburg or northwest Cabarrus)		TBD			
Central Cabarrus High School Replacement			TBD		
New Elementary School (TBD)			TBD		
New Southeast High School				TBD	
Deferred Maintenance		TBD	TBD	TBD	TBD
TOTAL	350,085,000	10,356,364	-	-	-
CAPACITY	350,085,000	49,643,636	60,000,000	60,000,000	60,000,000

CIP - OPERATING IMPACTS

Capital projects funded during our last debt cycle (FY24) are already rolled into the operating budget. PAYGO projects that are funded for FY25 do not have any significant operating costs. The operational impacts of planned capital projects for future debt issuances will be estimated after initial phases of project planning are complete.

The table below contains operating impacts of historical capital projects. The costs that are listed in the FY24 column have now been captured in the FY25 operating budget and will be part of our recurring budget for future years.

CAPITAL PROJECTS - OPERATING IMPACTS							
	FY24	FY25	FY26	FY27	FY28	FY29	
General Government							
Emergency Equipment Warehouse/ITS Relocation	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Infrastructure and Asset Management Staff - New Library/ALC facilities	\$ 411,299.65	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 461,299.65	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety							
EMS Headquarters	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	

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FY 2025 Capital Budget

Project Description

Background & Justification/Status

[illegible]

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Planning and Design	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$950,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,030,000	\$0	\$0	\$0	\$0	\$0

Project Description



Background & Justification/Status

- ### Critical One-Time Purchases

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$579,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$579,000	\$0	\$0	\$0	\$0	\$0

Interior ADA Bathroom Renovations at Governmental Center

Project Description

Continued ADA improvements in Governmental Center bathrooms.

Background & Justification Status

There are four sets of public bathrooms in the Governmental Center. Two sets of bathrooms have already been renovated, one set is slated for renovation this year, and the last set is slated for the following year.



Interior ADA Bathroom Renovations at Governmental Center

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0

Arena - Asphalt Repair

Project Description

This is to ensure the funds exist for large lot repairs at the Arena that can't be phased and absorbed in the operating budget.

Background & Justification/Status

For the last 20 years asphalt repairs at the Arena and Events Center have been handled from the operating budget. These asphalt repairs have included patches, sealing and in some cases minor re-milling. Over the next decade those types of repairs will become more extensive as the original subgrade fails and repairs become too costly for the operating budget.



Arena - Asphalt Repair

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Planning and Design	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
AMOUNT	\$0	\$320,000	\$0	\$0	\$0	\$0	\$320,000

Portable Generator Replacements

Project Description

Acquire new and/or additional portable generators for County usage.

Background & Justification/Status

Increased number of County owned and leased facilities as well as additional sheltering and event needs requires replacement of several portable generators.



Portable Generator Replacements

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Equipment & Furniture	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0

Governmental Center Basement Renovations

Project Description

Renovation of old IT office space to remove a large room from the server HVAC zone.

Background & Justification Status

The room is too cold for occupancy due to being on the same HVAC zone as the server room. This area can be removed from that zone and sealed off from the server room to make more usable office space. The plan is to renovate that space for Child Support which will make their operations more efficient by proximity to the Courthouse.



Governmental Center Basement Renovations

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0

Grounds Maintenance Building Replacement

Project Description

To build a new Grounds Maintenance facility and demolish the current facility once moved into the new building. This budget will cover design of the new facility with construction to occur in following years.

Background & Justification Status

The current Grounds Maintenance facility is located at Frank Liske Park and is original to the park. It has been added onto several times over the years but is now approaching the end of its useful life due to age and growth of the division.



Grounds Maintenance Building Replacement

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$0	\$615,000	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$2,200,000	\$0	\$0	\$0	\$0
Equipment & Furniture	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0
Planning and Design	\$0	\$185,000	\$0	\$0	\$0	\$0	\$0
Other Improvements	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$800,000	\$2,650,000	\$0	\$0	\$0	\$0

Social Services Facility - Renovations Only

Project Description

Renovate the Social Services facility.

Background & Justification/Status

Multiple HVAC units, some duct work, and flooring needs replacement. A front service counter and ADA compliant restrooms need to be installed. Several walls need to be installed, roof work needs to be done on both buildings. Also, some electrical work and paving need to be done.



Social Services Facility - Renovations Only

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
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Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0

IAM Operations Center Roof Replacement

Project Description

Renovations and building additions to the Cabarrus County Operations Center located at 484 Cabarrus Avenue in Concord.

Background & Justification/Status

Phase I is the relocation of Fleet Maintenance from the General Services Drive location to the Operations Center to facilitate a larger facility and more lifts to meet the needs of the County's growing fleet. Additionally security measures will need to be added in terms of fencing, gates, cameras, as well as equipment and interior renovations.

Phase II is the relocations of the Infrastructure & Asset Management Building Maintenance, Custodial, Administration, and Sign Maintenance staff and operations to the Operations Center. A roof replacement and minor interior renovations will be required. In future years an emergency equipment facility is planned on the currently empty parcel that will house public safety emergency equipment & vehicles (ATV's, trailers, campers, etc.) which is currently stored at various county owned, county leased, and non-county leased locations.



IAM Operations Center Roof Replacement

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0

Enterprise Physical Security Project

Project Description

This project will allow ITS to deploy cameras, card readers and other physical security devices to protect the citizens, staff and property at multiple County facilities. As facilities grow, the County's security needs change. Our current video and door access control systems are not on one platform. A converged platform will allow for better control and data. To leverage additional AI related tools to improve security at our facilities will require this upgrade.

Background & Justification/Status

ITS recently established a standardized enterprise security platform during the upgrade to the Detention Center. Some Cabarrus County facilities have video surveillance cameras but most of these are older analog devices that provide very poor quality video and are not supported on our enterprise platform. It is our goal to install IP based cameras connected to the enterprise platform to provide video retention that meets records requirements and improve video resolution of images captured at existing locations. Additionally, ITS will deploy cameras to locations throughout those facilities to provide greater security video coverage. Card Readers will also be added at several locations for employee access, reducing the number of keys issued and controlling authorized access in facilities. State retention requirements establishes a 30 day retention on video. Most of the existing DVRs do not meet this requirement. Without this upgrade we are unable to retrieve video quickly when an incident is reported and analog video provides poor image quality making identification difficult. If cameras are not upgraded so they can be added to the enterprise platform, the new Sheriff unit will not be able to view the feeds from the existing cameras at remote locations.



Enterprise Physical Security Infrastructure

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Technology	\$0	\$323,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$323,000	\$0	\$0	\$0	\$0	\$0

Behavioral Health Facility

Project Description

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



Background & Justification/Status

This proposal requests support for the design, development, and programming for a Behavioral Health Urgent Care facility in Cabarrus County. This single point of entry creates an integrated model of physical and behavioral healthcare, staffing physicians, nurses, and mental health clinicians to ensure all aspects of residents' health needs are met. The facility offers an alternative to unnecessary hospitalization or jail for those experiencing a behavioral health crisis related to substance use and mental health disorders. Services will be made available 24/7, in a secure facility, and include: 4-7 days of crisis stabilization in a 16-bed unit; assessment, evaluation, and brief intervention; medication management; and engagement of family, as appropriate. This facility also includes a 23-hour observation unit offering supervision/assistance with crisis de-escalation, and assessment and referral to a clinically-appropriate level of care, such as inpatient Facility Based Crisis. For the last 9 years, access to mental healthcare has been identified as a priority need in Cabarrus County. Although the state has passed legislation that allows first responders to reroute patients in mental health crisis from the ED to Facility Based Crisis (FBC), in Cabarrus County that tends not to be a viable option. As a designated Health Professional Shortage Area in mental healthcare, additional clinicians and access points to mental and behavioral health care for community members is vital to keeping employers profitable and employees productive.

Behavioral Health Facility

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Construction	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0



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PUBLIC SAFETY

FY 2025 Capital Budget

Public Safety Training Facility

Project Description

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

Background & Justification/Status

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



Public Safety Training Facility

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Construction	\$70,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$70,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Repairs at Sheriff's Training & Firing Range

Project Description

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

Background & Justification/Status

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



Sheriff - Training & Firing Range Repairs

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Building and Renovations	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0

Midland Communications Tower Entrance Road Repair

Project Description

Repair entrance road to Communications Tower on HWY 24/27 in Midland.

Background & Justification/Status

The Midland Communications Tower located on 24/27 has suffered from entrance road structural and washout issues since its construction. Infrastructure and Asset Management have been able to repair and address stormwater issues over the years but the road now needs a true engineering subgrade and stormwater system to continue to provide access. Engineers have already been engaged to design the repairs.



Sheriff - Midland Communications Tower Entrance Road Repair

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0

Sheriff - Special Response Team Armored Van

Project Description

Sheriff's Office Special Response Team (SRT) Armored Van - Replacement SRT Vehicle. The proposed NJ III Ford Transit Van will benefit members of the SRT by affording officers ballistic and restraint protection while travelling to and on scene of high-risk incidents. It can transport up to 12 officers to scenes such as high-risk warrant service, barricaded subjects, hostage situations and more. The vehicle will benefit and serve all members of the sheriff's office and citizens of Cabarrus County by serving as a mobile shield for insertions, evacuations and rescues. The design and layout of this particular vehicle also makes offboarding and onboarding of personnel more efficient and much safer than the current vehicle along with being more agile, easy to maneuver, and smaller compared to the current vehicle or other comparable armored vehicles while still maintaining a low profile or non-militaristic appearance. This vehicle is also under weight for weight restrictions of many bridges in Cabarrus County, which is a problem for many other armored vehicles. (A second Ford F-350 with a Knapheide body will be requested through the budget process that can transport up to 4 officers as well as storage and transport of Special Response Team tools including breaching equipment, electronic equipment, ladders, ballistic shields, night vision and thermal optics, and an assortment of other tools and equipment utilized by the Cabarrus County Sheriff's Office Special Response Team.)

Background & Justification/Status

The Sheriff's Office has to regularly respond to high-risk situations, often violent crime situations, that have the potential to escalate to incidents of officers and/or the public being engaged by gunfire while responding to, on scene of, or during rescue efforts. This vehicle would provide an agile response while providing ballistic protection, as well as restraint protection for officers responding to these scenes. A secondary vehicle will be purchased through regular budget to transport equipment. In the past 10 years law enforcement agencies within Cabarrus County including the Sheriff's Office, Concord Police, and Kannapolis Police have responded to numerous incidents of violent crime that involved officers and the public being engaged by gunfire while responding to, on scene of, or during rescue efforts in which a vehicle such as this would have been advantageous for protection during the response. This vehicle plus the F-350 to be requested through a different budget process, cost less than one comparable vehicle and will serve the mission of the Cabarrus County Sheriff's Office Special Response Team and other entities much better than a single vehicle while affording superior protection, safety, and maintaining a low-key appearance. The current SRT vehicle is a 2007 Ford E-450 and was acquired on 02/14/2007. The vehicle is cumbersome, has no ballistic protection, no seat restraints for rear passengers and is aging and deteriorating. It also lacks space for both passengers and equipment. It is difficult to respond quickly and safely in the current vehicle to high-risk incidents and therefore we have had to reach out to other agencies to use their equipment that provides ballistic protection. Purchasing the new vehicles would provide needed protection to officers who respond to life and death situations.



Sheriff - Special Response Team Armored Van

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other	\$0	\$173,500	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$173,500	\$0	\$0	\$0	\$0	\$0



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CULTURE & RECREATION

FY 2025 Capital Budget

Playground Replacements/Renovations at Multiple Parks

Project Description

Playground replacements/renovations of all County playgrounds and like amenities.

Background & Justification/Status

The County has eleven (11) plus playground like amenities including playgrounds, fit stations, splash pads, etc. These amenities suffer condition issues as each year passes and this CIP is intended to provide a financial mechanism for replacing and renovating. Safety is the largest concern with these amenities as they are utilized by the public on a daily basis.



Parks - Playground Replacements/Renovations

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$0	\$110,000	\$0	\$160,000	\$0	\$0	\$180,000
AMOUNT	\$0	\$110,000	\$0	\$160,000	\$0	\$0	\$180,000

Public Library and Active Living Center at Afton Ridge

Project Description

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

Background & Justification/Status

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



Public Library & Active Living Center at Afton Ridge

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Planning and Design	\$15,000,000	\$0	\$10,356,364	\$0	\$0	\$0	\$0
AMOUNT	\$15,000,000	\$0	\$10,356,364	\$0	\$0	\$0	\$0

Startup Costs for Library/ALC at Afton/Mt. Pleasant

Project Description

Payments held to support the Library and Active Living Center facilities at Afton and Mt. Pleasant coming online.

Background & Justification/Status

This money contains two years' worth of lease replacements (\$712,000/year) and the rest is money for supplies, moving costs, equipment, and other needs that come up during the start up process.



Startup Costs for Library/ALC at Afton/Mt. Pleasant

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$4,424,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$4,424,000	\$0	\$0	\$0	\$0	\$0

Frank Liske Overflow Parking

Project Description

Staff proposes to increase the size of the parking lot at Frank Liske to the greatest amount possible based on locations and restricting parameters as well as asphalt the parking lot.

Background & Justification/Status

As utilization of the Frank Liske Park (FLP) athletic amenities has increased (both softball and soccer) over the past several years the need for more overflow parking is needed. Currently there is a gravel overflow lot located in between the FLP Barn and softball complex. Based on the current parking issues during large usage of these amenities (primarily on the weekends) and the anticipated utilization of the rebuilt barn that has larger reservable spaces parking will be needed moving forward at the park. Lights will be evaluated based on operations of the park and cost of those lights from the utility provider. Stormwater conveyance and detention will be required for this renovation and expansion of the existing parking lot.



Frank Liske Park Overflow Parking

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Planning and Design	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$1,100,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,275,000	\$0	\$0	\$0	\$0	\$0



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EDUCATION: CABARRUS COUNTY SCHOOLS

FY 2025 Capital Budget

Deferred Maintenance

Project Description

Various projects identified by district administration and staff addressing a wide variety of needs at many schools and facilities. Some examples include:

- Replacement of cooling tower
- Bleacher and stadium additions/renovations
- ADA accessible ramps
- EC accessible play areas
- Roof repairs
- Carpet and flooring replacements
- Access Control Key Fobs
- Gym Lighting Improvements/Upgrades
- Bathroom repairs
- Courtyard renovations



Background & Justification/Status

For more detailed information - please visit Cabarrus County Schools' page on these projects at this link: [CCS Top 36 projects](#).

CCS - Deferred Maintenance

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$5,400,532	\$7,900,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$5,400,532	\$7,900,000	\$0	\$0	\$0	\$0	\$0

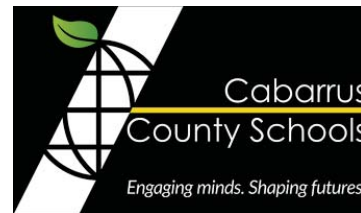
Replace Outdated TVs and SmartBoards

Project Description

CCS has no sustainable plan for replacing classroom AV equipment. Currently schools are responsible for the brunt of replacements. This creates an inequity among our schools as priorities at individual schools differ from year to year. Funding also varies from school to school from sources other than Instructional Supply funds (PTO, fundraising, etc.)

Background & Justification/Status

Recurring annual capital funds will allow us to get on a planned refresh cycle for equipment. This equipment is anticipated to last 7-10 years at best. Full replacement of all classroom TVs and interactive displays is estimated to cost between \$7.5 and \$10 million.



CCS - Replace TVs and SmartBoards

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$1,300,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,300,000	\$0	\$0	\$0	\$0	\$0

Mary Frances Wall Renovation

Project Description

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

Background & Justification/Status

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



CCS - Mary Frances Wall Renovation

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$11,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$11,000,000	\$0	\$0	\$0	\$0	\$0	\$0

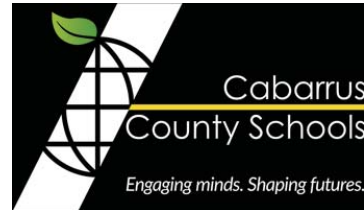
Additional Fuel Tanks and Infrastructure

Project Description

Add additional fuel tanks at the Bus Garage for increased fuel capacity.

Background & Justification/Status

Currently our fuel storage capabilities are not adequate for a long term local emergency, increasing our local capacity would increase our ability to provide school bus service for weeks instead of days in the event of a natural disaster.



CCS - Fuel Tanks

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0

Security Cameras

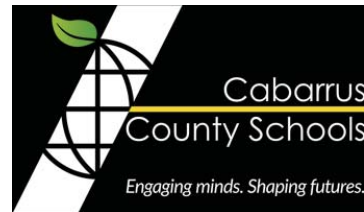
Project Description

This project addresses several needs:

- Replace Aging Security Camera Servers
- Increase Size of Security Camera Servers
- Add New Cameras
- Replace Old Existing Cameras

Background & Justification/Status

12 servers are 5+ years old and are several years out of warranty. These servers are crucial to the school security camera system; they provide, record, and store all video footage that is captured by security cameras and assist with investigations as the need arises. Existing servers do not have enough hard drive space to provide video storage for a minimum of 20+ days. The server space has been decreasing due to addition of new cameras and improvement of image/video quality overtime. New cameras are needed at many sites with some sites requesting up to 5. Some cameras still provide very good quality but no longer support/receive firmware updates, potentially compromising CCS data networks.



CCS - Security Cameras

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$870,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$870,000	\$0	\$0	\$0	\$0	\$0

Roof Replacements at Various Schools

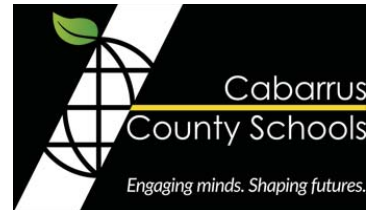
Project Description

Replace roofs at the following schools:

- Hickory Ridge High School
- Cox Mill Elementary School
- Wolf Meadow Elementary School

Background & Justification/Status

The roofs at these schools have exceeded their life cycles and are affecting other systems because of water intrusion. If CCS averages 3 roof replacements per year, water intrusion and associated damages can be avoided.



CCS - Roof Replacements

Proposal Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
CCS - Wolf Meadow Elementary Roof Replacement	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
CCS - Hickory Ridge High Roof Replacement	\$2,550,000	\$0	\$0	\$0	\$0	\$0	\$0
CCS - Cox Mill Elementary Roof Replacement	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$7,050,000	\$0	\$0	\$0	\$0	\$0	\$0

New Elementary School (Harrisburg or NW Cabarrus)

Project Description

Build elementary school to address growth needs in northwest/southwest portion(s) of the county.

Background & Justification/Status

As a part of the district realignment and facility needs assessment, CCS has identified the need for targeted growth areas in both the northwest and southwest portions of Cabarrus County. The school will support the enrollment projections identified by Cooperative Strategies and position the district to sustain that growth for the foreseeable future.



CCS - New Elementary School (Harrisburg/NW Cabarrus)

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$50,600,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,600,000	\$0	\$0	\$0	\$0	\$0	\$0

Opportunity School

Project Description

Construction of the Opportunity School.

Background & Justification/Status

In 2019, a \$5m budget was established for the Opportunity School and over the course of 3 years we made the necessary adjustments adding roughly 30% to the cost of construction that the industry saw as a whole through COVID. However, the square foot requirements for this program are unique and required more than what was originally anticipated. Currently, based on that square footage, and with everything captured, the budget is closer to \$9.53m instead of the \$7m. This represents the increase request of \$2,535,000.00. The initial program of spaces and schematic design generated with Morris Berg has the building at roughly 23,200 SF. We have met with our Construction Manager at Risk to begin the preconstruction pricing exercises on this project. These pre-construction activities may very well allow us to find opportunities to reduce the square footage as we begin more detailed constructability reviews of the project. Having the program of space needs provided us with the total square footage and allowed us to identify the more detailed individual budget necessary for the project.



CCS - New Opportunity School

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Construction	\$9,500,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$9,500,000	\$0	\$0	\$0	\$0	\$0	\$0

HVAC Replacement at Various Schools

Project Description

Replace HVAC systems at the following schools:

- Concord High School
- Weddington Hills Elementary School

Background & Justification/Status

The HVAC systems at these schools are at the end of their life cycles and require replacement. The system also has an added caveat of requiring a soon to be obsolete refrigerant (commonly called R22). On January 1, 2020, manufacturing of R22 ceased per mandates from the Environmental Protection Agency (EPA) due to ozone depleting qualities. Since R22 cannot be imported and is no longer produced in the United States, any remaining inventory or recovered refrigerant will be affected by rising costs.



CCS - HVAC Replacements

Proposal Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
CCS - Weddington Hills Elementary HVAC Replacement	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0
CCS - Concord High HVAC Replacement	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$16,000,000	\$0	\$0	\$0	\$0	\$0	\$0

New Elementary School (Replace Beverly Hills/Coltrane Webb)

Project Description

Onsite rebuild to support Coltrane Webb Elementary student population and a large portion of the Beverly Hills Elementary student population - reducing high operational costs.

Background & Justification/Status

As we continue to look for ways to reduce operational cost and provide equitable facilities for the students of CCS, Beverly Hills Elementary was presented and approved as a site for redevelopment and consolidating the student population into adjacent boundaries. Coltrane Webb Elementary is also in need of replacement due to the high facility condition index rating and the property affords us the ability to be redeveloped on site.



CCS - New Elementary School (Replace BevHills/ColtraneWebb)

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$50,600,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,600,000	\$0	\$0	\$0	\$0	\$0	\$0



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EDUCATION: KANNAPOLIS CITY SCHOOLS

FY 2025 Capital Budget

Deferred Maintenance

Project Description

Various maintenance projects at different schools.

Background & Justification/Status

Flooring replacements, access control/camera upgrades, classroom furniture, EC accessible playground, stair repairs, playground sunshades, emergency generator, water heater replacement, blinds replacement, building renumbering for life safety, etc.

Three projects that were ranked as highest importance by maintenance staff in three trades:

- Chiller Replacement at GW Carver (HVAC)
- Front Parking Lot Drainage and Repavement at Shady Brook (Paving)
- Roof Replacement at North Kannapolis Elementary (Carpentry)



KCS - Deferred Maintenance

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$1,500,000	\$2,750,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$1,500,000	\$2,750,000	\$0	\$0	\$0	\$0	\$0

Replace Water Pipes at AL Brown

Project Description

Replace water pipes at AL Brown High School.

Background & Justification/Status

ALBHS was built in 1950 and many portions of the steam piping and chill water lines are beyond life cycle. The piping has corroded to the point of failure. The continuous repairs to keep the system up and running is an extreme drain on maintenance resources. Complete failure of piping is imminent and if not replaced, repairs and materials will be priced at premium rates due to urgency. There is also potential to cause school closure until repairs are made.



KCS - Replace Water Pipes

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0

Fred L. Wilson Elementary School Addition

Project Description

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

Background & Justification/Status

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

There are no current additional classroom spaces available for use at FLWES. We have already modified the performance stage and created two small classroom spaces. The media center is used for classroom space at times. An early 2000's addition at Fred L. Wilson added eight classrooms, expanded the office area (minimally) and added a gym. The cafeteria and gym space is adequate for the current use and future expansion. There is a desperate need for small classroom space and office space for itinerant teachers and support staff. Academically Gifted and small groups of students receiving special education services are meeting in the "atrium" areas of the 1960's building. As a global studies and dual language magnet, FLWES' growth and success has led Kannapolis City Schools to add an additional global studies and dual language magnet on the eastern half of the district. In the last eight years, Kannapolis City Schools has redistricted students to accommodate growth across the district. At this time due to growth there are only four classrooms available on the western side of the district and only seven on the eastern side. Of those 11, six are being used for STEM, music, and art. Explosive growth is expected on the east side given Kannapolis has installed water, sewer and gas to the Rowan corridor at the Old Beatty Ford Road exit in Rowan County (as a reminder, Jackson Park serves many Cabarrus County families and any increase pushes more of those Cabarrus County students back to the Cabarrus County side of the district.)

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

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

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

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

KCS - Fred L. Wilson Elementary Addition

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$14,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$14,000,000	\$0	\$0	\$0	\$0	\$0	\$0



Forest Park Elementary School HVAC Replacement

Project Description

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

Background & Justification/Status

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

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

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

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.



KCS - Forest Park Elementary School HVAC Replacement

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0



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EDUCATION: ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2025 Capital Budget

Deferred Maintenance

Project Description

The College is requesting a \$400,000 annual capital allocation increase in to support capital needs for repairs and maintenance on the College's four Cabarrus County Campuses. The increase addresses an increasing backlog of smaller deferred maintenance items at the College's aging facilities. These projects are estimated to have a budget of less than \$100,000 each. Examples of deferred maintenance include:

- Replace Existing Lighting with New LED Buildings in South Campus Buildings
- Parking Lot Paving at Building S202
- CBTC - Parking Lot and Drive Paving
- Replace Roof at Building S203
- Replace Ceiling Tiles in Building S202
- Repair Envelope of South Campus Buildings



RCCC - Deferred Maintenance

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0

HVAC Replacement at South Campus

Project Description

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

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

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

Background & Justification/Status

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

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.



RCCC - HVAC Replacement at South Campus

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Other Improvements	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0

Workforce Innovations Center

Project Description

A new building housing classrooms, labs, offices, and support spaces is necessary to support the growth in the career credit programs supporting local government and industry's workforce needs with state-of-the-art educational opportunities. It is envisioned that the building will house public safety, focused healthcare, education, physical education, and career credit programs. A key element of the building would be two large, flexible multi-purpose meeting spaces with supporting spaces. The building is envisioned to be a 75,000 square foot, three-story building. The building is planned to be located on an undeveloped parcel across Trinity Church Road from South Campus in Kannapolis, NC. It is envisioned to be a steel frame, with brick veneer to integrate into the design aesthetic of South Campus. It will be a high-performing building. The project includes extensions of all utilities (power, data, water, sewer), parking, and stormwater for the site. The project also includes a roughly 9,000 square foot Central Energy Plant designed into the first floor to provide space for chillers and other infrastructure to support the ultimate build-out of South Campus while acting as a teaching tool for students learning about the next generation of mechanical systems.



Background and Justification

This project will allow for the expansion of additional first responder and educational programs into Cabarrus County and provides an educational and training facility closer to the metropolitan area. This project addresses the recognized need for expanded Corporate & Continuing Education programs in Cabarrus County as the population of the county and surrounding areas increase.

RCCC - Workforce Innovations Center

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$47,000,000	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$47,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Building S201 Renovations

Project Description

South Campus Building S201 is a three story, 43,426 SF brick facade educational building completed in 1991 (32 years ago). This project request will renovate and remodel the first floor of the building LRC, Café, Beacon's Nest, and after that, renovate the third floor of the building to expand science labs, provide additional classroom space, and provide academic programs office space. Includes updating elevator controls and equipment, and refreshing cab finishes. Restrooms on the first and third floors will be fully renovated. The building envelope will be evaluated and upgraded to improve energy efficiency. Systems work includes updating HVAC VAV boxes and replacing older lighting with LED. The recently installed fire alarm system will be updated to include mass notification.

Background & Justification/Status

This project will update and expand the science labs on the third floor to accommodate a growing student population. This expansion will use the current LRC space. This project will also relocate the LRC and address the changing functional needs of LRC spaces to reflect current learning and collaboration concepts for students. The current LRC opened in 1991 and does not provide the resources needed for students. Additional science lab and office spaces are needed to support the growing student population and provide needed office spaces at South Campus. Student engagement areas are recognized as components of higher education teaching environments and the relocation of the LRC to the ground floor provides the opportunity to address this.



RCCC - S201 Building Renovations

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Amount							
Building and Renovations	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Account Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
AMOUNT	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0



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ACTIVE LIVING CENTERS

FY 2025 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

Active Living Center - Concord (331 Corban Avenue, Concord)

Active Living Center - Mt. Pleasant (8615 Park Drive, Mt. Pleasant)

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

8144 - Active Living Center Afton Ridge Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$16,500
TOTAL	\$0	\$0	\$16,500

8144 - Active Living Center Afton Ridge Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$301,695
Employee Benefits	\$0	\$0	\$123,451
Supplies	\$0	\$0	\$11,350
TOTAL	\$0	\$0	\$436,496

8144 - Active Living Center Afton Ridge Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$16,500
Expenses	\$0	\$0	\$436,496
REVENUES LESS EXPENSES	\$0	\$0	-\$419,996

8145 - Active Living Center Concord Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$172,600
TOTAL	\$0	\$0	\$172,600

8145 - Active Living Center Concord Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$352,079
Employee Benefits	\$0	\$0	\$137,993
Supplies	\$0	\$0	\$65,450
Other Operation Cost	\$0	\$0	\$50,000
Maintenance & Repair	\$0	\$0	\$4,000
TOTAL	\$0	\$0	\$609,522

8145 - Active Living Center Concord Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$172,600
Expenses	\$0	\$0	\$609,522
REVENUES LESS EXPENSES	\$0	\$0	-\$436,922

8146 - Active Living Center Mt. Pleasant Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$16,950
TOTAL	\$0	\$0	\$16,950

8146 - Active Living Center Mt. Pleasant Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$229,619
Employee Benefits	\$0	\$0	\$78,071
Capital Outlay	\$0	\$0	\$25,000
Supplies	\$0	\$0	\$8,450
Other Operation Cost	\$0	\$0	\$1,800
Maintenance & Repair	\$0	\$0	\$500

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$0	\$0	\$343,440

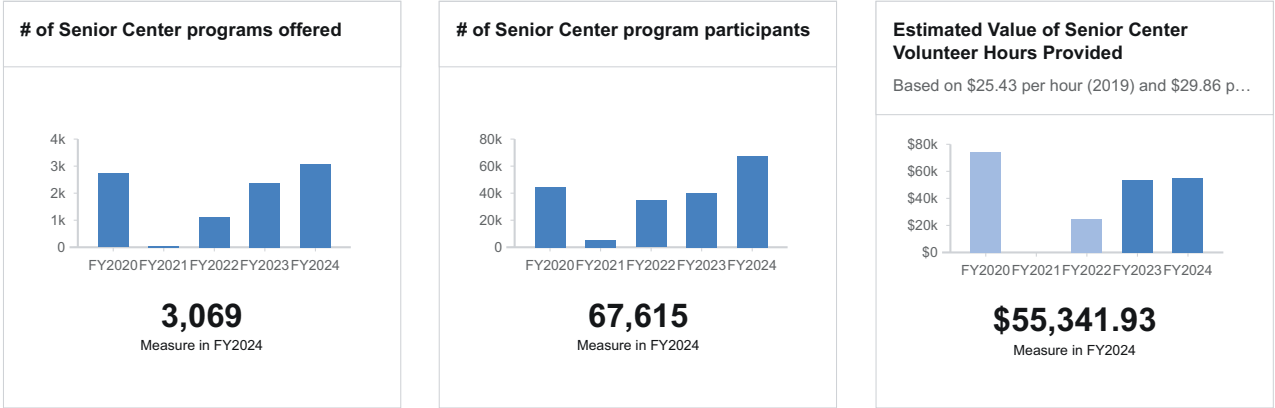
8146 - Active Living Center Mt. Pleasant Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$16,950
Expenses	\$0	\$0	\$343,440
REVENUES LESS EXPENSES	\$0	\$0	-\$326,490

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Senior Centers	10.00	7.65	10.00	7.65	-	-	-	-	-	-
Active Living Center at Afton^^	-	-	-	-	5.00	5.00	8.00	6.20	3.00	1.20
Active Living Center at Concord^^	-	-	-	-	9.00	6.65	9.00	6.65	-	-
Active Living Center at Mt. Pleasant^^	-	-	-	-	8.00	4.90	8.00	4.90	-	-

^^ Note: Senior Centers were renamed Active Living Centers and split into their own cost centers in FY 2024.

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Londa Strong

Title: Active Living and Parks Director

Email: lastrong@cabarruscounty.us

Phone: 704-920-3484





AGRICULTURAL FAIR

FY 2025 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.

LOCATION

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

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

INTERACTIVE RESIDENT EXPERIENCES

[Cabarrus County Fair Website](#)
[Fair Facebook](#)
[Fair X \(Twitter\)](#)



SIGNIFICANT DATES

August: 2024 Fair Contest Deadline
September: 2024 Cabarrus County Fair
October 1, 2024: 2025 Vendor Handbook and Application Available
March 1, 2025: 2025 Fair Contest Categories Available

FY24 HIGHLIGHTS

- Successfully held Annual County Fair in September 2023.
- Received 8 international recognitions for efforts in marketing and programming.
 - Welcomed over 60,000 patrons
 - Largest Daily Attendance: 12,747
 - Total Fair Entries: 3,334
 - Total Exhibitors: 898
 - Total Volunteer Hours: 659
 - Total Rides: 41
 - Games: 45

Moved forward 2024 Fair preparations

FY25 FOCUS

- Extending the agreement with current Midway provider (games/rides), existing agreement ends after the 2026 Fair
- Evaluating the current allocation and capacity of the department workforce (staff and volunteer) resources to meet the growing increases on demand, to continue to thrive and deliver a quality product/service in the future

8320- County Fair Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$597,005	\$749,831	\$749,831
Investments	\$92,038	\$15,000	\$60,000
Miscellaneous	\$5,249	\$5,000	\$5,000
Other Financing Sources	\$0	\$151,173	\$174,582
TOTAL	\$694,292	\$921,004	\$989,413

8320- County Fair Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$116,371	\$140,090	\$149,723

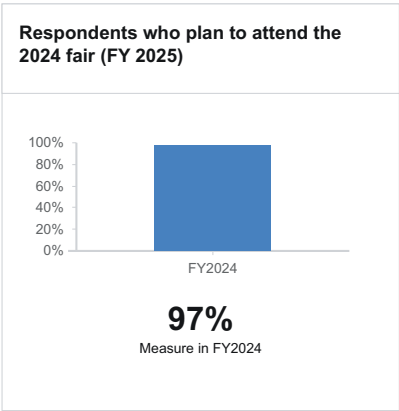
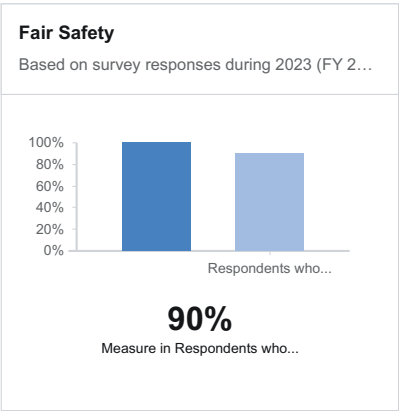
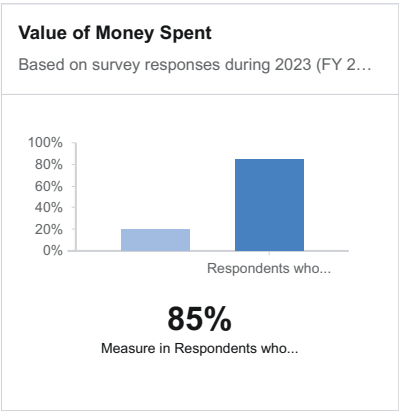
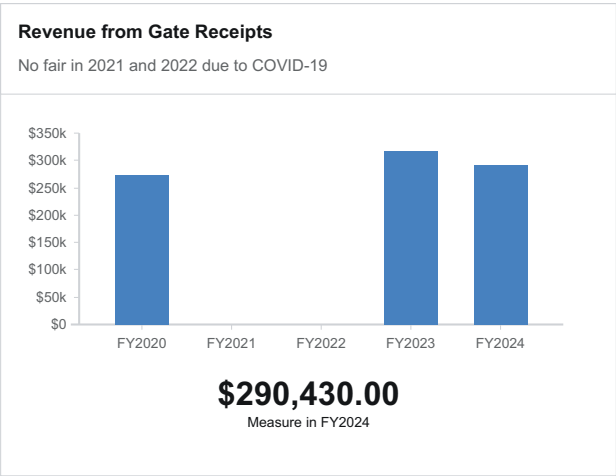
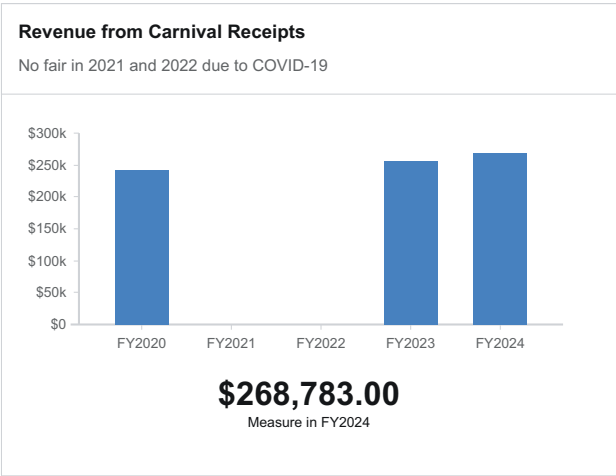
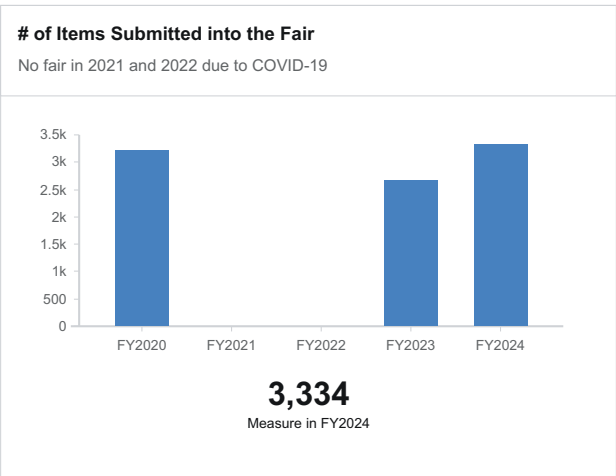
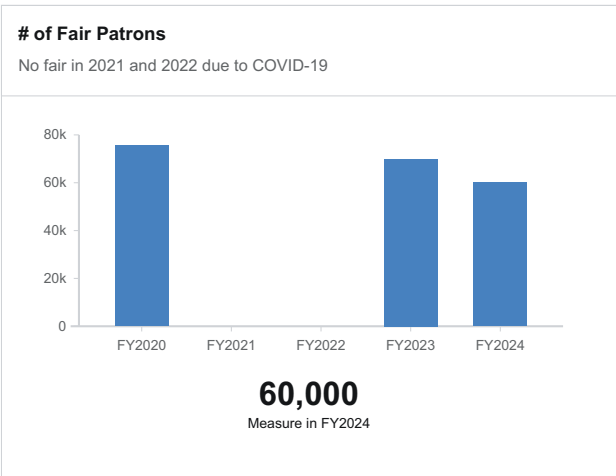
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Employee Benefits	\$38,834	\$55,028	\$58,665
Supplies	\$40,285	\$60,875	\$64,125
Other Operation Cost	\$364,768	\$467,508	\$520,475
Maintenance & Repair	\$9,551	\$16,150	\$16,500
Other Services & Charges	\$104,112	\$181,354	\$179,925
TOTAL	\$673,920	\$921,004	\$989,413

8320- County Fair

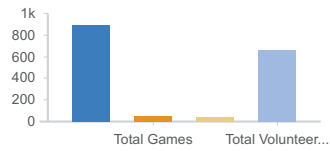
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$694,292	\$921,004	\$989,413
Expenses	\$673,920	\$921,004	\$989,413
REVENUES LESS EXPENSES	\$20,371	\$0	\$0

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Fair	2.00	1.67	2.00	1.67	2.00	1.67	2.00	1.67	-	-

PERFORMANCE MEASURES



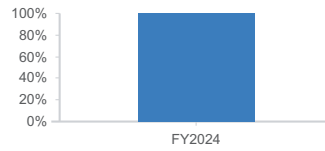
Fair Totals



659

Measure in Total Volunteer...

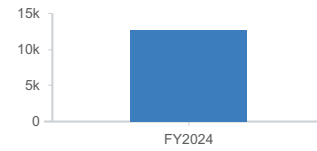
Respondents who rated fair cleanliness as "Good-Excellent"



100%

Measure in FY2024

Largest Daily Attendance



12,747

Measure in FY2024

DEPARTMENT CONTACT

Name: Kate Sharpe

Title: Fair and Events Director

Email: kpsharpe@cabarruscounty.us

Phone: 704-920-3992



CABARRUS COUNTY
America Thrives Here

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ARENA AND EVENTS CENTER

FY 2025 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](#)

SIGNIFICANT DATES

Monthly: Financial reports are distributed by the 20th of each month

November: The first marginally reliable forecast for fiscal year-end becomes available

January: 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

FY24 HIGHLIGHTS

- At/near best-ever performance in most KPIs
- Revenue growth largely because of rate increases over the last two years – currently near the top of what the local market will allow
- Able to shuffle event schedule to help CVB sales team with a few events
- Modest success with sponsorship sales and event attendee-focused marketing
- Significant reliance on temporary employees to fill changeover, custodian, and concession needs
- Limited success in re-engaging non-profit organizations to work events as part of fundraising
- ASM Global-mandated programs required a combined, estimated 1.25 full-time employee headcount to fulfill requirements
- By the numbers: Averages per event
 - Attendance: 1,660
 - Total Revenue: \$20,120
 - Rent: \$6,335
 - Service Income: \$4,502
 - Food and Beverage, Beverage Sales: \$6,473
 - Profit: \$13,461 (67% margin)
 - F&B Revenue per Attendee: \$3.89
 - Parking per Attendee: \$1.63
- Q4 was the most active quarter of the year in terms of venue use days and number of events. This was an unexpected departure from historical patterns.
- Migration to ASM Global's D365 ERP platform began. This is a major operational change that will dominate finance and administrative workload for at least six months.
- Year-end KPIs were the best ever for the venue. Records were set for Gross Revenue, Net Income, Food and Beverage Revenue, Food and Beverage Profitability, Number of Events, and Venue Use Days.

FY25 FOCUS

- Increase catering revenue - primarily through social events and local business events
- Leverage new promoter relationships and add 2-4 concerts or family shows
- Successfully implement ASM Global's new ERP, booking, forecasting, and HRIS platforms
- Address wage discrepancies identified in December 2023 wage study:
 - Bring all part-time job descriptions to market midpoint
 - Implement new Fair Labor Standards Act pay requirements for salaried employees
 - Make the first of two annual adjustments to bring two key leadership job descriptions to their market midpoints

8310- Arena and Events Center Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Investments	\$16	\$0	\$0
Other Financing Sources	\$2,657,108	\$1,266,217	\$1,236,104
TOTAL	\$2,657,123	\$1,266,217	\$1,236,104

8310- Arena and Events Center Expenditures

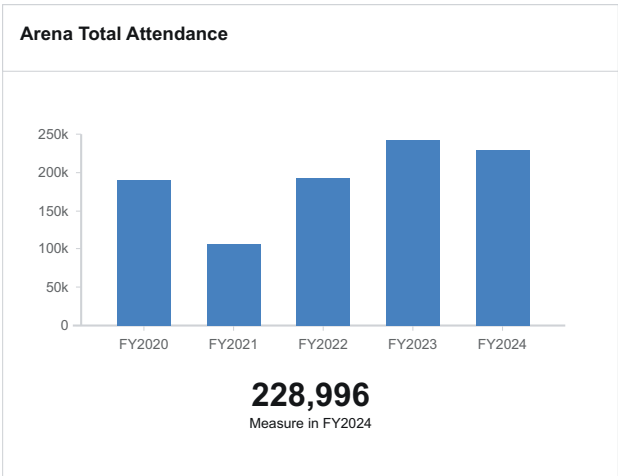
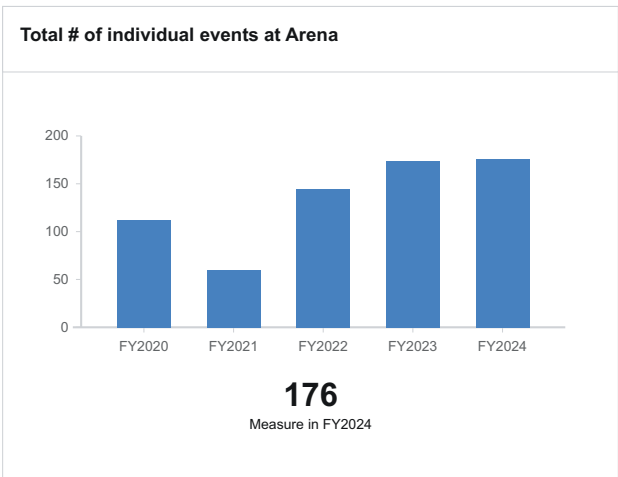
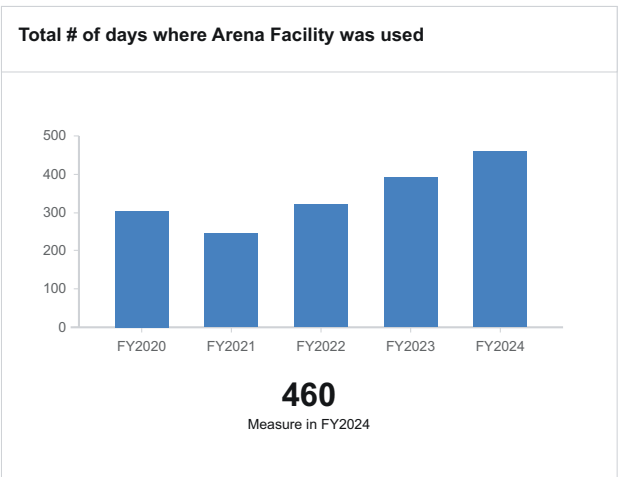
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Services & Charges	\$460,699	\$747,217	\$712,104
Maintenance & Repair	\$348,063	\$370,000	\$375,000
Other Operation Cost	\$148,832	\$149,000	\$149,000
Capital Outlay	\$294,014	\$0	\$0
TOTAL	\$1,251,608	\$1,266,217	\$1,236,104

8310- Arena and Events Center

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
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	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$2,657,123	\$1,266,217	\$1,236,104
Expenses	\$1,251,608	\$1,266,217	\$1,236,104
REVENUES LESS EXPENSES	\$1,405,516	\$0	\$0

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Kenny Robinson
Title: General Manager - Arena and Events Center
Email: klrobinson@cabarruscounty.us
Phone: 704-920-3976



LIBRARY SYSTEM

FY 2025 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:

- Amy Burns (Concord)
- Rachel Porter (Concord)
- Ian Freeze (Harrisburg)
- Geraldine Depken (Kannapolis)
- Diane Browder-Boswell (Kannapolis)
- Pamela Emmons (Midland)
- Rick Burleyson (Mt. Pleasant)
- Steve Morris (Commissioner Liaison)

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](#)

Afton: 6095 Glen Afton Blvd, Kannapolis **coming soon!**

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](#)



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)

FY24 HIGHLIGHTS

- Midland opened with full-time hours
- Work on the new Mt. Pleasant Library & Active Living Center continues
- Though overall Summer Reading Program participation was down by 7% for the month of June, compared to last year’s numbers, we did see participation grow at Kannapolis (+10%), Midland (+39%), and Mt. Pleasant (+30%) branches
- Received a Cannon Grant for \$58,000. Those funds will be used for Story Walks (partnering with ALPS), LinkedIn Learning, interactive wall units for our Children’s areas in the branches, and video gaming systems for library programming
- Increase in number of Outreach visits, and ability to do larger initiatives
- Carolina International School - Previous visits once a quarter; currently, time to see every grade level monthly
- Several programs were cancelled on January 9, 2024 due to severe weather closures
- In February, the Library restarted its partnership with Kannapolis City Schools and added 5,260 student cards
- Due to turnover at the Harrisburg Branch, we had to pull back on children’s and family programming for the months of May and June. This caused our programming numbers to dip slightly, though we did see higher attendance at other branches during this time.
- The construction of the Downtown Streetscape in Concord caused some issues to access of the Concord Branch, which may have impacted their Summer Reading participation

Staff Highlights

- Ashley Wittersheim was promoted to Public Services Librarian at the Concord Branch
- Carole Dennis was hired as our new Children’s Services Librarian at the Concord Branch
- Alexander Grosby was hired as Harrisburg Branch Manager
- Amanda Lynch was promoted as Children’s Services Librarian at the Harrisburg Branch
- April Pedneault and Shannon Williams were promoted from part-time Library Assistants to full-time Library Assistants at the Concord and Harrisburg Branches, respectively

FY25 FOCUS

- Reducing denials and hold times in our eResources: Additional funds approved by the Commissioners in this year’s collection budget has already had an impact. Hoopla denials have gone from 1:00am to 10:00am.
- Add tutoring opportunities: Additional funds were not approved for online tutoring recourses. The new library facilities will offer quiet study rooms. We will be creating procedures so that tutors and other will have fair access to the spaces.
- Security: We are working with the Sheriffs department to staff a security guard at the Concord branch.
- Continue to partner with Active Living and Parks Department, including installing two story walks: Grant funds have been attained and we are in the process of purchasing story walks to be installed in the fall of 2024.

8210 - Library Administration Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Other	\$0	\$0	\$265,242
Miscellaneous	\$0	\$0	\$50,000
Sales & Services	\$0	\$0	\$50,000
TOTAL	\$0	\$0	\$365,242

8210 - Library Administration Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$860,159
Supplies	\$0	\$0	\$805,200
Employee Benefits	\$0	\$0	\$382,817
Other Operation Cost	\$0	\$0	\$53,600
Other Services & Charges	\$0	\$0	\$12,100
Maintenance & Repair	\$0	\$0	\$8,600
TOTAL	\$0	\$0	\$2,122,476

8210 - Library Administration Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$365,242
Expenses	\$0	\$0	\$2,122,476

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
REVENUES LESS EXPENSES	\$0	\$0	-\$1,757,234

8220 - Mt. Pleasant Library Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$407,640
Employee Benefits	\$0	\$0	\$214,911
Supplies	\$0	\$0	\$5,000
TOTAL	\$0	\$0	\$627,551

8230 - Harrisburg Library Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$433,863
Employee Benefits	\$0	\$0	\$232,570
Supplies	\$0	\$0	\$5,500
TOTAL	\$0	\$0	\$671,933

8240 - Concord Library Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$2,497,386	\$2,859,317	\$879,904
Employee Benefits	\$1,196,740	\$1,366,702	\$451,406
Supplies	\$772,636	\$603,433	\$5,500
Other Services & Charges	\$45,486	\$60,462	\$0
Other Operation Cost	\$32,710	\$43,000	\$0
Maintenance & Repair	\$864	\$8,602	\$600
TOTAL	\$4,545,822	\$4,941,516	\$1,337,410

8250 - Kannapolis Library Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$544,369
Employee Benefits	\$0	\$0	\$237,177
Supplies	\$0	\$0	\$5,000
TOTAL	\$0	\$0	\$786,546

8260 - Midland Library Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$230,931
Employee Benefits	\$0	\$0	\$136,090
Supplies	\$0	\$0	\$4,000
TOTAL	\$0	\$0	\$371,021

8270 - Afton Ridge Library Expenses

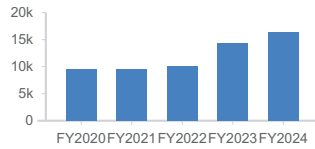
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$681,082
Employee Benefits	\$0	\$0	\$362,210
Supplies	\$0	\$0	\$5,000
TOTAL	\$0	\$0	\$1,048,292

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Library (Administration)^^^	67.00	56.60	94.00	78.10	14.00	13.75	14.00	13.75	-	-
Mt. Pleasant Library^^^	-	-	-	-	10.00	8.25	10.00	8.25	-	-
Harrisburg Library^^^	-	-	-	-	11.00	9.00	11.00	9.00	-	-
Concord Library^^^	-	-	-	-	23.00	18.80	23.00	18.80	-	-
Kannapolis Library^^^	-	-	-	-	15.00	12.00	15.00	12.00	-	-
Midland Library^^^	-	-	-	-	7.00	5.00	7.00	5.00	-	-
Afton Ridge Library^^^	-	-	-	-	17.00	14.50	17.00	14.50	-	-

^^^Note: Library Administration and each library branch were split into their own cost centers during FY 2024.

PERFORMANCE MEASURES

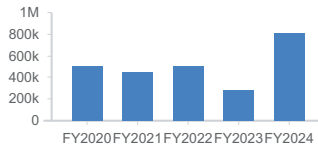
Total # of New Library Users Added



16,369

Measure in FY2024

Total # of Visits (door count) of all Libraries

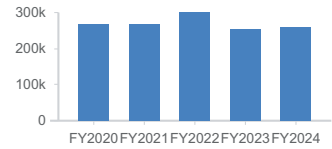


812,397

Measure in FY2024

Total # of Digital Resources Used

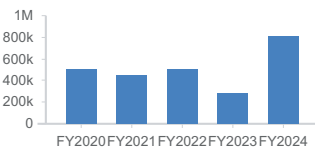
Including digital circulation



260,328

Measure in FY2024

Total # of Physical Items Circulated

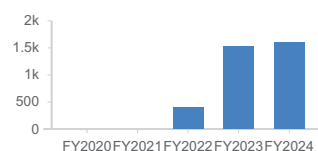


812,397

Measure in FY2024

of Adult Students Supported by Literacy Services

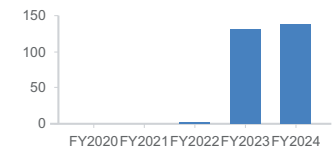
Services include one on one tutoring and comm...



1,604

Measure in FY2024

of Literacy Programs at Cabarrus County Detention Center



139

Measure in FY2024

DEPARTMENT CONTACT

Name: Melanie Holles

Title: Library Director

Email: mjhollis@cabarruscounty.us

Phone: 704-920-2050



OTHER CULTURE AND RECREATION

FY 2025 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

8910- Other Culture and Rec Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$26,000	\$26,000	\$27,000
TOTAL	\$26,000	\$26,000	\$27,000

PARKS OPERATIONS

FY 2025 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

SIGNIFICANT DATES

July: Park and Rec Month

August 2024: Projected completion of the Frank Liske Park office/mini golf project

October: Touch-A-Truck, Jack-O-Lantern Jaunt and Pioneer Day

December: Woodland Christmas

February: Heart and Sole 5K at Frank Liske Park

April: Spring Break Camp

May: Roly Poly Fest

June: Silo Sprint 5K at Frank Liske Park

June-August: Summer Camp

FY24 HIGHLIGHTS

Cabarrus County Active Living and Parks has worked diligently with County leadership to purchase land and build two new library/active living centers. Currently under construction, the centers will provide senior programming and support in two areas of the county. Having these two amenities under the same roof will alleviate transportation issues for older adults seeking a myriad of available services and will provide creative opportunities for multigenerational programming which will benefit older adults in many new ways. These facilities and dedicated staff will accommodate the growing 50 and better population, offering a safe place to exercise, socialize, and recreate.

Notable Work:

- Signed an Agreement with Berry Dunn to develop a Comprehensive Department Masterplan
- Designed the St. Stephens Church Road Masterplan
- Began planning programming for new Active Living Centers in the eastern and western parts of the County (under construction)
- Broke ground on the Mt. Pleasant Library/Active Living Center
- Began offering barn rentals at Frank Liske Park
- Held a Ribbon Cutting for the re-built Barn at Frank Liske Park
- Broke ground on the Afton Library Active Living Center
- Prepared for demolition of the FLP Office and mini-golf course
- Broke ground and completed construction on Rob Wallace Park Phase II-B
- Developed educational materials with Communications & Outreach for the St. Stephens Church Road property (prescribed burns, educational value of natural amenities, timbering parcels)

Grants Received:

- NRPA Healthy Living Grant: \$5,000
- Senior Center (SC) Ops Grant: \$100,972
- SC General Purpose Grant: \$7438
- Virginia Foil PARTF Grant: \$500,000
- ARPA: \$18,000
- SHAPR: \$5,000
- Total: \$641,410

Partnerships:

AAA; Cabarrus Health Alliance; Concord, Kannapolis, Harrisburg Parks & Recreation departments; State Sr. Games; Athletic Groups/organizations; NC Recreation and Park Association; Department of Social Services

Staff Accomplishments:

Jacob Wentink received his NRPA CPRP Certification

Ian Sweeney received his NRPA CPRP Certification

Internal Promotions to Full-Time Rangers

Joshua Coffman completed Supervisor Management School in November

Other highlights:

Office: Under construction for updated mini golf and office building

March: Completion of the Frank Liske Park tennis/pickleball renovation

April : Homebuilder under construction due to wind damage (removing walls and stabilizing posts); Opened in July 2024

April: Amphitheater under construction to add in new seating, ADA accessibility and sidewalks; Opened in July 2024

June: Summer Softball League changed the play type to Banana Ball Rules

June: Summer Camp back at the barn for the first time since the barn burned down

April-June FLP programming participants:

Pickleball Tournament – Sweet and Sour: 86

Jedi Training Academy: 250

Summer Camp 2024 (4 Weeks): 451

Pickleball Lessons: 52

Pickleball Family Night: 8

Pickleball Paddle Battle: 44

Silo Sprint 5K: 172

FY25 FOCUS

ALP FY25 Focus with NRPA Pillars - National Recreation and Park Association's Focus:

- Health & Wellness
- Everything ALPs provides has this as the foundation/focus
- Equity – equal access to programs and services
 - Accessible price points, free/affordable services, geographic footprint allows location proximity across the county – Mt. Pleasant Library & Active Living Center, Virginia Foil Park, Afton Library and Active Living Center coming online
- Conservation
 - Parks/Library/Active Living Centers operating as nature habitats/preserves and securing green space for the future (Saint Stephens, Chester, Stonewall Jackson)
- Environmental Enhancement Grant submission for the Chester Property
- No after-hours reservations at the facilities to improve safety concerns and staff burnout
- Define the Active Living and Parks Department role in youth sports to decrease and transition full responsibility to the Bethel/Mt. Pleasant Youth Associations
- Work with partners of the Soccer Complex 25-year agreement for Frank Liske Park that ends April 2026
- Review the Park/Active Living Center Ordinances (powered bikes/scooters; structures/tents; memorials/plantings; sponsorships) to ensure they meet the current developments/demands to serve our patrons and protect the resource
- Review the credits/refunds policy (fees and charges) along with current software capabilities to provide high quality customer service, department efficiency and provide measurable annual goals that wouldn't be altered
- Review the programs/services offered with the department's strategic plan (to be completed February 2025) to address growing County population needs/budget demands

8110 - ALPS Administration

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues			
Other Financing Sources	\$0	\$0	\$341,982
Sales & Services	\$0	\$0	\$158,129
Miscellaneous	\$0	\$0	\$50,000
REVENUES TOTAL	\$0	\$0	\$550,111
Expenses			
Personnel Services	\$0	\$0	\$988,492
Employee Benefits	\$0	\$0	\$314,932
Other Operation Cost	\$0	\$0	\$116,129
Capital Outlay	\$0	\$0	\$100,000
Supplies	\$0	\$0	\$35,500
Other Services & Charges	\$0	\$0	\$34,520
Maintenance & Repair	\$0	\$0	\$8,000
EXPENSES TOTAL	\$0	\$0	\$1,597,573
REVENUES LESS EXPENSES	\$0	\$0	-\$1,047,462

8111 - Camp Spencer Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$130,800
TOTAL	\$0	\$0	\$130,800

8111 - Camp Spencer Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$130,800
Expenses	\$0	\$0	\$304,223

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
REVENUES LESS EXPENSES	\$0	\$0	-\$173,423

8111 - Camp Spencer Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$0	\$0	\$110,450
Personnel Services	\$0	\$0	\$105,242
Employee Benefits	\$0	\$0	\$52,081
Supplies	\$0	\$0	\$36,200
Maintenance & Repair	\$0	\$0	\$250
TOTAL	\$0	\$0	\$304,223

8112 - Frank Liske Park Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$412,850
TOTAL	\$0	\$0	\$412,850

8112 - Frank Liske Park Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$209,173
Supplies	\$0	\$0	\$88,500
Employee Benefits	\$0	\$0	\$87,984
Other Operation Cost	\$0	\$0	\$53,200
Maintenance & Repair	\$0	\$0	\$500
TOTAL	\$0	\$0	\$439,357

8112 - Frank Liske Park Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$412,850
Expenses	\$0	\$0	\$439,357
REVENUES LESS EXPENSES	\$0	\$0	-\$26,507

8113 - Rob Wallace Park Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$18,000
TOTAL	\$0	\$0	\$18,000

8113 - Rob Wallace Park Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$0	\$172,229
Employee Benefits	\$0	\$0	\$82,295
Supplies	\$0	\$0	\$32,675
Other Operation Cost	\$0	\$0	\$2,500
Maintenance & Repair	\$0	\$0	\$500
TOTAL	\$0	\$0	\$290,199

8113 - Rob Wallace Park Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$18,000
Expenses	\$0	\$0	\$290,199
REVENUES LESS EXPENSES	\$0	\$0	-\$272,199

8114 - Vietnam Veterans Park Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$0	\$12,000
TOTAL	\$0	\$0	\$12,000

8114 - Vietnam Veterans Park Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Supplies	\$0	\$0	\$5,550
Maintenance & Repair	\$0	\$0	\$400
TOTAL	\$0	\$0	\$5,950

8114 - Vietnam Veterans Park Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$0	\$12,000
Expenses	\$0	\$0	\$5,950
REVENUES LESS EXPENSES	\$0	\$0	\$6,050

8116 - St. Stephens Park Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$0	\$0	\$4,000

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$0	\$0	\$4,000

8116 - St. Stephens Park Summary

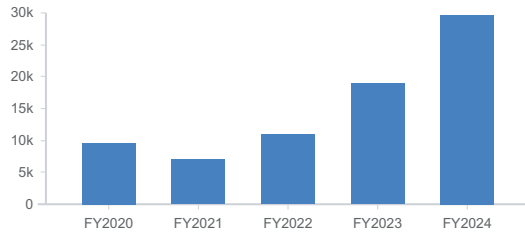
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$0	\$4,000
REVENUES LESS EXPENSES	\$0	\$0	-\$4,000

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Active Living & Parks										
Parks Administration	23.00	19.74	35.00	28.64	15.00	11.74	15.00	11.74	-	-
Camp Spencer Park^	-	-	-	-	2.00	2.00	2.00	2.00	-	-
Frank Liske Park^	-	-	-	-	3.00	3.00	5.00	3.67	2.00	0.67
Rob Wallace Park^	-	-	-	-	3.00	3.00	3.00	3.00	-	-

^Note: Individual parks were split into their own cost centers in FY 2024.

PERFORMANCE MEASURES

of ALP program participants

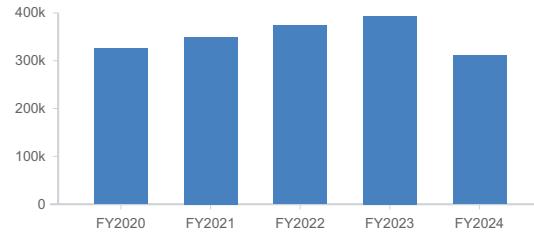


29,621

Measure in FY2024

of ALP Facebook reaches

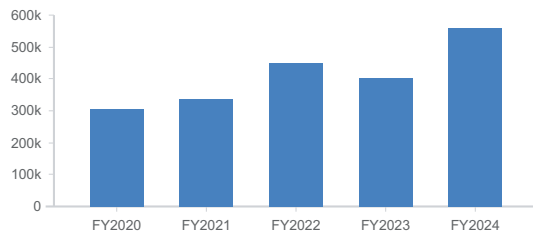
of unique people who view content on Facebook, which is used to spread a...



310,210

Measure in FY2024

Vehicle count at Cabarrus County Parks

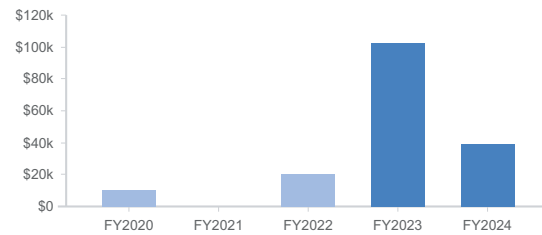


560,584

Measure in FY2024

Estimated Value of ALP Volunteer Hours Provided

Based on \$25.43 per hour (2019) and \$29.86 per hour (2022)



\$38,862.79

Measure in FY2024

DEPARTMENT CONTACT

Name: Londa Strong

Title: Active Living and Parks Director

Email: lastrong@cabarruscounty.us

Phone: 704-920-3484





PLANNING AND DEVELOPMENT: COMMUNITY DEVELOPMENT

FY 2025 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**
- 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](#)

SIGNIFICANT DATES

April: Fair Housing Month

October: Weatherization Day

FY24 HIGHLIGHTS

- NCDEQ DOE fiscal monitoring of Cabarrus County Planning Services Department, August 28 to September 1, 2023. Successful program audit with no findings issued.
- Successful Housing & Home Improvement monitoring visit by Centralina Area Agency on Aging on October 5, 2023 with no significant findings issued for Community Development.
- On April 15 to 17, 2024 NCDEQ completed on-site monitoring to inspect completed Division of Energy, Low Income Home Energy Assistance Program, and Heating and Air Repair or Replacement Program projects for FY24. The Department received 12 excellent rankings.
- Continue to meet and monitor program goals
- Continue to work with North Carolina Department of Environmental Quality (NCDEQ) Division of Energy (DOE) on program requirements and reporting changes being implemented for 2023/24/25
- Grant Highlights
 - From June 10, 2024, through June 14, 2024, NCDEQ DOE completed fiscal monitoring of Cabarrus County Planning Services Department for March 1-30th, 2024. Successful program audit with no findings issued.
- Staff Highlights
 - Hired new Field Services and Reporting Coordinator
 - Filled vacant Field Service Technician position and have started training new staff

FY25 FOCUS

- Continue to balance client needs with expectations of the State.
 - Train staff to become more knowledgeable about different county programs and obtain required certifications for the State Weatherization Program.
 - Improve the information provided to the community to connect residents to all County programs and services available through the Community Development Department.
 - Continue to improve and grow external and internal partnerships to serve more County residents.
-

3250-Community Development Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$524,954	\$390,980	\$390,980
Intergovernmental - Grants - Other	\$37,587	\$0	\$50,000
Sales & Services	\$320	\$150	\$150
TOTAL	\$562,861	\$391,130	\$441,130

3250-Community Development Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$213,702	\$238,011	\$253,762
Other Operation Cost	\$224,720	\$202,183	\$252,039
Supplies	\$274,608	\$180,341	\$180,841
Employee Benefits	\$97,333	\$108,414	\$112,880
Other Services & Charges	\$32,917	\$36,921	\$34,675
Maintenance & Repair	\$371	\$2,800	\$3,800
TOTAL	\$843,652	\$768,670	\$837,997

3250- Community Development

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$562,861	\$391,130	\$441,130
Expenses	\$843,652	\$768,670	\$837,997
REVENUES LESS EXPENSES	-\$280,791	-\$377,540	-\$396,867

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Community Development	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-

PERFORMANCE MEASURES

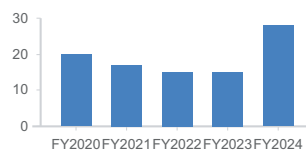
of Homes Weatherized



21

Measure in FY2024

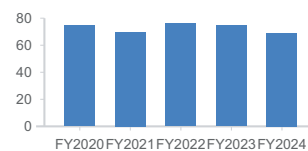
of HVAC Systems Repaired or Replaced



28

Measure in FY2024

of People on Waitlist for all Community Development

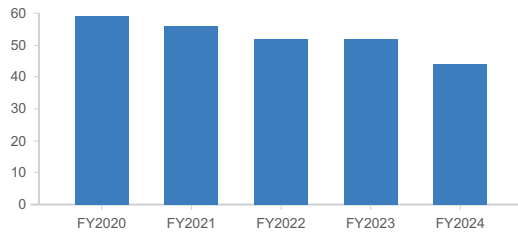


69

Measure in FY2024

Total # of households served with HHI Program

Housing and Home Improvement (HHI) program

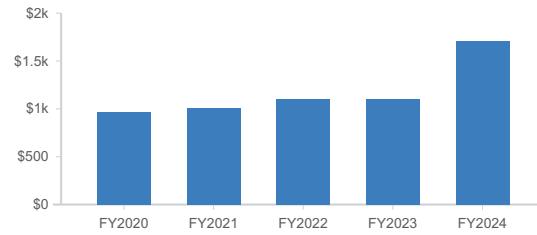


44

Measure in FY2024

Average cost of service per unit for HHI program

Housing and Home Improvement (HHI) program



\$1,702.13

Measure in FY2024

DEPARTMENT CONTACT

Name: Robert Anderson

Title: Community Development Manager

Email: rpanderson@cabarruscounty.us

Phone: 704-920-2133



CABARRUS COUNTY
America Thrives Here

[BUDGET HOME](#)

[TABLE OF CONTENTS](#)



ECONOMIC DEVELOPMENT CORPORATION

FY 2025 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

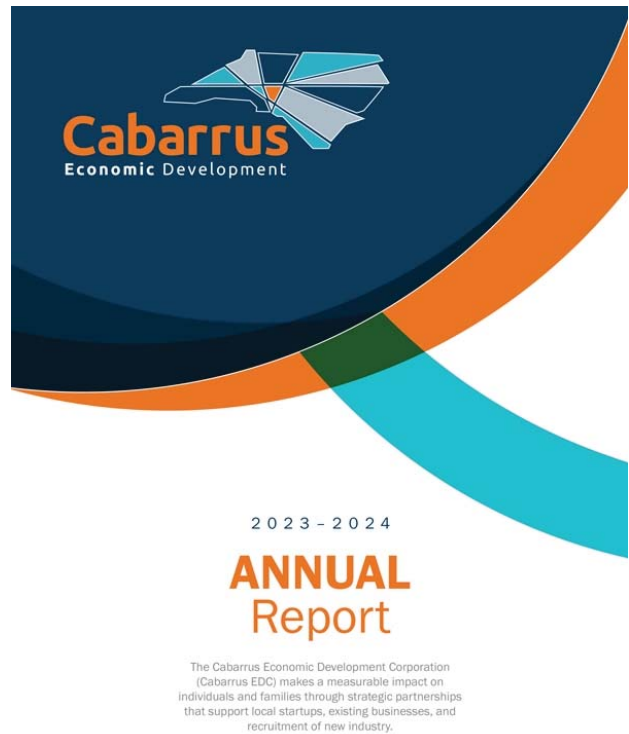
- Collaborate with and share knowledge across local and regional organizations
- Align branding efforts around a common live-work-play high quality-of-life theme
- Develop and staff a public relations council with the major groups promoting the county

Create Capacity

- Expand organizational capacity for greater impact by increasing the annual budget
- Develop grant writing capacity to expand the budget with public and private grants
- Be a high-performance economic governing board

EDC Annual Report

Please click the image to the right to view the Cabarrus EDC Annual Report for 2023-2024. In the report, you can learn about their latest economic development projects and initiatives in Cabarrus County.



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 HIGHLIGHTS

- Cabarrus EDC received 173 projects/requests for information (RFI) and was able to respond to 111 requests with a suitable real estate option for the project to consider. We had 30 client/consultant site visits or meetings throughout the year.
- For the 173 RFIs received:
 - Average Jobs: 289
 - Average Investment: \$241M (19 projects more than \$500M)
 - Average SF: 158,000
 - Average Acres: 71
 - International: 59 projects (34%)
 - Average Wage: \$74,000
- Total announced new investment: \$142M
- Total announced new jobs: 182
- Staff recognitions/achievements: Page Castrodale named NC Economic Development Association Economic Developer of the Year.
- Page was also recognized in the Business NC Magazine Power List 2024 – North Carolina’s Most Influential Leaders.

FY25 FOCUS

- **Industry Council** – created to give business leadership a place to “get to know you” in a way that is non-threatening, build relationships and trust with each other, without sharing proprietary secrets do business together. Most companies don’t know the neighboring businesses around or the other businesses in the community. This group was created to facilitate relationship building in the business community.
- **Company Visits** – through meeting companies in person, EDC is able to get to know more about the leadership and the needs of the company. Small, one on one or two on one, meetings are a great way to get companies to open up about what keeps them up at night, what is working well in their business and how the EDC can partner with them to help them do business more efficiently. Business leadership in the community is busy running the companies, through these visits, EDC is able to help them get the resources they need to continue growing their companies here.
- 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

3310- Economic Development Corporation Revenue

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$356,811	\$523,271	\$448,101
TOTAL	\$356,811	\$523,271	\$448,101

3310- Economic Development Corporation Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$935,644	\$2,125,000	\$2,325,000
Personnel Services	\$260,410	\$369,564	\$316,337
Employee Benefits	\$104,707	\$148,287	\$126,386
Other Services & Charges	\$4,557	\$5,446	\$0
TOTAL	\$1,305,318	\$2,648,297	\$2,767,723

3310- Economic Development Corporation

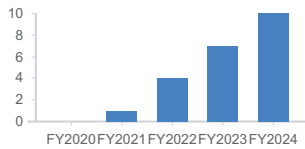
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$356,811	\$523,271	\$448,101
Expenses	\$819,674	\$948,297	\$867,723
REVENUES LESS EXPENSES	-\$462,864	-\$425,026	-\$419,622

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Economic Development Corporation	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.00	-	-

PERFORMANCE MEASURES



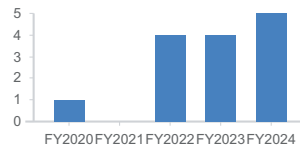
of Events for Existing Companies



10

Measure in FY2024

of Events for EDC Investors

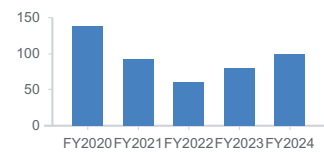


5

Measure in FY2024

of Interactions/Engagements with Existing Companies

Increased in 2020 because of the level of COVI...

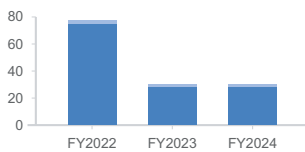


100

Measure in FY2024

CABARRUS CENTER PERFORMANCE MEASURES

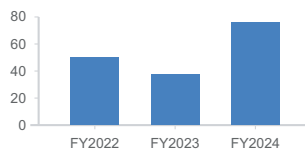
Cabarrus Center Bootcamps and Bootcamp Enrollment



30

Measure in FY2024

Cabarrus Center Entrepreneurship Events and Workshops

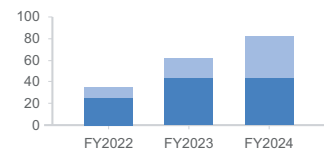


76

Measure in FY2024

Cabarrus Center Ventures and Mentors

Venture Mentoring Service gives experienced p...

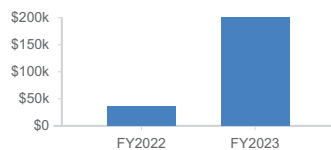


83

Measure in FY2024

Cabarrus Center Grants Awarded

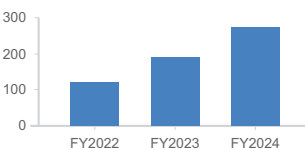
Grant funding awarded to small businesses in ...



\$200,000.00

Measure in FY2023

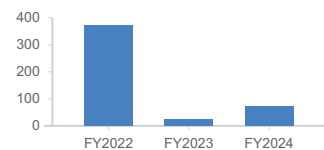
Cabarrus Center Active Memberships



275

Measure in FY2024

Cabarrus Center Intakes



72

Measure in FY2024

DEPARTMENT CONTACT

Name: Page Castrodale

Title: EDC Executive Director

Email: pcastrodale@cabarrusedc.com

Phone: 704-490-4974



CABARRUS COUNTY
America Thrives Here

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ECONOMIC DEVELOPMENT INCENTIVES

FY 2025 Program Summary

DESCRIPTION

The Cabarrus County Board of Commissioners uses 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

3320- Economic Incentives

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$485,644	\$1,700,000	\$1,900,000
REVENUES LESS EXPENSES	-\$485,644	-\$1,700,000	-\$1,900,000



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OTHER ECONOMIC DEVELOPMENT

FY 2025 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 2025 allocation towards this project is \$1,326,113.

Obligation to Kannapolis (MSD Agreement)

Cabarrus County has entered into a 20-year interlocal agreement, with the City of Kannapolis, whereas the County will pay to the City a portion of its growth in property tax revenue directly related to the revitalization and development within the Municipal Service District (MSD).

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 per year for five years.

City of Concord (MSD Agreement)

Cabarrus County has entered into a 10-year interlocal agreement, with the City of Concord, whereas the County will pay to the City a portion of its growth in property tax revenue directly related to the revitalization and development within the Municipal Service District (MSD).

Budget Summary

3910 - Other Econ & Phys Dev Expenses Detail

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities			
Operations			
Obligation-City of Kannapolis	\$1,394,759	\$1,424,113	\$2,059,613
City of Concord	\$100,000	\$100,000	\$100,000
Obligation – City of Concord	\$0	\$0	\$66,500
OPERATIONS TOTAL	\$1,494,759	\$1,524,113	\$2,226,113
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$1,494,759	\$1,524,113	\$2,226,113
TOTAL	\$1,494,759	\$1,524,113	\$2,226,113



PLANNING

FY 2025 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 Manager'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](#)
- [Long Range Planning Cabarrus County](#)
- [Addressing Cabarrus County](#)

SIGNIFICANT DATES

March: Flood Safety and Awareness Week

FY24 HIGHLIGHTS

- Assisted Cabarrus Economic Development Corporation (EDC) with multiple Requests For Information (RFIs) and potential project sites
- Provided technical assistance for multiple County projects
- Successful NC Department of Emergency Management (NCDEM) Community Assistance Visit for audit of Federal Emergency Management Agency (FEMA) Community Rating System and National Flood Insurance Programs
- Assisted NC Department of Transportation (NCDOT) with multiple area impact reviews for bridge replacement and widening projects
- Served on steering and general committees for several multi-jurisdiction projects, plans and studies
- Anticipated close out of NC102 Project (Canadian Solar) and Speedway Solar Project (Duke Power)
- Number of subdivisions processed and associated revenues currently in-line with projections and expected to exceed projection in Q4
- Continued to meet and monitor program goals
- Revenues in-line with projections
- Division continues to be down one staff member

FY25 FOCUS

- Training new staff
- Continued collaboration on multi-jurisdictional projects, including the Central Area Land Use Plan which was co-adopted with Concord
- Adjusting ordinances and processes to accommodate State Statute Changes and NC case law
- Connecting customers with available resources to increase understanding of planning and zoning concepts, land use plans, impacts of growth, and project reviews including outside agency involvement with these processes so that they can make informed decisions regarding their property, proposed projects and understand agency roles

3230-Planning and Development Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$10,141	\$16,118	\$17,618
Permits & Fees	\$9,840	\$12,150	\$10,800
TOTAL	\$19,981	\$28,268	\$28,418

3230-Planning and Development Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$368,957	\$475,665	\$418,925

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Employee Benefits	\$156,000	\$191,850	\$167,004
Other Services & Charges	\$35,859	\$79,980	\$69,175
Supplies	\$3,775	\$6,400	\$6,000
Other Operation Cost	\$2,072	\$3,480	\$2,568
TOTAL	\$566,663	\$757,375	\$663,672

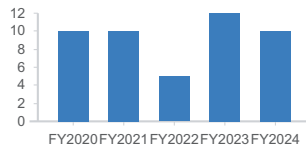
3230- Planning and Development

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$19,981	\$28,268	\$28,418
Expenses	\$566,663	\$757,375	\$663,672
REVENUES LESS EXPENSES	-\$546,682	-\$729,107	-\$635,254

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	-	-

PERFORMANCE MEASURES

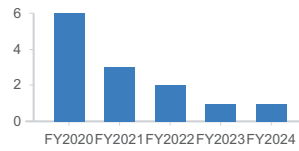
of Collaborative Projects with Planning Participation



10

Measure in FY2024

Projects Resulting in Long Range Planning/Policy Documents

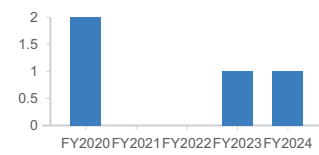


1

Measure in FY2024

of Long Range Planning/Policy Documents Considered by BOC

Board of Commissioners (BOC)



1

Measure in FY2024

DEPARTMENT CONTACT

Name: Susie Morris

Title: Planning and Development Director

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Phone: 704-920-2141



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PLANNING & DEVELOPMENT: SOIL & WATER CONSERVATION

FY 2025 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.

SIGNIFICANT DATES

September and October: Big Sweep Cabarrus (at your location)

November: Conservation easement grant submission deadline

January: Contest participation deadline

FY24 HIGHLIGHTS

- Conservation classes continued to be in demand in the county schools during the 2023-2024 school year. Professional Development continued for 193 educators in the county and state through in person and virtual curriculum offerings of Food, Land and People, Project Learning Tree (PLT), PLT Exploring Your Environment, Project WILD and Project Wet curricula.
- Many local students continued to participate in CSWCD's annual conservation contests and Envirothon competition. New schools were added to the participant list of these contests this year.
- CSWCD received state funding for a 148-acre conservation easement in Eastern Cabarrus County for protection of statewide and prime farm soils. Reapplied for federal funding.
- Applied for additional 113 acres in state conservation easement funding
- CSWCD has aided land trust entities by providing conservation plans and soil information for potential conservation easements in Cabarrus County
- Facilitated the lease between Cabarrus County and cooperator for the farmland acreage on county's St. Stephens park property
- Plans for a debris removal on Little Coldwater Creek in PY25.
- Monitored all farmland conservation easements
- Hired new Resource Education Coordinator.
- Completed 3 stream exclusion projects on cattle farms.
- There were 9,887 education program contacts and 193 teachers taught environmental education curricula, total program contacts was 10,080.

FY25 FOCUS

- Training a new Resource Education Coordinator. Current Resource Education Coordinator (REC) is retiring in August and plans to train new Coordinator in July. The new REC will provide a wide variety of programs based on the new NC science standards.
- Expanding the number of educator professional development training hours provided in Cabarrus and across the state by offering Population Education curriculum training. The new Resource Education Coordinator will need training on all the environmental education curricula.
- Increasing the number of farms in the water quality program by supporting the unique needs of large and small farms. Utilize all Division of Soil and Water cost share programs based on availability.
- Identifying and supporting the protection of large tracts of land in Cabarrus County by using the Resource Conservation Easement Specialist who explores the additional pathways to land conservation including advocating for farmer-to-farmer transition efforts as owners retire.
- Maintaining the interest and preservation of the Clarke Creek conservation easement as the City of Concord develops a new adjacent city park.

3270-Soil and Water Conservation Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Other	\$26,785	\$26,785	\$26,785
TOTAL	\$26,785	\$26,785	\$26,785

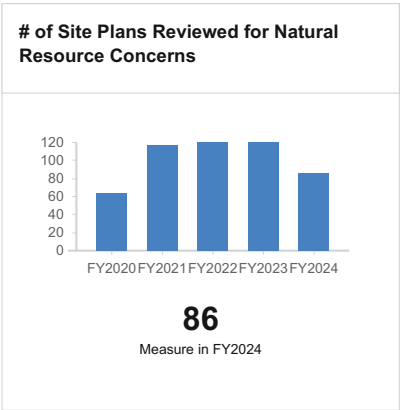
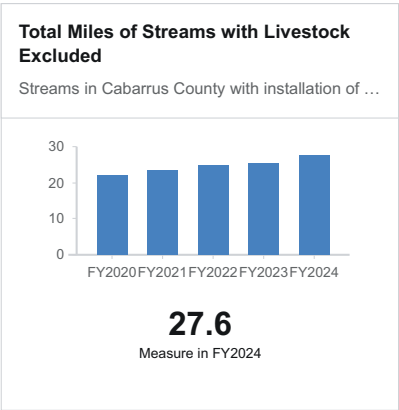
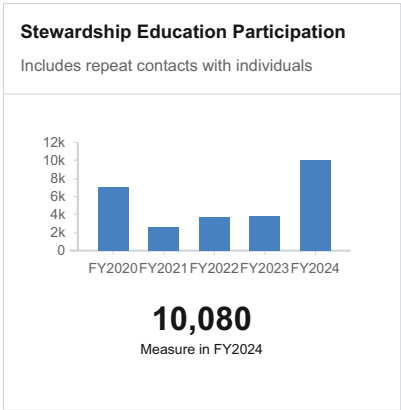
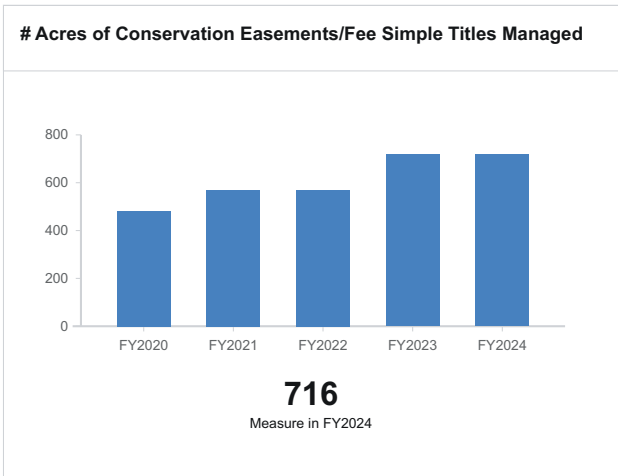
3270-Soil and Water Conservation Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$208,162	\$226,172	\$258,424
Employee Benefits	\$96,880	\$105,623	\$116,491
Other Services & Charges	\$24,984	\$30,284	\$26,330
Other Operation Cost	\$1,388	\$6,080	\$5,600
Supplies	\$4,299	\$3,505	\$4,005
Maintenance & Repair	\$241	\$2,000	\$2,000
TOTAL	\$335,954	\$373,664	\$412,850

3270-Soil and Water Conservation

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$26,785	\$26,785	\$26,785
Expenses	\$335,954	\$373,664	\$412,850

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Daniel McClellan
Title: Senior Resource Conservation Specialist
Email: wdmcclellan@cabarruscounty.us
Phone: 704-920-3300



PLANNING: ZONING ADMINISTRATION

FY 2025 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](#)



SIGNIFICANT DATES

March: Flood Safety and Awareness Week

FY24 HIGHLIGHTS

- Continue to reduce repeat visits through resident education
- Continue to perform pro-active community compliance to enhance the health, safety, welfare for residents
- Continue to monitor permitting trends to identify economic indicators relevant to the local economy
- Continue to connect customers with available resources to increase understanding of zoning concepts, verifiable zoning complaints and the site plan review and permitting process, including outside agency involvement with these processes and permitting

FY25 FOCUS

- Number of zoning complaints investigated within 72 hours of validated complaint currently exceeds established program goal
- Continue to meet and monitor program goals
- Revenues tracking and are less than projected for zoning permitting which may be an early indicator of a slowing local construction projects
- Division is down one staff member

3280 - Zoning Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Permits & Fees	\$61,070	\$56,305	\$44,160
TOTAL	\$61,070	\$56,305	\$44,160

3280 - Zoning Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$171,061	\$183,763	\$199,441
Employee Benefits	\$76,054	\$82,827	\$88,643
Other Services & Charges	\$5,911	\$12,774	\$8,619
Supplies	\$4,135	\$5,070	\$4,320
Other Operation Cost	\$1,199	\$1,296	\$1,200
Maintenance & Repair	\$578	\$650	\$1,500
TOTAL	\$258,938	\$286,379	\$303,723

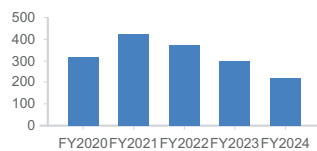
3280 - Zoning

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$61,070	\$56,305	\$44,160
Expenses	\$258,938	\$286,379	\$303,723
REVENUES LESS EXPENSES	-\$197,868	-\$230,074	-\$259,563

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Zoning Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES

of Zoning Complaints Investigated within 72 Hours

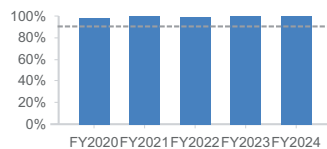


221

Measure in FY2024

% of Complaints Investigated within 72 Hours

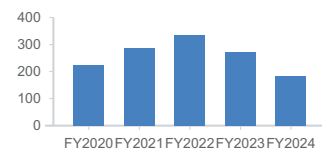
ON TARGET Target Greater than or equal to ...



100%

Measure in FY2024

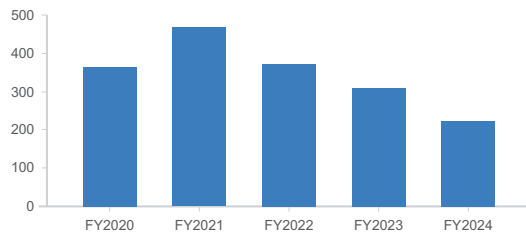
of Zoning Complaints Closed



186

Measure in FY2024

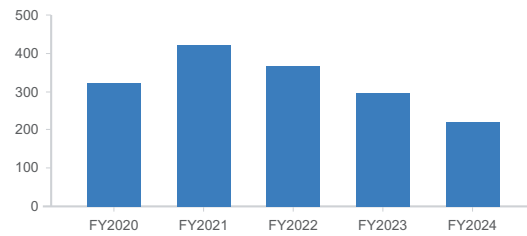
of Zoning Complaints Received



223

Measure in FY2024

of Zoning Complaints Validated and Investigated



221

Measure in FY2024

DEPARTMENT CONTACT

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CABARRUS COUNTY SCHOOLS

FY 2025 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

7110- Cabarrus County Schools Operating Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$1,765,536	\$2,170,000	\$2,600,000
TOTAL	\$1,765,536	\$2,170,000	\$2,600,000

7110- Cabarrus County Schools Operating Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$82,567,234	\$89,498,737	\$99,140,847
Other Services & Charges	\$106,729	\$120,000	\$125,000
TOTAL	\$82,673,962	\$89,618,737	\$99,265,847

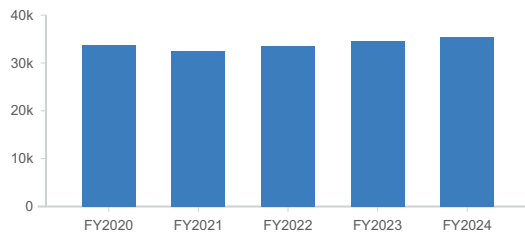
7110- Cabarrus County Schools Operating

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,765,536	\$2,170,000	\$2,600,000
Expenses	\$82,673,962	\$89,618,737	\$99,265,847
REVENUES LESS EXPENSES	-\$80,908,426	-\$87,448,737	-\$96,665,847

PERFORMANCE MEASURES

Average Daily Membership at Cabarrus County Schools

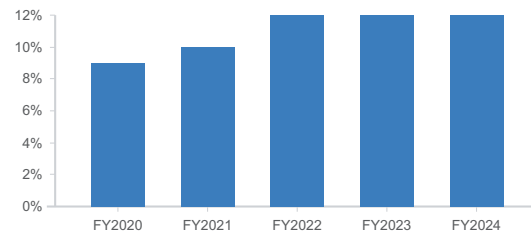
Average number of students in classes



35,533

Measure in FY2024

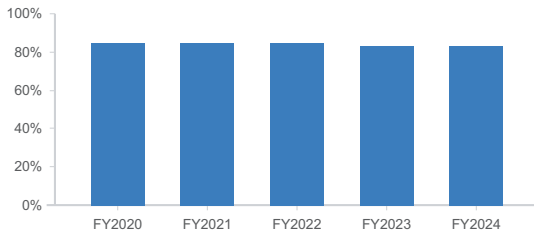
Teacher Supplement at Cabarrus County Schools



12%

Measure in FY2024

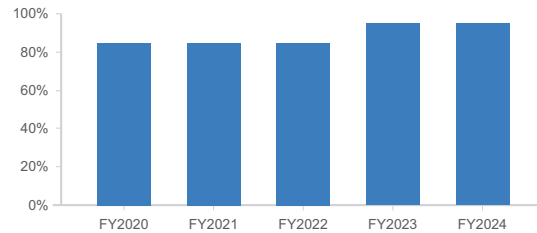
% of Assets Out of Life Cycle at Cabarrus County Schools



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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EDUCATION

FY 2025 Annual Budget

INTRODUCTION TO EDUCATION

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

Cabarrus County provides funding to the following Education Partners:

- 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 our Education Partners are invited to provide an update of school operations and progress along with a preview of the upcoming fiscal year at the County's Annual Board Retreat. The Educational Partners' Leadership teams and key staff meet with the County's Leadership teams and key staff to discuss and prioritize requests for the upcoming year. The Educational Partners also annually present their budget request at the County's Budget Workshops.

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



Public Schools: Current Expense

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

Current School Expenses- Regular Instruction

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$55,964,927	\$62,727,073	\$71,593,893
Kannapolis City Schools	\$7,231,391	\$7,378,552	\$8,318,055

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$63,196,318	\$70,105,625	\$79,911,948

Current School Expenses- Building Maintenance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$11,825,418	\$11,825,418	\$12,390,674
Kannapolis City Schools	\$1,204,032	\$1,260,567	\$1,260,567
TOTAL	\$13,029,450	\$13,085,985	\$13,651,241

Current School Expenses- Grounds Maintenance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Kannapolis City Schools	\$108,680	\$113,783	\$113,783
TOTAL	\$108,680	\$113,783	\$113,783

Current School Expenses- Technology

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$7,288,132	\$7,104,667	\$6,209,679
Kannapolis City Schools	\$528,078	\$552,874	\$775,691
TOTAL	\$7,816,210	\$7,657,541	\$6,985,370

Current School Expenses - School System Total

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$75,078,477	\$81,657,158	\$90,194,246
Kannapolis City Schools	\$9,072,181	\$9,305,776	\$10,468,096
TOTAL	\$84,150,658	\$90,962,934	\$100,662,342

Current School Expenses- Charter Schools*

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$5,829,949	\$5,791,579	\$6,471,601
Kannapolis City Schools	\$706,529	\$743,914	\$743,914
TOTAL	\$6,536,478	\$6,535,493	\$7,215,515

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

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 General Statute 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This

information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfers between local school units. The ADM estimate used was 39,878, an increase of 16 students from the prior year. The ADM estimate used for charter schools was 3,356 an increase of 194 students from the prior year. The county is required by law to allocate an equal share to each school system based on their share of the ADM. The ADM numbers used for developing the FY25 budget were projections provided by the schools since the State had not provided the ADM for both the schools systems and the respective charters schools at the time of this publication.

For FY25 Cabarrus County School's ADM is 35,731; Kannapolis City School's is 4,147; CCS Charter's is 3,007 and KCS Charter's is 349. Payment for charter school students is a pass through from each school district to charter schools based on ADM per pupil. Initial funding for the Charter Schools is set at the same amount as the revised funding in FY24. The additional funds are held in contingency, funding will be adjusted based on the FY25 actual 2nd month student ADM.

FY 2025 BUDGET					
		DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	90,194,246	35,731	89.60%	\$ 2,524.26
Kannapolis City Schools		10,468,096	4,147	10.40%	2,524.26
TOTAL	\$	100,662,342	39,878	100%	
CHARTER SCHOOLS					
Cabarrus County Schools	\$	7,590,442	3,007	89.60%	\$ 2,524.26
Kannapolis City Schools		880,966	349	10.40%	2,524.26
TOTAL	\$	8,471,408	3,356	100%	

Three-Year Public Schools Funding Comparison

Three Year Public School Funding Comparison

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Cabarrus County Schools	\$80,908,426	\$87,448,737	\$96,665,847
Kannapolis City Schools	\$9,778,710	\$10,049,690	\$11,212,010
TOTAL	\$90,687,136	\$97,498,427	\$107,877,857



CABARRUS COUNTY
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KANNAPOLIS CITY SCHOOLS

FY 2025 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.

KCS consists of approximately 5,400 students, ten schools (one high school, two middle schools, six elementary schools and one pre-K), and 835 employees. Kannapolis City Schools is proud to offer various magnet programs including Dual Language Immersion and Global Studies at Fred L. Wilson Elementary School and Jackson Park Elementary School and an A+ Arts Magnet at G. W. Carver Elementary. Additionally, each KCS elementary school has a special focus (STEM, Classrooms of Tomorrow, and Student Health & Wellness). 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.

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 (6)
- Kannapolis Middle School (7-8)

High Schools

- A. L. Brown High School

FY24 HIGHLIGHTS

- Purchased curriculum and instructional materials, including adoption of a new literacy program.
- FLW Addition/Renovation-KCS has entered into a contract with YCH Architects and Shelco, LLC for the design, construction and renovation of Fred L. Wilson Elementary. Work began on this project July 1, 2024.
- Forest Park HVAC-KCS has entered into a contract with Optima Engineering for the design of the complete replacement of the HVAC at Forest Park.
- Security Vestibules-KCS has provided an increased level of safety and security at each elementary school and Kannapolis Middle School (KMS) 6th-grade building by adding a secured vestibule that visitors must enter before accessing the school.
- Access Control/Cameras-KCS added a common access control and camera platform across all elementary schools and KMS 6th-grade building. The NC Safety grant money was used to initiate most of the project and County funds were used to complete the project.
- KCS was able to provide a 9% teacher supplement for the 2023-2024 school year. It also plans to provide a 9% teaching supplement for the 2024-2025 school year.

FY25 FOCUS

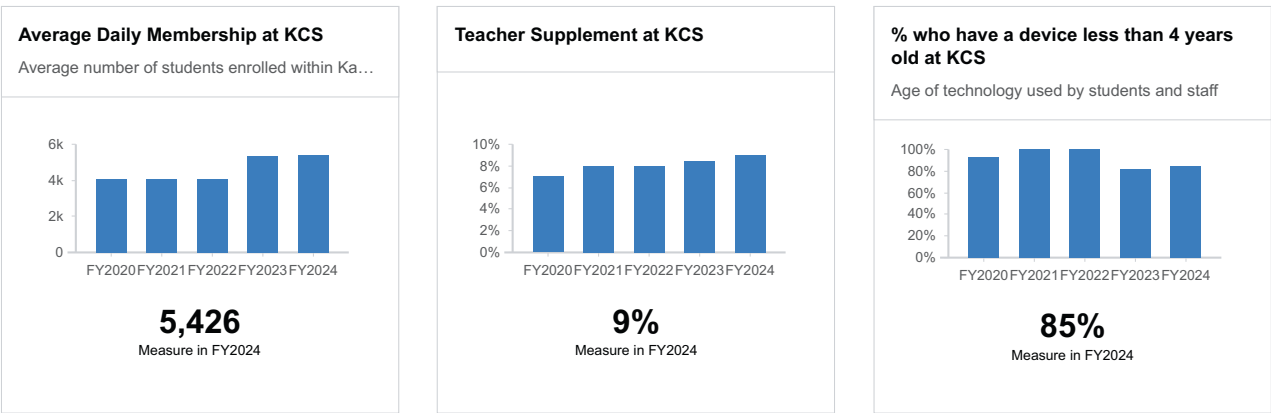
- **Fred L. Wilson Elementary Addition/Renovations:** To meet the needs of the growing community in the Fred L. Wilson area, KCS will use County funding to construct a 32,000 sq. ft. addition which will include 18 classrooms and a new media center to increase student capacity for the school and community engagement.

- **Access Control/Cameras:** To provide a much safer work environment for staff and students, KCS will install access control and cameras at KMS 7th/8th and A.L. Brown High School. This install will complete the work that was begun in the elementary schools during the 23-24 budget cycle. Safety is crucial to workplace culture in a school.
- **Flooring upgrades:** KCS will upgrade flooring in classrooms across the district. With the cost of wax increasing yearly, KCS has made the decision to be the best stewards of the funding and has replaced old vinyl composite tile flooring with a low maintenance luxury vinyl tile that does not require waxing. Classroom aesthetics have also had a positive impact on workplace culture.
- **Forest Park Elementary HVAC Replacement:** HVAC design is nearing completion and the work for the HVAC replacement at Forest Park Elementary School should begin this year. This is (most likely) a multiyear process but will greatly increase the efficiency of the antiquated system presently used at the school. The innovations of the new HVAC system should allow KCS to meet current and future needs at Forest Park.
- **Continuing locally funded positions despite the loss of Elementary and Secondary School Emergency Relief (ESSER) funds:** Several critical student-support positions have been added since the 2020-21 school year. The district funded these positions with ESSER dollars, but the positions were not added simply because the district had ESSER dollars. Rather, data and needs assessment demonstrate a need (and continuation) of the positions. County funds will sustain these six positions through the local budget.
- **Technology device refresh:** An integral component of teaching and learning is the use of technology devices. Like any school district or business, KCS must follow an annual refresh cycle to ensure that new devices are purchased for a particular school or schools. County funding is dedicated to this refresh cycle, which will focus on K-5 iPads in FY25.

7130- Kann City Schools Operating Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$82,567,234	\$89,498,737	\$99,140,847
Other Services & Charges	\$106,729	\$120,000	\$125,000
TOTAL	\$82,673,962	\$89,618,737	\$99,265,847

PERFORMANCE MEASURES



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EDUCATION: PUBLIC SCHOOLS

FY 2025 Annual Budget

HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

Cabarrus County Schools (CCS)

The budget includes a direct current expense increase of \$8,537,088 to cover the rising costs of locally paid staff, facilities and grounds maintenance, technology; expenses. The additional funding for CCS also includes \$2,600,000 to fund the results of a salary study for classified employees and \$1,825,000 to increase local teacher supplement by 1% from 12% to 13%.

Kannapolis City Schools (KCS)

The budget includes a direct current expense increase of \$1,162,320 to also fund the rising costs of locally paid staff, technology and other operational expenses.

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

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
GO Bonds Principal - Schools	\$6,376,688	\$6,402,000	\$6,042,000
GO Bonds Interest - Schools	\$821,275	\$512,000	\$293,000
COPS Principal - Schools	\$28,420,000	\$20,801,000	\$18,175,275
COPS Interest - Schools	\$9,068,021	\$9,571,000	\$8,930,000
TOTAL	\$44,685,984	\$37,286,000	\$33,440,275

The following Projects are planned for public schools within the County's Capital improvement plan (CIP):

CCS Debt Projects

Project	FY2024
Amount	
CCS - New Elementary School (replace Beverly Hills/Coltrane Webb)	\$50,600,000
CCS - Opportunity School	\$9,500,000

Project	FY2024
CCS - Weddington Hills Elementary School HVAC Replacement	\$7,000,000
CCS - Wolf Meadow Elementary School Roof Replacement	\$2,000,000
CCS - Cox Mill Elementary School Roof Replacement	\$2,500,000
CCS - New Elementary School (Harrisburg or NW Cabarrus)	\$50,600,000
CCS - Concord High School HVAC Replacement	\$9,000,000
CCS - Hickory Ridge High School Roof Replacement	\$2,550,000
CCS - Mary Frances Wall Renovation	\$11,000,000
AMOUNT	\$144,750,000

KCS Debt Projects

Project	FY2024
Amount	
KCS - Fred L. Wilson Elementary School Addition	\$14,000,000
KCS - Forest Park Elementary School HVAC Replacement	\$7,000,000
AMOUNT	\$21,000,000

CCS PAYGO Projects

Project	FY2025
Amount	
CCS - Television and SmartBoard Replacements	\$1,300,000
CCS - Security Cameras	\$870,000
CCS - Fuel Tanks	\$1,400,000
CCS - Deferred Maintenance	\$7,900,000
AMOUNT	\$11,470,000

KCS PAYGO Projects

Project	FY2025
Amount	
KCS - Replace Water Pipes	\$500,000
KCS - Deferred Maintenance	\$2,750,000
AMOUNT	\$3,250,000

COUNTY SERVER SPACE

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

Server Space

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Capital Outlay	\$0	\$45,156	\$45,156
TOTAL	\$0	\$45,156	\$45,156

Public Schools- Per Pupil Breakdown

Public School Funding by Source and Category

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY						
	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE	
REVENUE SOURCE						
1/2 cent Sales Tax Article 40 30%	\$ 5,269,739	\$ 4,890,000	\$ 4,978,000	\$ 88,000	1.80%	
1/2 cent Sales Tax Article 42 60%	\$ 10,976,493	\$ 10,440,000	\$ 10,624,000	\$ 184,000	1.76%	
1/4 cent Sales Tax Article 46 100%	\$ 13,201,607	\$ 12,600,000	\$ 12,824,000	\$ 224,000	1.78%	
Lottery used for School Debt Service	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	0.00%	
QSCB Subsidy	\$ 729,988	\$ 404,000	\$ 404,000	\$ 404,000	0.00%	
School Resource Officer Reimbursement		\$ 1,403,520	\$ 1,763,460	\$ 359,940	25.65%	
TOTAL	\$ 32,477,828	\$ 32,037,520	\$ 32,893,460	\$ 3,559,940		
EXPENDITURE CATEGORY						
Current Expense	\$ 84,150,658	\$ 90,962,934	\$ 100,662,342	\$ 9,699,408	10.66%	
Charter Schools	\$ 6,536,478	\$ 7,215,513	\$ 8,471,408	\$ 1,255,895	17.41%	
Capital Outlay	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000	\$ -	0.00%	
Educational Debt Service	\$ 44,685,984	\$ 37,286,000	\$ 33,440,275	\$ (3,845,725)	-10.31%	
County Server Space	\$ 45,156	\$ 45,156	\$ 45,156	\$ -	0.00%	
School Nurses	\$ 4,326,220	\$ 4,761,440	\$ 5,264,982	\$ 503,542	10.58%	
School Resource Officers*	\$ -	\$ 2,571,815	\$ 3,279,230	\$ 707,415	27.51%	
TOTAL	\$ 140,864,496	\$ 143,962,858	\$ 152,283,393	\$ 8,320,535		
NET COUNTY COST						
GRAND TOTAL	\$(108,386,668)	\$(111,925,338)	\$ (119,389,933)	\$ (4,760,595)		
*School Resource Officers were previously included in Sheriff's Department and could not be split out individually until FY24.						

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 \$119,389,933 including \$5,264,982, which is given to Cabarrus Health Alliance for school nurses.

For additional years of Net County Cost for public schools, please consult the Public School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2015 through Recommended Fiscal Year 2025.

OTHER RELATED AGENCIES

Other School Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 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

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$1,403,520	\$1,763,460
Expenses	\$0	\$2,571,815	\$3,279,230
REVENUES LESS EXPENSES	\$0	-\$1,168,295	-\$1,515,770

School Park Maintenance - Cabarrus County Schools

Maintenance for these school parks is 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.



CABARRUS COUNTY
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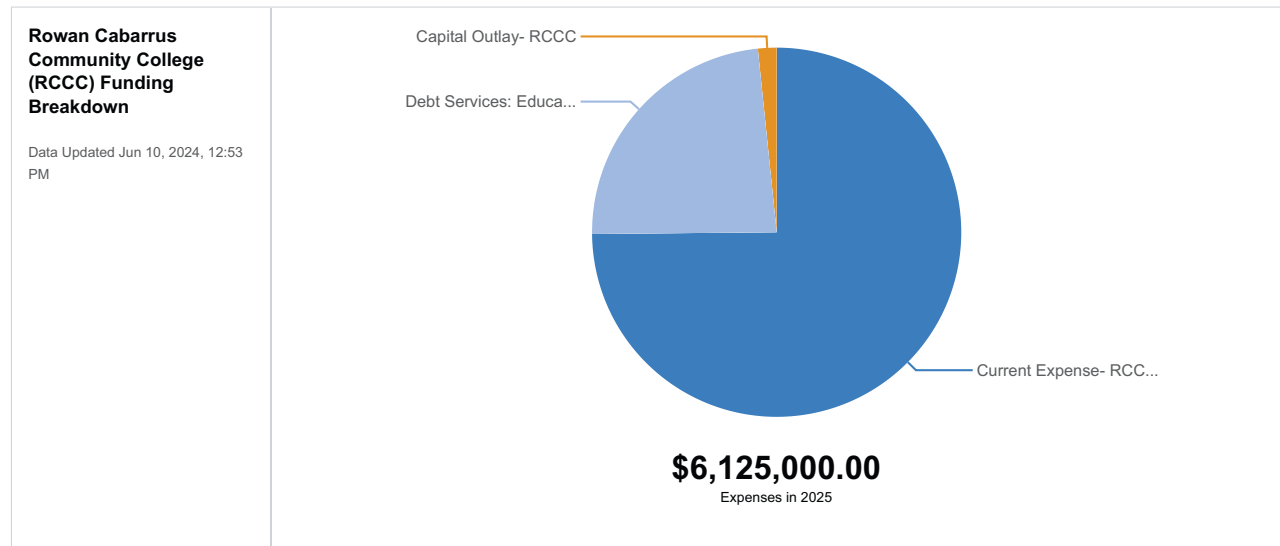
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EDUCATION: RCCC

FY 2025 Annual Budget

Rowan Cabarrus Community College Funding Breakdown



Rowan Cabarrus Community College (RCCC) Funding Breakdown

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Current Expense- RCCC	\$3,951,954	\$4,316,397	\$4,584,500
Capital Outlay- RCCC	\$100,000	\$100,000	\$100,000
Debt Services: Education	\$1,519,500	\$1,475,000	\$1,440,500
TOTAL	\$5,571,454	\$5,891,397	\$6,125,000

The current expense budget for Rowan-Cabarrus Community College (RCCC) totals \$4,584,500 a \$268,103 (6.21%) increase from the prior year. Additional funding for salary and benefits, increases in utilities, materials, contracted services and increased insurance premiums are included in this 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):

RCCC Debt Projects

Project	FY2024
Amount	
RCCC - Workforce Innovations Center	\$47,000,000
RCCC - S201 Renovations	\$7,000,000
RCCC - HVAC Replacement at South Campus	\$5,335,000
AMOUNT	\$59,335,000

RCCC PAYGO Projects

Project	FY2025
Amount	
RCCC - Deferred Maintenance	\$1,000,000
AMOUNT	\$1,000,000



CABARRUS COUNTY
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ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2025 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. Over the past decade, the enrollment of Cabarrus students has grown necessitating new and renovated buildings.

The College is the eighth largest of 58 community colleges that comprise the North Carolina Community College System, and 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. In 2023, the college became the third fastest growing college in North Carolina.

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.

The college's South Campus is at capacity and has requested a new Workforce Innovation building and renovation & remodeling support as it adds more public service programs to the campus.

STATE GENERAL STATUTES

[NC General Statute \(NCGS\) 115D Community Colleges](#) includes general provisions for North Carolina's Community College and outlines local county responsibilities specifically, but not limited to, sections 115D-2.4, 6, 32-35, 37 and 38. The local funding responsibilities are primarily found in 115D-32-33, which are included below for reference.

- **§ 115D-32. Local financial support of institutions.**
- **§ 115D-33. Providing local public funds for institutions established under this Chapter; elections.**

FY24 HIGHLIGHTS

- South Campus Building S202 Renovations – Funding for classroom building renovations were appropriated in FY23, but due to constraints upon the project (State Construction Office plan review, and availability of classrooms on South Campus), the project is currently under construction with an anticipated completion date of December 2024. This renovation will allow the College to have space for Basic Law Enforcement Training, formerly housed in the Cabarrus County Sheriff's Administration Building.
- South Campus Building S201 HVAC Renovations – Funding for chiller and air conditioning unit replacement project was approved in FY24 and is not anticipated to be fully expended until FY25.

Accomplishments:

- Named as one of the 150 institutions eligible to compete for the \$1 million Aspen Prize for Community College Excellence, the nation's signature recognition of high achievement and performance among two-year colleges.
 - 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 higher education by serving 22,297 students annually, with 8,472 of them living in Cabarrus County.
 - Celebrated 1,358 graduates, 626 (46.1% of which were from Cabarrus County) at the Cabarrus Arena and Events Center.
 - Developed and instituted the BioWork program to support the workforce for Eli Lilly and Company with over 70 graduates.
 - Continued 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 7,286 hotel nights to Cabarrus County since the inception of the programs.
 - Implemented the expansion of the Welding program to South Campus and served 81 students to address the county's need for additional technical programs.
 - 1,354 students from Cabarrus County were enrolled in Public Safety in-service courses, such as emergency medical science, emergency management, and criminal justice.
 - 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.
 - Launched the design of South Campus Building S202 Renovation project which will provide a location for the College's law enforcement training programs in Cabarrus County.
 - Expanded the South Campus food pantry and Campus Market to support students with food insecurities with the establishment of new community partnerships with Second Harvest Food Bank of Metrolina, Cooperative Christian Ministries and Concord Afton Sunset Rotary Club.
 - Participated in outreach opportunities with EMS students engaging in recruitment efforts at the Cabarrus County Touch a Truck and Concord High School Public Safety Academy.
 - Met and far exceeded annual Performance Measures in College and Career Readiness to be the second-highest performing community college in the state.
 - Graduated the first class of Certified Logistics Technicians at the Cabarrus County Detention Center, providing training and certification for sustainable employment when prisoners are released from incarceration.
 - Partnered with City of Kannapolis to develop internships for mechanical engineering and industrial engineering students.
 - Held 69 entrepreneurial educational events through the Rowan-Cabarrus Small Business Center reaching 431 attendees.
 - Continuing Education is the third-largest Short-Term Training provider in NC.
 - S.O.A.R (Skills Opportunity, Awareness, Readiness) program expanded programming on South Campus to include food service and hospitality training through a Food Service Fundamental class which provides students hands-on experience in daily operations of the South Campus Café in preparation for jobs in the hospitality sector.
-

FY25 FOCUS

South Campus Workforce Innovation Center - \$47,000,000

Construct the \$47,000,000 South Campus Workforce Innovation Center, a roughly 70,000 square foot facility, housing classrooms, labs, offices and support spaces to enable the growth of programs supporting local workforce needs with state-of-the-art educational opportunities. The building is anticipated to be home to a number of new and expanding academic programs that will strategically position the county to address future workforce needs. Initial program planning is underway for key workforce sectors and is anticipated to include programs such as the Associate in Science in Artificial Intelligence, expanded opportunities in the Computer Science Associate in Applied Science degree to address growing information technology, cybersecurity and database administration needs, and credentials in the Business IT sector with a focus on business and predictive analytics. In addition to the credit degree programs, the building will have a workforce AI Center & other programs offering certifications.

The building will also serve as a large, flexible multi-purpose meeting venue with a focus on business/industry and will be served by a central geothermal chiller plant. In FY2025, the focus will be on advancing the project's design, which is expected to take 18 months. Once completed, the design will immediately be followed by the construction, which is anticipated to take an additional 18 months.

South Campus Building S201 Renovation - \$7,000,000

Renovate the 35-year-old Building S201 on South Campus. This \$7,000,000 project will renovate and remodel the first floor of the building to relocate the library, tutoring, mail room, printing and other functions to encourage student and faculty engagement. Following the first-floor renovation, this project will renovate and expand science labs and support spaces on the third floor of the building as well as complete minor renovations on the second floor. These renovations will include much-needed restoration and improvements to the building's envelope and updating elevator controls and equipment, installing mass notification, updating lighting to LED, and renovating restrooms. Design is anticipated to take 12 months, while the phased renovation of this occupied building will take an additional 18 months.

HVAC Upgrade - \$6,150,500

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

Deferred Maintenance & Upfit Projects - \$1 million

The College will work to address a backlog of smaller deferred maintenance items in aging buildings. Examples of deferred maintenance include:

- Replace Existing Lighting with New LED Buildings in South Campus Buildings
- Parking Lot Paving at Building S202
- CBTC - Parking Lot and Drive Paving
- Replace Roof at Building S203
- Replace Ceiling Tiles in Building S202
- Repair Envelope of South Campus Buildings
- In addition, complete funding for the Aseptic Lab – Upfit of a classroom in the College's current NCRC facility to develop the workforce development training for Cabarrus County's first biopharma partner, Eli Lilly & Company.

In addition to these FY25 projects, the College has some high priority future capital projects that are currently unfunded. These future unfunded projects include:

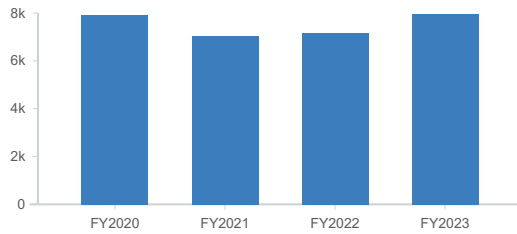
- South Campus Building S203 Refresh (\$3 million - FY 2026)
- Trinity Church Road Property Acquisition (\$525,000 FY 2026)

7140- Rowan Cab Com College Operating Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$3,951,954	\$4,316,397	\$4,584,500
TOTAL	\$3,951,954	\$4,316,397	\$4,584,500

PERFORMANCE MEASURES

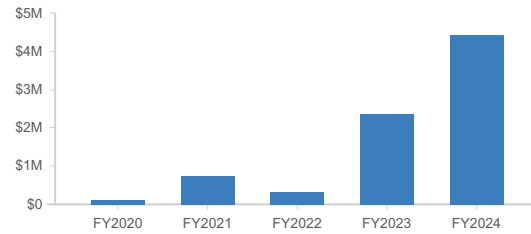
of Cabarrus County Students at RCCC



7,976

Measure in FY2023

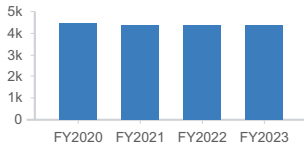
Dollar Amount spent on Capital Projects at RCCC



\$4,435,000.00

Measure in FY2024

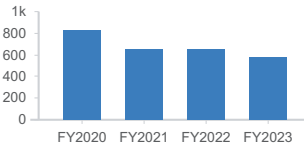
Cabarrus County Curriculum Enrollment at RCCC



4,373

Measure in FY2023

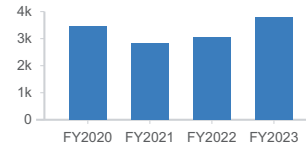
Cabarrus County Curriculum Graduates at RCCC



574

Measure in FY2023

Cabarrus County Continuing Education Enrollment at RCCC



3,809

Measure in FY2023

DEPARTMENT CONTACT

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SOLID WASTE MANAGEMENT: CONSTRUCTION & DEMOLITION LANDFILL

FY 2025 Program Summary & Performance Measures

MISSION

The Cabarrus County Construction & Demolition Landfill provides the residents of Cabarrus County with a means of disposing construction and demolition debris, as well as household and yard waste, 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, comingle 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.

SIGNIFICANT DATES

October and April: Shred events
December/January: Christmas tree disposal
**Dates are subject to change*

FY24 HIGHLIGHTS

- Operations
- Additional equipment purchased for the landfill
 - New Wagner compactor
 - Used Caterpillar D6 dozer
 - Bobcat skid-steer loader to handle white goods
 - Renovation of Metal Building at Landfill (used for storing supplies, small vehicles)
 - Work has begun to identify the next landfill expansion area (Phase 5)
 - Future increases in HHW disposal costs are going to be a concern in the next 12 months
 - Installed new ladder/platform at HHW Used Oil Tank. Makes it easier and safer to pour used oil in tank.
 - NC DEQ visited landfill for annual inspection. No violations noted.
 - Staffing
 - Kevin Grant and Benjamin Russell both obtained Manager of Landfill Operations(MOLO) Certification. State regulations require landfills to have at least one person certified. This was done in anticipation of Randall Foster’s retirement.

- Construction & Demolition Waste by the numbers:
- 23,594 tons of waste received at the Landfill in FY24
 - This is an increase of 6,800 tons over FY23
 - The Construction & Demolition Landfill recently received 180 tons of construction debris in just one day, making it their busiest day in 10 years
 - Most C&D tons received in 1 year since FY11
 - FY24 HHW collection events exceeded FY23 by 314 vehicles

FY25 FOCUS

- Continuing preparation for Randall Foster’s retirement and related staff transitions to ensure efficient continued landfill operations
- Grooming Lead Heavy Equipment Operator to possibly take over the Landfill Operations Manager position
- Developing a landfill equipment maintenance guide to better ensure equipment is maintained properly and to provide a convenient contact list for vendors needed for parts/repair
- Improving the process for collecting cardboard from residents at the landfill recycling convenience center to improve efficiency of collecting material and to reduce contamination
- Working with landfill vendors to provide clean shingles for recycling (tip fee discount)
- Working with CDM Smith Engineers to Plan for Phase 5 Landfill Expansion
- Developing a plan to receive latex paint from residents on non-Household Hazardous Waste (HHW) collection days to provide more days to drop off latex paint. Improve convenience for residents and reduce amount of material received on HHW collection days.
- Exploring other potential recyclable materials that we could receive and transport economically – increase types of material accepted for recycling
- Increasing the number of residents (outside of Concord) who participate in HHW collection events to increase number of Cabarrus County residents utilizing the HHW Facility

4610- Construction & Demolition Landfill Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$1,337,996	\$1,224,000	\$1,466,000
Permits & Fees	\$143,757	\$150,000	\$150,000
Investments	\$169,252	\$0	\$0
Intergovernmental - Other	\$55,787	\$48,000	\$50,000
Miscellaneous	\$24	\$0	\$0
TOTAL	\$1,706,817	\$1,422,000	\$1,666,000

4610- Construction & Demolition Landfill Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Supplies	\$324,419	\$378,320	\$453,320
Other Services & Charges	\$772,842	\$144,634	\$204,172
Personnel Services	\$326,961	\$291,976	\$363,029
Other Operation Cost	\$176,175	\$270,352	\$276,300
Employee Benefits	\$188,617	\$160,218	\$187,679
Maintenance & Repair	\$94,032	\$176,500	\$156,500
Capital Outlay	\$0	\$0	\$25,000

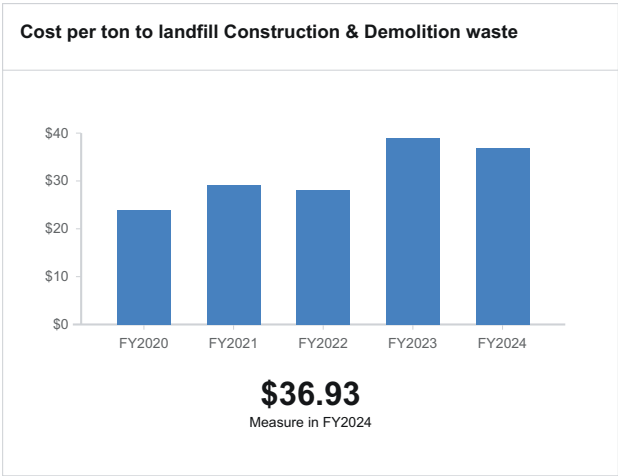
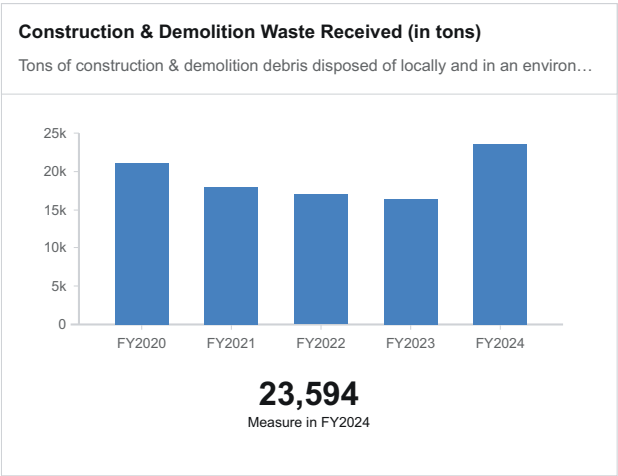
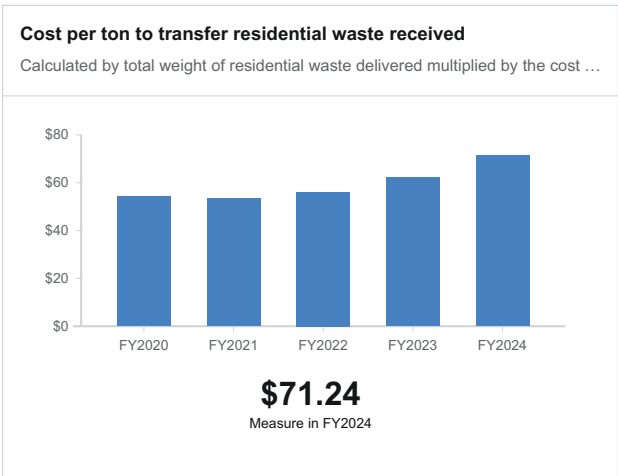
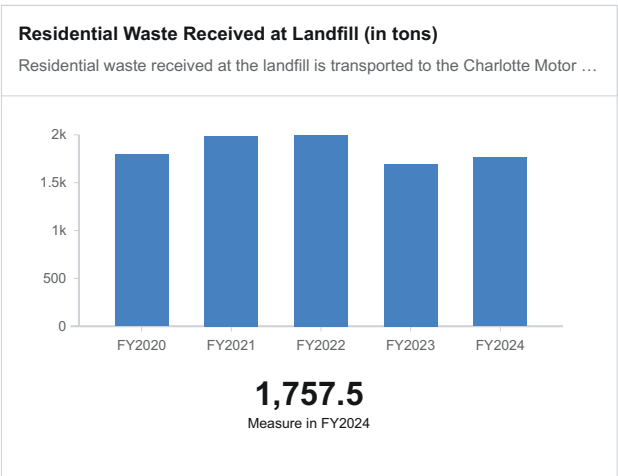
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$1,883,045	\$1,422,000	\$1,666,000

4610- Landfill Operations

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,706,817	\$1,422,000	\$1,666,000
Expenses	\$1,883,045	\$1,422,000	\$1,666,000
REVENUES LESS EXPENSES	-\$176,228	\$0	\$0

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Kevin Grant
Title: Environmental Management Director
Email: kpgrant@cabarruscounty.us
Phone: 704-920-3209



SOLID WASTE MANAGEMENT: WASTE REDUCTION

FY 2025 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.

SIGNIFICANT DATES

October and April: Shred events
December/January: Christmas tree disposal
**Dates are subject to change*

4620- Waste Reduction Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Financing Sources	\$621,872	\$618,400	\$740,478
Sales & Services	\$43,268	\$35,000	\$35,000
Sales/Other Taxes	\$52,010	\$0	\$0
Intergovernmental - Grants - Other	\$6,207	\$9,000	\$6,000
TOTAL	\$723,357	\$662,400	\$781,478

4620-Waste Reduction Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$192,619	\$251,656	\$282,528
Other Operation Cost	\$90,658	\$143,251	\$222,725
Supplies	\$106,632	\$136,960	\$143,860
Employee Benefits	\$86,117	\$120,500	\$125,890
Other Services & Charges	\$6,788	\$8,033	\$3,475
Maintenance & Repair	\$4,284	\$2,000	\$3,000
Capital Outlay	\$0	\$0	\$0
TOTAL	\$487,098	\$662,400	\$781,478

4620- Waste Reduction and Recycling

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$723,357	\$662,400	\$781,478
Expenses	\$487,098	\$662,400	\$781,478
REVENUES LESS EXPENSES	\$236,259	\$0	\$0

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Waste Reduction	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Kevin Grant

Title: Environmental Management Director

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Phone: 704-920-3209



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BOARD OF COMMISSIONERS

FY 2025 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](#)



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

FY24 HIGHLIGHTS

- Commissioner Tim Furr was sworn in during a ceremony prior to the August 2023 Work Session. Furr filled the seat previously held by Barbara Strang, who resigned in July 2023.
- The Board unanimously passed the County's Strategic Plan September 2023
- The Board passed the biennium legislative goals and submitted to the North Carolina Association of County Commissioners
- The Board approved the 2024 Commissioner Board Appointments:

Name of Board	2024 Appointment
Active Living and Parks Commission	Wortman
Cabarrus County Board of Education, Business Meeting	Furr/Measmer
Cabarrus County Board of Education, Work Session	Measmer/Furr
Cabarrus County Partnership for Children (Smart Start)	Morris
Cabarrus Planning and Zoning Commission	Wortman/Shue
Cabarrus-Rowan Urban Area MPO Transportation Advisory Committee	Furr/Shue
Centralina Regional Council of Government Executive Board	Shue
Centralina Regional Council of Government Board of Directors	Shue
Centralina Workforce Development Consortium	Furr
City of Concord	Morris
City of Kannapolis	Wortman
City of Locust	Furr
Cooperative Extension Service	Wortman
Council of Planning - NC 73 Corridor	Furr/Wortman
Early Childhood Task Force Advisory Board	Measmer
East 49 Taskforce	Wortman/Downs
Fire Departments & First Responder Advisory Committee	Wortman/Shue
Home and Community Care Block Grant Advisory Committee	Furr
Human Services Advisory Board	Measmer
Juvenile Crime Prevention Council	Measmer
Kannapolis Board of Education	Shue/Furr
Library Board of Trustees	Morris
Local Emergency Planning Committee	Measmer
Logan Community	Wortman
Mental Health Advisory Board	Wortman
Public Health Authority of Cabarrus County	Morris
Region F Aging Advisory Committee	Shue
Rowan-Cabarrus Community College Board of Trustees	Morris
Senior Centers Advisory Council	Measmer
Soil & Water Conservation District	Shue

Tourism Authority	Honeycutt
Town of Harrisburg	Measmer
Town of Midland	Furr
Town of Mt. Pleasant	Shue
Transportation Advisory Board	Morris
Water and Sewer Authority	Shue/Marshall
Youth Commission	Furr

FY25 FOCUS

- 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.

1110 - BOC Expenses

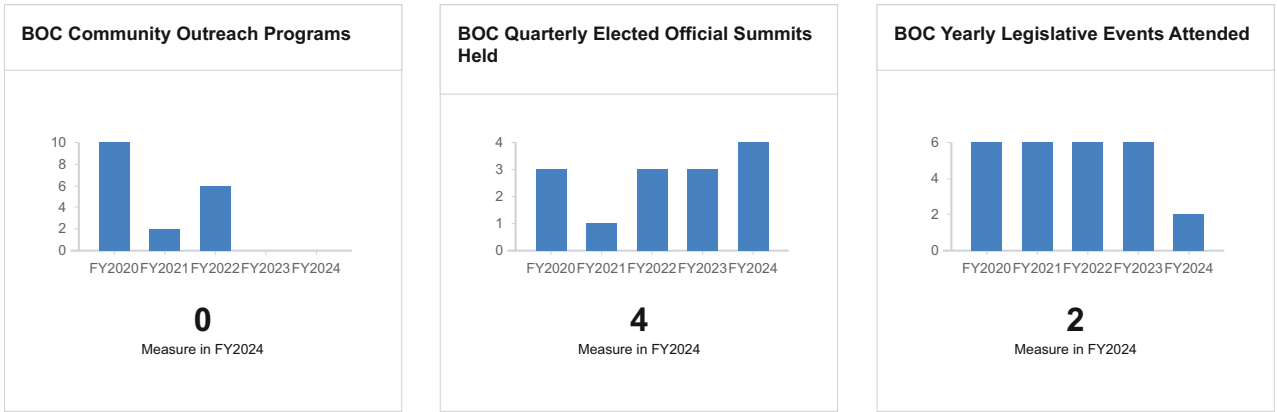
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$280,423	\$332,705	\$288,871
Other Services & Charges	\$149,380	\$172,966	\$169,424
Employee Benefits	\$134,315	\$102,375	\$99,451
Supplies	\$14,442	\$27,290	\$34,990
Other Operation Cost	\$3,845	\$8,610	\$10,600
TOTAL	\$582,404	\$643,946	\$603,336

1110 - BOC

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$24,900	\$0	\$0
Expenses	\$582,404	\$643,946	\$603,336
REVENUES LESS EXPENSES	-\$557,504	-\$643,946	-\$603,336

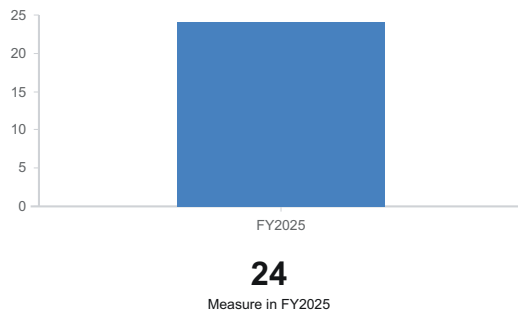
	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	8.00	4.00	8.00	4.00	8.00	4.00	8.00	4.00	-	-

PERFORMANCE MEASURES



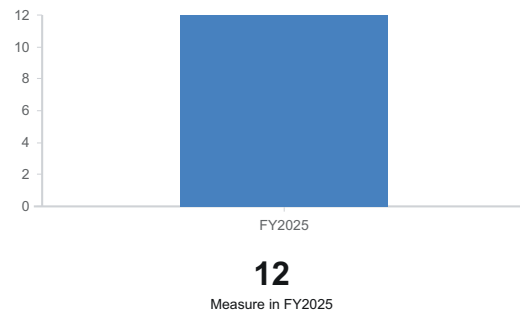
Commissioner Meetings

new measure for FY 2025



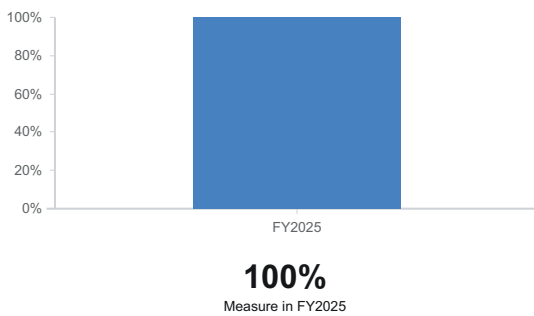
Informal Public Comment Opportunities

new measure for FY 2025



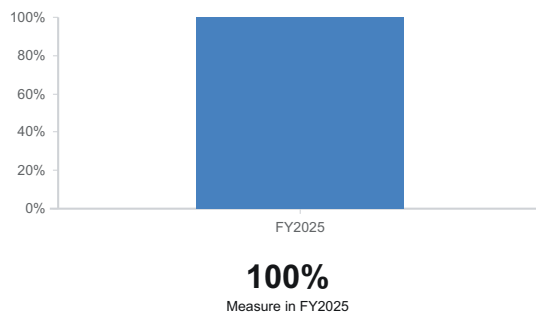
Commissioner Meeting Attendance

new measure for FY 2025



Internal Policies Approved Annually

new measure for FY 2025



DEPARTMENT CONTACT

Name: Lauren Linker

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

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Phone: 704-920-2109





BOARD OF ELECTIONS

FY 2025 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](#)



SIGNIFICANT DATES

November 2024: Presidential election with early voting the two-and-a-half weeks prior

FY24 HIGHLIGHTS

- Successfully completed Presidential primary with zero incidents to report to the State
- Successfully completed second primary with zero incidents to report to the State. This primary involved moving voting places within schools as schools were in session during that election. This was the first second primary since 2012.
- Director Soles finished coursework for Certified Elections/Registration Administrator (CERA) national elections certification

FY25 FOCUS

- Presidential election – Recruit around 600 precinct officials, offer 5 different types of training classes, provide four early voting locations equipped with proper signage and staffing for 17 days of early voting
- Government 101 and other public events – Engaging members of the community so that they are empowered to vote and are aware of the process and security checks in place
- Innovation for 2024 – First time using Ballot on Demand printers in Early Voting for a Presidential Election (have used since 2022); first time using Ballot on Demand at remote Early Voting sites. Helps ensure greater accuracy to avoid an incorrect ballot being handed out by a worker. Planning to use new AirTable system for staffing and training to engage Precinct Officials in more efficient ways .

1510 - BOE Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$95	\$118,000	\$118,000
TOTAL	\$95	\$118,000	\$118,000

1510 - BOE Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$477,877	\$1,046,246	\$920,892
Other Services & Charges	\$312,707	\$492,568	\$167,822
Employee Benefits	\$131,325	\$217,369	\$218,059
Supplies	\$24,653	\$76,588	\$77,586

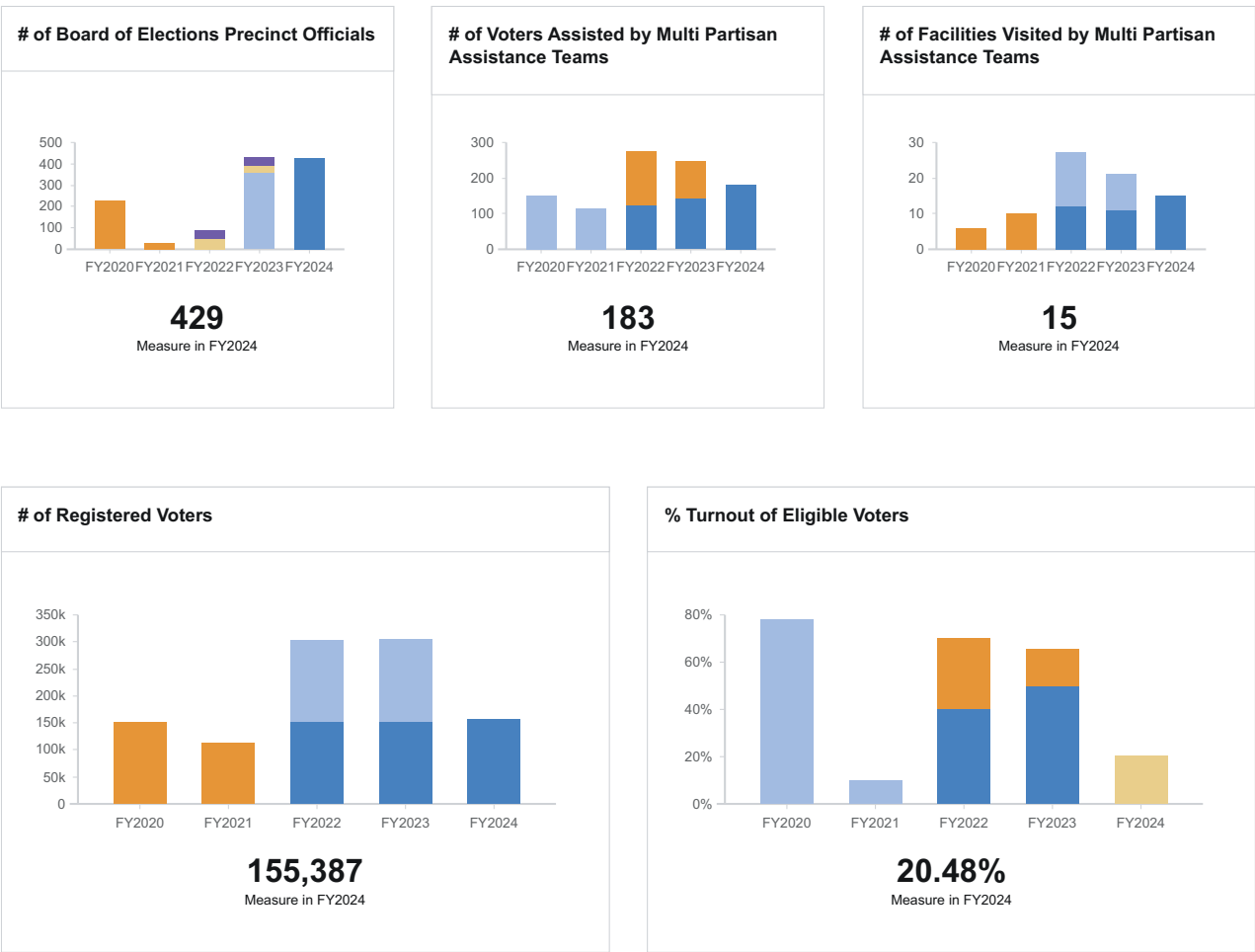
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$48,742	\$51,838	\$57,070
Maintenance & Repair	\$0	\$13,000	\$20,000
TOTAL	\$995,304	\$1,897,608	\$1,461,429

1510 - BOE

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$95	\$118,000	\$118,000
Expenses	\$995,304	\$1,897,608	\$1,461,429
REVENUES LESS EXPENSES	-\$995,209	-\$1,779,608	-\$1,343,429

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Elections	13.00	8.43	13.00	8.43	13.00	8.43	13.00	8.43	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Carol Soles

Title: Elections Director

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Phone: 704-920-2860



BUDGET

FY 2025 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](#)

[Tax Bill Explainer](#)



SIGNIFICANT DATES

July 1, 2024: Fiscal Year 2025 begins (runs until June 30, 2025)

September 2024: FY26 budget cycle begins

May 2025: County Manager presents Recommended Budget to the Board of Commissioners

June 2025: Public Hearing

June 2025: Adoption of the FY26 Budget by the Board of Commissioners

FY24 HIGHLIGHTS

- Reclassed Fellowship to Management Analyst position
- Community Engagement Initiative
- Held Government 101 sessions on the budget process
- Developing taxpayer receipt
- Public engagement hub launched to increase transparency and education
- Received GFOA Award for FY24 Budget Book
- ERP - Business Process Re-engineering
- Concentrated effort to routinely review/monitor all budgets (lapse salary, fuel, overtime)
- New strategy informed and department-lead budget conference format
- Fiscal Year 2025 Budget was adopted with modifications

FY25 FOCUS

- Upgrading to new ERP software, which will streamline the budget process and unify operations between Budget, Finance, and Human Resources
- Improving and expanding our community and internal engagement initiatives to educate the public, inform voters, and enrich our relationships with internal staff and external partners
- Utilizing technology (taxpayer receipt, budget simulations, etc.) to increase accessibility to budget information and promote further transparency
- Taking tools we have used for community engagement and using them to inform County staff about the budget process to increase internal understanding and empower employees

1211 - Budget Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$240,083	\$295,265
Employee Benefits	\$0	\$93,693	\$110,090
Other Services & Charges	\$0	\$11,581	\$9,365
Supplies	\$0	\$1,000	\$1,700
Other Operation Cost	\$0	\$432	\$600
TOTAL	\$0	\$346,789	\$417,020

1211 - Budget

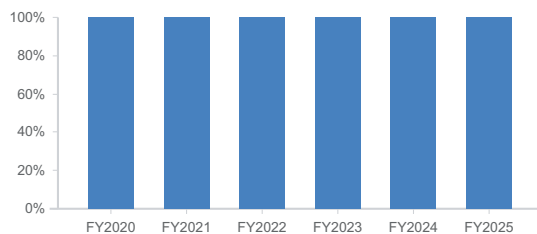
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$346,789	\$417,020
REVENUES LESS EXPENSES	\$0	-\$346,789	-\$417,020

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Budget**	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-

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

PERFORMANCE MEASURES

Departmental Budgets Reviewed and Amended

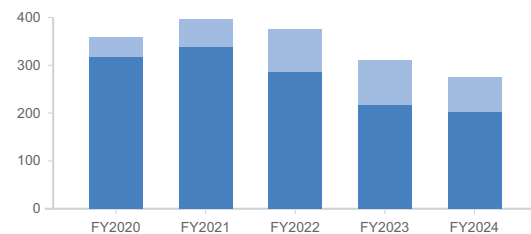


100%

Measure in FY2025

Budget Amendments

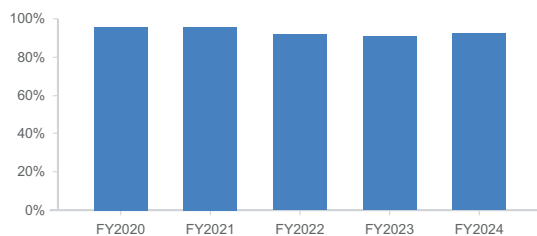
Amendments approved via Board of Commissioner vote vs departmental acc...



275

Measure in FY2024

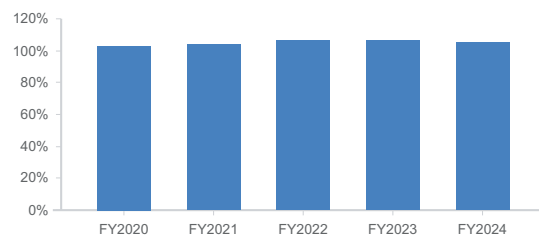
% of Actual County Expenditures to Budgeted Expenditures



92.3%

Measure in FY2024

% of Actual County Revenues to Budgeted Revenues



105%

Measure in FY2024

DEPARTMENT CONTACT

Name: Rosh Khatri

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Phone: 704-920-2430



INFRASTRUCTURE AND ASSET MANAGEMENT: BUILDING MAINTENANCE

FY 2025 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 HIGHLIGHTS

- Staff received 13 Super Cs (peer recognition program) in Q1 and Q2
- Staff received 15 Super Cs between Q3 and Q4

FY25 FOCUS

- Continue to learn and understand new buildings when construction is completed
- Managing aging facilities by scheduling and completing an increasing number of maintenance projects and preventative maintenance projects

1952- Building Maintenance Revenues

2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
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	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$48,750	\$32,000	\$50,000
TOTAL	\$48,750	\$32,000	\$50,000

1952- Building Maintenance Expenses

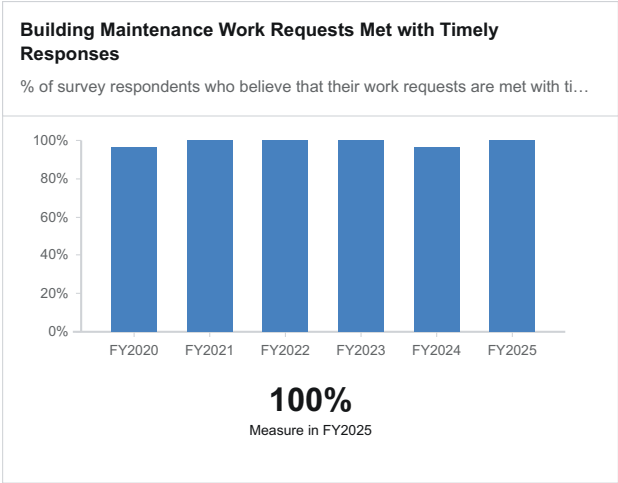
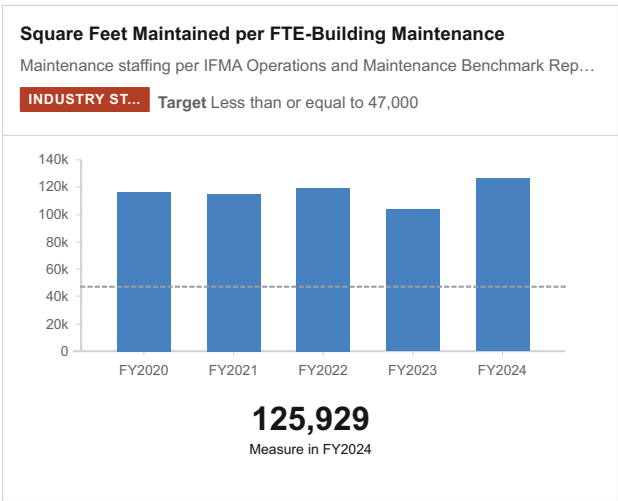
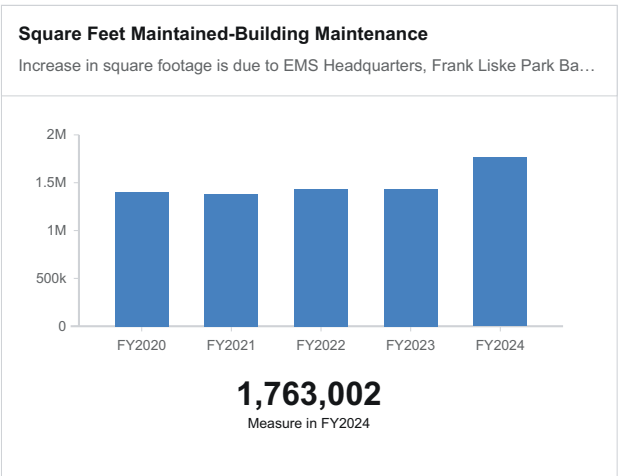
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$552,380	\$1,060,502	\$1,445,332
Personnel Services	\$662,882	\$909,424	\$1,129,606
Other Services & Charges	\$408,943	\$510,771	\$699,680
Employee Benefits	\$335,910	\$428,831	\$528,089
Maintenance & Repair	\$281,126	\$371,500	\$406,500
Supplies	\$41,986	\$57,437	\$76,334
Capital Outlay	\$57,053	\$11,000	\$0
TOTAL	\$2,340,279	\$3,349,465	\$4,285,541

1952- Building Maintenance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$48,750	\$32,000	\$50,000
Expenses	\$2,340,279	\$3,349,465	\$4,285,541
REVENUES LESS EXPENSES	-\$2,291,529	-\$3,317,465	-\$4,235,541

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management									-	-
Building Maintenance	15.00	15.00	18.00	18.00	18.00	18.00	19.00	19.00	1.00	1.00

PERFORMANCE MEASURES



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: Jimmy Brown

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Email: jwbrown@cabarruscounty.us

Phone: 704-920-3202



[BUDGET HOME](#)

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COMMUNICATIONS AND OUTREACH

FY 2025 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.

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.

LOCATION

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

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 \(Follow link or click box to the right\)](#)



SIGNIFICANT DATES

July: C&O will coordinate parade efforts

September: C&O will staff the Cabarrus County Fair

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

FY24 HIGHLIGHTS

Q1 and Q2

- Planned, developed, promoted and executed large-scale County events, including:
 - Groundbreakings for the Cabarrus County Library and Active Living Center at Afton Ridge and the Mt. Pleasant Library and Active Living Center
 - Grand openings of the Frank Liske Park Barn and EMS Headquarters
 - ALP Senior Health & Wellness Expo (developed marketing campaign)
 - EMS Hearts & Heroes (livestreamed event; managed marketing)
- Earned the national first place Savvy Award from the 3CMA for Best Use of Humor in a promotional product for the "Cybersecurity Matters with Jack Dodd" video
- Earned four statewide NC3C awards for best podcast, best writing, best internal newsletter and best special event
- In conjunction with IT, implemented a new broadcast system that moved operations from a hardware-based system to one driven by software. That allows us to leverage the talents of Cabarrus County's IT department for troubleshooting. This also streamlined production workflow and created the ability to remotely manage a meeting.
- Communications Manager Dominique Clark serving as Treasurer for North Carolina City and County Communicators (NC3C) group
- DirectConnect employee newsletter increased to an average open rate of 56%, up from 48% (which was up from 38%)
- Drafted and distributed an average of 10 DirectConnect emails per month
- Instituted the Low Downs, a message sent direct from County Manager Mike Downs recapping the monthly department head meeting
- Planned and/or assisted with 10 internal-specific events, including employee appreciation, meet-and-greets with county management and more
- Added Communications Specialist Macy Andrews, who immediately impacted our efforts. Macy focuses on our social media and external newsletter, but she's made a major difference in our overall production.
- Revamped and expanded the County's Social Media Use Policy (currently under review by Legal)
- Reintroduced the County's external newsletter, now called CabConnect, employing a streamlined format and regular feature sections
- Cabarrus County, Kannapolis and Concord hosted the statewide NC3C conference. C&O team sat on a panel discussion on the evolution of Cabarrus This Week

Q3

- Produced 6 editions of the Cabconnect newsletter
- Produced 3 editions of the DirectConnect employee newsletter
- Produced 6 episodes of Cabarrus This Week
- Produced multiple social media videos featuring ARPA recipients
- Created communications components for revaluation notice delivery
- Participated in the Leadership Cabarrus Media + Comms Day
- Began planning for Commissioner wall mural at Government Center
- Produced a popular video featuring a Kannapolis man who found community at the Concord Senior Center
- Staff members attended quarterly Women Leading Cabarrus luncheon
- Visited Cannon School to talk with student about communications careers
- Judged Soil & Water student speaking competition
- In March, launched the monthly Communications and Outreach update that's now featured monthly in Commissioners' Regular Meeting agenda
- Senior Health and Wellness Expo (coordinated media appearances, created promotional material, marketing plan—resulted in largest visitor and vendor turnout to date)
- Staged two Gov 101 events focused on the FY25 budget, including the first Brews, Bites and Budget event at local brewery
- Livestreamed Hearts & Heroes; created materials and other components for the annual event
- Developed surprise Women's History Month video featuring Cabarrus employees reading surprise quotes about themselves
- Coordinated creative direction of revamped Senior Games logo
- Coordinated creative direction of revamped Cabarrus Health and Wellness Expo

Q4

- Presented at the 2024 North Carolina City & County Communicators (NC3C) Conference chronicling the evolution of the award-winning Cabarrus This Week
- Communications Manager Dominique Clark was voted 2024-2025 NC3C Treasurer for a second year
- Recognized by our peers with multiple NC3C 2024 Excellence in Communications awards including, Special Video Programing: Roberta Road Middle School Nurse Saves a Life; Regular Video Programing: Cabarrus This Week and Audio: The "Did Ya'll Hear?" podcast
- Planned and executed the year's first Walk With Us event, which allowed residents to explore County facilities, Concord's streetscape project and more
- Staffed a booth at the annual two-day Special Olympics. Communications Coordinator Tiffany Powel helped coordinate the event's opening ceremonies
- Helped document and stage two events honoring Child Abuse Awareness Month.
- Planned and coordinated the filming, livestreaming and broadcast of monthly BOC Agenda and Regular meetings
- Designed invitations, handled event promotion, provided CabCo swag, coordinated decorations and livestreamed for the Central Cabarrus men's basketball team's championship celebration
- Collaborated with the Cabarrus County Sheriff's Office to produce Law Day 2024. We managed event promotions and operations, designed invitations, coordinated AV setup, handled media relations and livestreamed the event
- Staffed booth (briefly, before the deluge) at the Jiggy with the Piggy event
- Led FY25 budget communication efforts, including drafting a condensed and long budget overview message, media release, employee message and orchestrated the design of the infographic
- Produced a podcast episode of "Did Ya'll Hear?" detailing the collaborative journey that led us to this new era of behavioral healthcare in Cabarrus County
- Planned, promoted and executed a Gov 101 event focusing on planting with Cooperative Extension
- Facilitated interviews and teleprompter exercises for the Youth Career and Leadership Institute participants during their stop at the Gov Center to learn about local government. We answered questions and showcased Cabarrus This Week where some students helped with the intro
- Designed and printed new marketing materials in English and Spanish for Cabarrus EMS. Topics: recruitment brochure, medication assisted treatment team and community paramedic
- Planned, designed, decorated and debuted the 4th of July float at the Mt. Pleasant and Harrisburg parades in conjunction with Sign Maintenance (IAM)
- Wrote and distributed a press release following approval of FY25 budget that was picked up by several media outlets, including WSOC-TV who requested to profile the impact of additional EMS workers on the community. The Team coordinated the interview with EMS Chief and provided a variety of budget materials.
- Produced a combined total of nine editions of the CabConnect newsletter and DirectConnect employee newsletter. Distributed more than 30 other DirectConnect notifications.
- Produced six episodes of Cabarrus This Week

FY25 FOCUS

- Continuing to explore opportunities for livestreamed events and programs to (insert intended outcomes).
- Continue delivering County leadership a monthly assessment of information/production flow through a data report to increase transparency
- Creating opportunities to provide face-to-face communication to the community, discussing important topics such as budget and other major topics to help keep the public informed of county functions and offerings. Additionally, working toward an every-other-month schedule for Gov 101 sessions.
- Continuing to improve the timing/regularity of podcast episodes to build on an already popular base.
- Continuing to explore ways to expand promotion of the County to keep residents informed about programs and services. This includes developing cinema ads for the Gem Theater and using the Cannonballers platform for promotional opportunities.
- Revising the components of Cabarrus This Week to maintain a fresh, updated look. This year we are shooting the show in vertical and will develop a desk setup to change things up.
- Assigning departmental liaisons, which creates a system for C&O team members to check in with County departments regularly.
- Continue our focus on short, vertical video production for Instagram reels and stories and YouTube shorts to boost our social media numbers.

1220- Communications Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales/Other Taxes	\$422,747	\$450,000	\$450,000
TOTAL	\$422,747	\$450,000	\$450,000

1220- Communications Expenses

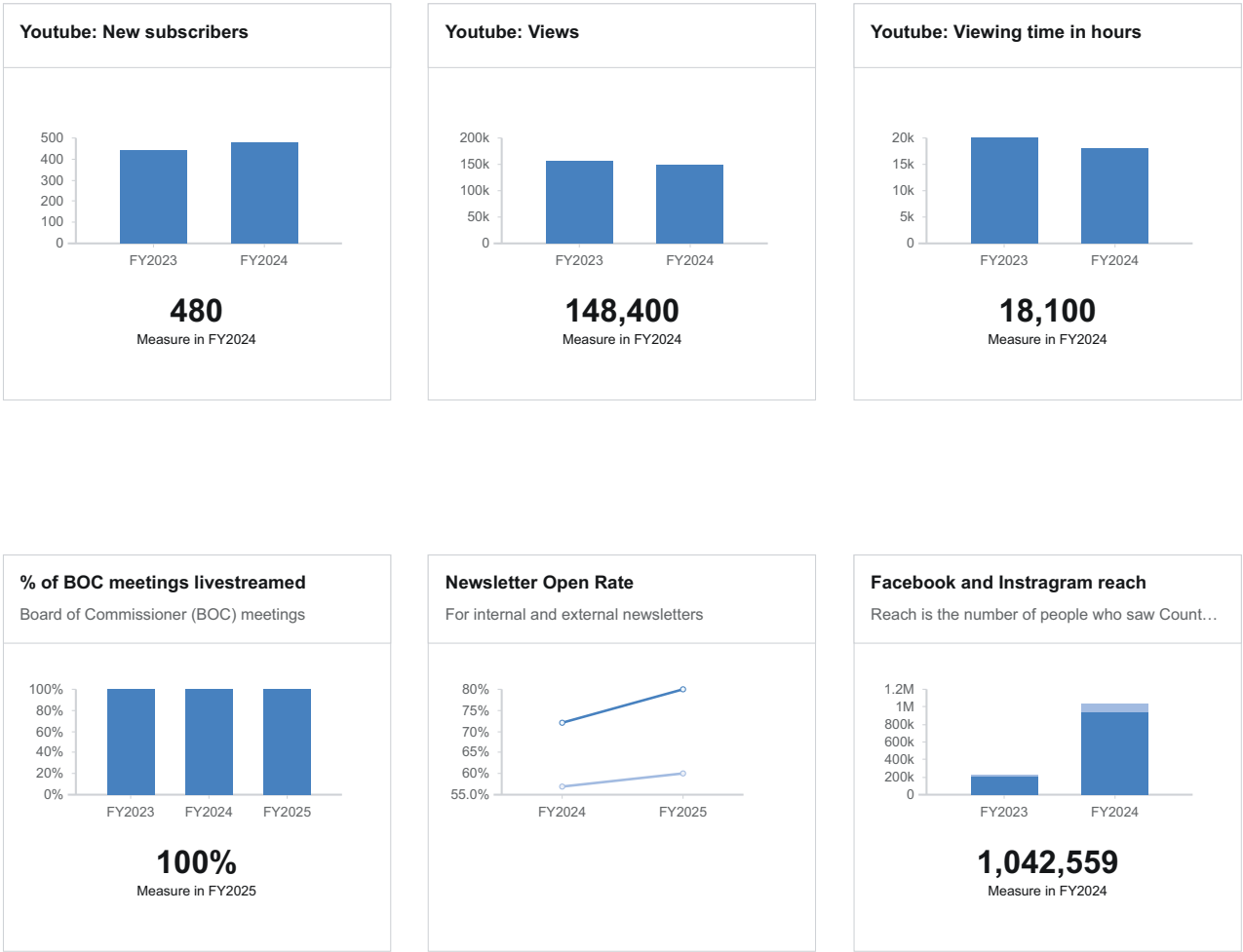
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$351,413	\$444,942	\$495,883
Other Services & Charges	\$129,771	\$217,552	\$226,438
Employee Benefits	\$152,490	\$181,721	\$199,459
Other Operation Cost	\$15,846	\$23,994	\$24,570
Maintenance & Repair	\$1,590	\$3,000	\$3,000
Supplies	-\$5,961	-\$7,604	-\$9,058
TOTAL	\$645,149	\$863,605	\$940,292

1220- Communications Budget Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$422,747	\$450,000	\$450,000
Expenses	\$645,149	\$863,605	\$940,292
REVENUES LESS EXPENSES	-\$222,402	-\$413,605	-\$490,292

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Jonathan Weaver

Title: Communications & Outreach Director

Email: jaweaver@cabarruscounty.us

Phone: 704-920-2341



CABARRUS COUNTY
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[BUDGET HOME](#)

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COUNTY MANAGER'S OFFICE

FY 2025 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 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](#)

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

FY24 HIGHLIGHTS

- Assistant County Manager Kyle Bilafer resigned in September 2023. Behavioral Health Director Dr. Aalece Pugh was promoted to the position in November 2024 with oversight of Health and Human Services (Behavioral Health, DSS, Transportation, Veterans Services and EMS). The change prompted a departmental reporting structure reorganization.
- Deputy County Manager Rodney Harris resigned in April 2024; the position remains vacant. The change prompted a departmental reporting structure reorganization.
- Executed the adopted FY24 budget and capital program, and approved disbursements and expenditures as budgeted and/or authorized by the Board of Commissioners.
- Developed content and recommendations presented at the FY25 Budget Planning Retreat.
- Prepared and submitted the FY25 annual budget and capital program to the Board of Commissioners.
- Managed daily County operations and supported key functions, including reviews, recommendations and approval of Human Resource functions and other legal contracts/processes, adapted operations to meet changing internal/external impacts, and supported departmental progress toward operational goals.
- Led monthly Department Head meetings and distributed a synopsis of each meeting to all employees as "The Low Downs" monthly employee update.
- Supported employee accomplishments through various recognitions and award presentations, including the annual Employee Recognition Event where 134 employees were recognized for a total of 1,480 years of service to Cabarrus County residents, and the annual Employee Appreciation Event where County leadership served meals and attended to needs of more than 800 frontline employees.
- Served on the County's Strategy Leadership Team, represented the office on various strategy task forces and evaluated which ideas would move forward in FY25.
- Welcomed all new employees at bi-monthly employee orientation.
- Held meeting and discussions with residents, business owners and community leaders.
- Held meetings and discussions with municipal leaders on intergovernmental topics.
- Represented the County on boards and committees, at official meetings and when legally required.
- Active participants and presenters at County Gov 101 events, interactive County exhibits, panel discussions, community events and meetings, and other engagement activities.
- Supported National County Government Month education and events in April 2024.
- Facilitated development of the Cabarrus County Opioid Settlement Strategic Plan.
- Reorganization of the Cabarrus County Consolidated Human Services Agency.
- FY24 Completed Construction Projects: EMS Headquarters, Emergency Equipment Warehouse and ITS Headquarters, Frank Liske Park Barn, Rob Wallace Park Phase II-B
- FY24 Construction Projects: GMP3 Renovation of the 1975 Courthouse, Mt. Pleasant Library and Active Living Center, Virginia Foil Park, Afton Library and Active Living Center, Frank Liske Park Office/Concession/Mini-golf Replacement
- FY24 Design Projects for future construction: Behavioral Health Facility, DSS Facility, Public Safety Training Facility, Frank Liske Park Splashpad, Camp T.N. Spencer Park Master Plan
- FY24 Planning Projects for future construction: St. Stephens Church Road Park, Chester Farm land purchase for an equestrian-themed park in Northwest Cabarrus, land banking for a future Animal Shelter replacement
- Reviewed and prepared correspondence and reports for BOC meetings. Presented commissioners with information and/or recommendations on various topics ([details available within FY24 BOC Meeting information](#)), including:
 - Arena and Events Center provider options
 - Revised agreement with the Water and Sewer Authority of Cabarrus County
 - "Stepping Up" program staffing change
 - Emergency Housing Support resolution
 - American Rescue Plan Act-funded Cabarrus Recovery Grant program updates
 - Harrisburg Planning and Zoning Board for Extraterritorial Jurisdiction
 - Ramdin Court utility easement dedication
 - Nuisance Ordinance
 - Medication Assisted Treatment (MAT) delivered through the Cabarrus County Community Paramedicine Program Resolution
 - Medication-assisted Treatment (MAT) for Incarcerated Persons Resolution
 - C.C. Griffin Middle School asset transfer
 - Water and Sewer Authority of Cabarrus County Pretreatment Agreement
 - Stonewall Jackson Property forestry sale
 - Temporary Easement purchase for foresting at Stonewall Jackson Property
 - Resolution authorizing the County Manager to execute routine easement requests
 - Land acquisition
 - Department of Social Services Legal Services restructure
 - State Directed Grant
 - Lomax property purchase
 - Cabarrus Arts Council lease extension
 - Cabarrus County and Kannapolis City Schools accelerated funding request for previously approved projects
 - FY25 Budget
 - Opioid Settlement Strategic Funding Plan
 - FY 2025 Economic Development allocation

FY25 FOCUS

- Manage daily County operations and support key functions, including reviews, recommendations and approval of Human Resource functions and other legal contracts/processes, adapted operations to meet changing internal/external impacts, and supported departmental progress toward operational goals.
- Prepare for and respond to unplanned situations that affect life and property Cabarrus County residents and/or Cabarrus County Government operations.
- Develop an onboarding program to prepare the County's two new Board of Commissioners for office and provide all commissioners with ongoing advice and assistance on operations and governance.
- Understand, prepare for and address the potential impacts of rapid population growth to effectively meet state-assigned duties and respond to the needs of Cabarrus County residents.
- Identify a permanent DSS facility placement to address deteriorating conditions, capacity challenges and safety needs at the Human Services Center on Cannon Blvd. with the goals of improving access, service delivery, efficiency, and employee/visitor health and wellbeing.
- Break ground on the Behavioral Health Center to address regional needs of the mental health crisis.
- Administer the Opioid Settlement Cabarrus Strategic Plan to effectively manage and support local impacts of the epidemic.
- Support employee recruitment, retention and training to provide the best possible service to Cabarrus County residents.
- Prepare and submit the FY26 Recommended Budget by May 2025.
- Support implementation of the [County's strategic plan](#) and its focus to empower our people, act intentionally and decisively, and focus on the future. Evaluate progress on strategy goals: Workplace Culture, Engagement, Stewardship, Innovation and Advancement.
- Create and enhance tools, resources and opportunities to communicate transparently, improve access, increase understanding, develop relationships and link Cabarrus residents to the work of Cabarrus County Government.
- FY25 Construction Projects: GMP3 Renovation of the 1975 Courthouse, Mt. Pleasant Library and Active Living Center, Virginia Foil Park, Afton Library and Active Living Center, Frank Liske Park Office/Concession/Mini-golf Replacement
- FY25 Design Projects for future construction: Behavioral Health Center, DSS Facility, Public Safety Training Facility, Frank Liske Park Splashpad, Camp T.N. Spencer Park Master Plan

- FY25 Planning Projects for future construction: St. Stephens Church Road Park, Chester Farm equestrian-themed park in Northwest Cabarrus, land banking for a future Animal Shelter replacement

1210- CMO Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$15,058	\$15,500	\$15,500
Miscellaneous	\$3,000	\$0	\$0
TOTAL	\$18,058	\$15,500	\$15,500

1210- CMO Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,753,341	\$1,010,967	\$1,156,912
Employee Benefits	\$638,867	\$297,441	\$327,969
Other Services & Charges	\$228,937	\$324,300	\$305,555
Other Operation Cost	\$242,684	\$112,772	\$112,400
Capital Outlay	\$88,282	\$0	\$0
Maintenance & Repair	\$1,326	\$1,500	\$1,500
Supplies	-\$400,467	-\$409,291	-\$738,326
TOTAL	\$2,552,970	\$1,337,688	\$1,166,010

1210- County Managers Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$18,058	\$15,500	\$15,500
Expenses	\$2,552,970	\$1,337,688	\$1,166,010
REVENUES LESS EXPENSES	-\$2,534,912	-\$1,322,188	-\$1,150,510

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
County Manager	20.00	19.40	6.00	5.40	6.00	5.40	6.00	5.40	-	-

PERFORMANCE MEASURES

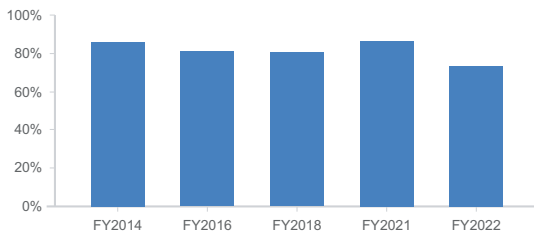
The Cabarrus County Community Survey is a six-page survey administered every other year by ETC Institute. ETC Institute distributes the survey to a random sample of 2,000 households. Results include representation from across the entire boundary of the county and closely relate to population density 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 life in the county

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

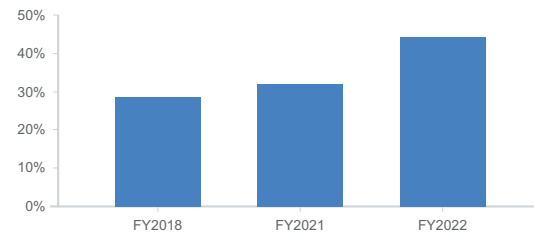


73.2%

Measure in FY2022

Direct contact with county leadership and commissioners

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

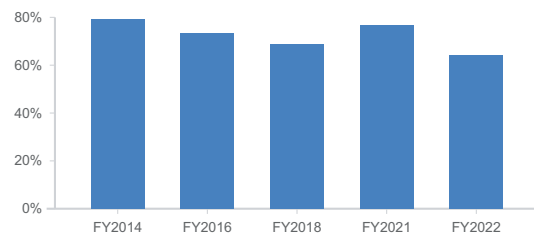


44.3%

Measure in FY2022

Overall quality of county services offered to citizens

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

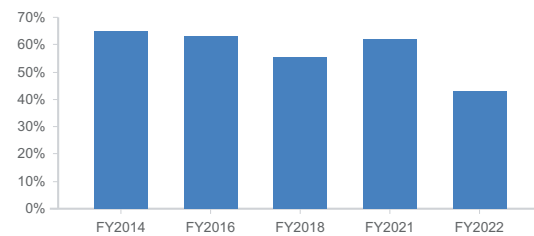


64.2%

Measure in FY2022

Overall value received for county tax dollars and user fees

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



42.9%

Measure in FY2022

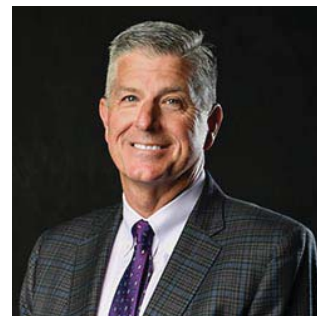
DEPARTMENT CONTACT

Name: Michael K. Downs

Title: County Manager

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2100



FACILITY DESIGN & CONSTRUCTION

FY 2025 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 HIGHLIGHTS

- The new Courthouse project was recognized by the West Virginia chapter of the American Institute of Architects with a Merit Award for Achievement in Architecture
- The millwork inside the new Courthouse was also recognized with an award of excellence from the Architectural Woodwork Institute and was featured in the Design Solutions magazine

Project Updates (July 2024)

Broke ground on the following projects:

- Mt. Pleasant Library and Active Living Center: Scheduled completion in Fall of 2024
- Virginia Foil Park: Scheduled completion in Fall of 2024
- Afton Library and Active Living Center: Scheduled completion late 2024
- Frank Liske Park Office/Concession/Mini-golf Replacement: Scheduled completion in Fall of 2024

Continued work on the following projects:

- GMP3 Renovation of 1975 Courthouse: Scheduled completion Summer of 2024

Completed/Opened the following projects:

- EMS Headquarters building
- Emergency Equipment Warehouse and ITS Headquarters
- Frank Liske Park Barn
- Rob Wallace Park Phase II-B

Projects in the DESIGN stage:

- Behavioral Healthcare Facility: Construction documents are nearly complete and our Construction Manager at Risk has already begun working on the GMP
- New DHS Building: We will soon begin the design process for this project, design team has been chosen
- Public Safety Training Facility: Design development phase
- Frank Liske Park Splashpad: Early schematic design phase
- Camp T. N. Spencer Park Master Plan: Design development phase

Projects in the PLANNING stage:

- St. Stephens Church Road Park
- Land purchase for an equestrian-themed park in NW Cabarrus
- Land banking for a future Animal Shelter replacement

FY25 FOCUS

- Continuing to manage projects currently under construction to ensure the maximum efficiency, durability, safety and functionality of our assets. (tie-in to stewardship)
- Starting construction on Behavioral Healthcare Facility, new Department of Social Services office, FLP splash pad, and possibly the Public Safety Training Facility
- Continuing to plan and design for future needs to keep up with growth and demand (tie-in to advancement goal)
- Utilize new software to improve building turnover of projects
- Utilize new software to improve documentation of projects

1930 - Facility Design & Construction Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$203,139	\$214,515
Employee Benefits	\$0	\$78,971	\$83,803
Other Services & Charges	\$0	\$9,478	\$4,700
Supplies	\$0	\$480	\$5,280
Other Operation Cost	\$0	\$1,896	\$600
Maintenance & Repair	\$0	\$0	\$1,750
TOTAL	\$0	\$293,965	\$310,648

1930 - Facility Design & Construction

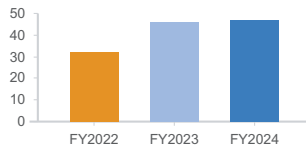
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$293,965	\$310,648
REVENUES LESS EXPENSES	\$0	-\$293,965	-\$310,648

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Facility Design & Construction**	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-

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

PERFORMANCE MEASURES

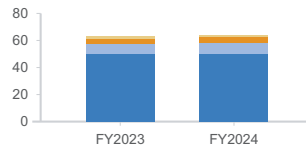
Total # of Design and Construction Projects



47

Measure in FY2024

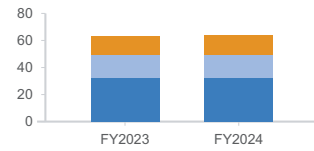
Total # of Design and Construction Projects by Dollar Amount



64

Measure in FY2024

Design and Construction Projects by Function



64

Measure in FY2024

DEPARTMENT CONTACT

Name: Michael Miller

Title: Director of Design & Construction

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212



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INFRASTRUCTURE AND ASSET MANAGEMENT: FACILITY SERVICES

FY 2025 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)

SIGNIFICANT DATES

- 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)

FY24 HIGHLIGHTS

- Former custodian Joseph Rollins transferred to Customer Service Representative within the Department of Human Services
- Promotion of Jaime Howell to Senior Custodian at the Governmental Center
- Senior Custodian Richard Maxwell moved to the Mail Courier position
- Addition of two new custodians: One for the Courthouse and one for Milestone
- Over 20 Super C's giving to custodians throughout the County

FY25 FOCUS

- Addition of staff to cover Mt. Pleasant and Afton Library/Active Living Centers

1953- Facility Service Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$300	\$300
TOTAL	\$0	\$300	\$300

1953- Facility Service Expenses

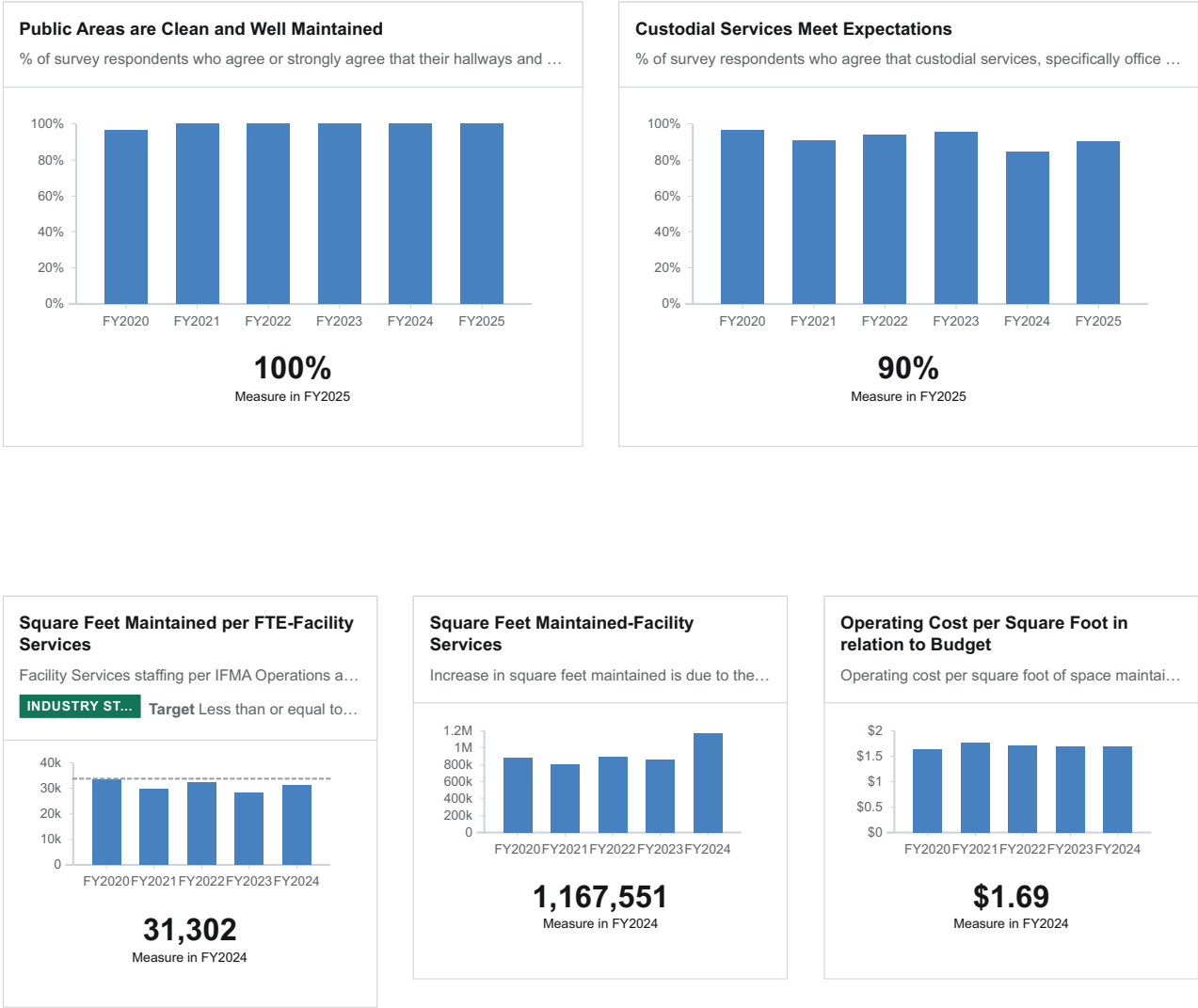
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,220,376	\$1,527,810	\$1,861,110
Employee Benefits	\$734,015	\$850,103	\$997,709
Supplies	\$199,211	\$250,307	\$279,943
Other Operation Cost	\$105,500	\$141,624	\$174,328
Maintenance & Repair	\$28,951	\$51,500	\$62,000
Capital Outlay	\$23,406	\$27,500	\$26,600
Other Services & Charges	\$21,343	\$26,033	\$0
TOTAL	\$2,332,802	\$2,874,876	\$3,401,690

1953- Facility Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$300	\$300
Expenses	\$2,332,802	\$2,874,876	\$3,401,690
REVENUES LESS EXPENSES	-\$2,332,802	-\$2,874,576	-\$3,401,390

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management										
Facility Services	39.00	39.00	43.00	43.00	43.00	43.00	43.00	43.00	-	-

PERFORMANCE MEASURES



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: Dwayne Willoughby

Title: Facility Services Supervisor

Email: dawilloughby@cabarruscounty.us

Phone: 704-920-3208





FINANCE

FY 2025 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](#)

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.

FY24 HIGHLIGHTS

- Clean audit report
- Began working with KOA Hills (software consultant) in revamping ERP
- Over 100 grants being utilized in the County Government
- Working on upgrade to Munis
- Updating procedures and workflows to reduce paper in Accounts Payable
- Interim audit work for FY2024
- Preparations for Year End close
- Work on FY2025 financing of capital projects

FY25 FOCUS

- Upgrade to MUNIS's cloud-base version
- Develop grant module within upgraded MUNIS version
 - Depending on timing of Grant Module - Create training for Grant process. Begin training departments.
- Update 1099 process to determine if vendor is a 1099 vendor at time of creating vendor in system
- Update GASB 87 and 96 Process
- GASB 101 – Compensated Absences will be in effect for FY2025
- New financing for County and school debt. Working with LGC on approvals.
- Reemphasizing to staff to question all emails to prevent phishing, deepfakes and cyber attacks. If you are not sure who sent it, send it to IT for review.
- Staying aware of and responsive to changes in interest rates, which can lead to a decrease in interest income.
- Encouraging staff to develop professionally and personally to support of the County's Workplace Culture goal.
 - Attend conferences
 - Attend local events (Grand Openings for ARPA sub-recipients)
 - Volunteer

1710 - Finance Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,016,872	\$1,053,816	\$1,262,034
Employee Benefits	\$401,022	\$426,801	\$501,285
Other Services & Charges	\$135,603	\$126,534	\$113,800
Other Operation Cost	\$57,524	\$76,050	\$80,450
Supplies	\$57,478	-\$12,681	-\$19,668
TOTAL	\$1,668,499	\$1,670,520	\$1,937,901

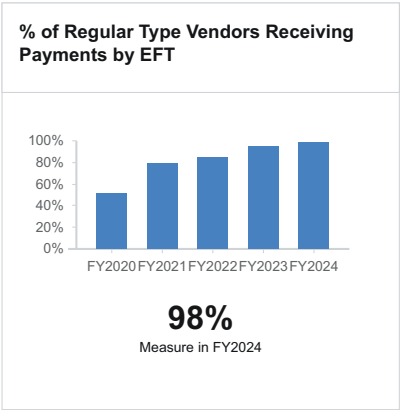
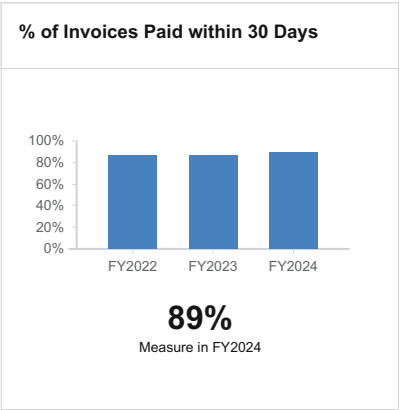
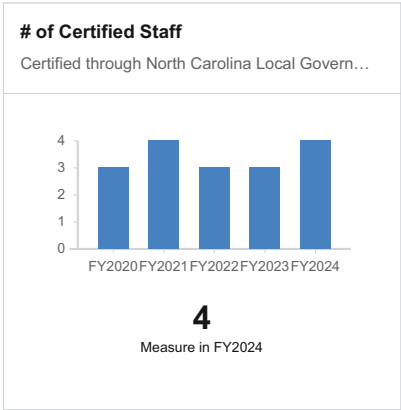
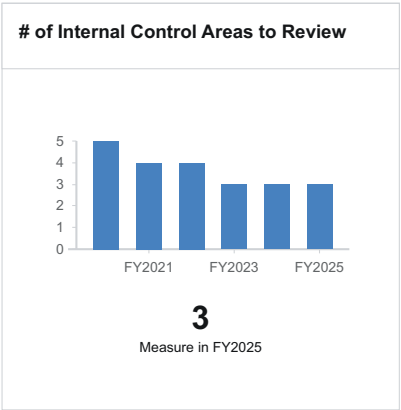
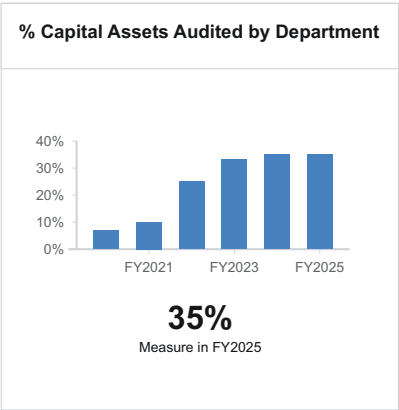
1710 - Finance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$17,229	\$0	\$0
Expenses	\$1,668,499	\$1,670,520	\$1,937,901

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
REVENUES LESS EXPENSES	-\$1,651,270	-\$1,670,520	-\$1,937,901

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Finance	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

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INFRASTRUCTURE & ASSET MANAGEMENT: FLEET MAINTENANCE

FY 2025 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 HIGHLIGHTS

- Reviewed annual motor fleet replacements with consideration of vehicle mileage, amount spent on repairs and vehicle safety
 - Approximately 20-30 vehicles per policy and garage recommendation
- Installed Blueprint program into the Sheriff vehicles
- Upfit of new Sheriff vehicles and installation of new modems and antennas
- Replacement of stretchers in all EMS ambulances

FY25 FOCUS

Continue upfitting new sheriff deputy vehicles.

1955 - Fleet Maintenance Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$63,112	\$68,000	\$68,000
Miscellaneous	\$4,090	\$0	\$0

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$67,202	\$68,000	\$68,000

1955- Fleet Maintenance Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Capital Outlay	\$930,430	\$628,600	\$1,242,000
Personnel Services	\$376,796	\$402,269	\$435,280
Employee Benefits	\$182,617	\$197,320	\$209,758
Supplies	\$31,194	\$14,590	\$6,266
Maintenance & Repair	\$10,231	\$16,500	\$19,500
Other Operation Cost	\$6,034	\$8,130	\$11,195
Other Services & Charges	\$8,035	\$9,642	\$2,788
TOTAL	\$1,545,339	\$1,277,051	\$1,926,787

1955- Fleet Maintenance

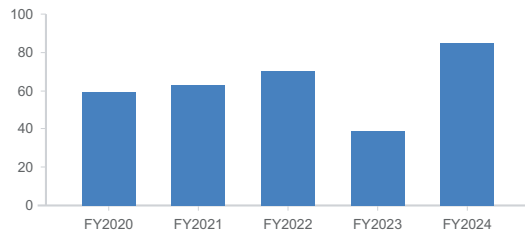
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$67,202	\$68,000	\$68,000
Expenses	\$1,545,339	\$1,277,051	\$1,926,787
REVENUES LESS EXPENSES	-\$1,478,136	-\$1,209,051	-\$1,858,787

[illegible]

PERFORMANCE MEASURES

of Vehicles Receiving Equipment

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

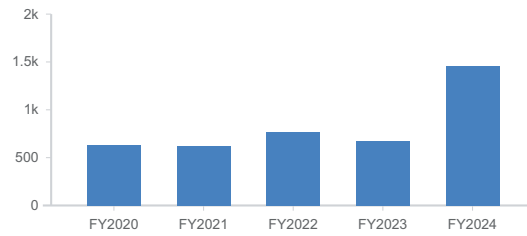


85

Measure in FY2024

of Preventative Maintenance Work Orders

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

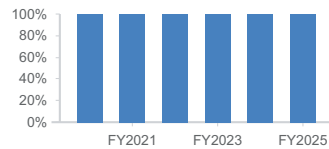


1,457

Measure in FY2024

Fleet Provides Safe and Reliable Transportation

% of survey respondents who agree that Fleet ...

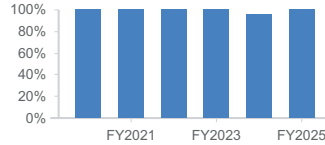


100%

Measure in FY2025

Timely Fleet Work Order Response

% of survey respondents who agree that Fleet ...

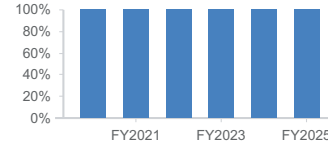


100%

Measure in FY2025

Satisfied with Road Side Assistance

% of survey respondents who agree that they a...



100%

Measure in FY2025

DEPARTMENT CONTACT

Name: Richard Stancil

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DEPARTMENT CONTACT

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DEPARTMENT CONTACT

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INFRASTRUCTURE & ASSET MANAGEMENT: GROUNDS MAINTENANCE

FY 2025 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 HIGHLIGHTS

Staff highlights

- Soil Management Workshop (NC Urban Forestry Council)
- Horticultural Training (CGIN), Chainsaw Training (Stihl), CPR Training (County)
- Pesticide class and testing for license
- CDL-B License acquired (Devin Brown and Kevin Farmer)
- Pesticide License (Shannon Osbourne and David Zirnack)
- Softball Field and Turf Management Training
- All staff received numerous Super Cs (peer recognition)

FY25 FOCUS

- Increased focus on staff training and safety, while providing environmentally friendly and aesthetically pleasing building grounds and parks

1940- Grounds Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$690,779	\$1,035,797	\$1,237,620
Personnel Services	\$449,034	\$527,359	\$627,058
Employee Benefits	\$256,399	\$288,768	\$331,465
Maintenance & Repair	\$228,852	\$252,000	\$257,000

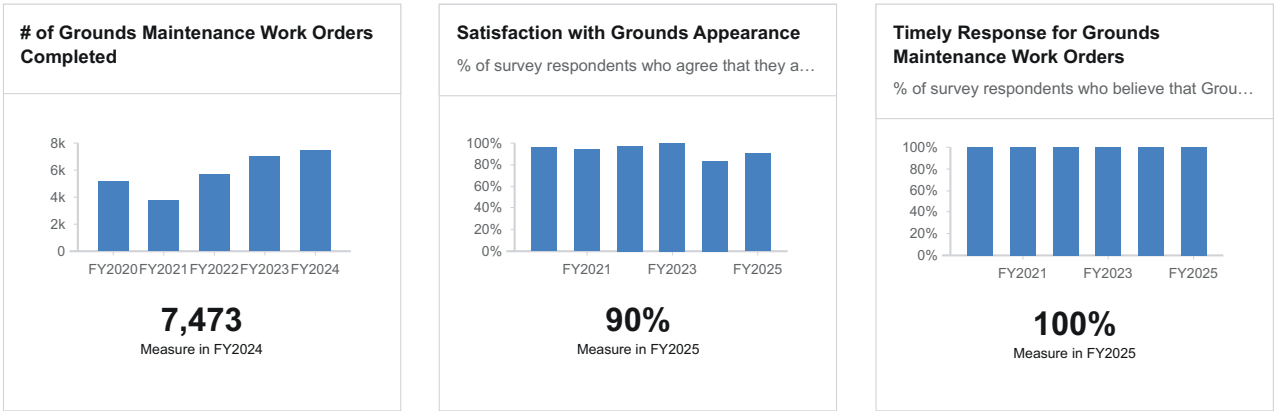
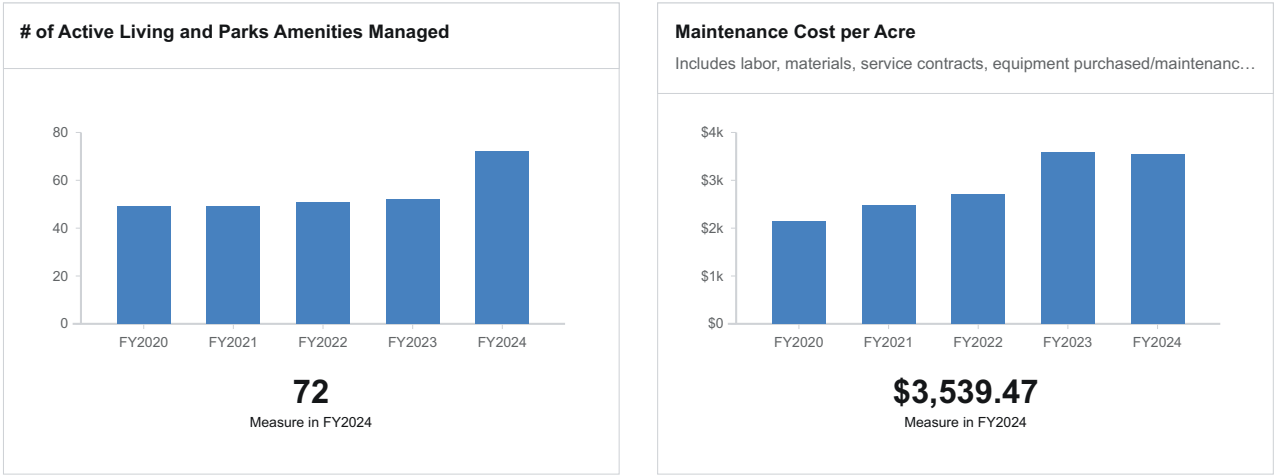
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Capital Outlay	\$18,483	\$92,000	\$172,500
Supplies	\$61,132	\$58,846	\$56,708
Other Services & Charges	\$14,374	\$19,835	\$13,100
TOTAL	\$1,719,053	\$2,274,605	\$2,695,451

1940- Grounds Maintenance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$1,719,053	\$2,274,605	\$2,695,451
REVENUES LESS EXPENSES	-\$1,719,053	-\$2,274,605	-\$2,695,451

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management									-	-
Grounds Maintenance	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Richard Stancil

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DEPARTMENT CONTACT

Name: Matthew Tardugno

Title: Infrastructure and Asset Management Assistant Director

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DEPARTMENT CONTACT

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HUMAN RESOURCES

FY 2025 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 HIGHLIGHTS

- Health insurance change to dual option plans providing employees a choice of coverage
- Sign on/referral bonus program implemented and revised to improving hiring into critical, hard to fill positions.
- Market studies:
 - Child Welfare “hot jobs” – 10% SWIAT/equity adjustments
 - DHS/IAM
 - Public Safety (Sheriff, EMS, Emergency Management/Fire)
- Policies:
 - Updated On-Call policy with new weekly pay rate
 - Revised and modernized Standards of Appearance
 - Rolled out Cellular Device policy and form
 - In progress:
 - Flex Work
 - Fleet (in conjunction with Safety/Risk)
- Training Support:
 - Development of Leadership Academy (replacement for Supervisor’s Boot Camp)
 - Development of New Supervisor Orientation
 - Workplace Harassment Prevention in partnership with General Counsel
 - Assisted with CPR Training, Safety/Risk & EMS initiative
 - New Employee Orientation (25 sessions)
 - Comp Time to Overtime Training
- Compensation & Benefits Projects:
 - Conversion of remaining nonexempt DSS staff from compensatory time to overtime
 - Assisted with establishment of new department budgets (position creation) for Sheriff and County Manager department
 - Initiated a new Longevity Pay program recognizing 5-year service increments.
 - Revamped Lockhart Child Development Center discount program
- Charlotte Business Journal Healthiest Employer’s Award (1000 to 1,499 employees): 3rd place

FY25 FOCUS

- Administering a market study for general government departments to align positions with market pay ranges, adjusting employee compensation based on data and budget constraints.
 - Implementation of approved changes to health/dental insurance programs to improve the value and market competitiveness of offered plans.
 - Recommending and implementing (if approved) multiple “total rewards” or time off benefits projects to improve the competitiveness of time off accruals.
 - Implementing a software enhancement project to update and improve the flow and efficiency of Human Resources Information System (HRIS) in partnership with ITS and Finance.
 - Revising performance evaluation templates to include more quantifiable and goals driven content to improve employee performance and accountability.
 - Maintain policy work to support strategy teams and department requests.
-

1230- Human Resources Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Miscellaneous	\$48,500	\$50,000	\$50,000
TOTAL	\$48,500	\$50,000	\$50,000

1230- Human Resources Expenses

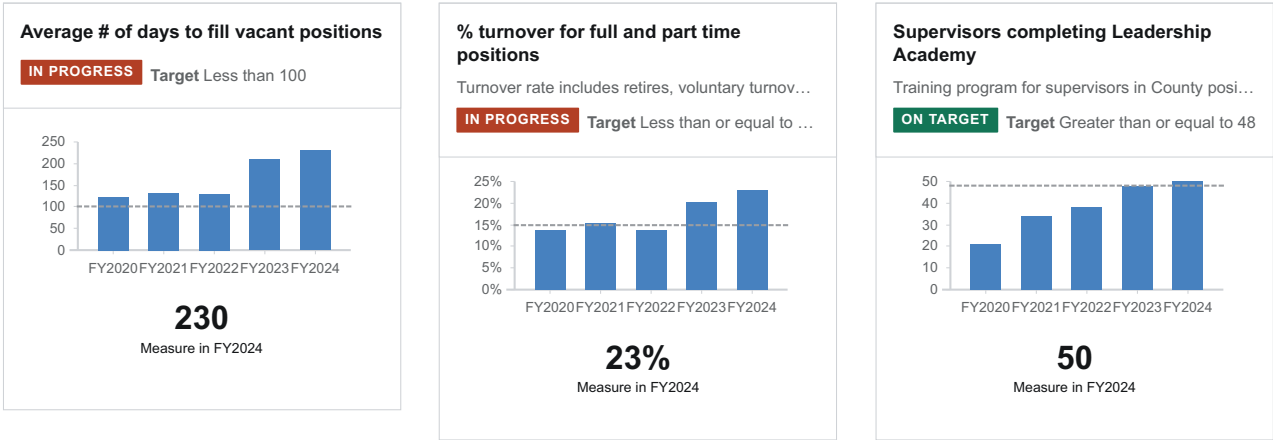
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$727,662	\$782,801	\$1,003,204
Employee Benefits	\$299,447	\$417,128	\$388,350
Other Services & Charges	\$86,666	\$152,210	\$148,250
Other Operation Cost	\$100,354	\$109,311	\$116,891
Capital Outlay	\$37,961	\$15,000	\$15,000
Supplies	-\$2,500	\$23,224	\$19,304
TOTAL	\$1,249,591	\$1,499,675	\$1,690,999

1230- Human Resources

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$48,500	\$50,000	\$50,000
Expenses	\$1,249,591	\$1,499,675	\$1,690,999
REVENUES LESS EXPENSES	-\$1,201,091	-\$1,449,675	-\$1,640,999

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Human Resources	11.00	10.50	12.00	12.00	13.00	13.00	13.00	13.00	-	-

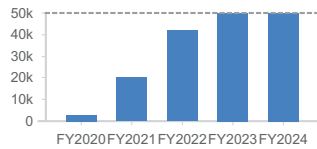
PERFORMANCE MEASURES



Training courses completed in NeoGov

Online training courses completed by all employees

ON TARGET Target Greater than or equal to ...

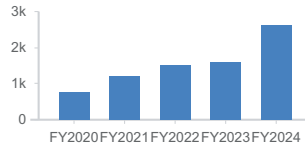


50,000

Measure in FY2024

Wellness for Life Programming Participation

Participants includes wellness challenges, blood pressure screenings, etc.



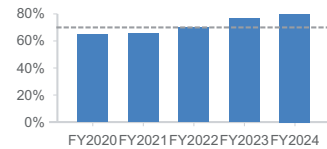
2,636

Measure in FY2024

% employees meeting waist/weight Incentive

% of Employees/Retirees meeting waist/weight incentive

ON TARGET Target Greater than or equal to ...



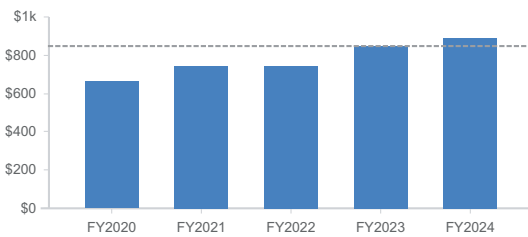
80%

Measure in FY2024

Average cost of medical/insurance claims per employee

Health insurance claims have increased due to continuation of COVID-19

IN PROGRESS Target Less than or equal to 850

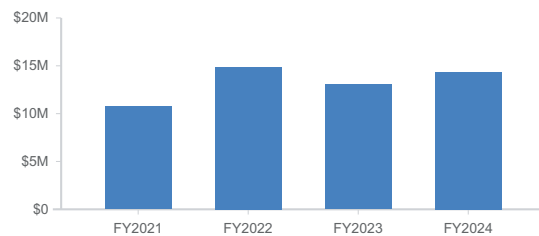


\$890.00

Measure in FY2024

Total Medical Claims Paid Out

Employee medical claims paid out by the county.



\$14,319,196.00

Measure in FY2024

DEPARTMENT CONTACT

Name: Lundee Covington

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Phone: 704-920-2827





INFORMATION TECHNOLOGY SERVICES

FY 2025 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 Emergency Equipment Warehouse and IT Facility (40 Ramdin Ct, 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)



SIGNIFICANT DATES

October: Cybersecurity Month
October/November: Support presidential election
*Dates are subject to change.

FY24 HIGHLIGHTS

- Q1
- 95%: Server systems updated to the latest county OS standard
- Q2
- 96%: Desktop systems updated to the latest county OS standard (A few of these Windows 7 and XP are for compatibility purposes)
- Q3
- 94% of Server systems updated to the latest county OS standard
- Q4
- 86% of Desktop systems updated to the latest county OS standard

1810 - ITS Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$81,340	\$112,606	\$149,666
TOTAL	\$81,340	\$112,606	\$149,666

1810 - ITS Expenses

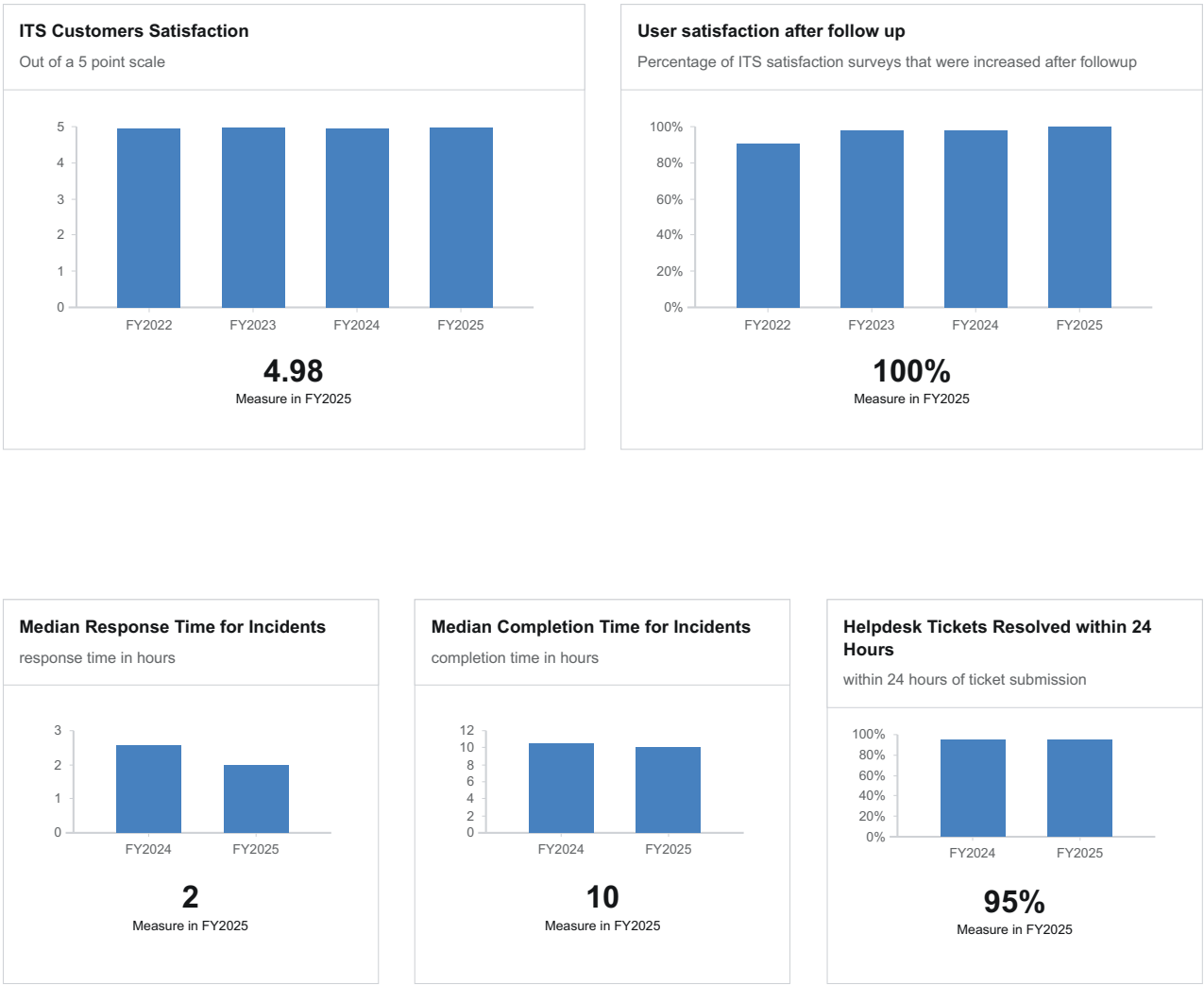
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$3,015,323	\$3,370,649	\$3,998,888
Personnel Services	\$2,707,852	\$3,291,627	\$3,302,521
Employee Benefits	\$1,075,860	\$1,321,206	\$1,277,886
Supplies	\$1,109,634	\$598,278	\$1,032,069
Capital Outlay	\$145,756	\$75,000	\$86,000
Other Services & Charges	\$79,518	\$117,101	\$59,168
Maintenance & Repair	\$32,711	\$35,700	\$42,700
TOTAL	\$8,166,654	\$8,809,560	\$9,799,232

1810 - ITS

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$81,340	\$112,606	\$149,666
Expenses	\$8,166,654	\$8,809,560	\$9,799,232
REVENUES LESS EXPENSES	-\$8,085,314	-\$8,696,954	-\$9,649,566

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Information Technology Services	38.00	38.00	40.00	40.00	39.00	39.00	39.00	39.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

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INFRASTRUCTURE AND ASSET MANAGEMENT: ADMINISTRATION

FY 2025 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)

SIGNIFICANT DATES

- Mt. Pleasant Library, Active Living Center and Park online (Fall 2024)
- Afton Library and Active Living Center online (Winter 2025)

FY24 HIGHLIGHTS

- Completed work on an overall structure project with HR and a consultant on evaluating department structure and exploring all options for recruitment and retention
- Promoted Kevin Moosmann from Maintenance Planner to Building Maintenance Supervisor
- Better understanding of what is needed in a complete Furniture, Fixtures and Equipment package. Must factor in audio/visual and card readers.
- Installation of resilient finishes throughout the entire facility and not just in specific locations
- Maximizing furniture layouts to help prevent potential future ADA violations
- Increased involvement in civil engineering, specifically stormwater planning
- Better understanding of when to involve the customer and what they need to be involved in when it comes to the designing of a facility
- Started engaging internal and external customers to survey FY25 budget needs and requests
- Evaluation, planning, and presentation of department FY25 budget

FY25 FOCUS

- 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
 - Managing ticketing system challenges by reviewing and improving processes
 - Implementation of a new more efficient work order management system
 - 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
-

1950- Infrastructure and Asset Management Administration ...

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$32,011	\$32,600	\$32,600
TOTAL	\$32,011	\$32,600	\$32,600

1950- Infrastructure and Asset Management Administration ...

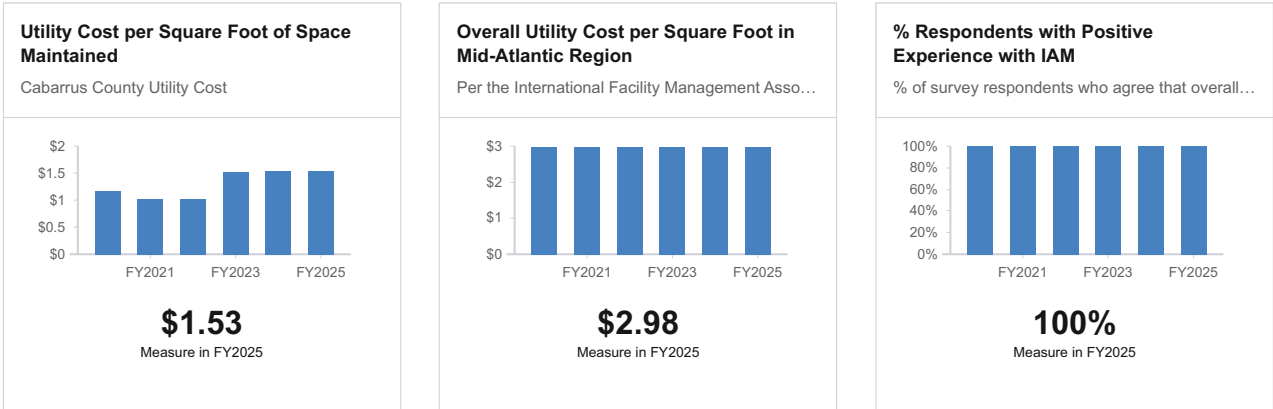
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$1,655,200	\$1,893,718	\$2,633,919
Personnel Services	\$490,802	\$582,620	\$645,726
Employee Benefits	\$204,461	\$234,847	\$255,416
Other Services & Charges	\$129,841	\$48,902	\$38,800
Capital Outlay	\$0	\$0	\$25,869
Supplies	-\$1,633	\$7,732	\$7,149
TOTAL	\$2,478,671	\$2,767,819	\$3,606,879

1950- Infrastructure and Asset Management Administration

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$32,011	\$32,600	\$32,600
Expenses	\$2,478,671	\$2,767,819	\$3,606,879
REVENUES LESS EXPENSES	-\$2,446,660	-\$2,735,219	-\$3,574,279

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management									-	-
Administration	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Richard Stancil

Title: Infrastructure and Asset Management Director

Email: rpstancil@cabarruscounty.us

Phone: 704-920-3212



DEPARTMENT CONTACT

Name: Matthew Tardugno

Title: Infrastructure and Asset Management Assistant Director

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Phone: 704-920-3205



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LEGAL SERVICES

FY 2025 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](#)

SIGNIFICANT DATES

Fall and Spring: The Legal Department will work with North Carolina Association of Police and Sheriffs' Attorneys to prepare for upcoming conferences

Throughout FY25: The Legal Department will continue to hold meetings and internal training sessions with staff and departments

FY24 HIGHLIGHTS

- Successfully resolved three unemployment cases; three DHS conflict cases; one zoning complaint; one zoning appeal; and numerous subpoena requests involving outside litigation, which the County was not a party
- Obtained a dismissal in a frivolous suit against the County
- Reviewed and/or drafted an average of 10 agreements a month as well as participated in an average of 19 scheduled meetings a month with internal or external stakeholders
- Conducted agency wide employee harassment training and ARPA compliance training. Scheduled to handle two more in-house trainings for specific departments.
- Finalized internal training and workflow design to implement JustFOIA public records management software in late 2023.
- Led and assisted with service animal/ADA training; conducted make-up agency wide employee harassment training; and conducted public records refresher for Department Heads. As a result of partnership with HR, we reached over 90% of employees.
- Average of 20 meetings a month with internal and external stakeholders

- Reviewed/drafted 30 agreements—consistent with 10/mo average
- Hired new Staff Attorney focusing on DHS who will begin in Q1 of FY25

FY25 FOCUS

- Stewardship: Sustain responsible financial practices, uphold mandated responsibilities and meet evolving needs
- Work with Stewardship Task Force members and other strategic task forces chairs to identify critical needs
- Critical need for compliance and review as ARPA funding closes out and new opioid settlement litigation funding begins
- Additional customized legal training for departments to uphold mandated responsibilities, including changes in the law or policies, and to meet growth and evolving needs
- Reduced response time and quicker turnaround time on contract review
- Integrate the DSS Staff attorney into the County Legal Department by relationship and team building

1115- Legal Department Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$204,791	\$174,316	\$274,076
Employee Benefits	\$61,848	\$66,143	\$89,818
Supplies	\$43	\$85	\$550
Other Operation Cost	\$5,567	\$5,064	\$5,900
Other Services & Charges	\$952,863	\$511,959	\$509,552
TOTAL	\$1,225,112	\$757,566	\$879,896

1115 - Legal Summary

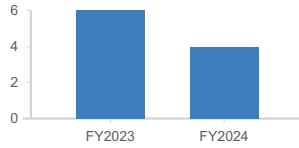
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$1,225,112	\$757,566	\$879,896
REVENUES LESS EXPENSES	-\$1,225,112	-\$757,566	-\$879,896

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Legal Department*	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	-	-

**Note:* Legal Services split out from County Manager in FY 2023.

PERFORMANCE MEASURES

of cases resolved

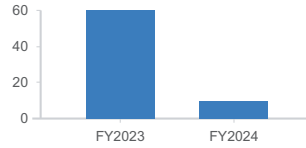


4

Measure in FY2024

of agreements drafted/reviewed

Legal agreements drafted and/or reviewed

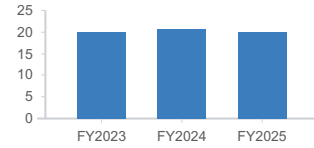


10

Measure in FY2024

Average # of meetings per month

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



20

Measure in FY2025

DEPARTMENT CONTACT

Name: Evan Lee

Title: General Counsel

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Phone: 704-920-2408



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PROCUREMENT

FY 2025 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 HIGHLIGHTS

- Improved processing time for purchase orders and contracts
- Simplified requisition entry screen with help from IT, making it easier for users to enter
- Continued to improve processing time for contracts
- Chief Procurement Officer Tom Nunn participated in the Cabarrus County Strategic Plan Stewardship Task Force and Procurement Officer Lindsey Cox participated in the Advancement Task Force
- Intern Clayton Robinson – Clay has been able to learn and understand the necessary ground working tools for learning how procurement operates in Cabarrus County. His analytical skill has greatly assisted the County's Procurement Officer with reconciliation of P-card statements and other related task associated with purchase order processing.

FY25 FOCUS

- Get Cloud based version of Munis scheduled to run more efficiently as we move forward
- Automate the contract approval process to improve processing time

1215 - Procurement Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$164,802	\$159,276
Employee Benefits	\$0	\$63,705	\$63,488
Other Services & Charges	\$0	\$9,332	\$7,030
Supplies	\$0	\$0	\$400

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$0	\$237,838	\$230,194

1215 - Procurement

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$237,838	\$230,194
REVENUES LESS EXPENSES	\$0	-\$237,838	-\$230,194

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Procurement**	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-

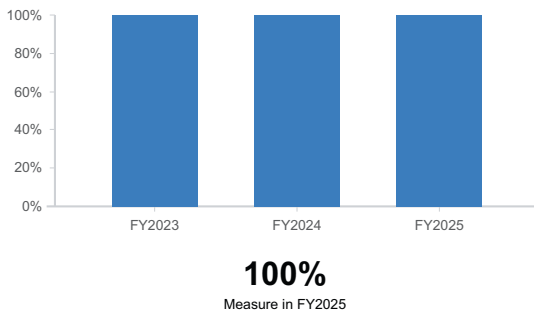
** Note: Procurement split out from County Manager in FY 2024.

PERFORMANCE MEASURES



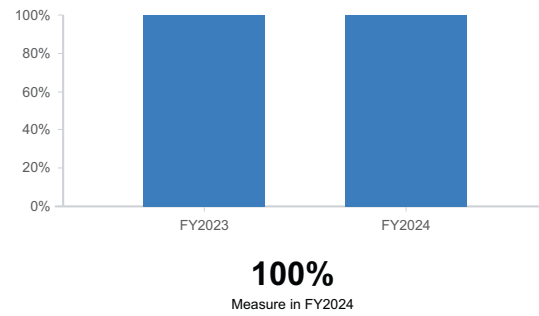
Daily vendor management

Deactivate vendors if not used in 16 months



Vendor COI and compliance reviewed monthly

Certificate of Insurance (COI)



DEPARTMENT CONTACT

Name: Thomas Nunn

Title: Chief Procurement Officer

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REGISTER OF DEEDS

FY 2025 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)

FY25 FOCUS

Continuing to update 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.

1610 - ROD Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Permits & Fees	\$3,313,868	\$3,225,000	\$3,215,000

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Wayne Nixon

Title: Register of Deeds

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Phone: 704-920-2112



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SAFETY AND RISK MANAGEMENT

FY 2025 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 leads the Safety Committee with monthly meetings and assignments to improve knowledge of safety topics while addressing safety concerns in work environments. Collaboration with departments to remedy safety concerns is conducted after 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 Plan.

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, North Carolina Department of Labor 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 HIGHLIGHTS

- Continued work to modify the structure and operations of the safety committee
- Set up first aid stations in each County facility for basic triage
- Audiometric testing for hearing-sensitive positions exposed to > 85 dB noise
- CPR/AED Training provided to all staff minus first responders
- Adjusted Fleet Policy to better provide direction on driver eligibility and when to reapply if denied driving privilege. New Fleet Policy is currently being reviewed by department heads and county management.
- Hiring of Chad Dancer as Risk and Safety Coordinator from the Sheriff's Department in March 2024
- Won multiple safety awards (for different departments) during annual NC DOL Safety Awards Banquet for 2023 OSHA injury safety measures
- Provide additional training resources to adjust annual training and meet departmental/divisional specific safety training needs that are still lacking. Looking at third-party solutions for training materials but waiting to have some departmental stability prior to diving into this fully. Have not had time to investigate other training resources yet.
- Flex/Remote Work Policy creation - in review stages as well with department heads and county management
- Successfully conducted fire evacuation drills and provided improvement ideas to departments
- Significantly reduced number of incomplete NeoGov safety trainings by employees
- Worked on closing workers compensation injury claims
- Revised list of safety committee members
- Cleaned up Risk Management folder SharePoint drive for easier access to folders
- Implemented new Excel tracking sheet for light duty work assignments to better track and alert when light duty is expiring
- Implemented new tickler email to track which employees are out of work or on light duty related to workers compensation injuries

FY25 FOCUS

- Claim Management
- Improve workflow and reduce risk management involvement of claims by relying more on third-party administrator
 - Did not proceed in FY24 due to changes in management and new employee who needed to learn about claim management.

- Safety Committee
- Continue involving the County Manager, Deputy County Manager and Assistant County Managers in Safety Committee meetings and process to improve the workplace safety culture.

- Injuries and Accidents
- Examine and implement solutions to reduce the number of injuries and accidents involving County employees, including an audit of safety throughout the County
 - Implement centralized Safety Data Sheet (SDS) locations in buildings.
 - Currently not all workers have access to SDS books in facilities.
 - Goal to install central station at larger buildings to include all chemicals in building and orient workers to examine SDS more often.

- Administrative
- Adapt first-aid kits to meet American National Standards Institute (ANSI) Z308.1-2021 Standards
 - Increase frequency of building inspections
 - Fully train new Risk & Safety Coordinator for claim management, incident management, inspections, and light duty
 - Increase safety presence and on-site assistance in the workplace

1225 - Safety & Risk Management Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$164,067	\$170,834
Employee Benefits	\$0	\$67,914	\$71,114
Other Services & Charges	\$0	\$8,789	\$8,480
Other Operation Cost	\$0	\$756	\$1,200
Supplies	\$0	\$380	\$540
TOTAL	\$0	\$241,906	\$252,168

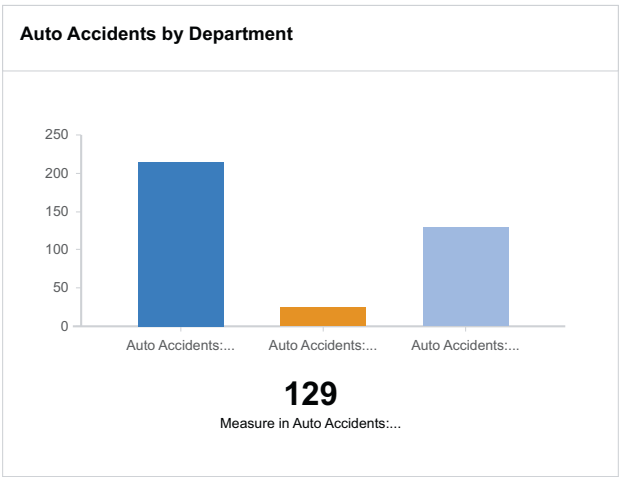
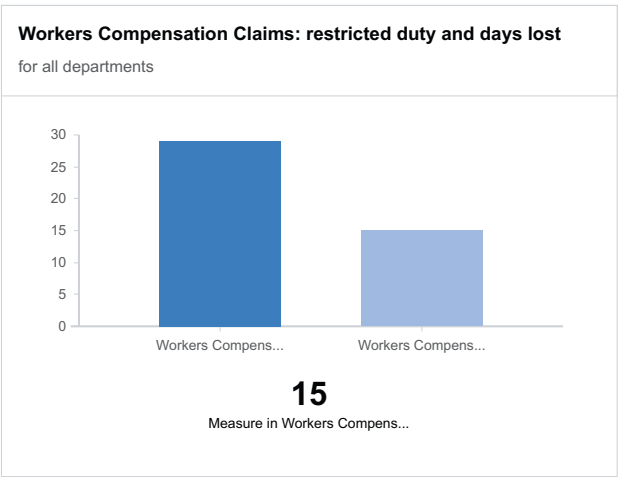
1225 - Safety & Risk Management

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$241,906	\$252,168
REVENUES LESS EXPENSES	\$0	-\$241,906	-\$252,168

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Safety & Risk Management**	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-

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

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Jonathan Bradley
Title: Risk and Safety Director
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INFRASTRUCTURE AND ASSET MANAGEMENT: SIGN MAINTENANCE

FY 2025 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)

SIGNIFICANT DATES

- 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)

FY24 HIGHLIGHTS

- Signage for new County facilities that will come online
- 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

FY25 FOCUS

- Signage package for the Cabarrus County Fair
- Managing construction and deployment of the County's float at holiday parades
- Signage package for EMS HQ and EEWH/ITS
- Signage package for Courthouse GMP3

1951- Sign Maintenance Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$3,904	\$2,800	\$2,800

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$3,904	\$2,800	\$2,800

1951- Sign Maintenance Expenses

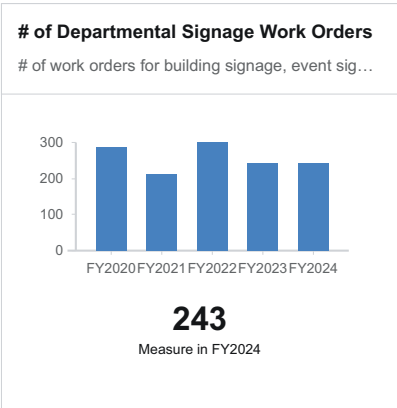
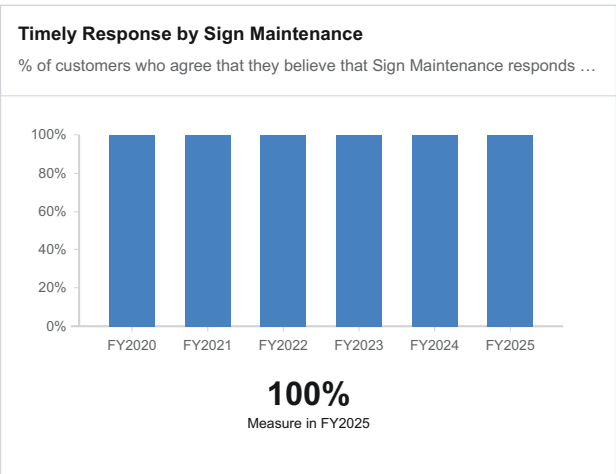
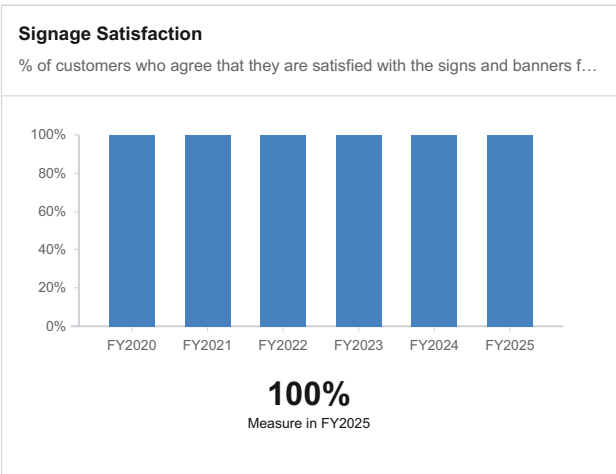
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$93,412	\$96,411	\$107,150
Maintenance & Repair	\$61,977	\$68,000	\$79,000
Employee Benefits	\$46,038	\$48,767	\$52,677
Capital Outlay	\$49,818	\$0	\$0
Supplies	\$9,236	\$4,500	\$4,900
Other Operation Cost	\$0	\$1,864	\$2,200
Other Services & Charges	\$1,637	\$1,665	\$500
TOTAL	\$262,118	\$221,207	\$246,427

1951- Sign Maintenance

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$3,904	\$2,800	\$2,800
Expenses	\$262,118	\$221,207	\$246,427
REVENUES LESS EXPENSES	-\$258,214	-\$218,407	-\$243,627

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Richard Stancil

Title: Infrastructure and Asset Management Director

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Phone: 704-920-3204



DEPARTMENT CONTACT

Name: Matthew Tardugno

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STRATEGY OFFICE

FY 2025 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
- Supports departments

LOCATION

The Milestone Building (4855 Milestone Ave., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

[Strategy website](#)

[Data reporting](#)

[Trends report](#)

FY24 HIGHLIGHTS

- Managed the development of a new strategic plan (vision, mission, goals and values) that the Board of Commissioners unanimously approved the plan in September 2023. Included a comprehensive engagement strategy focused on frontline employee understanding, participation and feedback loops. The plan included 100% department participation with input from every level of the organization. Continue to provide regular education and reinforcement of strategy components through emails, discussions, articles, presentations and recommendations on ways each department can incorporate the strategy and values.
 - The team was invited to present the department's strategy engagement work at an International Association for Strategy Professionals global webinar in September 2023 and on a UNC School of Government Workplaces Initiative Panel at the NC City & County Management Association Winter Seminar in January 2024
 - Once the plan was approved, used a Collective Impact Model framework to manage five goal area task forces, comprised of frontline employees and department leaders, in developing recommendations to move the strategy forward over the next five years. Also managed a values ambassador group as they developed education and accountability ideas that support the new organizational values. Recommendations were reviewed and most were approved by management and will move forward beginning in FY25. Resulted in more participation, discussion and alignment with the plan than in the past.
 - The County Manager's Office reclassified its auditor position as a Strategy business process consultant position. Jacqueline Williams was brought on in November 2023 to develop the new role. In FY24, the role has focused on Human Services operations, including environmental scans, workshop facilitation and development of recommendations in the areas of transportation, child support, quality assurance and administration. Used a project management framework to support projects for Strategy, HR and County Manager's Office.
 - Supported a high-performance culture by providing departments with training and resources to develop clear and purposeful business strategies. This includes helping departments identify and monitor trends, identify focus areas and review progress, identify and track meaningful data on a quarterly schedule (previously annually), and track progress made on initiatives presented to the Board of Commissioners.
 - Launched an overhaul of data collection and visualization for all County departments. Began moving data to the PowerBI system, which allows broader access, better visualization and seamless integration with other platforms. 100% of quarterly data is located within PowerBI. Annual data will be in OpenGov
 - Began working with departments to incorporate data into day-to-day departmental, management and board processes. This includes coaching departments on how to enrich delivery/presentations with data (e.g., budget presentations). This work supports the new County strategy through engagement (enhancing what we give the community), innovation (accountability and intentionality), stewardship (effectiveness of funding), workplace culture (including staff in the process) and advancement (internal partnerships).
 - Participated in the UNC Benchmark Project: Completed year one at no cost, giving the County benchmark data in 10 areas. Excellent conversations on the purpose of measures. Did not continue due to participation fee that began in year two.
 - Developed and updated resources that support engagement and transparency in the County's business processes, including the Budget Book Program Summaries and Budget Book Performance Measures, Trends Report and Engagement HQ site. Part of the team to receive the Government Finance Officers Association Budget Presentation Award for the FY24 Budget Book.
 - Supported departments with strategy/project management work including the development of the Budget Engagement Plan, ALP Master Plan, DSS transitions and Mental Health Advisory Board Data Task Force. Resulted in stronger project framework, BOC presentations and alignment with the strategy.
 - Supported ARPA organization data reporting and developed a quarterly update that helped align organizations to the County's goals and build a collective impact model and focus on sustainability. Worked with the County's ARPA manager and legal to develop and track project notifications and develop leadership presentations.
 - The department's three staff members earned 23 Super Cs (internal peer recognition program) in FY24.
-

FY25 FOCUS

- Implement, measure and promote the strategic plan to add transparency to the process, show progress and improve understanding of the work being done
- Support the task force and ambassador groups to ensure they meet regularly and make progress on goals, alignment to the work being assigned, efficient and effective use of resources and clearly defined processes
- Participate in assigned strategy work groups to bring staff expertise and skillsets to the projects, including Customer Service SOP, Data Champion Mindset, External Network, Multilingual Compliance, Navigation/Liaison Team and Small Business Support
- Host a Strategy Update in April 2025 to inform leadership about plan progress and make adjustments that align the project with the FY26 budget process
- Improve data collection, visualization and analysis on to help determinents determine the best use resources, encourage accountability and follow through, improve decision-making, increase transparency and make headway on efficiency and effectiveness
- Launch the Performance Academy to provide employees with training and resources to improve data collection, visualization and analyzation
- Support the development of grant guidelines and workshops to help increase transparency and impact. Lead departments to new grant opportunities. Support departments with the grant application and reporting process.
- Administer the Community Survey to understand Cabarrus County resident sentiments, wants, needs and expectations and use the data to inform planning and decision making
- Support administration of the 2024 UNC School of Government Workplace Climate Survey, develop and support post-survey distribution/education, and work with departments to develop action plans that make progress on hotspots (focusing on opportunities that require little-to-no additional funding) to identify and address challenges that stand in the way of becoming a workplace of choice
- Design and participate in engagement platforms and activities that help people understand issues and policies that impact their lives. Honor their perspective by giving audiences (residents, businesses, employees, etc.) an opportunity to help address issues, solve problems and participate in decisions.
- Support HR and ITS training programs and initiatives that feature Strategy & Innovation topics to align processes, enhance quality and reinforce collaboration
- Support the budget process and development of the FY26 Budget departmental presentations, program summaries and data measures to improve understanding, quality and transparency
- Support departments with self-identified challenges that can benefit from process improvement to increase efficiency, effectiveness and outcomes
- Support ARPA data collection and reporting through communication, education and networking to sustain momentum and community impact and meet legal requirements

1212 - Strategy Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$179,221	\$294,632
Employee Benefits	\$0	\$70,080	\$113,012
Other Operation Cost	\$0	\$756	\$30,600
Other Services & Charges	\$0	\$10,047	\$10,000
Supplies	\$0	\$3,000	\$12,300
TOTAL	\$0	\$263,104	\$460,544

1212 - Strategy

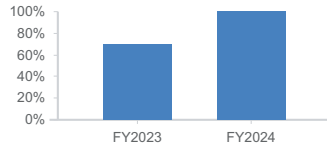
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$0	\$263,104	\$460,544
REVENUES LESS EXPENSES	\$0	-\$263,104	-\$460,544

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Strategy**	-	-	2.00	2.00	3.00	3.00	3.00	3.00	-	-
** Note: Strategy split out from County Manager in FY 2024.										

PERFORMANCE MEASURES

Progress toward adoption of strategic plan

Adoption of strategic plan covering FY 2025-FY...

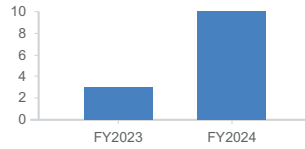


100%

Measure in FY2024

Public activities related to the strategic plan

Informational and educational activities: Gov 10...

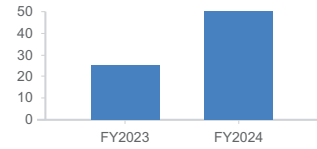


10

Measure in FY2024

Internal activities related to the strategic plan

Informational and educational activities such as...

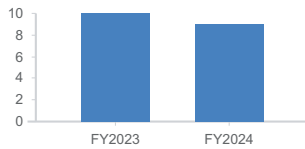


50

Measure in FY2024

Departments participating in NC Benchmarking Project

Pilot study with NC School of Government invol...

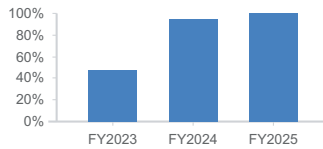


9

Measure in FY2024

Departments utilizing trend data in the budgetary process

Percent of County departments that utilize tren...

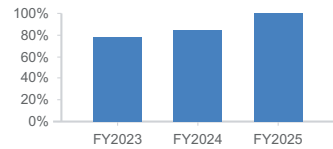


100%

Measure in FY2025

% of ARPA-funded agencies submitting performance updates

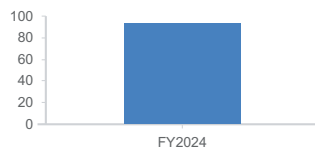
American Rescue Plan-funded agencies requir...



100%

Measure in FY2025

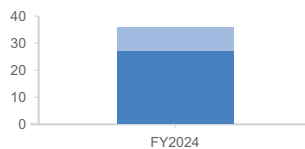
Total business process improvement project hours



93

Measure in FY2024

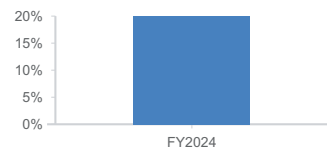
Process Improvement recommendations made vs implemented



36

Measure in FY2024

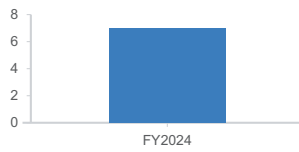
Process Improvement recommendations implemented



20%

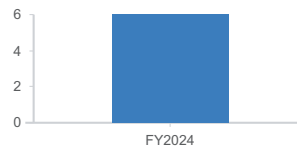
Measure in FY2024

Departments with process improvement projects



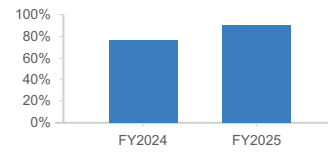
7
Measure in FY2024

Process Improvement Projects Completed



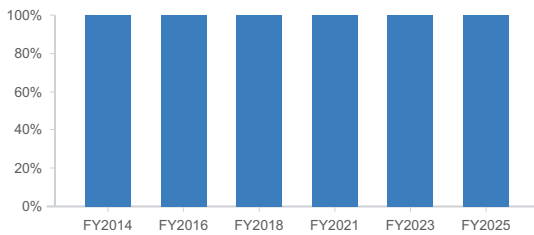
6
Measure in FY2024

Departments submitting quarterly data



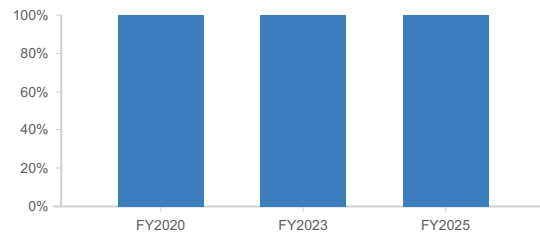
90%
Measure in FY2025

Administration of Community Survey



100%
Measure in FY2025

Administration of Employee Survey



100%
Measure in FY2025

DEPARTMENT CONTACT

Name: Kasia Thompson

Title: Strategy Manager

Email: kthompson@cabarruscounty.us

Phone: 704-920-2336



[BUDGET HOME](#)

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TAX ADMINISTRATION

FY 2025 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.

LOCATION

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

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 creates 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 was effective January 1, 2024. 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.

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](#)

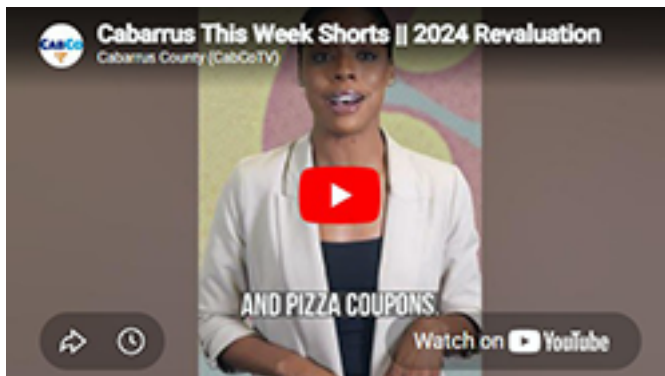
[Tax Bill Explainer](#)

Real and Personal Property Tax Exclusions

[Homestead Exclusion for Elderly or Disabled](#)

[Disabled Veteran Exclusion](#)

[Circuit Breaker Deferment](#)



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.).

FY24 HIGHLIGHTS

2024 Revaluation Project

- Successful development, adoption and application of the 2024 Schedule of Values
- Provide Notice to Taxpayers of new assessments
- Worked to present education opportunities to different groups to manage expectations of upcoming Revaluation and provide community engagement on the process
- Successfully worked through the majority of informal appeals from the 2024 Revaluation. Major focus during this period was education of taxpayers and engagement with taxpayers and community. Secondary component was successful defense of Revaluation Assessments, while providing corrective adjustments upon reviewed analysis.

FY25 FOCUS

- Focus on educating taxpayers on process and results through community engagement, including the process of defense and the tax department's role as stewards of the County's financial resources
- Successful defense of 2024 Revaluation assessment challenges before the Board of Equalization and Review
- Successful defense of 2024 Revaluation before the NC Property Tax Commission

1410 - Tax Admin Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$190	\$250	\$250
TOTAL	\$190	\$250	\$250

1410 - Tax Admin Expenses

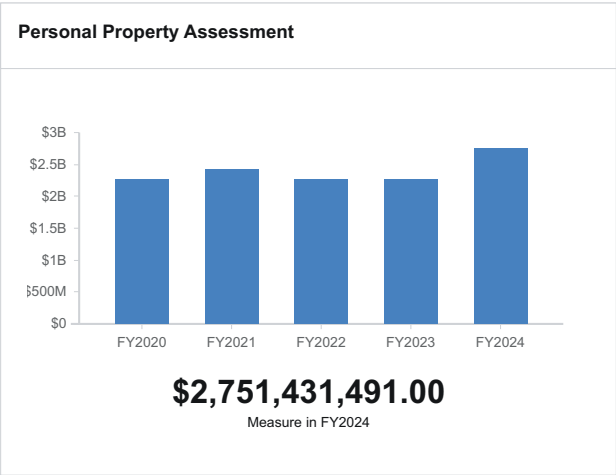
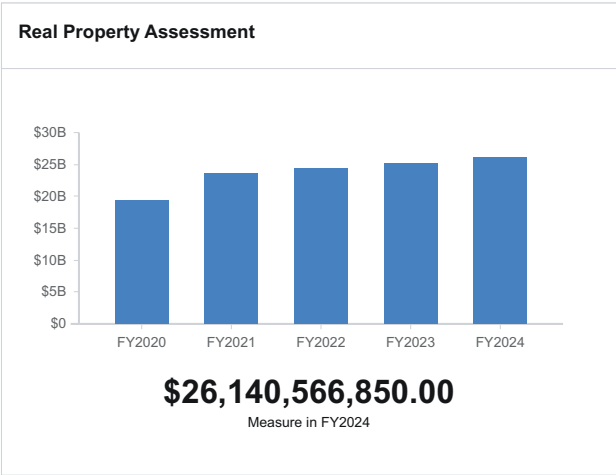
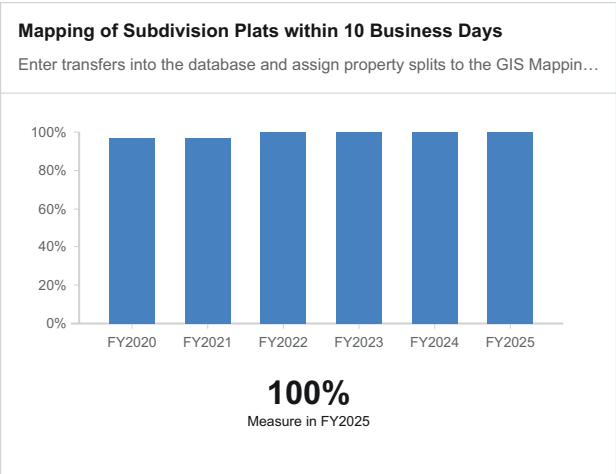
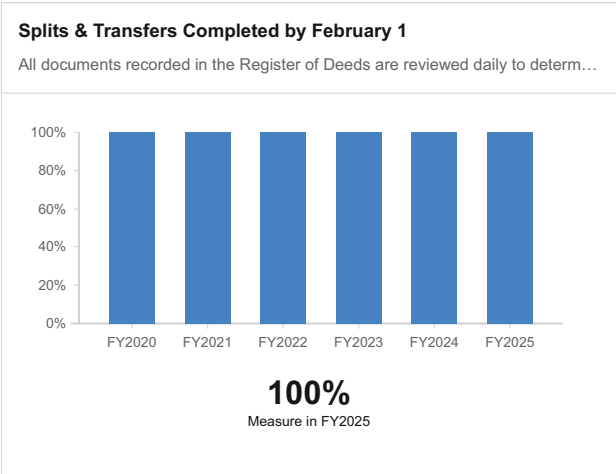
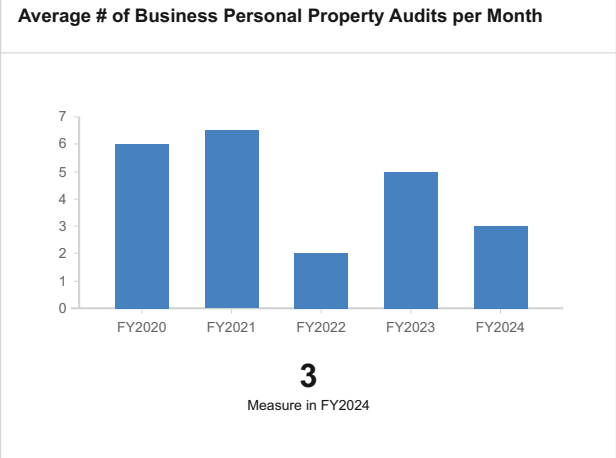
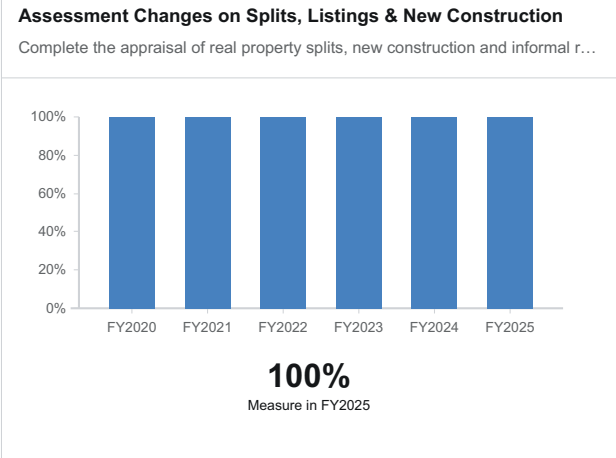
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,860,822	\$1,928,641	\$2,084,530
Employee Benefits	\$798,657	\$848,507	\$904,787
Supplies	\$71,208	\$110,000	\$74,650
Other Operation Cost	\$61,863	\$86,736	\$76,300
Other Services & Charges	\$68,304	\$81,897	\$48,080
Maintenance & Repair	\$1,137	\$1,275	\$1,350
Capital Outlay	\$0	\$0	\$1,800
TOTAL	\$2,861,991	\$3,057,055	\$3,191,497

1410 - Tax Admin

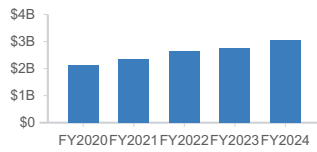
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$190	\$250	\$250
Expenses	\$2,861,991	\$3,057,055	\$3,191,497
REVENUES LESS EXPENSES	-\$2,861,801	-\$3,056,805	-\$3,191,247

[illegible]

PERFORMANCE MEASURES

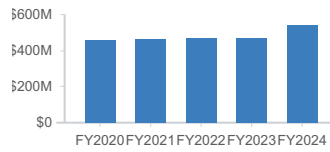


Motor Vehicle Assessment



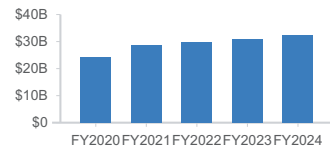
\$3,029,190,145.00
Measure in FY2024

Public Service Co. Assessment



\$543,305,331.00
Measure in FY2024

Total Property Assessment



\$32,467,620,156.00
Measure in FY2024

DEPARTMENT CONTACT

Name: David Thrift

Title: Tax Administrator

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2166



CABARRUS COUNTY
America Thrives Here

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TAX COLLECTION

FY 2025 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.

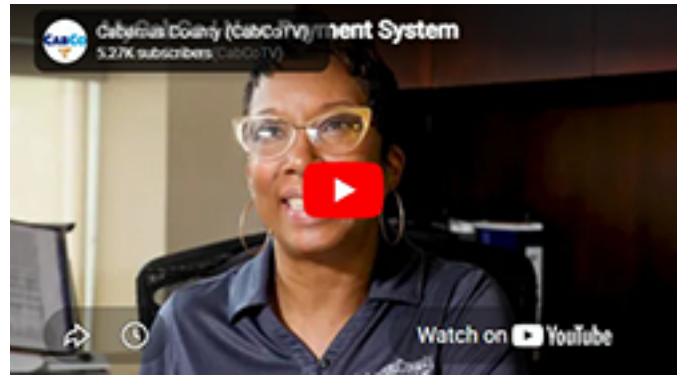
LOCATION

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

INTERACTIVE RESIDENT EXPERIENCES

[Pay property taxes online and view receipts](#)
[Individual Personal Property FAQs](#)
[Tax Bill Explainer](#)

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](#)



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](#)

FY24 HIGHLIGHTS

- Marketing and continued focus on E-Billing option
- Focus on customer service
- Transitioning to PayIT 2.0
 - This will allow use of Cash Payment Coupon Option.
- Close out of regular billing cycle, focus on notification of delinquency
- Close out of Fiscal Year, striving to surpass over 99% Collection Rate

FY25 FOCUS

Provide excellent customer service, acting with respect and promoting education of process in an inflationary economy.

1310 - Tax Collector Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Property Taxes	\$231,483,636	\$236,516,760	\$269,281,057
Sales/Other Taxes	\$638,588	\$365,000	\$365,000
Sales & Services	\$394,317	\$307,000	\$307,000
Miscellaneous	\$4,124	\$0	\$0
TOTAL	\$232,520,666	\$237,188,760	\$269,953,057

1310 - Tax Collector Expenses

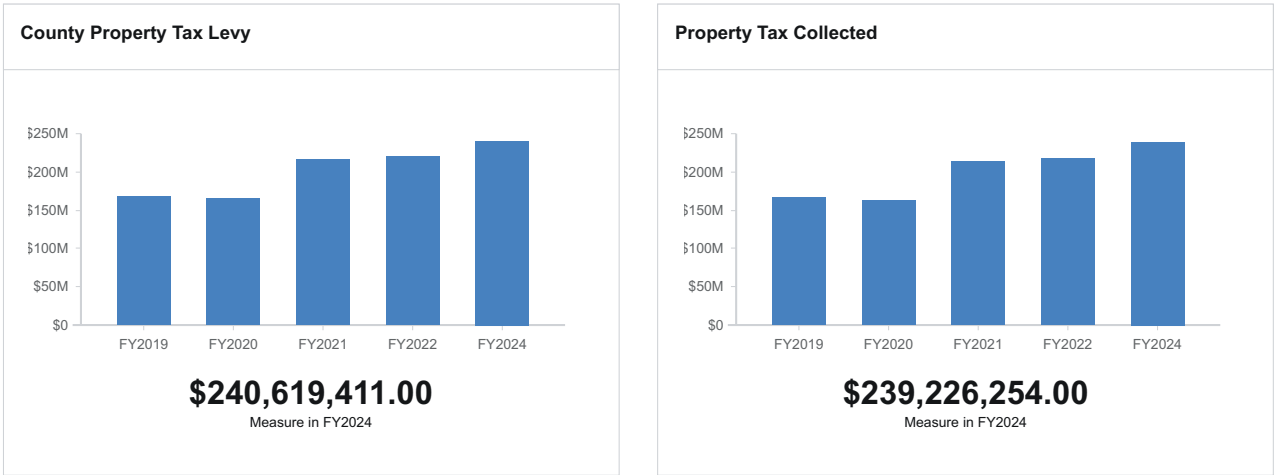
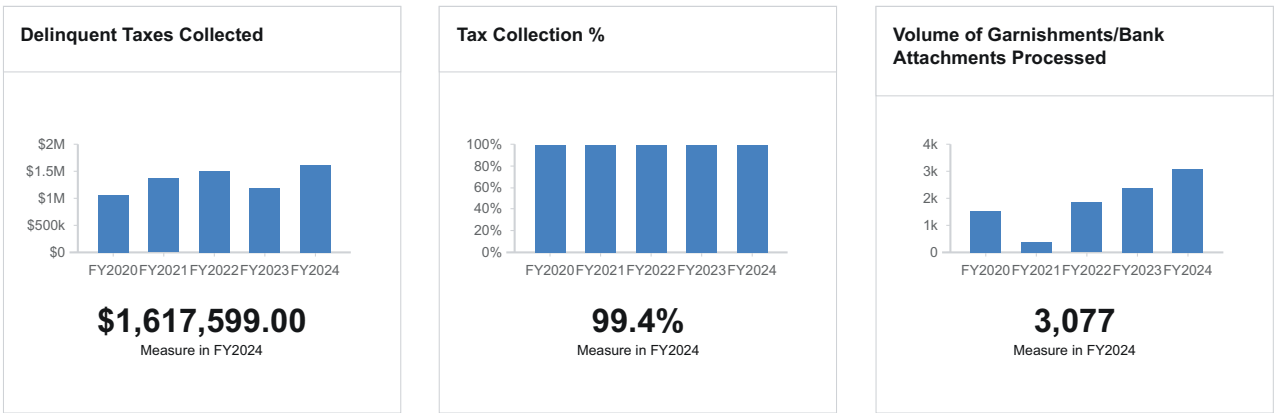
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$600,110	\$574,800	\$624,650
Personnel Services	\$412,834	\$474,112	\$508,509
Employee Benefits	\$203,762	\$228,882	\$241,512
Supplies	\$50,798	\$51,600	\$57,450
Other Services & Charges	\$7,973	\$23,014	\$14,975
Capital Outlay	\$0	\$0	\$600
Maintenance & Repair	\$0	\$250	\$250
TOTAL	\$1,275,476	\$1,352,659	\$1,447,946

1310 - Tax Collector

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$232,520,666	\$237,188,760	\$269,953,057
Expenses	\$1,275,476	\$1,352,659	\$1,447,946
REVENUES LESS EXPENSES	\$231,245,190	\$235,836,101	\$268,505,111

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: David Thrift
Title: Tax Administrator
Email: mdthrift@cabarruscounty.us
Phone: 704-920-2119



DEPARTMENT OF SOCIAL SERVICES: ADULT, AGING & NUTRITION SERVICES

FY 2025 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Adult and Aging 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 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.
- 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 promote their continued independence at home by having an in-home aide to assist with activities of daily living, such as bathing, dressing, personal hygiene etc.
- Guardianship Services: Provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and well-being.
- 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](#)
- [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 HIGHLIGHTS

- To foster stronger interdepartmental relationships, we transitioned from virtual to in-person meetings. The last face-to-face gathering in late 2019 prior to the onset of the 2020 pandemic. This initiative aims to facilitate greater cohesion among our newer staff and therefore encouraging meaningful connections beyond each unit in our division.
- In November, Transportation Services separated from the Adult & Aging Division and became its own division.
- Program Administrator Anthony Hodges retired and Tammy Bare appointed as interim PA in December and was selected as the Program Administrator in March 2024.
- Ashley Basinger was selected as the new Program Manager in May 2024.
- Between January and June 2024, the division utilized 67% of the ARPA funding for Chore Services, with all of the \$32,500 ARPA funds received for Congregate Nutrition expended at the end of April
- In February 2024, the Centralina Area Agency on Aging monitored our Congregate Nutrition, In Home Aide Services and Adult Day Health Services with all areas found to be compliant with the Older American Act
- The division celebrated Social Work in March with a box lunch provided to staff along with gifts to honor our social workers and all the hard work they do every day
- In March three members of the team participated in the NC State Aging Conference, where they honed skills, engaged with experts and influencers in person, networked, and cultivated both new and existing relationships. This invaluable experience enriched their knowledge and empowered them to contribute more effectively to the Adult and Aging Services Division.
- Staff actively engaged with attendees at the Senior Health and Wellness Expo on March 20, where they showcased services to a diverse audience of older adults. This event provided an invaluable opportunity for us to share crucial information about our services.
- Ashley Basinger, Kay Grant and Marla Johnson were selected to serve on Strategy task forces
- Jennifer Cunningham, Susan Domann and Tomesia Hawkins presented information on our aging services at the Adult Services Statewide Meeting in April 2024
- Multiple staff participated in a walk to raise awareness at the World Elder Abuse Awareness Event held at the Cabarrus County Senior Center, Concord in June 2024

FY25 FOCUS

- Expanding Adult and Aging Services Division Intake staff by adding a new Intake Social Worker II to assist with daily management of client demands for information, referral and time-consuming APS reports; resulting in providing our Family Caregiver Support Specialist time to manage an ever-increasing caseload and waitlist for caregiver services
 - Revamping the congregate sites (LunchPlus Clubs) to recognize changes in clientele preferences; adapting activities, events and entertainment to meet the evolving clientele wants and needs; enhancing outreach and social media to educate the community
 - Developing innovative processes to ensure we provide seamless and prompt service delivery to clients in multiple locations
 - Building collaborative relationships to ensure the smooth transitions of foster care cases to adult services
 - Expanding the Seniors Farmer's Market Nutrition Program (SFMNP) through Centralina, into the communities of Cabarrus County. A program that offers vouchers for participants to purchase fresh fruits and vegetables at participating Farmer's Markets
 - Continuing the effective utilization of ARPA funds for the Chore Service program
-

5660 - Adult & Family Serv Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$780,120	\$577,981	\$670,740
Intergovernmental - Grants - Other	\$17,589	\$0	\$0
TOTAL	\$797,709	\$577,981	\$670,740

5660 - Adult & Family Serv Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,652,951	\$1,827,536	\$2,157,631
Employee Benefits	\$768,124	\$847,593	\$966,249
Other Operation Cost	\$102,140	\$97,068	\$96,291
Other Services & Charges	\$31,275	\$41,376	\$11,413
TOTAL	\$2,554,489	\$2,813,574	\$3,231,584

5660 - Adult & Family Serv Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$797,709	\$577,981	\$670,740
Expenses	\$2,554,489	\$2,813,574	\$3,231,584
REVENUES LESS EXPENSES	-\$1,756,780	-\$2,235,593	-\$2,560,844

5750 - Nutrition Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$331,138	\$172,480	\$175,591
Sales & Services	\$20,910	\$26,000	\$23,000
TOTAL	\$352,048	\$198,480	\$198,591

5750 - Nutrition Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$327,016	\$374,315	\$439,347
Supplies	\$336,261	\$312,100	\$339,100
Employee Benefits	\$196,098	\$216,338	\$237,488
Other Operation Cost	\$29,938	\$32,932	\$32,500
Other Services & Charges	\$6,223	\$8,637	\$3,183
TOTAL	\$895,537	\$944,322	\$1,051,618

5750 - Nutrition Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
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	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$352,048	\$198,480	\$198,591
Expenses	\$895,537	\$944,322	\$1,051,618
REVENUES LESS EXPENSES	-\$543,489	-\$745,842	-\$853,027

5760 - Senior Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$258,953	\$275,392	\$301,982
Intergovernmental - Grants - Other	\$180,949	\$165,588	\$188,088
Sales & Services	\$120	\$200	\$200
Miscellaneous	\$0	\$100	\$100
TOTAL	\$440,022	\$441,280	\$490,370

5760 - Senior Services Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$430,605	\$428,243	\$476,023
Personnel Services	\$230,948	\$237,686	\$275,427
Employee Benefits	\$102,896	\$108,913	\$121,512
Other Services & Charges	\$25,162	\$27,478	\$25,631
Supplies	\$18,184	\$15,758	\$22,285
TOTAL	\$807,795	\$818,077	\$920,878

5760 - Senior Services Summary

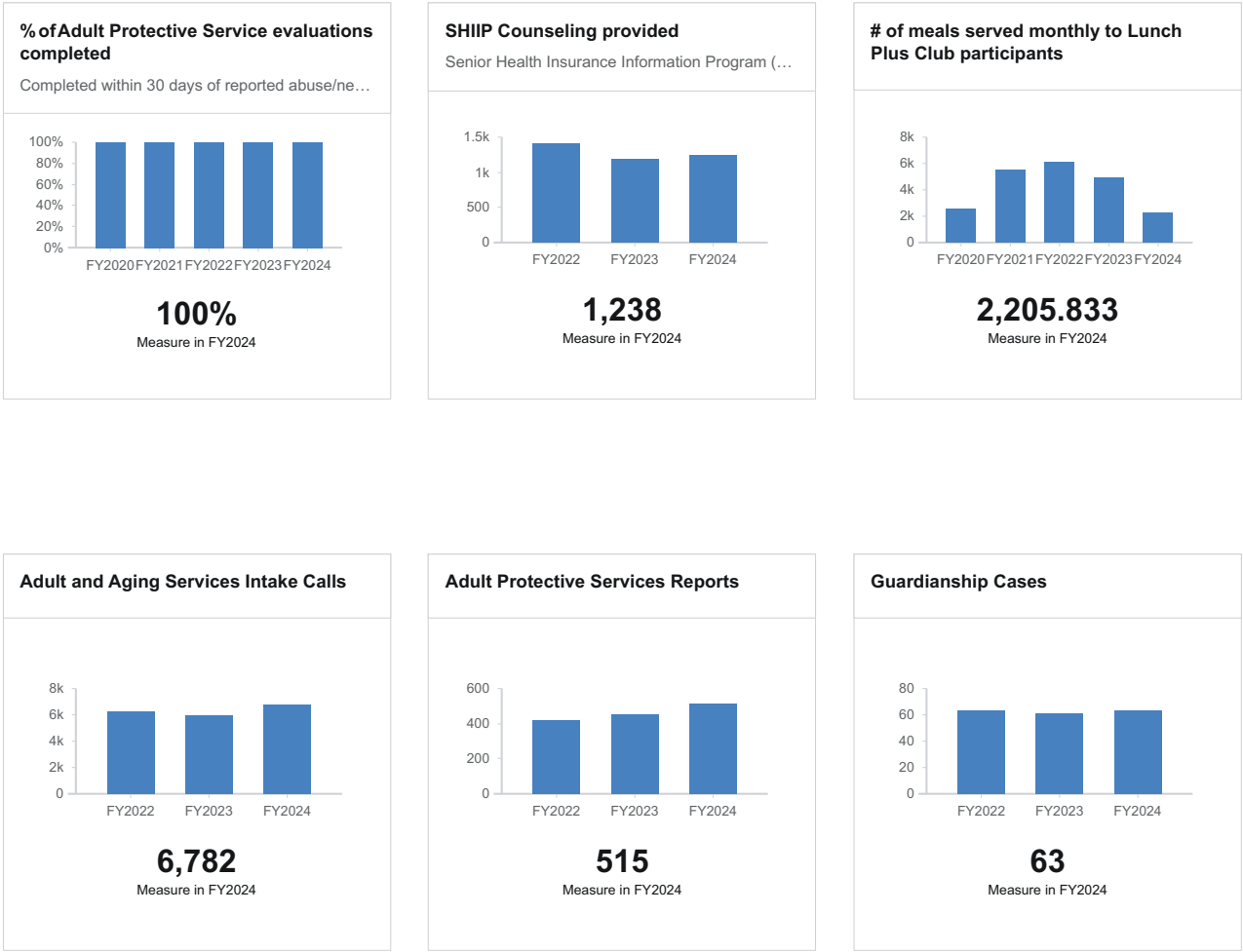
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$440,022	\$441,280	\$490,370
Expenses	\$807,795	\$818,077	\$920,878
REVENUES LESS EXPENSES	-\$367,773	-\$376,797	-\$430,508

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Adult & Family Services	31.00	30.10	31.00	30.10	31.00	30.10	32.00	31.10	1.00	1.00

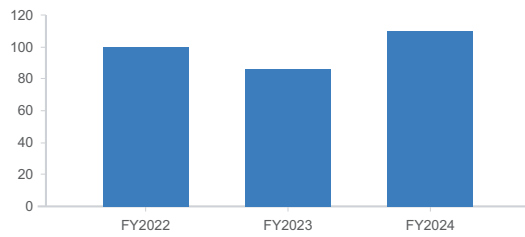
	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Nutrition	11.00	8.60	11.00	8.60	11.00	8.60	11.00	8.60	-	-

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Senior Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-

PERFORMANCE MEASURES



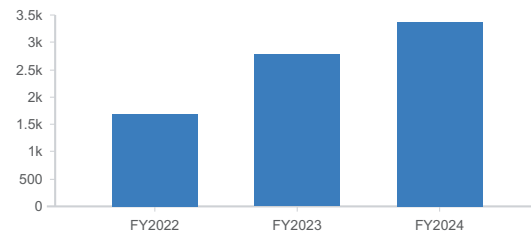
Special Assistance In-Home Clients



110

Measure in FY2024

Home/Facility Visits



3,369

Measure in FY2024

DEPARTMENT CONTACT

Name: Tammy Bare

Title: Adult and Aging Services Program Administrator

Email: tbare@cabarruscounty.us

Phone: 704-920-1400



CABARRUS COUNTY
America Thrives Here

[BUDGET HOME](#)

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BEHAVIORAL HEALTH

FY 2025 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 40 inpatient beds and 32, 23-hour BHUC chairs.

The County also hired its first BH Director and created a BH Department. The BH Department has 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 HIGHLIGHTS

Behavioral Health Department was created through the FY24 Budget

- Dr. Kamilah McKissick, a licensed psychologist, with a wealth of experience in public behavioral health and DSS settings, joined the team as the Behavioral Health Director at the end of January 2024

Behavioral Health Navigation

- Our BH Navigation program has been instrumental in ensuring that the needs of our residents and DSS customers are known and cared for by our Managed Care Organization (MCO) and behavioral health providers.
- We frequently meet with Partners and our staff to discuss and treatment plan for our most vulnerable customers, with the most complex behavioral health needs. A Partners Care Manager has office space at Cannon so she is able to work more closely with Child Welfare staff.
- Expanded behavioral health navigation to include referrals from Economic Services and Veterans Services

Community Collaborations

- Trauma-Informed Comprehensive Clinical Assessments (TICCA) - a partnership between the Behavioral Health Department, Benchmark, Child Welfare and local providers to ensure that children who enter our custody are able to receive these specialized assessments
- Mental Health Advisory Board
- Cabarrus Community Collaborative
- Cabarrus Crisis Collaborative
- Mobile Outreach, Response, Engagement and Stabilization Program (MORES)
- Safe Kids Cabarrus
- Cabarrus County Local Interagency Coordinating Council
- Cabarrus County Child Fatality and Prevention Team
- Mental Health Taskforce
- Shelter Taskforce
- Cabarrus County Human Trafficking Taskforce
- Healthy Cabarrus Coalition
- Human Services Advisory Board
- Workplace Culture Team
- Regional Behavioral Health Center Planning Committee

Opioid Settlement Collaborative Strategic Planning (CSP)

- Comprehensive efforts to engage community partners, stakeholders, and public around use of Cabarrus' opioid settlement funds
- Developed and executed Request for Proposals
- Selected firm to lead Collaborative Strategic Planning
- Collaborative Strategic Planning launched
- Medication Assistant Treatment (MAT) resolutions submitted and approved for service delivery in detention center and via Emergency Medical Services community paramedicine program
- Cabarrus Strategic Plan finalized

Behavioral Health Trainings

- Resource Parenting Curriculum training for a class of foster parents
- Child Welfare Training-Burnout and Self-Care for frontline staff and supervisors, for which Tyrone Elijah received a Super C
- Behavioral Health Department Overview for Cabarrus County Crisis Collaborative
- Increased community knowledge and awareness of the Behavioral Health Department and its function in celebration of Mental Health Awareness Month through a series of events including speaking at the National Alliance on Mental Illness (NAMI) Walk, completing a podcast with our Communications Department and updating the Cabarrus County Behavioral and Mental Health
- Completed Resource Parenting Curriculum training for a class of foster parents
- Behavioral Health Department Overview for EMS staff
- Burnout and Self-Care Training and Behavioral Health Department Overview for Department Heads and the Human Services Advisory Board
- Mental Health First Aid for Transportation, Veterans Services and Library Services staff
- Burnout and Self-Care Training and Behavioral Health Overview for Regional Communicators Lunch

FY25 FOCUS

- Working closely with Monarch and the Construction Team on the opening of the Regional Behavioral Health Center, including program designs.
- Expanding the Behavioral Health Navigation Program to include offering services to Veterans Services and staff under the Health and Human Services umbrella.
- Supporting staff and residents through the implementation of the Child and Family Specialty Plan, the statewide NC Medicaid Managed Care plan that will support Medicaid-enrolled children, youth, and families served by the child welfare system to ensure seamless, integrated and coordinated healthcare.
- Continuing to assess the landscape of Behavioral Health Services in Cabarrus County to identify gaps and needs.
- Increasing and expanding community collaborations through updating the Mental Health Advisory Board website to increase visibility of county wide projects and initiatives, developing a communications plan as the Regional Behavioral Health Center develops and create a county wide workgroup for the Opioid Settlement Early Childhood Initiative.

5695 - Behavioral Health Expenses

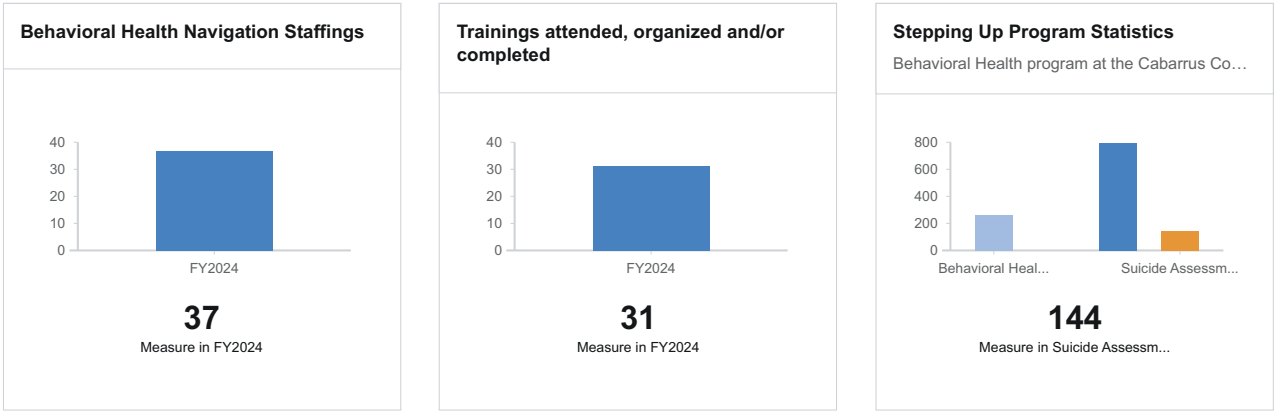
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$131,909	\$205,123	\$212,280
Employee Benefits	\$87,295	\$79,533	\$79,478
Other Services & Charges	\$2,308	\$3,487	\$6,250
Supplies	\$0	\$0	\$700
TOTAL	\$221,513	\$288,143	\$298,708

5695 - Behavioral Health

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$221,513	\$288,143	\$298,708
REVENUES LESS EXPENSES	-\$221,513	-\$288,143	-\$298,708

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Behavioral Health	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Dr. Kamilah McKissick

Title: Behavioral Health Director

Email: kmckissick@cabarruscounty.us

Phone: 704-920-2153





CABARRUS HEALTH ALLIANCE

FY 2025 Program Summary & Performance Measures

MISSION

Achieving the highest level of individual and community health through collaborative action.

OVERVIEW

Cabarrus Health Alliance (CHA) was created in 1997 as the successor to the Cabarrus County Health Department. CHA's mission is to improve individual and community health through services, education, and collaborative action. The organization's core values are: Collaboration, Compassion, Integrity, and Adaptability.

CHA improves community health and eliminates health disparities through traditional public health services such as environmental health protection, immunizations, and disease surveillance and prevention; clinical services including primary care, dental, and behavioral health treatment; and community programming focused on prevention, case management, and connecting those with the greatest health needs to care.

CHA is the only public health authority in North Carolina and is one of only a handful in the United States. This unique model allows the organization flexibility to collaborate in a timely fashion, serve residents from surrounding counties, pursue grants quickly, and pivot quickly to respond to urgent and emergent health needs.

In 2013, CHA was one of the first five local health departments in the nation to be nationally certified by the Public Health Accreditation Board (PHAB) and remains only one of two health departments in the state to retain that certification. CHA meets the standards of the Government Finance Officers Association for submission, evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. CHA has held this honor annually since the year 2000.

This year, CHA celebrates the 25th anniversary of a School Nurse in every Cabarrus and Kannapolis public school. Cabarrus County was the first county in North Carolina to commit to this 1:1 ratio to ensure our children have access to a health professional on every campus.

FY24 HIGHLIGHTS

- County investments allowed for School Nurse wages to remain competitive in a very dynamic market for health care professionals, which supported retention.
- Environmental Health has maintained minimal wait times on permitting visits. In FY 2024, 100% of the OnSite Waste Water (OSWW) paper files were digitized creating a faster way to access files and providing a safer storage solution.
- The Communicable Disease team continued to address the rise in tuberculosis cases and sexually transmitted diseases locally. The team enhanced patient care with the addition of a full-time interpreter, which reduced utilization of remote interpreting services and increased response time.
- Vital Records transitioned to a fully electronic death certificate process required by the state. While this transition has not been without challenges, staff have supported local physicians and funeral homes in this process.
- The Behavioral Health Division continues to expand to meet the needs of the community. Services include jail-based behavioral health treatment and case management and community-based harm reduction services, peer support, and medication-assisted treatment that combines recovery support, pharmacotherapy, psychotherapy, and wellness. Jail-based programming includes clinical assessment, evidence-based counseling, case management, and release planning. Over four hundred (411) individuals have been served since July 2023.

FY25 FOCUS

- Completing the 2025 Community Health Needs Assessment.
- Enhancing Environmental Health services by further integrating new technology to improve the customer experience.
- Maintaining a School Nurse in every school by ensuring a supportive culture, competitive wages, and opportunities to grow and learn.
- Increasing Behavioral Health services to Cabarrus residents via our own clinicians but also identifying other under-utilized providers in the county and assisting in enhancing referral pathways.

5810- CHA Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities			
Operations			
Public Health Authority	\$10,640,608	\$10,994,141	\$12,040,642
OPERATIONS TOTAL	\$10,640,608	\$10,994,141	\$12,040,642
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$10,640,608	\$10,994,141	\$12,040,642
TOTAL	\$10,640,608	\$10,994,141	\$12,040,642

5810 - CHA

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$10,640,608	\$10,994,141	\$12,040,642
REVENUES LESS EXPENSES	-\$10,640,608	-\$10,994,141	-\$12,040,642

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.

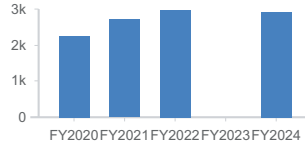
of CHA Food & Lodging Inspectors



7

Measure in FY2024

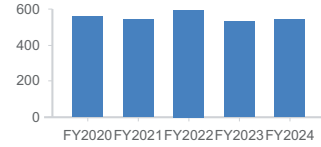
of CHA Food & Lodging Inspections



2,900

Measure in FY2024

of CHA Food & Lodging Inspections per Inspector

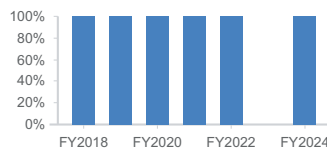


540

Measure in FY2024

% foodborne-outbreak complaints investigated within 24 hours

% of foodborne-outbreak related complaints tha...

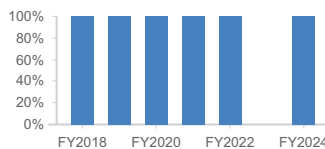


100%

Measure in FY2024

% of complaints received and verified within 72 hours

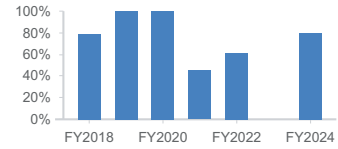
Food, Lodging and Institutions complaints



100%

Measure in FY2024

% of Category 4 Restaurants receiving sanitation inspections

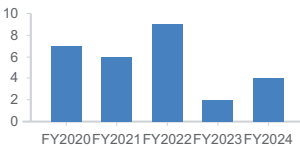


80%

Measure in FY2024

Average # of weeks to perform new soil evaluation

Average number of weeks for a new soil evalua...

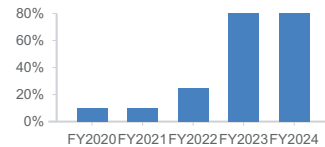


4

Measure in FY2024

% new well evaluation performed within two weeks

% of initial visits to evaluate property for non-e...

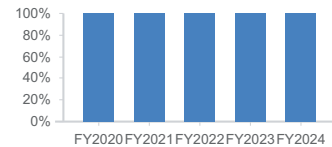


80%

Measure in FY2024

% of complaints received and verified within 72 hours

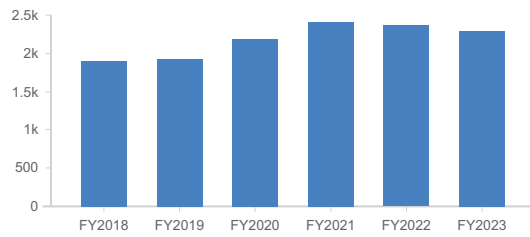
On-site Wastewater and Well Program



100%

Measure in FY2024

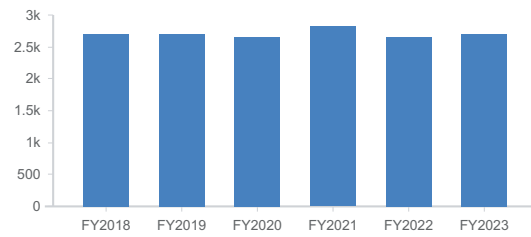
of death certificates issued



2,300

Measure in FY2023

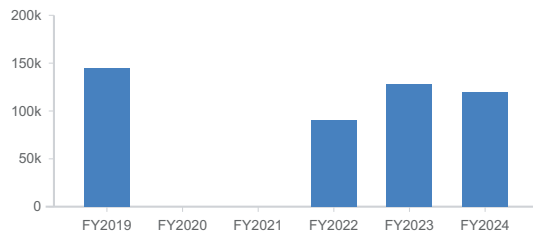
of birth certificates issued



2,700

Measure in FY2023

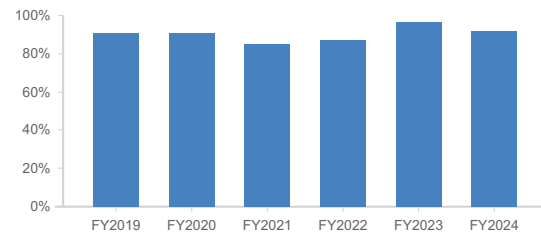
of school nurse visits/encounters during school year



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



DEPARTMENT OF SOCIAL SERVICES: CHILD SUPPORT SERVICES

FY 2025 Program Summary & Performance Measures

MISSION

The mission of the Child Support Services Division is to consistently collect as much child support as possible for the benefit of Cabarrus County children.

OVERVIEW

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.

MANDATE

The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141.

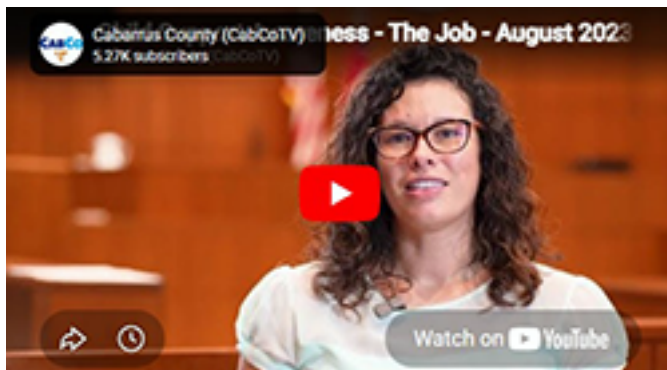
LOCATION

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

[Child Support website](#)

[Court information](#)



FY24 HIGHLIGHTS

- Federal and State quality and timeliness goal was maintained at 100% for the fiscal year
- All Federal Incentive and Self-Assessment goals were met, Cabarrus County was one of only four counties in the state to meet these goals
- Cabarrus County is the only county in the state to have met Federal Incentive and Self-Assessment goals for four consecutive years
- Child Support Services reverted to functioning as an independent division within Social Services in the first half of FY24
- Child Support Administrative Specialist, Kimberly Gravely, was awarded North Carolina Child Support Services' Frontline Employee of the Year
- Worked with County ITS to update the Child Support Services website, including informational videos, a direct link to the online application, payment information and weekly court calendars
- Collaborated with County Communications and Outreach to launch a social media blast profiling the program



FY25 FOCUS

- Work with the County's legal department to transition to in-house legal for greater focus on program needs by strengthening trust, communication and accountability within the division and the community
- Implement a new North Carolina Administrative Office of the Courts case management system (Odyssey) by October 14, 2024
- Child Support System Modernization at the State level to meet current and future needs and improve efficiency of the program
- Take part in community events to engage the community and increase participation in the program in support of upward economic mobility
- Create a referral process for non-custodial parents who are identified as needing additional resources to create a pathway for individual prosperity

5640 - Child Support Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$1,953,363	\$2,066,305	\$2,279,683
Sales & Services	\$32,918	\$24,000	\$34,000
Miscellaneous	\$75	\$800	\$800
TOTAL	\$1,986,357	\$2,091,105	\$2,314,483

5640 - Child Support Expenses

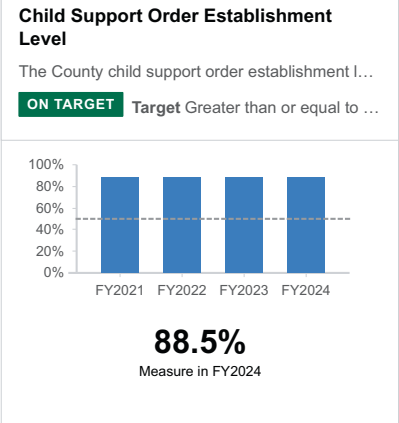
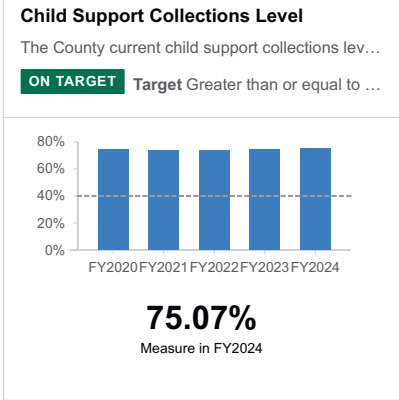
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,284,684	\$1,327,284	\$1,496,845
Employee Benefits	\$583,779	\$620,263	\$688,791
Other Services & Charges	\$211,944	\$241,490	\$215,123
Other Operation Cost	\$25,677	\$27,256	\$26,500
Supplies	\$0	\$250	\$250
TOTAL	\$2,106,084	\$2,216,543	\$2,427,509

5640 - Child Support Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,986,357	\$2,091,105	\$2,314,483
Expenses	\$2,106,084	\$2,216,543	\$2,427,509
REVENUES LESS EXPENSES	-\$119,727	-\$125,439	-\$113,026

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services										
Child Support Enforcement	23.00	23.00	23.00	23.00	23.00	23.00	24.00	24.00	1.00	1.00

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Susan Dillon

Title: Child Support Program Administrator

Email: sydillon@cabarruscounty.us

Phone: 704-920-1400



[BUDGET HOME](#)

[TABLE OF CONTENTS](#)



DEPARTMENT OF SOCIAL SERVICES: CHILD WELFARE

FY 2025 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

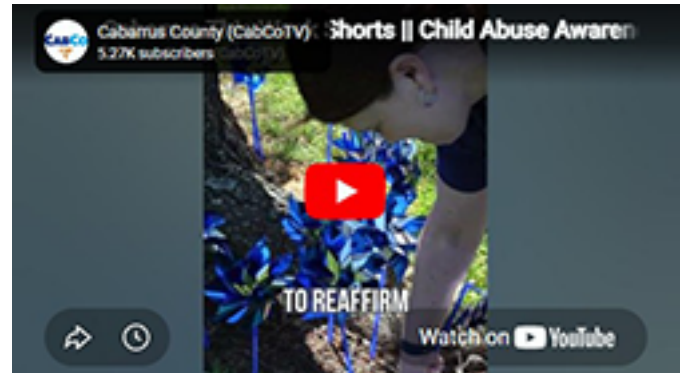
Cabarrus County Human Services Center (1301 S. Cannon Blvd., Kannapolis)

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.



SIGNIFICANT DATES

April: National Child Abuse Prevention Month

FY24 HIGHLIGHTS

- Successfully completed the restructuring of Child Welfare Program
- Child Welfare program separated into two divisions: Pre- and Post-Custody with two Program Administrators
- Additional staff and supervisors added to second shift and after-hours units
- Awarded the Elevate Teen Pregnancy Prevention Grant. This grant will support the use of evidenced based parenting programs with the goal of reducing teen pregnancy or teen parents not having additional pregnancies. Funding will be used to administer the LiFT (Linking Families and Teens) parenting curriculum.
- 15 children found forever families and were successfully adopted
- Child Welfare Pre-Service Training is now seven weeks long opposed to the original four weeks. This increases the amount of time between hiring a worker and when they can start carrying a caseload. Registering staff for training within a 2-hour commute of the agency has also become difficult due to the state implementing a regional service and training model.
- Child Welfare is currently working with the Benchmarks Program to implement Trauma Informed Comprehensive Clinical Assessments (TICCA's) TICCA's for qualifying children involved with Permanency Planning and In-Home Services.
- Child Welfare has resumed internal Voice Teams to remain abreast of staff satisfaction and gather feedback on areas of concern, with the hopes of increasing staff retention.
- Child Welfare continues to work toward becoming fully staffed for After Hours and Second Shift. This will also assist with providing relief to our day shift staff who have been providing after hours coverage and on call duties. This will ensure the children of Cabarrus remain safe 24/7 and 365 days a year.
- Our Prevention Team will be transitioning to the Economic Services Division to align with having all preventative services in one area.
- Prevention Unit awarded a scholarship for team member to be trained in ABC Parenting Curriculum (evidence based)
- Prevention Unit will be transfer to the Economic Services Division but will still support Child Welfare
- Child Welfare has been approved for two new positions, Licensing Social Worker III and Community Social Service Technician
- Program Manager and Administrator Meetings have occurred monthly
- Social Worker Supervisor meetings have resumed every other month
- Child Protective Services has developed and began working a State-approved plan to tackle the current case backlog.
- Cabarrus County was selected to participate in the NC DHHS Pre-Service Train the Trainer Program. Team Lead SWS Charity Stutzman and Trainer Brittany Rakes are currently training the first Pre-Service Cohort in Cabarrus County!
- Social Worker Anna Green was recognized at BOC meeting for initiating lifesaving CPR to an infant just one day after completing her Cabarrus County CPR course

FY25 FOCUS

- Attend community recruitment events to address retention
- Increase collaboration with Behavioral Health Department and community partners to improve the coordination of mental health services for children to ensure they are in care and address community expectations for service delivery
- Collaborate with the Sun Project to continue serving mothers and children that are affected by substance use disorders
- Collaborate on Elevate Teen Pregnancy Grant implementation to improve teen and parent communication, and crucial conversations
- Develop teams that collaborate with families to minimize instances and duration of mother and baby separation
- Enhance administrative planning, including succession planning, prioritizing interviews, and redistributing some HR tasks to decrease the time it takes to staff vacant positions

- Increase staff training to ensure that staff is adequately educated on current policy, services, and trending topics regarding child welfare and self care
- Increase communication between all levels of staff, share the "Why" when possible and promote more work-life balance to increase transparency, build morale and develop stronger teams
- Partner with Creating a Family for Prenatal Substance Exposure Training to educate staff on best practices and evidenced-based interventions
- Continue collaborating with QA to establish a process for audit (internal, State, Federal) preparation and ensure successful audit findings
- Creating an IV-E Team to streamline processes related to Title IV-E of the Social Security Act. The act supports the Federal Foster Care Program by providing out-of-home care for children until the children are safely returned home, placed permanently, or placed in other planned arrangements; and the Adoption Assistance Program by funding state work to facilitate the timely placement of children.

5630- Child Welfare Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$4,783,954	\$4,757,442	\$4,866,964
Sales & Services	\$415	\$7,500	\$7,500
Miscellaneous	\$1,000	\$0	\$0
TOTAL	\$4,785,369	\$4,764,942	\$4,874,464

5630- Child Welfare Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$5,160,002	\$6,170,108	\$7,182,825
Other Operation Cost	\$2,519,433	\$2,943,208	\$3,583,474
Employee Benefits	\$2,403,464	\$2,785,845	\$3,152,062
Other Services & Charges	\$346,497	\$381,850	\$292,000
Contributions to Other Funds or Activities	\$52,585	\$0	\$0
Supplies	\$19,547	\$2,800	\$4,000
TOTAL	\$10,501,527	\$12,283,811	\$14,214,361

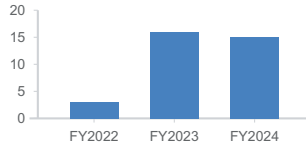
5630- Child Welfare

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$4,785,369	\$4,764,942	\$4,874,464
Expenses	\$10,501,527	\$12,283,811	\$14,214,361
REVENUES LESS EXPENSES	-\$5,716,157	-\$7,518,869	-\$9,339,897

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Child Welfare	105.00	104.13	100.00	99.63	100.00	99.63	103.00	102.63	3.00	3.00

PERFORMANCE MEASURES

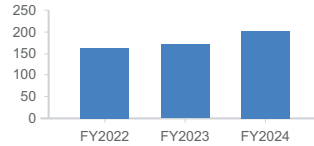
Average # of children eligible for adoption



15

Measure in FY2024

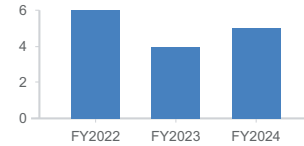
Average # of children in foster care



201

Measure in FY2024

Average # in 18-21 services

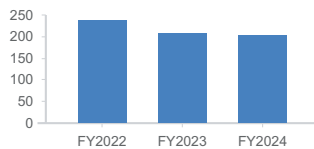


5

Measure in FY2024

CPS reports taken per month

Child Protective Services (CPS)

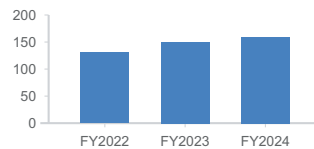


201

Measure in FY2024

CPS reports accepted per month

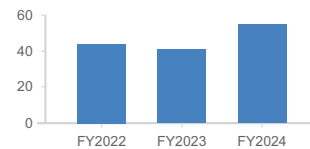
Child Protective Services (CPS)



160

Measure in FY2024

In-home services cases per month

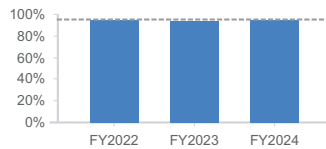


55

Measure in FY2024

Screened-in reports initiated within required time frame

IN PROGRESS Target Greater than 95%

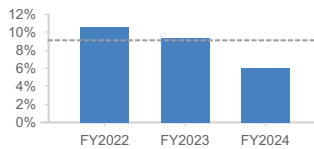


95%

Measure in FY2024

Victims receiving subsequent finding of maltreatment

ON TARGET Target Less than 9%

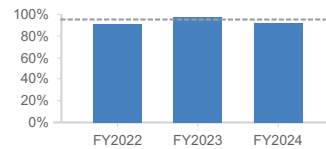


6%

Measure in FY2024

Foster youth with monthly in person visits by social worker

IN PROGRESS Target Greater than 95%



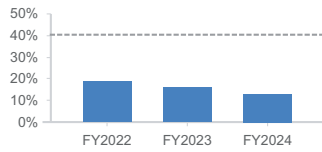
92%

Measure in FY2024

Foster care children discharged to permanency

Discharged within 12 months of entering foster ...

IN PROGRESS Target Greater than or equal ...



13%

Measure in FY2024

Foster children in permanency reentering foster care

For children in permanency, no more than 8.3%...

ON TARGET Target Less than or equal to 8%



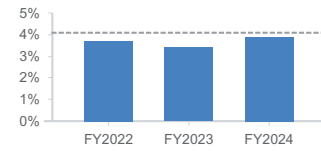
0%

Measure in FY2024

Rate of foster care placement moves

The rate of placement moves per 1000 days of ...

ON TARGET Target Less than or equal to 4%



3.88%

Measure in FY2024

DEPARTMENT CONTACT

Name: Rekita McDuffie

Title: Deputy Social Services Director

Email: rlmcduffie@cabarruscounty.us

Phone: 704-920-1400



DEPARTMENT CONTACT

Name: Justice Johnson

Title: Child Welfare Program Administrator

Email: kajohnson@cabarruscounty.us

Phone: 704-920-1400



COOPERATIVE EXTENSION

FY 2025 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!

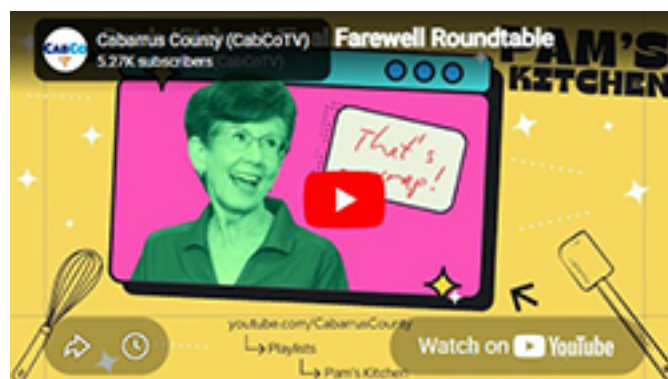
[CE Website](#), [Newsletter](#) or [Get Email Updates from specific programs](#)

[Volunteer with Extension](#)

[Join a Club](#)

[Learn to Cook Healthy Meals](#)

[Connect with Local Farms & Farmers](#)



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

FY24 HIGHLIGHTS

- Q1 & Q2
- The newly remodel Demonstration & Teaching Kitchen was completed just before the end of 2023, allowing our staff more storage, greater flexibility of programming and more ADA accessibility.
 - In partnership with the Cabarrus Arts Council, Cabarrus 4-H Community Clubs and 4-H Afterschool Clubs came together for an Expressive Arts Showcase, hosting the talent show in the Davis Theater and the art displays in the Cabarrus Arts Council displays at the Historic Courthouse
 - The newly installed Pollinator Demonstration Garden hosted a variety of events for all ages throughout the year
 - We hosted multiple new events and brought back many that haven't happened since 2019
 - Over 5,000 students were involved in this year's National Science Experiment, Power Protectors, learning about renewable energy through excellent 4-H STEM activities
 - Received \$1,000 State Extension Advisory Grant to make marketing items
 - Received \$3,000 Lilly grant for 4-H robotics
 - Pam Outen was inducted into the 2023 class of the NC 4-H Hall of Fame
 - Received \$35,000 from the Cannon Foundation Trust
- Q3
- Offered "Grow Cabarrus" Agribusiness & Environmental School Immersion Days for 2,496 6th-grade students in Cabarrus County collaborating with over 180 volunteers for a three day event
 - Hosted Spring Plant & Herb Festival showcasing locally grown horticulture, with more vendors, more sales and more attendance than 2024
 - Introduced more than 2000 native pollinator friendly plants into Cabarrus County landscapes through plant sales, propagations and workshops
 - Partnered with Ross Nursery and Residents of Historic Concord to add 85 Milkweed plants to the local community to increase host plant availability for the butterfly population
 - A new outdoor learning space was completed with the matching grant funds from Cabarrus Active Living & Parks and the Cabarrus 4-H Foundation
- Q4
- Members of our Extension & Community Association documented 34,305 volunteer hours serving Cabarrus Extension Programs, Cabarrus Family & Consumer Science programs and community projects
 - Youth participating in the Piedmont Rabbit Project increased by 20%, allowing youth to explore the world of rabbit care and husbandry
 - Cabarrus Cooperative Extension hosted both an intern from NC A&T University to develop the job description for a Community Foods Extension Agent and an intern from NC State University to develop the Summer Fling 4-H Camps & Classes programs
 - Twenty youth represented on various topics at Cabarrus County at District Activity Day. Eighty percent of presenters earned the privilege to present at the state competition in Raleigh
 - 75 Cabarrus County 4-H Afterschool teachers were honored at the annual Celebration Luncheon
 - On site greenhouse and pollinator garden improvements were made to help with ease of programming and use, including new roll carts and designation on the Butterfly Highway

FY25 FOCUS

- Engagement**
- Updating programs and processes with a focus on transparency, understanding and trust to strengthen community trust
 - Work with Extension advisory groups to build programs based on community needs and emerging issues
- Workplace Culture**
- Supporting employees through promoting increased collaborations to work more effectively & efficiently
 - Empower volunteers to strengthen our reach in the community
- Stewardship**
- Work with program and resource managers to develop procedures that ensure the efficient use and responsible care of assets
 - Organize current materials and storage spaces for ease and efficiency of use
 - Increase collaboration between programs to meet multiple cross-programming needs
- Innovation/Advancement**
- Develop a network and marketing strategy that raises the profile of Cooperative Extension programs, services and supports the interests of a diverse audience. Meet with multiple community groups to increase collaboration and partnership opportunities based on feedback from Advisory Council and community members.
- Advancement**
- Update offerings to include programs and services that support economic mobility of an expanding and diverse population. Meet personally with local growers and producers to help meet these demands. Increase partnership with Lomax to promote new farmer programs.
 - Review practices, programs and services for inclusivity opportunities; incorporate inclusive strategies and market programs to the expanded audience

5410 - Cooperative Extension Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$78,505	\$59,450	\$70,950
TOTAL	\$78,505	\$59,450	\$70,950

5410 - Cooperative Extension Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$340,876	\$402,747	\$427,737
Supplies	\$57,219	\$44,850	\$58,850
Other Services & Charges	\$8,037	\$13,725	\$16,575
Other Operation Cost	\$9,105	\$9,000	\$11,200
Maintenance & Repair	\$421	\$1,500	\$1,500
Employee Benefits	\$1,081	\$0	\$0
TOTAL	\$416,739	\$471,822	\$515,862

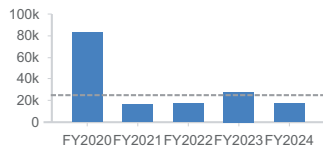
5410 - Cooperative Extension Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$78,505	\$59,450	\$70,950
Expenses	\$416,739	\$471,822	\$515,862
REVENUES LESS EXPENSES	-\$338,234	-\$412,372	-\$444,912

PERFORMANCE MEASURES

of Cooperative Extension educational program participants

IN PROGRESS Target Greater than or equal ...

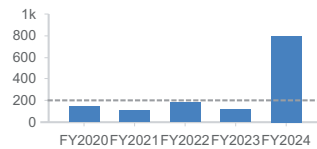


17,749

Measure in FY2024

of Cooperative Extension educational programs offered

ON TARGET Target Greater than or equal to ...

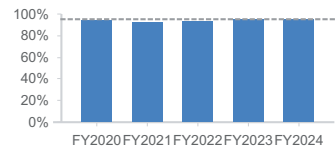


802

Measure in FY2024

Cooperative Extension customer satisfaction rate

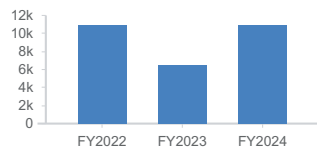
ON TARGET Target Greater than or equal to ...



95%

Measure in FY2024

of participants increasing knowledge of best practices

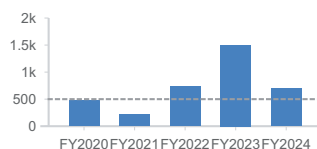


10,946

Measure in FY2024

of trained Cooperative Extension Volunteers

ON TARGET Target Greater than or equal to ...

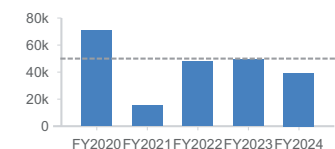


696

Measure in FY2024

of hours given by Cooperative Extension volunteers

IN PROGRESS Target Greater than or equal ...

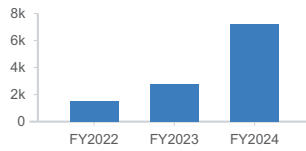


39,577

Measure in FY2024

Youth involved in 4-H clubs

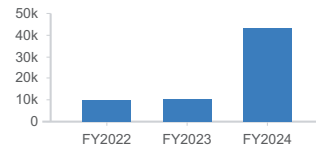
afterschool and community



7,220

Measure in FY2024

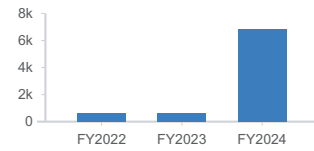
Youth increasing knowledge through Extension 4-H programs



43,509

Measure in FY2024

Teachers using 4-H curriculum



6,825

Measure in FY2024

DEPARTMENT CONTACT

Name: Tracy LeCompte

Title: Cabarrus County Extension Director

Email: tlecompte@cabarruscounty.us

Phone: 704-920-3319



CABARRUS COUNTY
America Thrives Here

[BUDGET HOME](#)

[TABLE OF CONTENTS](#)



DEPARTMENT OF SOCIAL SERVICES ADMINISTRATION

FY 2025 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 HIGHLIGHTS

- Human Services Director Karen Calhoun retired in December 2023.
- Dr. Aalece Pugh was hired as Assistant County Manager over Health and Human Services in December 2023. Dr. Pugh also served as acting Human Services director until March 2024.
- Cabarrus County Human Services was rebranded as Cabarrus County Department of Social Services (DSS) in January 2024
- Hollye McCullum was hired as DSS Director in March 2024
- Rollout of the new Medicaid expansion program and the new kinship/guardianship placement programs affect the business operations for reimbursement opportunities
- Cabarrus is drawing down 95% of Federal and State funding awarded to our County through our reporting processes
- Medicaid Expansion increased the number of applications received and assigned by 61%. Due to the complexity and depth of research needed before assigning, the time it takes for an Eligibility Specialist I to assign a Medicaid application increased from an average of five minutes to fifteen minutes. Established internal policies and changes in State policy were also contributing factors.
- Implemented and tracked a Customer Satisfaction Survey with satisfaction rate of 93% on customer service
- The Senior Community Service Employment Program (SCSEP) Workforce Federal Project Office selected one of our Title V employees to interview and share her training journey with the Workforce Training program (Title V) and Department of Social Services (DSS). We received compliments from NC State SCSEP Program Coordinator Division of Aging and Adult Services and the Employment Training Program with the Dept. of Labor. Our employee's story was shared as a success story for the Title V program through AARP.
- Customer Service staff members participated in County Strategic Plan Task Force committees. Their thoughtful perspectives and insightful contributions positively impacted the committees' work, accomplishing a better values-driven work experience for our Cabarrus County employees.
- The Customer Service team hosted the Debbie Kendall Memorial Food Drive. The food drive celebrates the compassion and empathy that was embodied by Debbie Kendall, previous Program Manager for Food and Nutrition Services. Debbie was known throughout the community and the agency for her love and support, often bringing food to those in need. Barrels supplied by CCM were placed at five different County locations. All the locations collectively donated 781 pounds of food to CCM. CCM continues to supply food for many pantries around the county, including our Cannon and Milestone locations.
- Secured two language service contracts for FY25. One of the contracts will enhance our in-person interpretation needs for Limited English Proficient families and our Child Welfare and Adult and Aging Divisions.
- Hired Health Management Associates to support the leadership transition with an environmental scan, identification of challenges and inefficiencies, and recommendations.
- Engaged the County's Strategy Team to assist Health Management Associates with meeting facilitation, interviews, and recommendation development for the DSS Quality Assurance, Customer Service and Child Welfare divisions. The Strategy Team also led reviews of DSS Transportation and Child Support divisions.

FY25 FOCUS

- Promote and provide our customer satisfaction survey at each point of contact with customers, requesting detailed feedback to improve service levels. Upon receiving and recording feedback, schedule quarterly meetings with Program Administrators to discuss accountability measures, areas for improvement, and how the Customer Service team can best support all units, thereby ensuring a positive customer service experience through collaboration. (Supports strategic goal- Engagement)
- Set quarterly meetings with community partners to build strong relationships, collaborate, and share information about initiatives and upcoming events throughout our community. Offer opportunities for team members to participate in community events. By expanding our partnerships, we can improve our outreach efforts by connecting with families and bringing more services, awareness, and education to the community. (Supports strategic goals- Advancement and Engagement)
- Each month, highlight learning opportunities for our employees through EAP, encouraging continued employee growth, leadership development, managing stress, and workplace diversity. Continuous learning opportunities increase engagement and loyalty, contributing to both the long-term success of the employee and the agency. (Supports strategic goal- Workplace Culture)
- Implement stay interviews to enhance employee morale and engagement. Encourage staff to share their ideas, concerns, and feedback and ensure leadership follow-up. This approach will create a supportive and innovative environment, ultimately boosting employee morale. (Supports strategic goal- Innovation)
- Business Services will continue with timely and accurate transmittal of the Department of Social Services monthly State Reimbursement report and maximize the use of all Federal and State allocations provided to Cabarrus County to offset the use of County funding.
- Continued collaboration with Program Administrators and managers on accounting processes and daysheet coding for consistent best practices.

- Ongoing training for accounting staff regarding new program initiatives that involve funding

5610- Department of Social Services Administration Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$452,192	\$407,135	\$457,135
Intergovernmental - Grants - Human Services	\$0	\$538,194	\$0
Investments	\$3,403	\$0	\$0
TOTAL	\$455,595	\$945,329	\$457,135

5610- Department of Social Services Administration Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$2,358,553	\$3,393,338	\$3,384,232
Other Operation Cost	\$1,149,267	\$2,114,291	\$2,330,201
Employee Benefits	\$1,017,445	\$1,200,415	\$1,395,288
Other Services & Charges	\$453,987	\$568,645	\$445,800
Supplies	\$421,131	\$460,690	\$506,907
Maintenance & Repair	\$20,061	\$18,500	\$19,500
TOTAL	\$5,420,443	\$7,755,879	\$8,081,928

5610- Department of Social Services Administration

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$455,595	\$945,329	\$457,135
Expenses	\$5,420,443	\$7,755,879	\$8,081,928
REVENUES LESS EXPENSES	-\$4,964,848	-\$6,810,550	-\$7,624,793

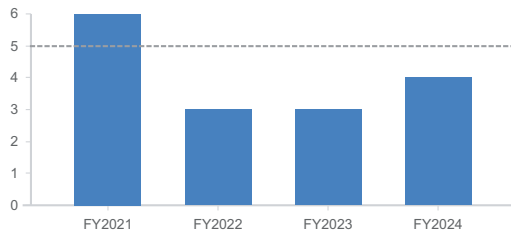
	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Administration	37.00	37.00	37.00	37.00	43.00	43.00	44.00	44.00	1.00	1.00

PERFORMANCE MEASURES

DHS Lobby Wait Times

Wait times should be 5 minutes or less

ON TARGET Target Less than or equal to 5



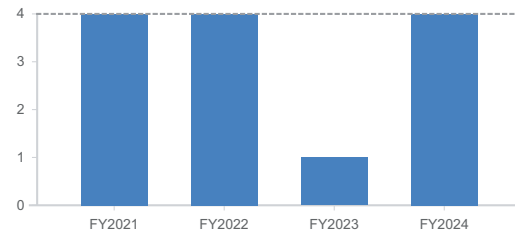
4

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

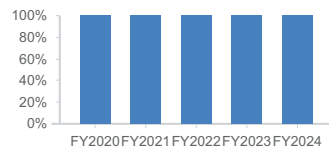


4

Measure in FY2024

Monthly state 1571 report submitted on time

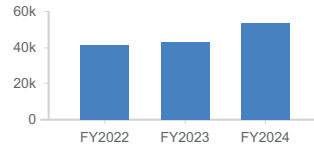
Monthly reimbursement report to the State



100%

Measure in FY2024

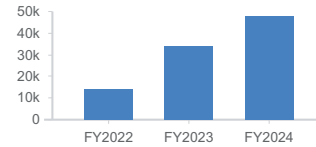
Call center total calls



53,374

Measure in FY2024

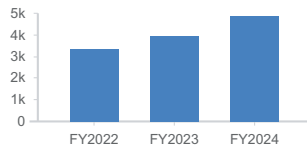
Front desk walk-ins served



48,059

Measure in FY2024

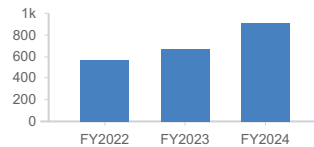
Interpreting services - assisting workers



4,861

Measure in FY2024

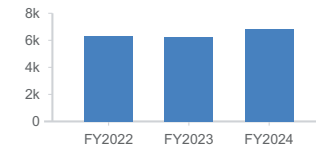
Interpreting services - translating documents



911

Measure in FY2024

Interpreting services - client calls



6,808

Measure in FY2024

DEPARTMENT CONTACT

Name: Hollye McCallum

Title: Social Services Director

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DEPARTMENT CONTACT

Name: Rekita McDuffie

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DEPARTMENT CONTACT

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DEPARTMENT OF SOCIAL SERVICES: ECONOMIC FAMILY SUPPORT SERVICES

FY 2025 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.

Crisis Intervention Program (CIP): Assists low-income persons with a heating or cooling related crisis.

Low Income Energy Assistance Payments (LIEAP): Provides annual one-time assistance to low-income households to assist with the cost of heating expenses.

Work First Employment Services and Services to Families Under 200% of Federal Poverty Level: 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.
- The Low-Income Energy program is mandated under Title XXVI of the Omnibus Budget Reconciliation Act of 1981.
- Work First Family Assistance Program (WFFA) and Work First Employment Services are mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25.

LOCATION

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

[Economic Family Support Services webpage](#)

Services:

[Daycare assistance](#)

[Work First Family Assistance](#)

[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 HIGHLIGHTS

- Child Care Subsidy successfully maintained a zero-wait list for two consecutive years
- An average of 150+ children monthly are pending and waiting to use subsidy vouchers
- Continue collaboration with The Partnership for Children to administer \$645,000 in Smart Start subsidy funding to serve the birth to age 5 population
- Collaborated with County Communications and Outreach to create a media blast advertising the Work First Emergency Assistance, and Energy programs.
- ITS assisted with the creation of internal and public dashboards for the Work First Emergency Assistance application (<https://wfpubdash.cabarruscounty.us/>). After the first month of the application going live, we saw an increase of 950% in applications. In the first six months, we received an increase of 643.27% from the previous fiscal year. However, the majority do not meet the criteria, so staff are spending more time denying applications and providing resources versus actually being able to provide the assistance necessary to meet the client's needs.
- By January 2024, exhausted Crisis Intervention Program (CIP) allocation of \$466,191. Received an additional funding allocation of \$15,083, which was exhausted in less than 2 weeks. Spent a total of \$481,274 in FY24 CIP funding.
- The Crisis team processed a total of 1,985 Low Income Energy Assistance Program (LIEAP) applications, of which 1,442 were approved to assist families with the high cost of heating bills.
- Child Care Subsidy State Monitoring – initial score of 95.65% (exceeding State Standard of 95%).
 - 100% (exceeding State Standard of 95%) on all May and June Memorandum of Understanding (MOU) for Work First, Energy, and Child Care programs
 - The Child Care unit approved subsidy vouchers for over 500 additional children and has served a total of 1,020 children in FY24.
- Through the Work First Emergency Assistance (WFEA) program, the division served 78 families with rent/utility/car repair assistance, a total of \$66,417.38 (average of \$851.51 per household) in FY24.
- The division celebrated Social Work Month in March with a box lunch provided to staff along with gifts to honor our social workers and all the hard work they do every day.
- In May, added a Social Work Intern to support Family Support Specialist staff
- Collaborated with County Communications and Outreach to create rack cards and program flyers to promote Prevention Services and LIFT programs

FY25 FOCUS

- Train Work First case managers in the Family Violence Option to ensure all individuals seeking assistance are given the opportunity and services necessary to address the violence. Staff are adjusting to recent policy and application changes. The State is requiring counties to develop a local plan for family violence option implementation, including a list of crisis centers and long-term supportive services. The plan has been completed and can be made available to the public if needed.
- In FY24, the division found it difficult to fill vacant positions with qualified workers. As of July 2024, all positions are filled. The division's focus is to complete all new staff training to alleviate the stress and burnout seasoned staff feel due to carrying the increased workload.
- Continuing to seek new and innovative ways to help the citizens of Cabarrus County apply for programs and provide information to help alleviate barriers as it relates to housing, employment, and childcare
- Collaborate with the Consumer Financial Protection Bureau, a 21st-century agency that implements and enforces Federal consumer financial law and ensures that markets for consumer financial products are fair, transparent, and competitive. The division plans to utilize materials from the Bureau to empower clients to improve their financial well-being. The goal is to improve decisions to better our clients and to be a positive contributor to the local economy.
- The County continues to explore outreach efforts in the community to reach residents who are potentially eligible for the Low Income Energy Assistance Program (LIEAP). Staff continues to work with the County's Communications and Outreach Department to share messaging via social media and website outlets. The division plans to partner with senior housing apartment complexes, LunchPlus Club sites, and other community partners next season to target households with members with children under 5, age 60 and over and disabled populations.
- Continue efforts to seek out new work experience sites for the Work First Program. Looking to contract with local private, non-profit, or for-profit agencies/businesses for participants to gain experience in a field that aligns with their goal of self sufficiency.

5615- Economic Family Support Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$1,223,512	\$1,668,634	\$3,130,805
TOTAL	\$1,223,512	\$1,668,634	\$3,130,805

5615- Economic Family Support Services Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,071,171	\$1,154,991	\$2,980,482
Other Operation Cost	\$748,735	\$1,505,559	\$450,884
Employee Benefits	\$488,244	\$520,245	\$1,346,204
Other Services & Charges	\$18,640	\$24,815	\$12,775
TOTAL	\$2,326,790	\$3,205,610	\$4,790,345

5615- Economic Family Support Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,223,512	\$1,668,634	\$3,130,805
Expenses	\$2,326,790	\$3,205,610	\$4,790,345
REVENUES LESS EXPENSES	-\$1,103,278	-\$1,536,976	-\$1,659,540

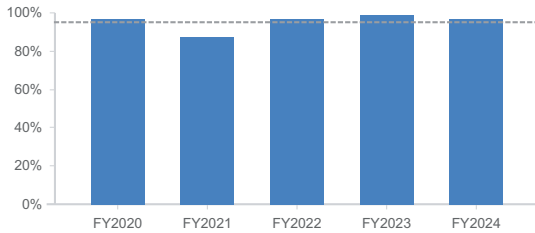
	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Economic Family Support Services	28.00	28.00	28.00	28.00	47.00	47.00	51.00	51.00	4.00	4.00

PERFORMANCE MEASURES

Work First Applications Processed within 45 days of Receipt

The County will process 95% of Work First applications within 45 days of receipt.

ON TARGET Target Greater than or equal to 95%



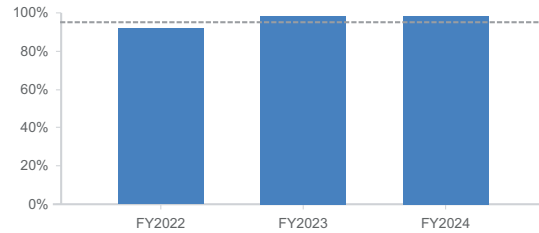
97%

Measure in FY2024

Work First Recertifications

The county will process 95% Work First recertifications no later than the last day of the month.

ON TARGET Target Greater than or equal to 95%



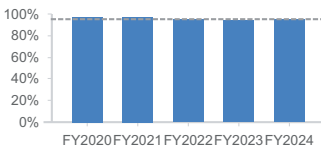
98.5%

Measure in FY2024

% Crisis Intervention Program Applications Processed

95% of non-emergency Crisis Intervention Program applications are processed within 48 hours.

ON TARGET Target Greater than or equal to 95%



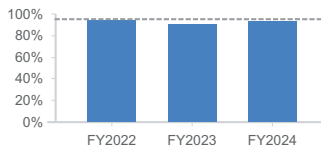
95%

Measure in FY2024

Heat and Cooling applications processed within 1 day

The county will process 95% of CIP applications within 1 day of receipt.

IN PROGRESS Target Greater than or equal to 95%



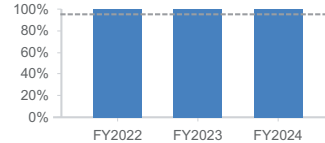
93%

Measure in FY2024

Child Care Subsidy applications

The county will process 95% of Child Care Subsidy applications within 45 days of receipt.

ON TARGET Target Greater than or equal to 95%



99.6%

Measure in FY2024

DEPARTMENT CONTACT

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Title: EFSS Program Administrator

Email: llipe@cabarruscounty.us

Phone: 704-920-1400





DEPARTMENT OF SOCIAL SERVICES: ECONOMIC SERVICES

FY 2025 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.

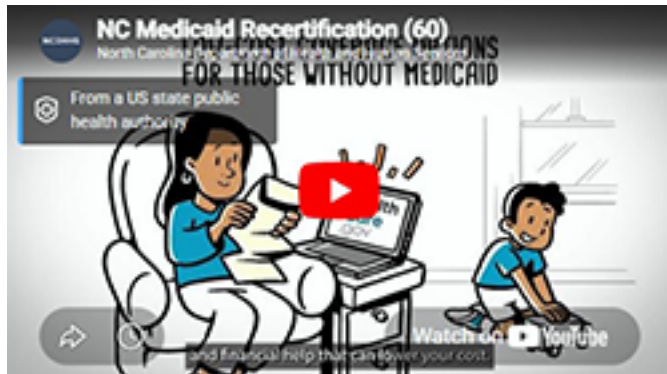
Services:

[Medicaid and Special Assistance](#)

[Food and Nutrition](#)

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.



FY24 HIGHLIGHTS

- Expanded Medicaid went into effect December 1, 2023
- Expanded Medicaid provides coverage for individuals ages 19 through 64 with higher incomes
- 18,000 Cabarrus County residents are potentially eligible for Expanded Medicaid coverage
- As of June 30, 2024, 9,640 residents of Cabarrus County gained eligibility for full Medicaid due to Expanded Medicaid
- Medicaid had a record number of applications submitted during the Federally Facilitated Marketplace open enrollment period in 2023
- Increase of 860 applications or 69.4%
- All Medicaid programs have passed report cards and maintained timeliness for the past 12 months
- Medicaid continues to have multiple COVID waivers in place that help manage the number of applications and maintain the caseload. The majority of the waivers are expected to be phased out by December 31, 2024.
- New staff continues to gain experience in case maintenance and application processing to prepare for open enrollment
- Two staff were added to the Adult Medicaid division to assist with the annual reenrollment period



FY25 FOCUS

- NC Department of Health and Human Services (NCDHHS) estimates that Medicaid expansion qualifies potentially 18,000 individuals in Cabarrus County for full Medicaid coverage. At June 30, 2024, there were more than 9,600 enrolled. The division continues to plan for the increased applications and workload for the estimated 6,000 individuals the division estimates it will be added this year.
- Filling the expansion positions with qualified workers has proven difficult. The division's main focus is to complete new staff training to alleviate the stress and burnout seasoned staff feel due to carrying the increased workload.
- The division continues to seek new and innovative ways to help Cabarrus County residents apply for services and provide information to help them with the eligibility determination process
- The division's planning work continues to be highly effective with the Medicaid open enrollment period and Adult Medicaid annual reenrollment period

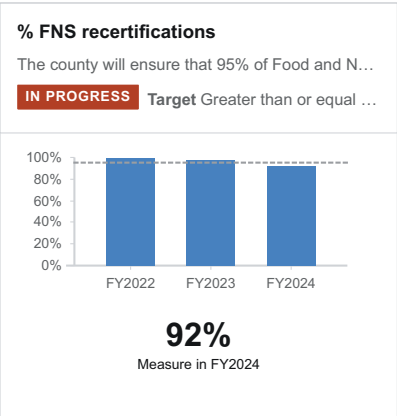
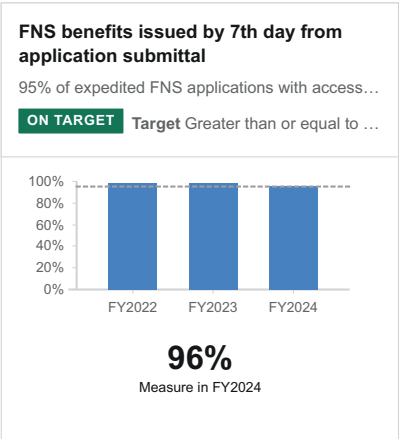
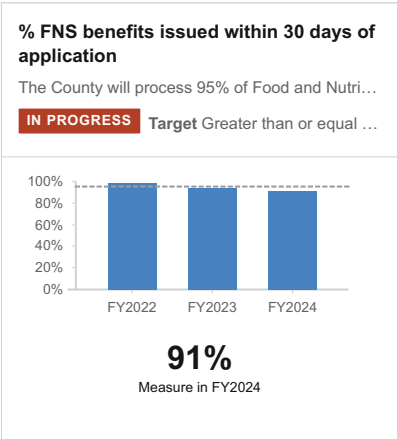
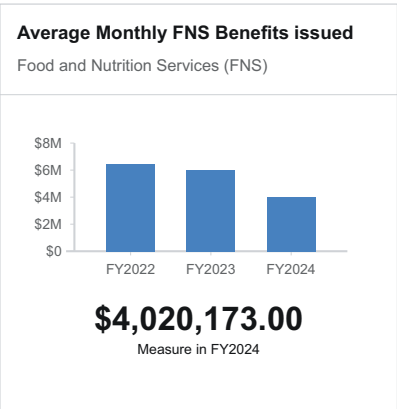
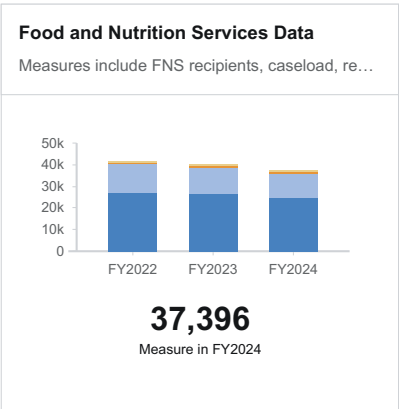
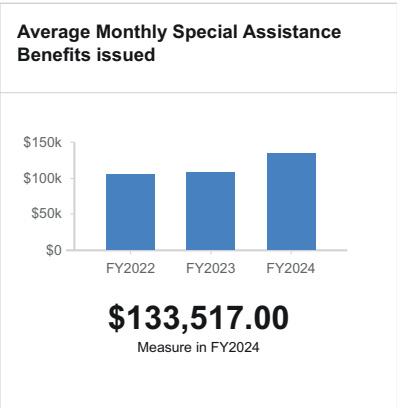
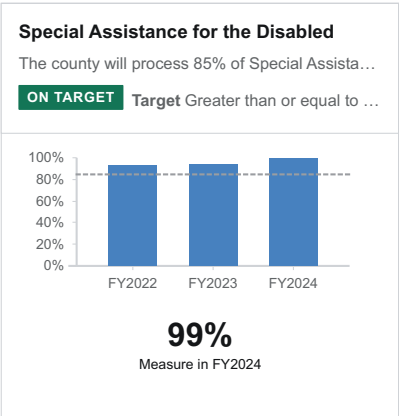
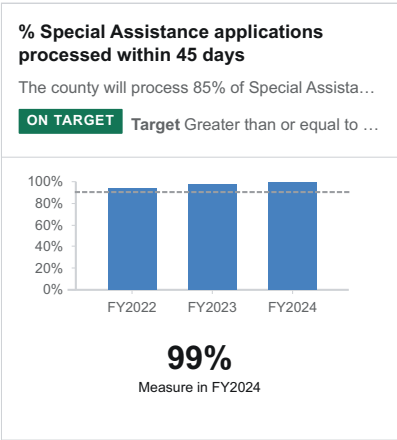
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$8,246,551	\$8,315,802	\$7,598,358
Sales & Services	\$75,138	\$806,122	\$72,080
Miscellaneous	\$1,725	\$0	\$0
TOTAL	\$8,323,414	\$9,121,924	\$7,670,438

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$5,079,691	\$5,895,749	\$6,392,992
Employee Benefits	\$2,473,989	\$2,791,124	\$2,969,859
Other Operation Cost	\$712,485	\$1,967,981	\$1,232,900
Other Services & Charges	\$94,489	\$112,317	\$11,574
Supplies	\$0	\$50	\$50
TOTAL	\$8,360,655	\$10,767,221	\$10,607,375

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$8,323,414	\$9,121,924	\$7,670,438
Expenses	\$8,360,655	\$10,767,221	\$10,607,375
REVENUES LESS EXPENSES	-\$37,240	-\$1,645,297	-\$2,936,937

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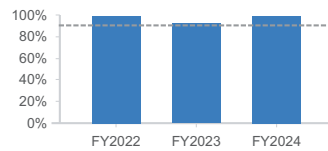
PERFORMANCE MEASURES



FNS Program Integrity Claims

The county will ensure that 90% of Program Int...

ON TARGET Target Greater than or equal to ...

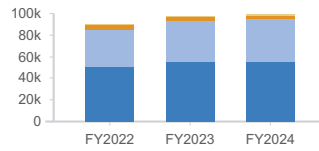


99%

Measure in FY2024

Medicaid Data

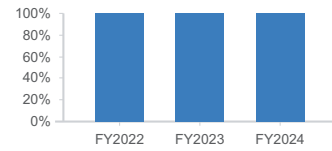
Measures include Medicaid recipients, caseloa...



98,803

Measure in FY2024

Medicaid Report Card Passed



100%

Measure in FY2024

DEPARTMENT CONTACT

Name: Robert Cox II

Title: Economic Services Program Administrator

Email: rgcox@cabarruscounty.us

Phone: 704-920-1400



[BUDGET HOME](#)

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OTHER HUMAN SERVICES

FY 2025 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 2025 adopted budget is \$10,000.

MENTAL HEALTH - PARTNERS

Since September 1, 2021, the mental health services provider is Partners Health Management. Funding for FY 2025 is 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 2025 approved budget is \$200,000.

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 2025 budget is \$250,000.

WEBUILD CONCORD

For FY 2025, the Board of Commissioners voted to approve the budget containing a one-time County contribution to an affordable housing revolving fund. This fund is managed by WeBuild Concord to assist residents with affordable housing needs. The one-time contribution for FY 2025 is \$2,000,000.

BUDGET SUMMARY

5910 - Other Human Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Miscellaneous	\$1,393,979	\$0	\$670,866
Sales/Other Taxes	\$0	\$350,000	\$200,000
Intergovernmental - Grants - Other	\$368,455	\$0	\$0
Intergovernmental - Grants - Human Services	\$160,944	\$0	\$70,000
Sales & Services	\$2,333	\$98,880	\$101,885
Investments	\$25,958	\$0	\$0
TOTAL	\$1,951,670	\$448,880	\$1,042,751

5910 - Other Human Services Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities			
Operations			
WeBuild Concord	\$0	\$0	\$2,000,000
Mental Health Center	\$435,511	\$785,511	\$635,511
Cooperative Christian Ministri	\$917,180	\$0	\$0
YMCA	\$250,000	\$250,000	\$250,000
Non Profit-SUN	\$368,455	\$0	\$0
Public Health Authority	\$160,944	\$0	\$70,000
OPERATIONS TOTAL	\$2,132,090	\$1,035,511	\$2,955,511
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	\$2,132,090	\$1,035,511	\$2,955,511
Other Services & Charges			
Operations			
Veteranarian Services	\$13,932	\$10,000	\$10,000
OPERATIONS TOTAL	\$13,932	\$10,000	\$10,000
OTHER SERVICES & CHARGES TOTAL	\$13,932	\$10,000	\$10,000
TOTAL	\$2,146,022	\$1,045,511	\$2,965,511

5910- Other Human Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,951,670	\$448,880	\$1,042,751
Expenses	\$2,216,022	\$1,045,511	\$3,636,377
REVENUES LESS EXPENSES	-\$264,352	-\$596,631	-\$2,593,626



TRANSPORTATION SERVICES

FY 2025 Program Summary & Performance Measures

MISSION

The mission of Cabarrus County Transportation Services Division is to support personal independence and social, physical and emotional well-being for disabled and older adults and their families.

OVERVIEW

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.

LOCATIONS

The Milestone Building (4855 Milestone Ave., Kannapolis)

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

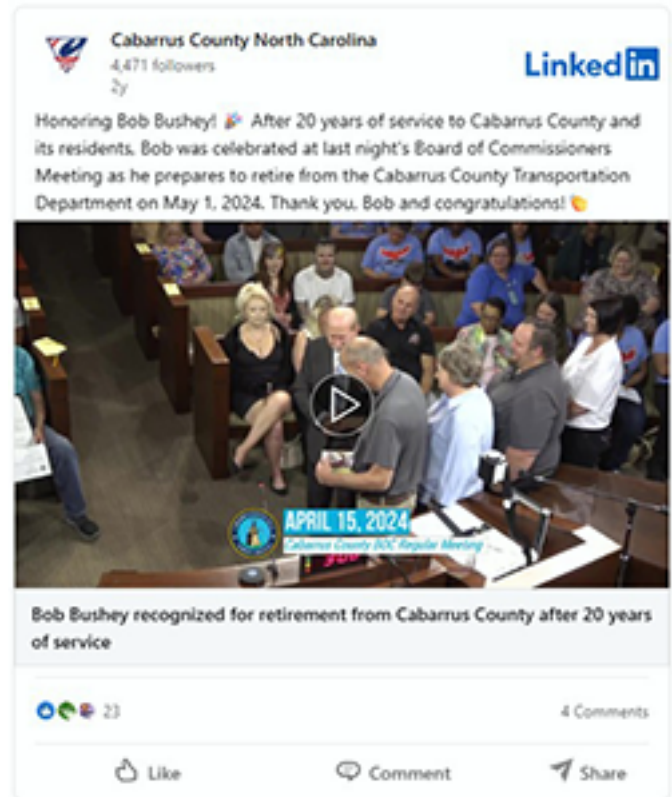
INTERACTIVE RESIDENT EXPERIENCES

[Transportation Services](#)



FY24 HIGHLIGHTS

- In May 2024, Transportation Manager Bob Bushey retired from the County. Charles Ratliff was promoted to interim Manager in April and took permanent placement as Manager in June 2024.
- Extreme staffing shortfalls. Began making progress on staff hiring and retention toward end of Q1.
- The taxi vendor withdrew from service, causing the department to develop seven-day-a-week driver schedules in November. The department's leadership recognized drivers for their dedication at the December Board of Commissioners meeting.
- Signed contract with new taxi vendor in Q3. Because the taxi service managed weekend trips, County drivers reverted back to a typical Monday through Friday schedule. This improved driver retention.
- Noticeable increases in driver moral and retention through end of FY24.



FY25 FOCUS

- Continue to have driver input in the department's processes and functions
- Get the management team all crossed trained on grants
- Continue to cross train drivers in other areas of the department
- Continue to do support driver moral and keep them engaged as a team

5240 - Transportation Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Other	\$884,384	\$706,868	\$1,349,229
Sales & Services	\$685,296	\$1,031,000	\$1,031,000
Intergovernmental - Grants - Human Services	\$179,440	\$234,666	\$234,666
Revenues	\$35,018	\$0	\$0
TOTAL	\$1,784,137	\$1,972,534	\$2,614,895

5240 - Transportation Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$1,031,604	\$1,426,549	\$1,497,071
Employee Benefits	\$626,832	\$754,166	\$776,146
Supplies	\$224,420	\$536,483	\$542,483
Capital Outlay	\$486,759	\$0	\$650,000
Maintenance & Repair	\$287,847	\$324,645	\$350,000
Other Operation Cost	\$154,697	\$194,415	\$235,365
Other Services & Charges	\$25,635	\$36,301	\$17,919
TOTAL	\$2,837,794	\$3,272,559	\$4,068,984

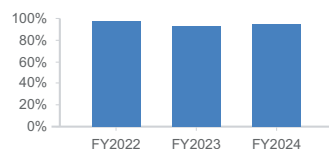
5240 - Transportation Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,784,137	\$1,972,534	\$2,614,895
Expenses	\$2,837,794	\$3,272,559	\$4,068,984
REVENUES LESS EXPENSES	-\$1,053,657	-\$1,300,025	-\$1,454,089

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services									-	-
Transportation	33.00	33.00	33.00	33.00	32.00	32.00	32.00	32.00	-	-

PERFORMANCE MEASURES

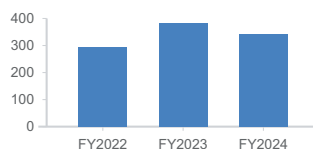
On-Time %



95%

Measure in FY2024

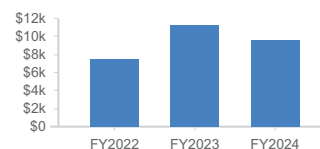
Average # of Taxi Trips per month



343

Measure in FY2024

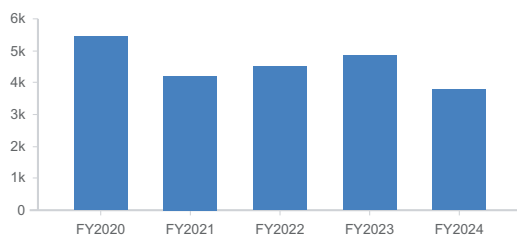
Average Taxi Cost per month



\$9,542.00

Measure in FY2024

Average number of Transportation trips per month

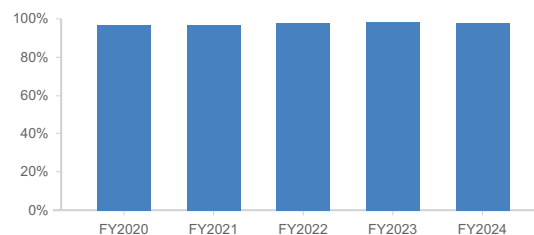


3,794.25

Measure in FY2024

% of respondents satisfied with Transportation Services

Data from monthly survey respondents



98%

Measure in FY2024

DEPARTMENT CONTACT

Name: Charles Ratliff

Title: Transportation Manager

Email: crratliff@cabarruscounty.us

Phone: 704-920-1400





VETERANS SERVICES

FY 2025 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 HIGHLIGHTS

- Three team members were able to attend the NCACVSO Fall Conference
- All team members completed the required training CEUs to maintain certifications
- Multiple new claims and approvals for veterans with multiple sclerosis
- An influx of claims and approvals for leukemia due to the (PACT Act)
- Multiple claims for veterans with approvals for hypertension (PACT Act)
- Claims for veterans with strokes secondary to hypertension (PACT Act)
- Multiple new claims for ischemic heart disease/coronary artery disease with approvals (PACT Act)
- Lori Hinson and Tony Miller attended and spoke at the annual 1st BN 485th REGT BCT/INF OSUT reunion
- Established a new relationship with Oak Grove Baptist Church that provides food for our pantry and refreshments for our annual Veterans Day program
- Another successful annual Veterans Christmas Breakfast, approximately 75 in attendance.
- Attended the Celebration of life for 2nd Lieutenant Fred L. Brewer Jr. of the 100th Fighter Squadron of the 332nd Fighter Group, a member of the Tuskegee Airmen, Who's remains were identified, which took place in Charlotte
- Attended NCACVSO fall conference in Atlantic Beach, NC
- Attended Statewide Summit on Suicide Prevention in Chapel Hill

FY25 FOCUS

- Assisting veterans with food and personal hygiene items through our Veterans Pantry
- Maintaining relationships with various local churches that support our Veterans pantry through food, personal hygiene, monetary donations, Veterans Day meal and Christmas breakfast
- Continue to develop relationships with Volunteers of America, Operation Decisive Victory and VA Homeless programs to assist veterans experiencing housing instability
- Continue efforts to establish dialog with the local Veteran organizations to educate them with information to share to allow us the opportunity to reach more Veterans for claim opportunities for Camp Lejeune, Pact Act, Blue Water and Brown Water Navy to secure VA benefits
- Attending veteran functions in Cabarrus County and surrounding areas to share new information on program services and benefits
- Working to initiate a transportation program for Cabarrus County veterans to attend doctor appointments in Salisbury and Charlotte
- Continue working with Charlotte Bridge Home to facilitate opportunities to assist Cabarrus County veterans and their families with assistance during relocation to the area
- Working with ITS and Strategy to develop a new application that allows us the opportunity track our daily operation with veteran contacts
- Working with Human Services for more awareness for mental health assistance for the veteran population

SIGNIFICANT DATES

March/April: Senior Health and Wellness Expo
September: Information booth at the County Fair
November: Veterans Day Program
December: Veterans Breakfast

5110 - Veterans Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$2,083	\$2,000	\$2,000
TOTAL	\$2,083	\$2,000	\$2,000

5110 - Veterans Services Expenses

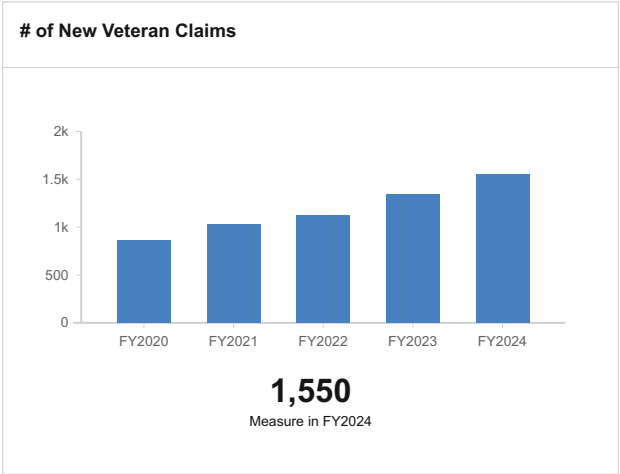
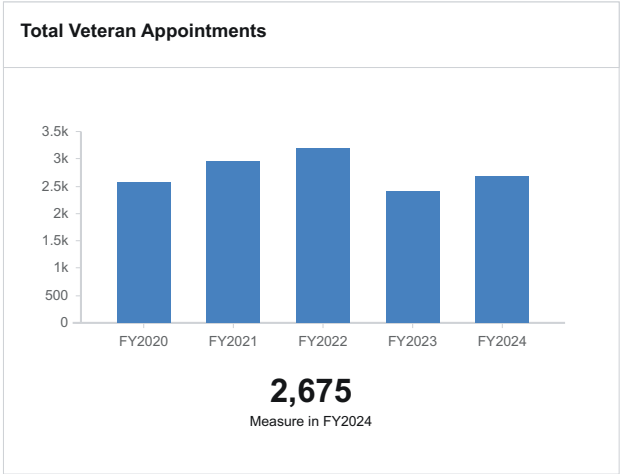
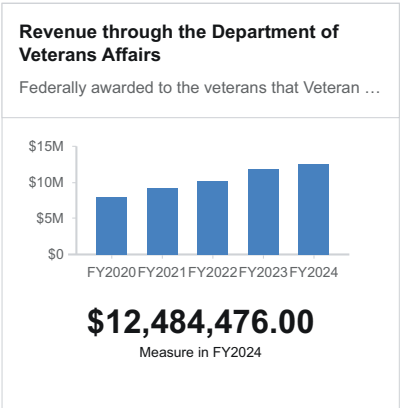
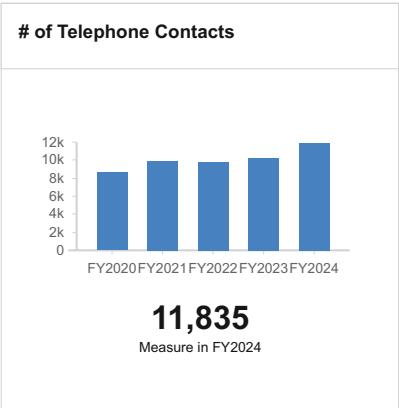
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$242,482	\$306,793	\$361,894
Employee Benefits	\$112,555	\$134,228	\$151,460
Other Services & Charges	\$4,931	\$10,465	\$5,250
Supplies	\$6,100	\$3,750	\$3,750
Other Operation Cost	\$762	\$756	\$600
TOTAL	\$366,830	\$455,992	\$522,954

5110 - Veterans Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$2,083	\$2,000	\$2,000
Expenses	\$366,830	\$455,992	\$522,954
REVENUES LESS EXPENSES	-\$364,747	-\$453,992	-\$520,954

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Tony R. Miller
Title: Veterans Services Director
Email: trmiller@cabarruscounty.us
Phone: 704-920-2870



CONTRIBUTION TO OTHER FUNDS

FY 2025 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 2025 is \$42,576,242.

Contribution to Community Development Block Grant Fund (Fund 410)

The FY 2025 General Fund match for the HOME grant is \$45,000.

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 2025, the contribution is \$740,478.

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 receive a contribution of \$331,982 from the Cabarrus County Tourism Authority and a contribution of \$904,122 from the General Fund for the FY 2025.

BUDGET SUMMARY

1960- Contribution to Other Funds Expenditures

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$68,486,406	\$47,930,078	\$44,265,842
TOTAL	\$68,486,406	\$47,930,078	\$44,265,842



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NON-DEPARTMENTAL

FY 2025 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. A total of \$2,782,522 was adopted for FY 2025, which includes: \$30,000 for service awards, \$300,000 for vacation payouts, \$1,000,000 for longevity pay, \$1,200,000 for implementing the salary study for Cabarrus County employees and \$252,522 for other adjustments.

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 2025 adopted budget is \$913,023. Please note that retiree health insurance is also budgeted for in the DSS 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 2025 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 2025 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 2025, \$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 2025, the budget is \$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. For FY 2025, the budget is \$12,000.

Purchased Services

Funds consolidated for shredding services County-wide excluding Courts, Department of Human Services and Emergency Medical Services. For FY 2025 the budgeted amount is \$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 \$1,555,893 to cover unanticipated/unbudgeted costs that may occur during the year. A sum of \$300,000 is budgeted for general Board contingency and \$1,255,893 is budgeted for potential charter school funding adjustments due to increase in enrollment.

BUDGET SUMMARY

1910 - Non-Departmental Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales/Other Taxes	\$47,321,929	\$45,070,000	\$45,870,921

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Other	\$9,856,588	\$6,200,650	\$6,200,650
Investments	\$7,067,637	\$2,000,000	\$4,500,000
Other Financing Sources	\$1,175,694	\$0	\$0
Miscellaneous	\$108,382	\$36,200	\$136,200
Sales & Services	\$64,501	\$61,500	\$61,500
TOTAL	\$65,594,731	\$53,368,350	\$56,769,271

1910 - Non-departmental Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$10,750	\$2,754,178	\$2,782,522
Other Services & Charges	\$48,742	\$1,135,022	\$1,610,893
Employee Benefits	\$693,609	\$913,022	\$913,023
Contributions to Other Funds or Activities	\$2,200,000	\$0	\$0
Other Operation Cost	\$35,647	\$638,854	\$638,854
Capital Outlay	\$465,000	\$0	\$0
Supplies	-\$63,371	\$186,629	\$270,868
Maintenance & Repair	\$0	\$12,000	\$12,000
TOTAL	\$3,390,376	\$5,639,705	\$6,228,160

1910 - Non-departmental Summary

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$65,594,731	\$53,368,350	\$56,769,271
Expenses	\$3,390,376	\$5,639,705	\$6,228,160
REVENUES LESS EXPENSES	\$62,204,355	\$47,728,645	\$50,541,111



CABARRUS COUNTY
America Thrives Here

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SHERIFF'S OFFICE: ANIMAL CONTROL

FY 2025 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](#)

SIGNIFICANT DATES

October: Animal Welfare Week

April: Animal Care and Control Appreciation

FY24 HIGHLIGHTS

- Created an Animal Control Investigator position through reorganization
- Focus effort on finding an animal's owner if running loose and using the shelter as a last resort

FY25 FOCUS

- Continued increase of self-initiated activity to augment patrol functions and assist other divisions on calls for service.
 - Streamline efforts of investigations through one Animal Control Officer for continuity and public education. Basically, create an Animal Control Investigator position.
 - Spend more time attempting to educate the general public on different topics through social media, and possibly community meetings and local schools.
-

2140-Animal Control Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$628,060	\$642,167	\$842,522
Employee Benefits	\$265,413	\$281,844	\$347,905
Capital Outlay	\$90,599	\$119,500	\$143,000
Supplies	\$54,001	\$63,200	\$70,000
Maintenance & Repair	\$21,260	\$37,000	\$37,000
Other Services & Charges	\$17,937	\$19,387	\$9,800
Other Operation Cost	\$7,501	\$7,264	\$5,200
TOTAL	\$1,084,772	\$1,170,363	\$1,455,427

2140- Animal Control

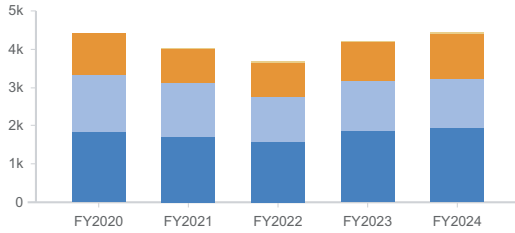
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Expenses	\$1,084,772	\$1,170,363	\$1,455,427
REVENUES LESS EXPENSES	-\$1,084,772	-\$1,170,363	-\$1,455,427

[illegible]

PERFORMANCE MEASURES

Animal Control Calls for Service

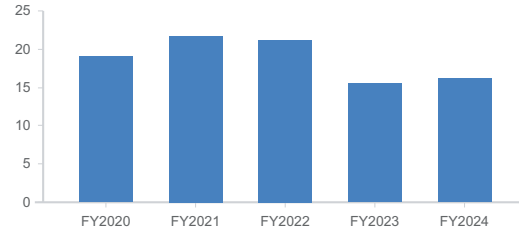
Calls for service in Cabarrus County and municipalities



4,435

Measure in FY2024

Animal Control Non-Emergency Response Time in Minutes

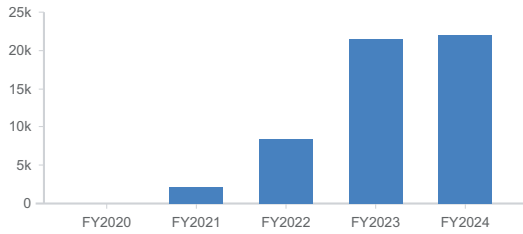


16.2

Measure in FY2024

Officer-Initiated Non-Animal Control Calls for Service

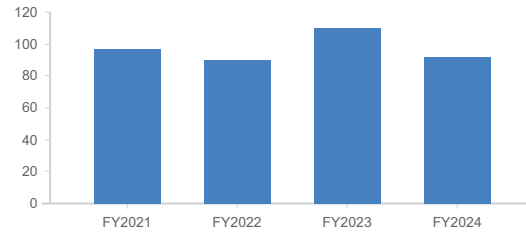
Increased self-initiated activity to augment patrol functions and assist other di...



22,060

Measure in FY2024

Non-Animal Control calls for service dispatched



92

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288





SHERIFF'S OFFICE: ANIMAL SHELTER

FY 2025 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](#)

SIGNIFICANT DATES

October: Animal Welfare Week
April: Animal Care and Control Appreciation Week

*Please check our Facebook page for various discounted or free adoption specials throughout the year

FY24 HIGHLIGHTS

- Growing Adoption Program: Year after year, our adoption program continues to thrive. This year was no different. We accomplished a live release rate for cats and dogs of 76% overall through reclaims and adoptions.
- The Shelter was struck by an outbreak similar to other shelters in our region this past September – November. The outbreak was a respiratory disease in dogs. This raised some of our euthanasia rates, however we were still able to keep our live release percentage higher than the previous year.
- The Animal Shelter has also started to allow more volunteers to enter the rotation of helpers who assist with walking animals and helping where allowed.

FY25 FOCUS

- Continuing to prevent disease from entering the shelter and containing and controlling spread of disease to preserve health and welfare of animals.
- Continue to manage space restrictions as the number of animal intakes increase each year.

2145- Animal Shelter Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Miscellaneous	\$15,426	\$16,000	\$18,000
Sales & Services	\$9,267	\$11,000	\$15,000
TOTAL	\$24,693	\$27,000	\$33,000

2145- Animal Shelter Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$370,406	\$434,333	\$535,887
Employee Benefits	\$166,591	\$190,461	\$218,858
Supplies	\$126,822	\$143,300	\$160,250
Other Services & Charges	\$28,446	\$43,063	\$41,300
Capital Outlay	\$73,203	\$0	\$0
Maintenance & Repair	\$427	\$1,200	\$600
Other Operation Cost	\$436	\$432	\$600
TOTAL	\$766,329	\$812,789	\$957,495

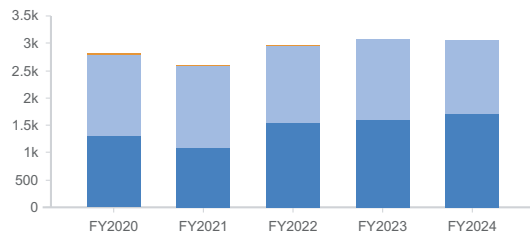
2145- Animal Shelter

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$24,693	\$27,000	\$33,000
Expenses	\$766,329	\$812,789	\$957,495
REVENUES LESS EXPENSES	-\$741,636	-\$785,789	-\$924,495

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Animal Shelter	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-

PERFORMANCE MEASURES

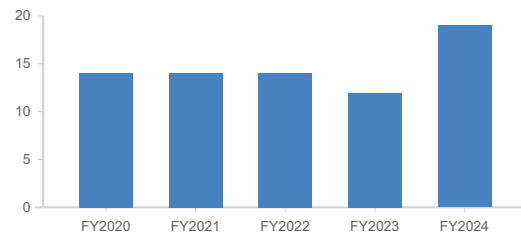
of Animals Brought into Shelter



3,065

Measure in FY2024

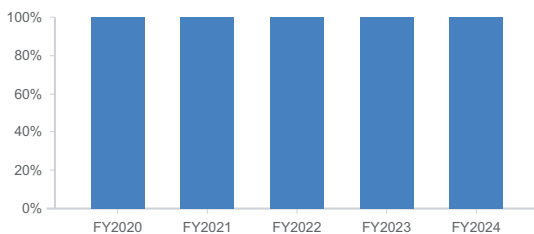
Average # of Days at Shelter



18.975

Measure in FY2024

% of Animals Needing Medical Services

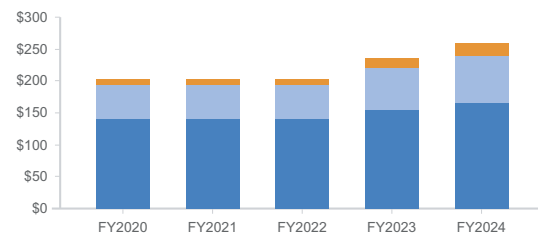


100%

Measure in FY2024

Average Cost per Animal for Standard Care

Cost includes two-week average stay, vaccinations and food for each animal

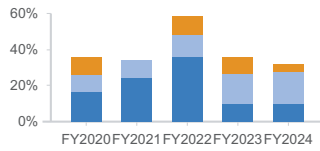


\$260.00

Measure in FY2024

Euthanasia Rate

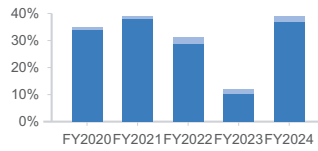
Large influx in animals has forced the Shelter to...



32%

Measure in FY2024

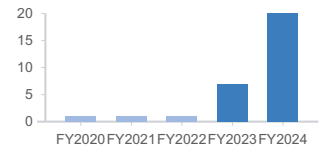
% Animals Reclaimed by Owners



39%

Measure in FY2024

Average # of Animal Shelter Volunteers per Month



20

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288



CABARRUS COUNTY
America Thrives Here

[BUDGET HOME](#)

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CONSTRUCTION STANDARDS

FY 2025 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](#)



SIGNIFICANT DATES

Monthly: Building Inspection Reports

FY24 HIGHLIGHTS

- Continue to maintain next-day inspections
- Continue to have two-day turnaround on Residential Reviews
- Exceeded benchmark on two-week commercial plan review, currently 7-10 days
- Added a bilingual Permit Associate, now have bilingual on Building/Plumbing Team, Electrical/Mechanical Team as well as office staff
- Continue to collaborate with Concord, Kannapolis, and Cabarrus Health Alliance on providing customers with “one-stop shop” from plan review, permitting, and inspections
- Added Harrisburg into the Accela process and continuing to collaborate to provide a one stop shop for customers through Harrisburg and County
- SelectTXT usage continues to increase from Contractors
- Continue to receive positive customer service feedback from Contractors, HomeBuilders Association and Design Professionals

FY25 FOCUS

- Stronger collaboration with external partners to serve citizens better
 - Upgrading Acella into cloud from the server to meet the provider’s transition deadline without service interruption
 - Continuing to enhance the Acella Citizen Access to make permitting more user friendly
 - Updating permit fees to capture Indirect cost and salaries
-

2410 - Construction Standards Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Permits & Fees	\$5,657,957	\$4,800,000	\$5,400,000
Sales & Services	\$178,110	\$180,320	\$282,991
Other Financing Sources	\$0	\$221,755	\$363,344
Miscellaneous	-\$96	\$0	\$0
TOTAL	\$5,835,971	\$5,202,075	\$6,046,335

2410 - Construction Standards Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$2,204,201	\$2,646,538	\$2,782,102
Employee Benefits	\$1,014,507	\$1,165,630	\$1,223,564
Supplies	\$898,907	\$890,787	\$1,296,213
Other Operation Cost	\$273,127	\$332,674	\$616,679
Other Services & Charges	\$58,117	\$82,895	\$44,785
Capital Outlay	\$2,381	\$65,000	\$65,000
Maintenance & Repair	\$19,299	\$18,551	\$17,992
TOTAL	\$4,470,539	\$5,202,075	\$6,046,335

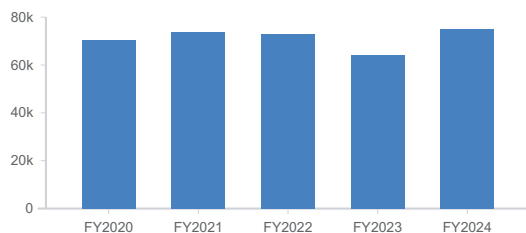
2410 - Construction Standards

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$5,835,971	\$5,202,075	\$6,046,335
Expenses	\$4,470,539	\$5,202,075	\$6,046,335
REVENUES LESS EXPENSES	\$1,365,432	\$0	\$0

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE		
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	FTE'S
PUBLIC SAFETY											
Construction Standards	41.00	41.00	40.00	40.00	40.00	40.00	40.00	40.00	-	-	-

PERFORMANCE MEASURES

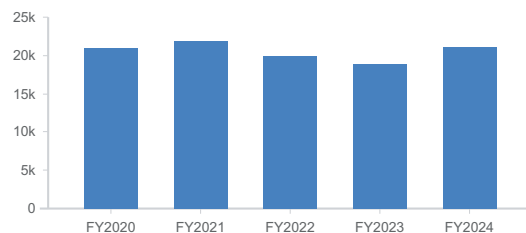
of Construction Work Inspections within Jurisdiction



75,408

Measure in FY2024

of Construction Permits Issued for All Projects

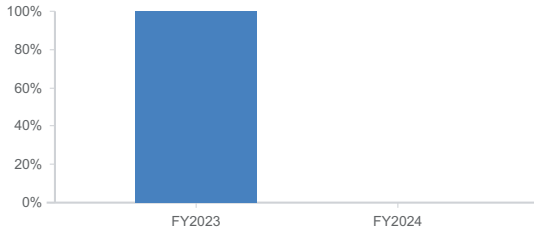


21,093

Measure in FY2024

Commercial permit plans reviewed within 5 days

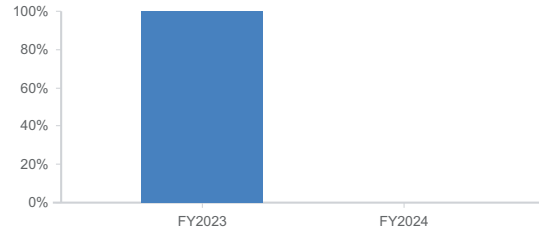
Exceeding the state mandate of ____



0%
Measure in FY2024

Residential permit plans reviewed within 10 days

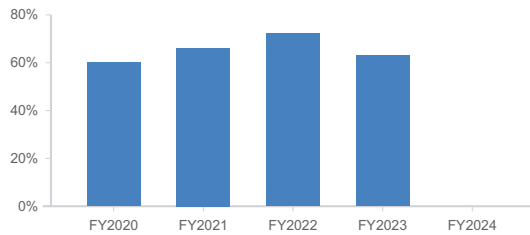
Exceeding the state mandate of ____



0%
Measure in FY2024

% of Inspectors Cross-Trained in Other Trades

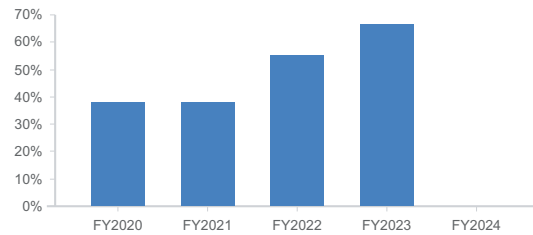
Inspectors cross-trained in trades other than their primary trades



0%
Measure in FY2024

% of Inspectors with Minimum Level III Certifications

Level III certifications in primary trades are for inspections of unlimited square...



0%
Measure in FY2024

DEPARTMENT CONTACT

Name: Matt Love

Title: Construction Standards Director

Email: tmlove@cabarruscounty.us

Phone: 704-920-2128



COURTS OPERATIONS

FY 2025 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.



FY24 HIGHLIGHTS OF THE NEW COURTHOUSE

New courthouse efficiency and safety improvements:

- Sufficient number of courtrooms for each judge to simultaneously hold court with room for growth
- Adequate space to conduct lengthy homicide, medical malpractice, and other complex civil trials without disrupting progress on other cases
- Adequate space to conduct high volume traffic court
- Clerk now has a hearing room for estate matters and special proceedings
- Separate pathways for inmates, jurors, court staff, and lawyers
- Advanced audio video equipment in courtrooms and the Cabarrus County Jail to avoid transporting inmates to the courtroom in appropriate cases (> 100 remote hearings held per week)
- Jury assembly room that reflects the jurors' importance and minimizes their contact with trial participants and spectators
- Adequate and safe space for mediations
- Appropriate meeting space and conference rooms for courthouse staff
- Increased security to monitor ingress and egress from building
- Improved signage and more intuitive courthouse layout



Selling Architects and Tom Holdsworth Photography





2210 - Courts Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Other	\$309,781	\$368,000	\$368,000
TOTAL	\$309,781	\$368,000	\$368,000

2210 - Courts Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$206,850	\$1,079,455	\$1,081,320
Maintenance & Repair	\$41,701	\$210,000	\$210,000
Supplies	\$72,995	\$117,500	\$139,000
Personnel Services	\$869	\$100	\$100
Employee Benefits	\$86	\$28	\$31
Other Services & Charges	\$19	\$2	\$0
TOTAL	\$322,520	\$1,407,086	\$1,430,451

2210 - Courts

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$309,781	\$368,000	\$368,000
Expenses	\$322,520	\$1,407,086	\$1,430,451
REVENUES LESS EXPENSES	-\$12,740	-\$1,039,086	-\$1,062,451



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SHERIFF'S OFFICE: DETENTION CENTER

FY 2025 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 HIGHLIGHTS

- **Detention Center body scanner and body-worn camera purchases:** All arrestees entering the facility will be scanned for contraband. This is very beneficial, especially with the higher prevalence of fentanyl in our community. We have purchased body-worn cameras for some of the detention officers to wear while making their security and observation rounds. Body-worn cameras capture routine office inmate interaction, medical events, use of force incidents, and assisting with investigations.
- **In-house Behavioral Health Team:** The Detention Center has partnered with Cabarrus Health Alliance to establish an in-house Behavioral Health Team. This team works with inmates to help connect them with services they need while in jail and when they reenter the community. The mental health clinician has taken over all the duties of evaluating people on special watch or suicide watch. The mental health clinician also has counseling sessions with inmates identified as having mental health problems.
- CCSO also makes Detention Center programs a priority to assist those who desire to become productive members of society to make the transition.

FY25 FOCUS

- Continued priority that includes the implementation of Medicated Assisted Treatment (MAT) for those with Opioid Use Disorder
- Complete purchase of Body-Worn Cameras (Axon) to fully outfit a working shift. This will be 40 cameras and 90 additional licenses.

2130 - Detention Center Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$832,104	\$742,200	\$876,000
Intergovernmental - Other	\$221,760	\$0	\$0
Intergovernmental - Grants - Other	\$108,201	\$0	\$0
TOTAL	\$1,162,065	\$742,200	\$876,000

2130 - Detention Center Expenses

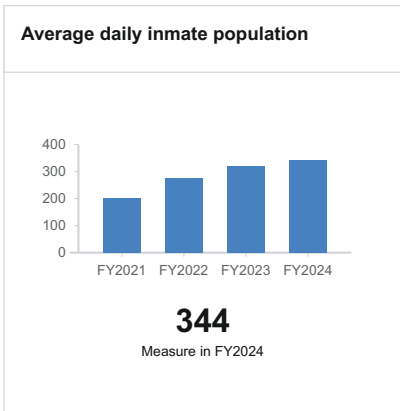
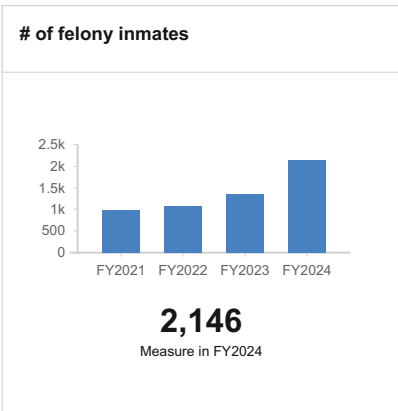
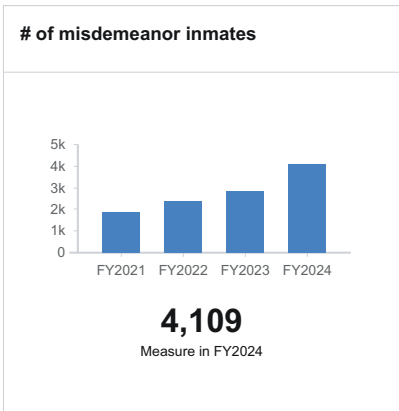
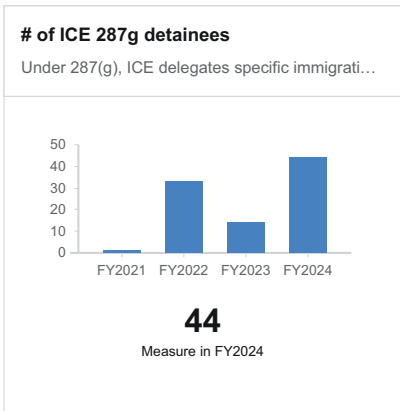
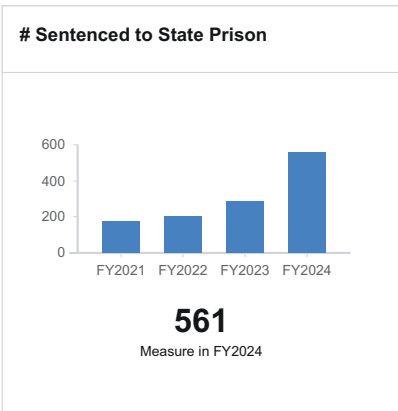
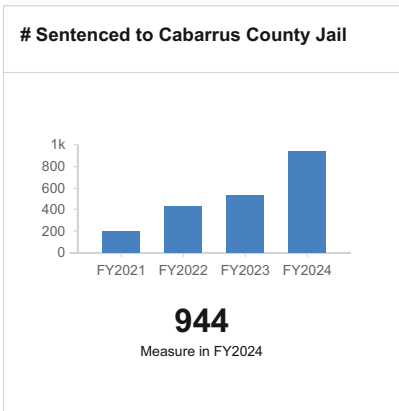
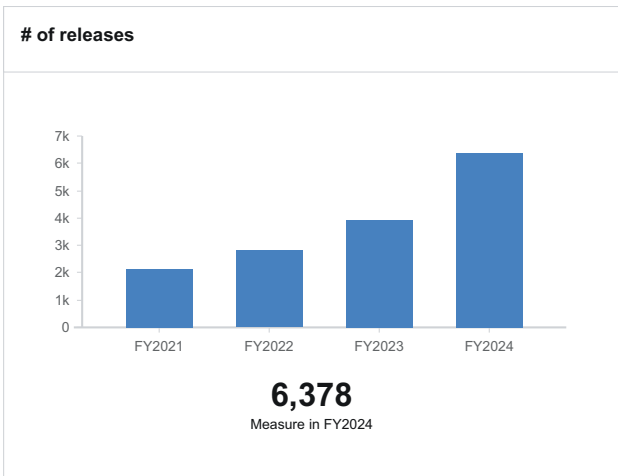
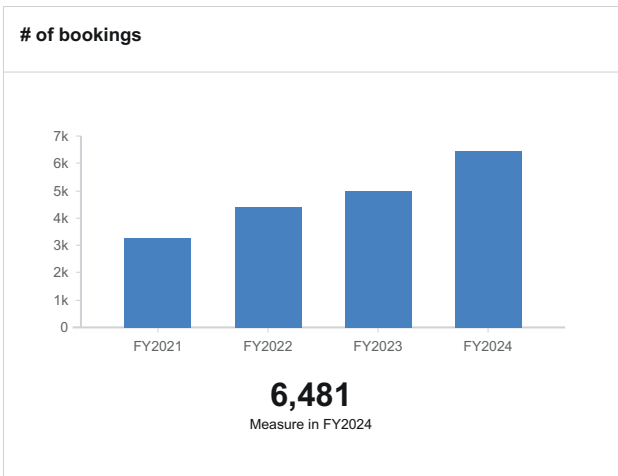
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$7,423,867	\$8,883,238	\$11,439,276
Employee Benefits	\$3,583,946	\$4,109,696	\$4,956,542
Supplies	\$1,006,774	\$1,320,450	\$1,514,500
Other Services & Charges	\$1,199,083	\$1,313,397	\$1,317,700
Other Operation Cost	\$309,390	\$435,276	\$693,700
Maintenance & Repair	\$942	\$6,000	\$6,000
TOTAL	\$13,524,001	\$16,068,057	\$19,927,718

2130 - Detention Center

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,162,065	\$742,200	\$876,000
Expenses	\$13,524,001	\$16,068,057	\$19,927,718
REVENUES LESS EXPENSES	-\$12,361,936	-\$15,325,857	-\$19,051,718

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Detention Center	159.00	155.62	158.00	154.62	158.00	154.62	158.00	154.62	-	-

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



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EMERGENCY MANAGEMENT

FY 2025 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 \(Twitter\)](#)



SIGNIFICANT DATES

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

FY24 HIGHLIGHTS

- Dawn Gustafson transitioned to Emergency Management Planner II and completed Hazardous Material Operations Responder Level Certification
 - Supported coordinated regional emergency response efforts by participating in the McGuire Nuclear Exercise
 - Completed rough/first draft on Shelter Operations Standard Operating Guide (SOG)
 - Conducted tabletop exercise (TTX) with Active Living and Parks staff
 - Hired Cole Whitehurst as Emergency Planner I
 - Relocated trailers and equipment assets to new Emergency Equipment Warehouse
 - Completed Emergency Operations Center infrastructure upgrade (technology enhancements)
 - Conducted TTX with Board of Elections for upcoming presidential election.
 - Created Interstate Response Task Force to address growing number of emergency vehicles being struck on interstate highways. Included partners from Cabarrus and Rowan counties.
 - Conducted TTX with County officials addressing Frank Liske Park dam
 - Created a distribution plan for expiring personal protective equipment (PPE) and various supplies procured during COVID-19 to our local school systems. Implemented new restock measures to build inventory and replace expired/distributed items for future incident/event requests.
-

FY25 FOCUS

- Completing the Cabarrus County Sheltering Standard Operating Guide (SOG) to provide clear guidelines and procedures for establishing and operating emergency shelters, ensuring that all sheltering activities are conducted efficiently and effectively during a crisis
- Continue delivering immediately requested/needed exercises to enhance the readiness and responsiveness of emergency personnel and systems in real-time scenarios
- Starting work on a multi-year exercise plan that uses an improved process to systematically test different response mechanisms, ensuring comprehensive preparedness and continuous improvement in emergency management
- Address remaining issues in the Debris Management Plan to streamline debris removal and disposal operations, minimizing environmental impact and expediting community recovery efforts
- Begin work on a Recovery Plan to create a structured and efficient approach for post-disaster recovery, helping affected communities rebuild and restoring normalcy and resilience as quickly as possible
- Help Tier II/Risk Management Plan (RMP) facilities navigate new mandated requirements to ensure compliance with safety regulations and enhance their ability to prevent and respond to hazardous material incidents
- Raising awareness of the Local Emergency Planning Committee among Tier II facilities and encouraging their participation and coordination with first responders so that there is improved communication and collaboration during emergencies, leading to better protection of public health and safety
- Work on developing more community engagement opportunities and content to foster a well-informed and prepared public, strengthening overall community resilience in the face of disasters

2710-Emergency Management Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Property Taxes	\$6,626,317	\$7,099,003	\$9,549,821
Intergovernmental - Grants - Other	\$80,907	\$62,500	\$83,542
Permits & Fees	\$35,314	\$30,000	\$24,390
Miscellaneous	\$25,000	\$25,000	\$25,000
TOTAL	\$6,767,538	\$7,216,503	\$9,682,753

2710-Emergency Management Expenses

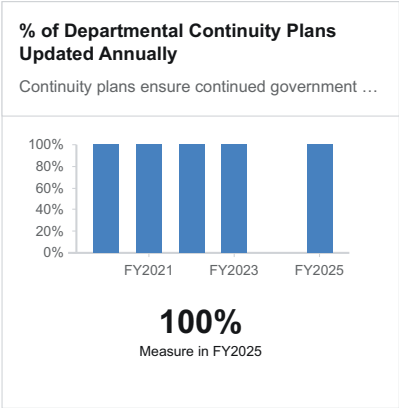
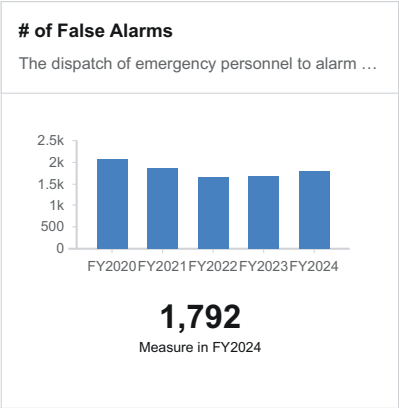
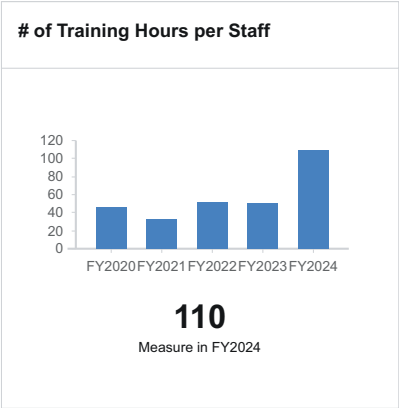
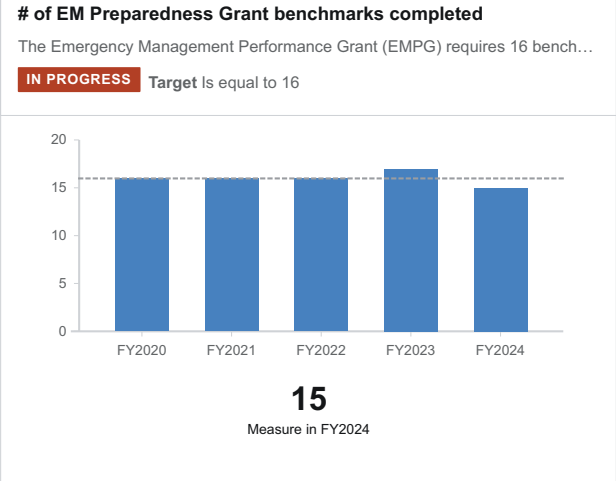
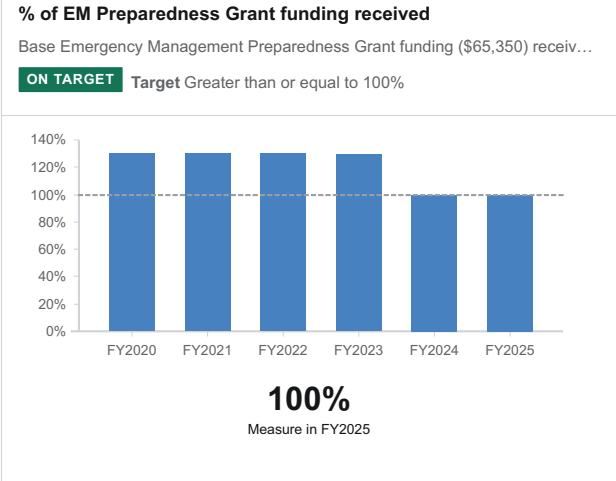
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$6,626,317	\$7,099,003	\$9,549,821
Personnel Services	\$172,303	\$239,303	\$260,978
Employee Benefits	\$77,869	\$100,517	\$108,907
Other Operation Cost	\$46,143	\$30,429	\$44,050
Other Services & Charges	\$10,830	\$15,968	\$21,565
Supplies	\$6,031	\$9,103	\$13,070
Capital Outlay	\$21,414	\$0	\$0
Maintenance & Repair	\$2,597	\$5,906	\$6,700
TOTAL	\$6,963,503	\$7,500,229	\$10,005,091

2710- Emergency Management

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$6,767,538	\$7,216,503	\$9,682,753
Expenses	\$6,963,503	\$7,500,229	\$10,005,091
REVENUES LESS EXPENSES	-\$195,966	-\$283,726	-\$322,338

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Jason Burnett

Title: Emergency Management Director

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Phone: 704-920-2143



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EMERGENCY MEDICAL SERVICES

FY 2025 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](#)



SIGNIFICANT DATES

February: Hearts and Heroes

FY24 HIGHLIGHTS

- Cardiac arrest survival rates exceed national standards
- Opening 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 is the first standalone administration building for the agency. The new facility is a hub for EMS staff serving the growing Cabarrus community. It features a full EMS station, administrative offices, training facilities, a fitness room and spaces for meetings and other support efforts.
- 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 cardiac patients served by Cabarrus County emergency responders
 - 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
- Randomized Cluster Evaluation of Cardiac ARrest Systems (**RACE CARS**) – \$10,000 incentive for incorporating cardiac arrest survivors in long term research study (subcomponent of RACE CARS trial)
- Medication-Assistant Treatment (MAT) Community Paramedic – Funded March 2024, services began April 2024
- Diaper drive (with Cabarrus Partnership for Children) – February 2024
- Awarded grant from the Cannon Foundation – \$38,000 pediatric initiative to include pediatric treatment bags and equipment, child restraint devices for new Stryker stretchers
- Autism awareness – Sock drive
- Mission Lifeline Award for CY 2023
- Design and implement Internal Leadership Course, specific to Cabarrus EMS
- Four employees attended the inaugural Women in EMS summit, gathering EMS leaders from NC/SC

FY25 FOCUS

- Continue to manage county growth and EMS call demand by strategically placing units as needed. Additional EMS unit granted for FY25 will be placed at the EMS Headquarters, as a geographically suitable position to have the best impact on response times.
- Utilization of Full-Time Employee position granted for Logistics Support Specialist to streamline supply chain management. Being a new position, this will afford the ability to start from the ground up and improve our processes.
- Continue to expand and utilize EMS simulation space to improve training and patient care. Simulation position awarded for FY 25 will allow for more focus and development in this area.
- Continued focus on recruiting and retention. Capitalize on competitive pay and offerings specific to Cabarrus EMS (benefits, health center, EMS HQ training space, EMS fitness center, etc.)
- Continue to expand Community Paramedic MAT program.
- Continue to promote areas of community engagement (opening the EMS HQ for things such as holiday events, blood drives, community partner use, etc.)

2730-Emergency Medical Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$9,410,343	\$7,514,000	\$9,114,000
Miscellaneous	\$107,563	\$100,000	\$100,000
Intergovernmental - Grants - Other	\$29,775	\$3,000	\$0
TOTAL	\$9,547,681	\$7,617,000	\$9,214,000

2730-Emergency Medical Services Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$7,873,581	\$8,740,382	\$10,372,313
Employee Benefits	\$3,731,265	\$4,113,590	\$4,806,337
Supplies	\$796,521	\$856,307	\$1,117,347
Other Operation Cost	\$716,824	\$761,701	\$784,601
Capital Outlay	\$362,035	\$504,000	\$1,184,467
Other Services & Charges	\$303,288	\$316,222	\$184,660
Maintenance & Repair	\$184,652	\$197,000	\$296,800
Contributions to Other Funds or Activities	\$6,000	\$13,000	\$19,500
TOTAL	\$13,974,167	\$15,502,202	\$18,766,025

2730 - EMS

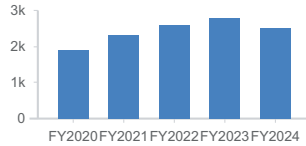
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$9,547,681	\$7,617,000	\$9,214,000
Expenses	\$13,974,167	\$15,502,202	\$18,766,025
REVENUES LESS EXPENSES	-\$4,426,486	-\$7,885,202	-\$9,552,025

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Emergency Medical Services	166.00	134.94	167.00	137.40	169.00	138.20	179.00	148.20	10.00	10.00

PERFORMANCE MEASURES

of Community Paramedic Calls

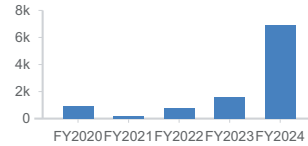
The community paramedic program contributes...



2,499

Measure in FY2024

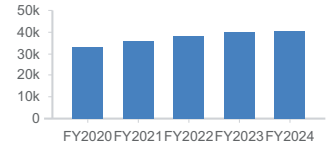
of Citizens Reached/Trained in CPR



6,911

Measure in FY2024

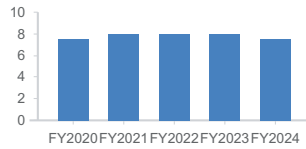
of EMS Calls



40,561

Measure in FY2024

EMS Response Time (in minutes)

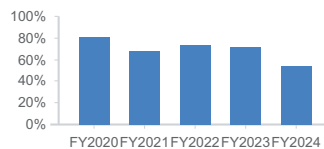


7.515

Measure in FY2024

% of Cardiac Arrest Return of Spontaneous Circulation (ROSC)

Return of spontaneous circulation (ROSC) mea...

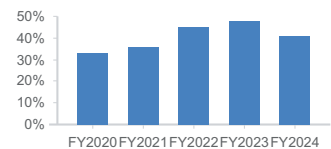


53.5%

Measure in FY2024

% of Cardiac Arrest Survival to Discharge

National cardiac arrest survival to discharge is ...

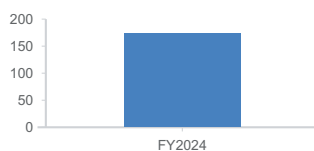


40.63%

Measure in FY2024

Community Paramedic calls within MAT program

Medicated Assisted Treatment (MAT) program ...

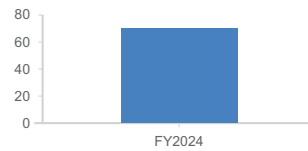


174

Measure in FY2024

MAT Program Patients

Medicated Assisted Treatment (MAT) program ...

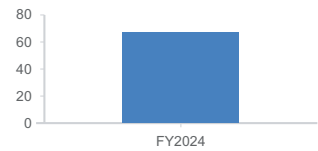


70

Measure in FY2024

MAT Program Total Doses

Medicated Assisted Treatment (MAT) program ...

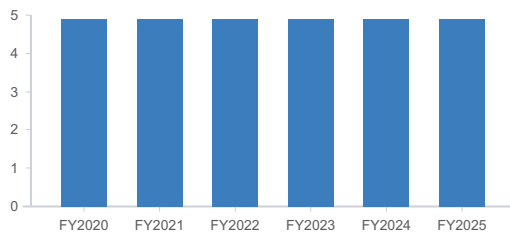


67

Measure in FY2024

Patient Satisfaction Score

Score based on a 0-5 scale

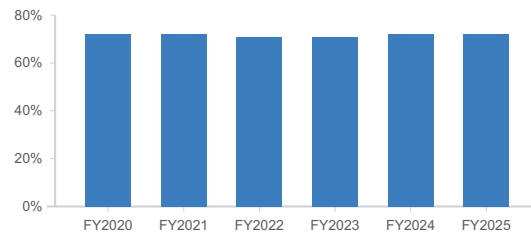


4.9

Measure in FY2025

% of EMS Collections

Historical average collection rate is 72%



72%

Measure in FY2025

DEPARTMENT CONTACT

Name: James Lentz

Title: Emergency Medical Services Chief

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911 EMERGENCY TELEPHONE SYSTEM

FY 2025 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](#)

SIGNIFICANT DATES

February: Hearts and Heroes Celebration of Life
April 14-20, 2024: National Public Safety Telecommunications Week

FY24 HIGHLIGHTS

- The division has begun the transition to a new, more intuitive Records Management Software (RMS) and Computer-aided dispatch (CAD) system to allow for better link analysis and improve response efficiency.
- Planning for a Real-time Crime Information Center video wall (should be installed in September 2024).
- Several communicators were honored in December 2023 for life-saving measures.
- State 911 Grant was successfully implemented in May 2024, this grant will refund most of the cost to the division's backup site.

FY25 FOCUS

- Implementation and deployment of new Motorola RMS and CAD system.
- Continue to build the pieces to finish a “Real-time Crime Information Center” with live camera feeds, License Plate Recognition (LPR) and video observation walls.
- Continue high-quality customer service to our citizens when they are going through trauma and turmoil.

2740 - Emergency Telephone Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$721,417	\$346,955	\$415,212
Other Financing Sources	\$756,964	\$64,683	\$201,433
Investments	\$33,959	\$5,000	\$10,000
TOTAL	\$1,512,341	\$416,638	\$626,645

2740 - Emergency Telephone Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Other Operation Cost	\$263,577	\$331,638	\$467,175
Capital Outlay	\$0	\$85,000	\$85,000
Supplies	\$88,985	\$0	\$22,000
Other Services & Charges	\$878	\$0	\$0
TOTAL	\$353,440	\$416,638	\$574,175

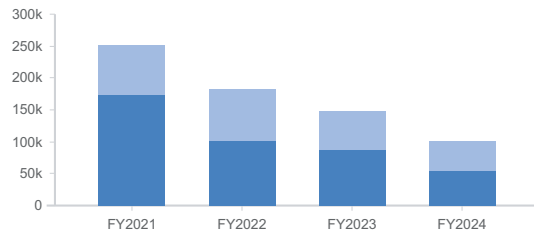
2740 - Emergency Telephone

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,512,341	\$416,638	\$626,645
Expenses	\$353,440	\$416,638	\$574,175
REVENUES LESS EXPENSES	\$1,158,901	\$0	\$52,470

PERFORMANCE MEASURES

of Incoming Calls to 911 Communications

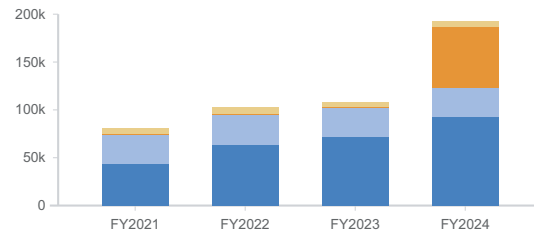
Emergency and Non-Emergency calls



100,532
Measure in FY2024

Dispatched Calls for Service

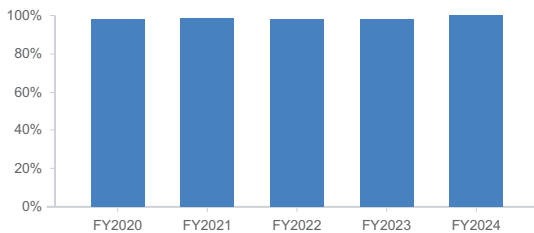
Emergency Law Enforcement, Non-Emergency Law Enforcement, Fire, and E...



191,966
Measure in FY2024

% 911 calls from received to dispatched

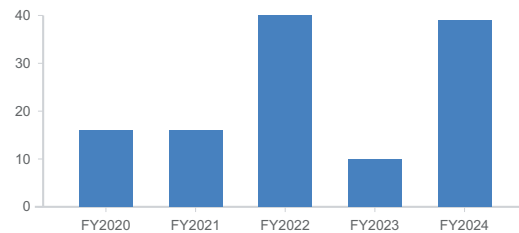
State Standard is for 911 calls to be dispatched within 10 seconds or less, 90...



100%
Measure in FY2024

Hours of Mandated Training

16 hours of training per employee are mandated by the state to remain certified



39
Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011



CABARRUS COUNTY
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FIRE DISTRICTS

FY 2025 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.

Budget Ordinance

Section 3 – Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Allen Fire Tax District	11.0 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$988,889,000	
Cold Water	8.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$621,963,000	
Concord Rural	12.5 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$34,674,000	
Flowes Store	10.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$437,581,000	
Georgeville	9.0 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$505,766,000	
Gold Hill	9.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$80,399,000	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$1,332,692,000	
Jackson Park (City of Concord)	12.5 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$246,208,000	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$370,848,000	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$1,448,636,000	
Mt. Mitchell	10.0 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$200,739,000	
Mt. Pleasant Rural	11.0 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$811,499,000	
Northeast	12.0 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$248,961,000	
Odell	5.9 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,925,975,000	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$25,951,000	
Rimer	10.0 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$403,969,000	

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, 2024, in the table above, at an estimated combined collection rate of 98.75%.

BUDGET SUMMARY

2720 - Fire Districts Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales/Other Taxes	\$1,588,191	\$1,661,330	\$1,703,079
TOTAL	\$1,588,191	\$1,661,330	\$1,703,079

2720 - Fire Districts Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Contributions to Other Funds or Activities	\$1,588,191	\$1,661,330	\$1,703,079
TOTAL	\$1,588,191	\$1,661,330	\$1,703,079

2720 - Fire Districts

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$1,588,191	\$1,661,330	\$1,703,079
Expenses	\$1,588,191	\$1,661,330	\$1,703,079
REVENUES LESS EXPENSES	\$0	\$0	\$0



CABARRUS COUNTY
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FIRE SERVICES

FY 2025 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

SIGNIFICANT DATES

October 8-14: Fire Prevention Week

FY24 HIGHLIGHTS

- Fire Marshal personnel attended the NC International Association of Arson Investigators (NCIAAI) Training Conference
 - Operations personnel attended and passed the NC Fire Officer Level III certification class
 - Worked with fire department partners on Insurance Services Office (ISO) improvements
 - Implemented Freedom Application to bring additional call information the personal devices of responders
 - Completed startup of the Central North Carolina Fire Investigation Task Force
 - Completed upfit and outfitting of two new replacement Fire Marshal vehicles
 - Worked with fire departments through the revaluation and budget process
-

FY25 FOCUS

- Upgrade and update Fire Marshal equipment to remain compliant with the latest safety standards and enhance operational efficiency
- Continue turnout gear replacement to ensure the safety and protection of firefighters, reducing injury rates and enhancing overall performance during emergency responses
- Continue to assess vehicle needs and upfits to maintain a state-of-the-art fleet that meets operational demands and enhances response capabilities.
- Continue to develop Standard Operating Guidelines (SOG) and policies to streamline procedures, reduce errors, and enhance overall efficiency and effectiveness in daily operations
- Continue to develop and shore up our code enforcement processes to improve compliance rates, reduce fire hazards, and enhance community safety through robust enforcement measures
- Continue work on updated County Fire Protection Ordinance to align with current fire safety standards and best practices, ensuring comprehensive and enforceable regulations that protect the community
- Continue work on the implementation of the new Computer-Aided Dispatch (CAD) system with revisions of response zones to optimize response times and resource allocation, improving overall emergency response effectiveness
- Continue evolving staff development programs to enhance the skills and knowledge of personnel, fostering professional growth and improving service delivery
- Continue to develop relationships and interaction with our county fire departments and partners to strengthen collaboration and coordination, ensuring a unified and effective approach to fire safety and emergency response

2715-Fire Services Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Permits & Fees	\$25,352	\$18,000	\$18,000
TOTAL	\$25,352	\$18,000	\$18,000

2715-Fire Services Expenses

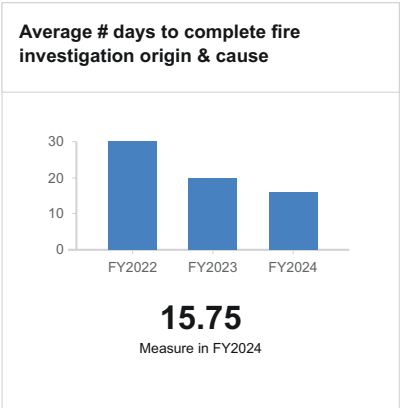
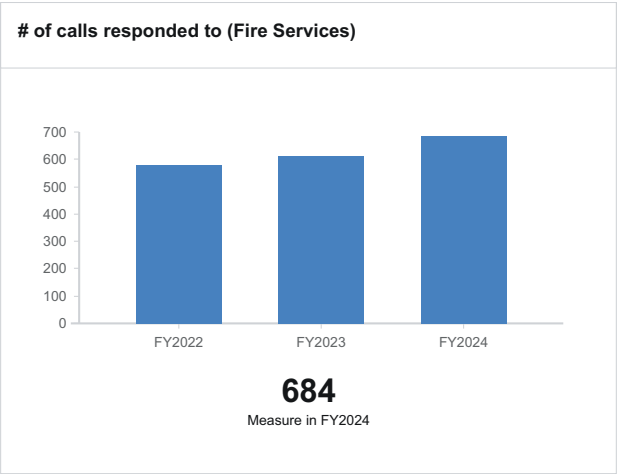
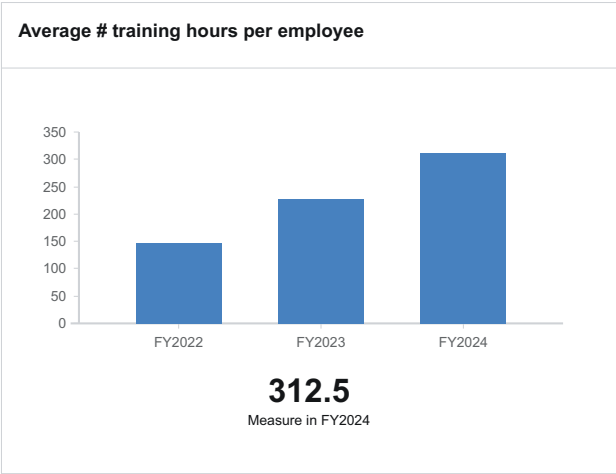
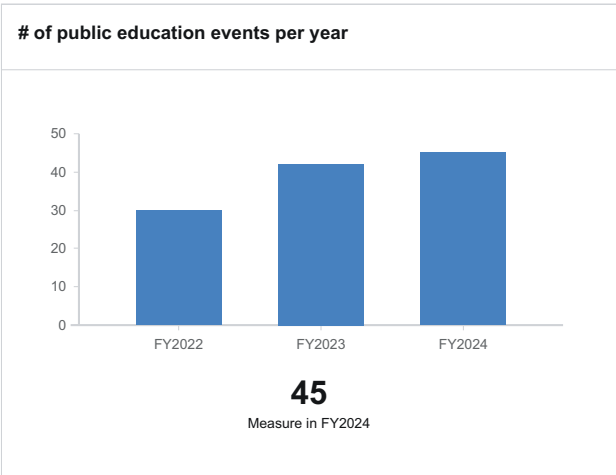
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$863,669	\$972,201	\$1,195,511
Employee Benefits	\$416,745	\$462,618	\$536,990
Other Services & Charges	\$326,147	\$356,723	\$345,104
Supplies	\$52,762	\$67,800	\$70,550
Maintenance & Repair	\$9,698	\$45,923	\$26,200
Other Operation Cost	\$11,286	\$17,035	\$15,355
TOTAL	\$1,680,306	\$1,922,300	\$2,189,710

2715- Fire Services

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$25,352	\$18,000	\$18,000
Expenses	\$1,680,306	\$1,922,300	\$2,189,710
REVENUES LESS EXPENSES	-\$1,654,954	-\$1,904,300	-\$2,171,710

[illegible]

PERFORMANCE MEASURES



DEPARTMENT CONTACT

Name: Jacob Thompson

Title: Fire Marshal

Email: jathompson@cabarruscounty.us

Phone: 704-920-2562



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HARRISBURG SHERIFF DIVISION

FY 2025 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).

FY25 FOCUS

- Develop and enforce tactics to reduce the number of speed-related accidents on NC Hwy 49, the intersection of NC Hwy 49 and Roberta Rd, and all residential roadways.
- Develop and enforce tactics to reduce the number of speed complaints in the town
- Through the NC Governor's Safety Grant, develop and participate in programs that improve driver behavior and reduce deaths and injuries from motor vehicle-related crashes
- Through the Bike Safe Grant, develop and participate in programs that educate motorcycle riders on riding skills, hazard perception and situational awareness

2115 - Harrisburg Sheriff Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$2,554,331	\$2,366,128
TOTAL	\$0	\$2,554,331	\$2,366,128

2115 - Harrisburg Sheriff Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$1,506,876	\$2,143,523
Employee Benefits	\$0	\$693,447	\$906,351
Capital Outlay	\$0	\$521,125	\$62,000
Supplies	\$0	\$87,325	\$159,829
Other Services & Charges	\$0	\$42,521	\$0
Other Operation Cost	\$0	\$13,956	\$8,400
TOTAL	\$0	\$2,865,250	\$3,280,103

2115 - Harrisburg Sheriff

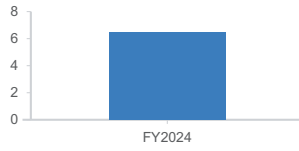
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$2,554,331	\$2,366,128
Expenses	\$0	\$2,865,250	\$3,280,103
REVENUES LESS EXPENSES	\$0	-\$310,920	-\$913,975

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Harrisburg Sheriff***	-	-	25.00	25.00	25.00	25.00	25.00	25.00	-	-

*** Note: Harrisburg Sheriff was split out from Sheriff's Office for FY 2024.

PERFORMANCE MEASURES

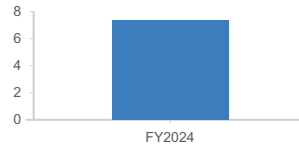
Emergency Response Time-Harrisburg



6.45

Measure in FY2024

Non-emergency Response Time-Harrisburg

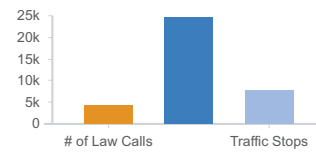


7.37

Measure in FY2024

Harrisburg Law Calls, Traffic Stops and Security Checks

for FY2024



7,638

Measure in Traffic Stops

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



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MIDLAND SHERIFF DIVISION

FY 2025 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](#)

SIGNIFICANT DATES

August: National Night Out

May: Law Day

2116 - Midland Sheriff Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$151,193	\$172,652

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$0	\$151,193	\$172,652

2116 - Midland Sheriff Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$220,197	\$306,003
Employee Benefits	\$0	\$106,537	\$134,188
Other Services & Charges	\$0	\$4,818	\$0
TOTAL	\$0	\$331,552	\$440,191

2116 - Midland Sheriff

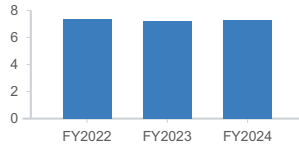
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$151,193	\$172,652
Expenses	\$0	\$331,552	\$440,191
REVENUES LESS EXPENSES	\$0	-\$180,359	-\$267,539

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Midland Sheriff***	-	-	4.00	4.00	4.00	4.00	4.00	4.00	-	-

***Note: Midland Sheriff was split out from Sheriff's Office for FY 2024.

PERFORMANCE MEASURES

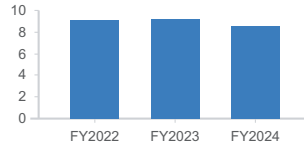
Emergency Response Times-Midland



7.32

Measure in FY2024

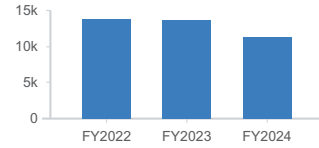
Non-emergency Response Times-Midland



8.57

Measure in FY2024

of Law Calls-Midland



11,256

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



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MT. PLEASANT SHERIFF DIVISION

FY 2025 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](#)

SIGNIFICANT DATES

August: National Night Out

May: Law Day

2117 - Mt. Pleasant Sheriff Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$0	\$151,193	\$172,652
TOTAL	\$0	\$151,193	\$172,652

2117 - Mt. Pleasant Sheriff Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$233,741	\$355,374
Employee Benefits	\$0	\$110,447	\$148,852
Other Services & Charges	\$0	\$5,142	\$0
Other Operation Cost	\$0	\$0	\$600
TOTAL	\$0	\$349,330	\$504,826

2117 - Mt. Pleasant Sheriff

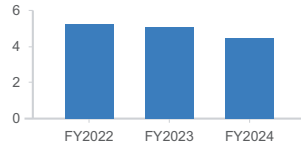
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$151,193	\$172,652
Expenses	\$0	\$349,330	\$504,826
REVENUES LESS EXPENSES	\$0	-\$198,137	-\$332,174

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Mt. Pleasant Sheriff***	-	-	4.00	4.00	4.00	4.00	4.00	4.00	-	-

*** Note: Mt. Pleasant Sheriff was split out from Sheriff's Office for FY 2024.

PERFORMANCE MEASURES

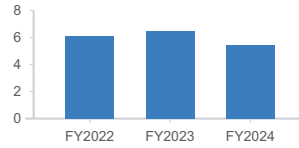
Emergency Response Time-Mt Pleasant



4.43

Measure in FY2024

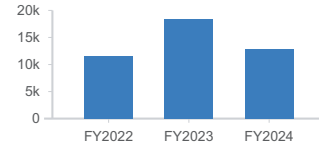
Non-emergency Response Times-Mt Pleasant



5.49

Measure in FY2024

of Law Calls-Mt Pleasant



12,971

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



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OTHER PUBLIC SAFETY

FY 2025 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.

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%.

Juvenile Crime Prevention Council (JCPC)

The North Carolina Department of Public Safety (NCDPS) Division of Juvenile Justice and Delinquency Prevention (DJJDP) is committed to the reduction and prevention of juvenile delinquency by effectively intervening, educating, and treating at-risk and justice-involved youth to strengthen families and enhance public safety. **Juvenile Crime Prevention Councils (JCPCs)** are located in all 100 counties and these funded partnerships work to strengthen youth and families, promote delinquency prevention, support core social institutions, and intervene immediately and effectively when delinquent behavior occurs. JCPC members are appointed by the county Board of Commissioners and typically meet monthly. Meetings are open to the public, and all business is considered public information. The DJJDP appropriated more than \$29 million to JCPCs in 2023. Funding is used to subsidize local programs and services based on the county's annual risk and needs assessments.

Cabarrus JCPC's FY 24-25 funding plan (July 1, 2024 - June 30, 2025) is currently pending due to an ongoing appeal. The appeal is currently under consideration at the NCDPS level. Cabarrus JCPC's funding plan for youth programs cannot be approved by the BOC until the appeal is fully resolved. **Due to the appeal, uncertainty remains surrounding which specific programs will be funded in Cabarrus County for FY 2025. As this information is finalized, this page will be updated.**

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.

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 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 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.

Strengthening Families

- **Strengthening Families** is an evidence-based program to address the needs of at-risk youth and families by providing information, education, prevention, and support services that enhance parenting skills. The program provides intensive in-home and multi-family group interventions. This project provides two cycles of 14-week SF classes serving a minimum of 14 families and intensive in-home coaching for 6 youth/families, providing 11 in-home sessions for parents and their children (ages 7 to 17).
-

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.

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

2910-Other Public Safety Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Human Services	\$420,364	\$480,792	\$480,792
TOTAL	\$420,364	\$480,792	\$480,792

2910 - Other Public Safety Expenses

	2022-2023 Adopted	2023-2024 Adopted	2024-2025 Adopted
Consultants	\$1,436.00	\$1,436.00	\$1,436.00
Forester	\$83,202.00	\$94,225.00	\$128,176.00
Medical Examiner	\$122,500.00	\$122,500.00	\$122,500.00
Medicare	\$0.00	\$10,171.00	\$10,171.00
Other Benefits	\$0.00	\$20,000.00	\$30,000.00
Social Security	\$0.00	\$43,489.00	\$43,489.00
Special Separation Allowance	\$673,000.00	\$701,425.00	\$799,780.00
Teen Court Resolve Program	\$444,427.00	\$444,427.00	\$444,427.00
Workers' Compensation	\$0.00	\$1,738.00	\$1,738.00
TOTAL	\$1,324,565.00	\$1,439,411.00	\$1,581,717.00

2910- Other Public Safety

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$420,364	\$480,792	\$480,792
Expenses	\$1,286,793	\$1,441,214	\$1,581,717
REVENUES LESS EXPENSES	-\$866,429	-\$960,422	-\$1,100,925



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SCHOOL RESOURCE OFFICERS

FY 2025 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 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](#)



SIGNIFICANT DATES

August 10: First day of school for students

FY24 HIGHLIGHTS

- The Cabarrus County Sheriff’s Office has a School Resource Officer assigned to every public school in Cabarrus County.
- 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.
- Cabarrus County Sheriff’s Office SROs are among the leaders in NC for school safety. We have Officers in leadership roles in NC D.A.R.E and the NC Association of SROs.
- Most School Resource Officer Positions are funded by grants in partnership with Cabarrus County Schools. Every elementary and 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 counseling students. Officers are encouraged to be involved with Students Against Violence Everywhere (S.A.V.E) clubs and is put on by the Sandy Hook Promise.
- School Resource Officers play a vital role in anonymous school reporting and fielding anonymous reports (everything from bullying to school threats).
- The Cabarrus County Traffic Unit and the Cabarrus County Sheriff Youth Development Division work together to host educational 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, 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.

FY25 FOCUS

- Continue our priority with the placement of SROs in all schools and targeting predators of children.
- Continue to teach active shooter response to administrators and staff at our local schools to increase safety and awareness.
- Continue to build positive relationships with students, have meaningful lessons about safety and provide a fun and safe atmosphere for local youth during summer camps.
- Build and implement an appropriate DARE Decision Making Model for 7th and 8th graders in Cabarrus County focusing on our local trends.

2118 - SRO Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Intergovernmental - Grants - Other	\$0	\$1,403,520	\$1,763,460
TOTAL	\$0	\$1,403,520	\$1,763,460

2118 - SRO Expenses

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$0	\$1,740,489	\$2,301,497
Employee Benefits	\$0	\$791,815	\$976,533
Other Services & Charges	\$0	\$38,215	\$0
Other Operation Cost	\$0	\$1,296	\$1,200
TOTAL	\$0	\$2,571,815	\$3,279,230

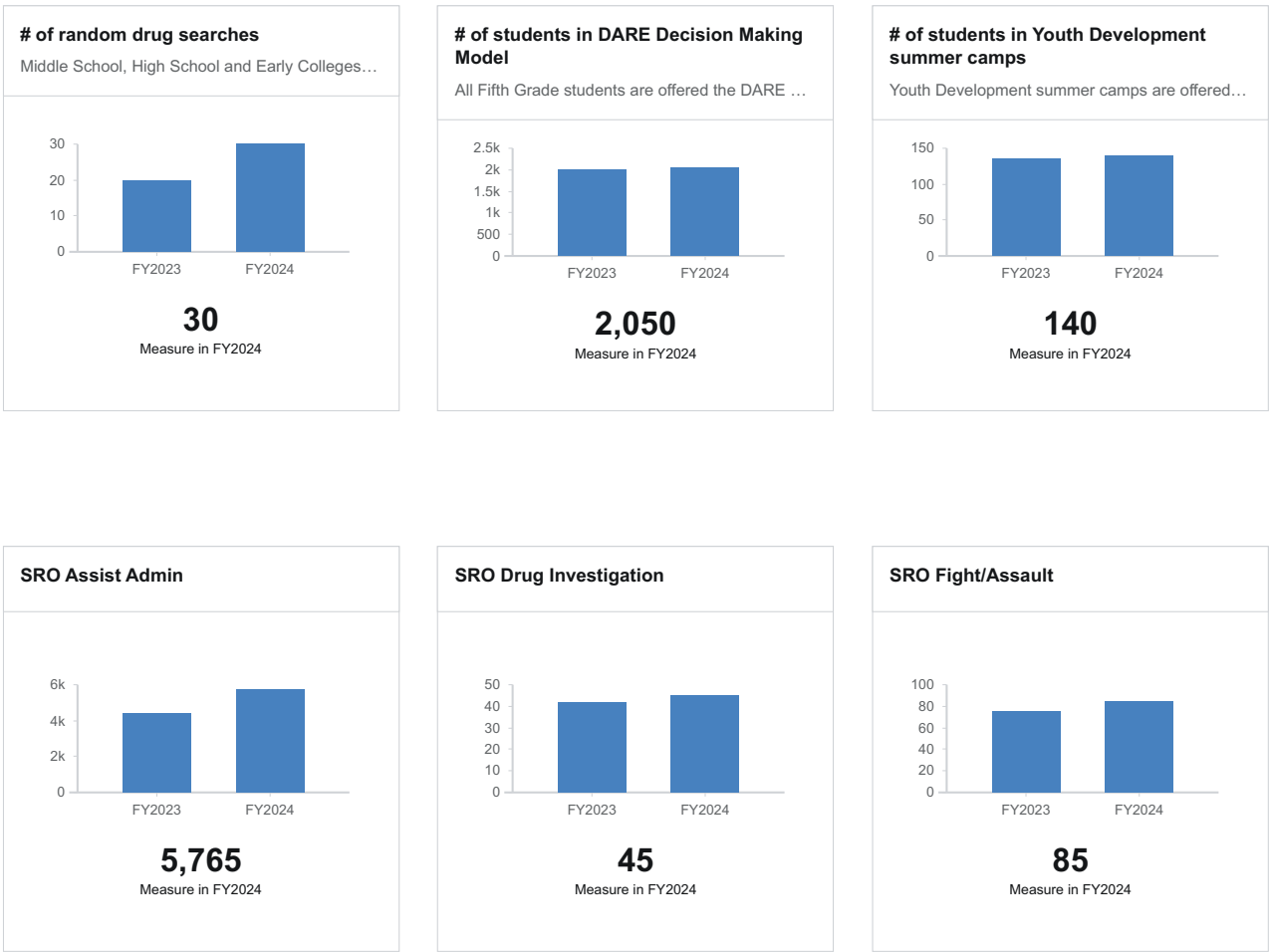
2118 - SRO

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$0	\$1,403,520	\$1,763,460
Expenses	\$0	\$2,571,815	\$3,279,230
REVENUES LESS EXPENSES	\$0	-\$1,168,295	-\$1,515,770

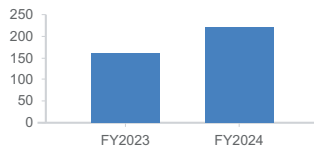
	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
School Resource Officers***	-	-	27.00	27.00	27.00	27.00	27.00	27.00	-	-

*** Note: School Resource Officers was split out from Sheriff's Office for FY 2024.

PERFORMANCE MEASURES



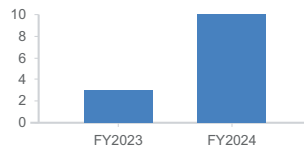
SRO Investigations



221

Measure in FY2024

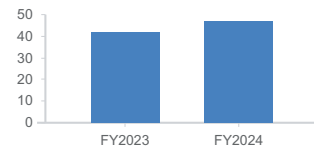
SRO Lockdown



10

Measure in FY2024

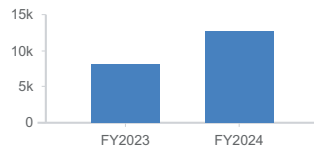
SRO Threat



47

Measure in FY2024

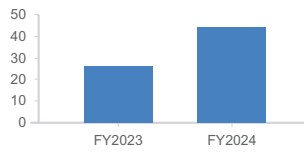
SRO Safety Check



12,657

Measure in FY2024

SRO Welfare Check

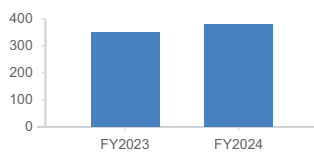


44

Measure in FY2024

of sex offender residence checks per year

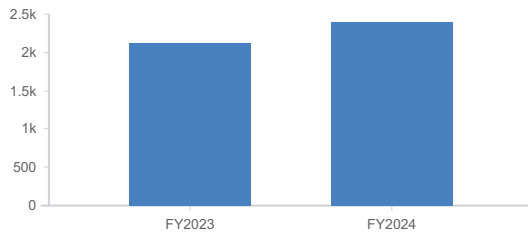
Aids the Sheriff's Office Sex Offender Registry ...



380

Measure in FY2024

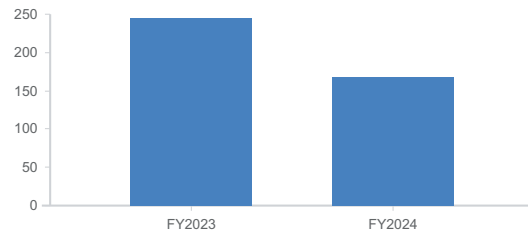
SRO Mentor/Counsel



2,397

Measure in FY2024

SRO Parent Meeting



168

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



CABARRUS COUNTY
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SHERIFF'S OFFICE

FY 2025 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](#)

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[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](#)



SIGNIFICANT DATES

August: National Night Out

May: Law Day

FY24 HIGHLIGHTS

- The Cabarrus County Sheriff's Office continues to investigate and bring to justice the perpetrators of major crimes, including the victimization of children, defrauding citizens, property crime, etc.
- CCSO also continues to target high-level drug traffickers and remove dangerous drugs, such as fentanyl and weapons off the streets of Cabarrus County
- Utilizing computer forensics to combat crime
- CCSO continues to make the safety and security of our children a priority by ensuring there is an SRO assigned to every Cabarrus County School
- We have begun the transition to a new, more intuitive RMS and CAD system to allow for better link analysis to make us more efficient in our response to crime
- Traffic Enforcement and Education Unit – goals to reduce traffic accidents, specifically with young drivers, saturated patrols of high crash areas and intersections, educational programs (State Grant)
- Human Trafficking Detectives – working human trafficking cases, and child exploitation cases to target predators targeting the vulnerable as well as educate the public (State Grant)
- CCSO also makes Detention Center programs a priority to assist those who desire to become productive members of society to make the transition to do so
- Purchase of a Body Scanner (similar to TSA) to keep contraband out of the detention center
- Opening of new Courthouse, trained officers in new set-up, policies and procedures

FY25 FOCUS

- Traffic Enforcement and Education Unit: Reduce traffic accidents, specifically with young drivers, saturated patrols of high crash areas and intersections, educational programs (State Grant)
- Implementation and deployment of new Motorola Records Management System (RMS) and Computer-Aided Dispatch (CAD) system
- Human Trafficking Detectives: Working human trafficking cases, and child exploitation cases to target predators targeting the vulnerable as well as educate the public (State Grant)
- Wellness Program: Bring in a contracted embedded clinician for the mental well-being of our employees, as well as create a wellness officer to liaison with the clinician and focus on physical wellness (State Grant)
- Bomb Squad Equipment: Replacement and augmentation (State Grant)
- Youth safety and security of our youth: Continued priority with the placement of School Resource Officers (SRO) in all schools and targeting predators of children
- Real-time Crime Center: Continue to build the pieces to finish a "Real-time Crime Center" with live camera feeds, LPRs, and video observation walls
- Detention Center programs: Continued priority that includes the implementation of Medicated Assisted Treatment (MAT) for those with Opioid Use Disorder

2110-Sheriff's Office Revenues

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Sales & Services	\$2,276,559	\$286,000	\$454,000
Intergovernmental - Grants - Human Services	\$320,307	\$150,000	\$337,471
Intergovernmental - Grants - Other	\$705,680	\$0	\$0
Permits & Fees	\$217,164	\$185,000	\$185,000
Intergovernmental - Other	\$600	\$0	\$0
Miscellaneous	\$101	\$0	\$0

	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
TOTAL	\$3,520,412	\$621,000	\$976,471

2110-Sheriff's Office Expenses

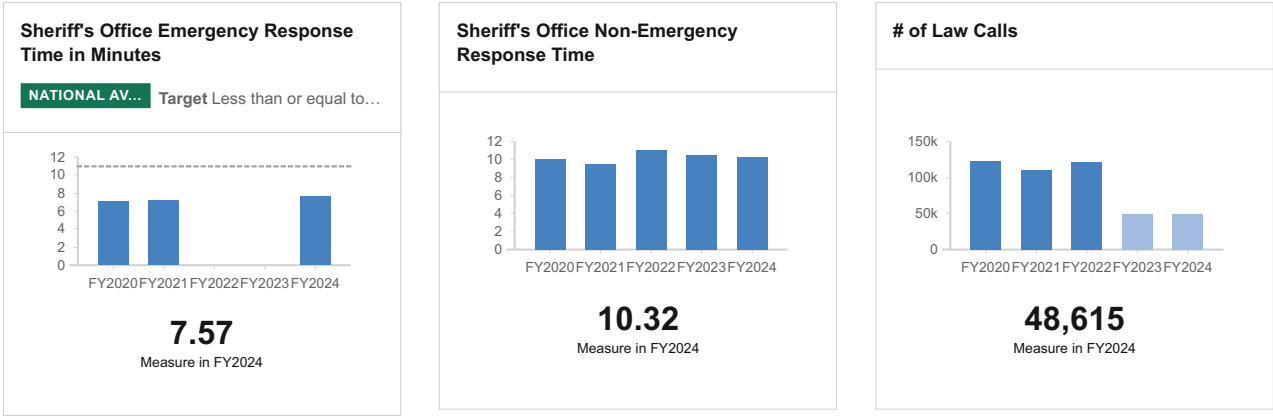
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Personnel Services	\$14,439,692	\$12,755,027	\$16,297,010
Employee Benefits	\$6,428,653	\$5,746,660	\$6,883,427
Supplies	\$1,961,106	\$1,971,533	\$2,678,825
Capital Outlay	\$1,805,346	\$1,601,150	\$1,555,000
Other Operation Cost	\$1,187,439	\$1,353,891	\$1,476,050
Other Services & Charges	\$541,935	\$522,330	\$318,100
Maintenance & Repair	\$193,613	\$280,500	\$320,500
TOTAL	\$26,557,783	\$24,231,092	\$29,528,912

2110- Sheriff Administration

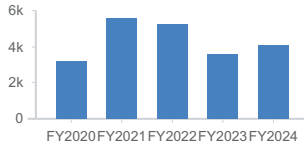
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	\$3,520,412	\$621,000	\$976,471
Expenses	\$26,557,783	\$24,231,092	\$29,528,912
REVENUES LESS EXPENSES	-\$23,037,372	-\$23,610,092	-\$28,552,441

	FY 2023 ADOPTED		FY 2024 ADOPTED		FY 2024 REVISED		FY 2025 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Sheriff										
Administration & Operations	241.00	240.75	198.00	197.75	198.00	197.75	199.00	198.75	1.00	1.00

PERFORMANCE MEASURES



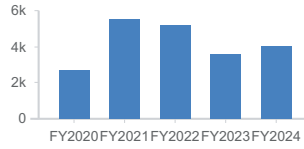
of Concealed Permits Requested



4,110

Measure in FY2024

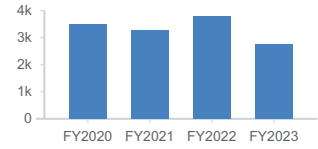
of Concealed Permits Approved and Issued



4,021

Measure in FY2024

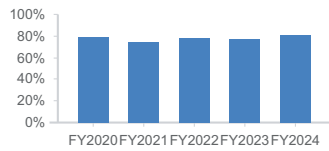
of Gun Permit Requests



2,781

Measure in FY2023

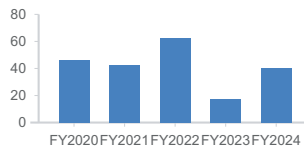
% Civil Papers Served



80.3%

Measure in FY2024

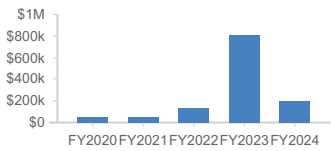
Firearms Seized



40

Measure in FY2024

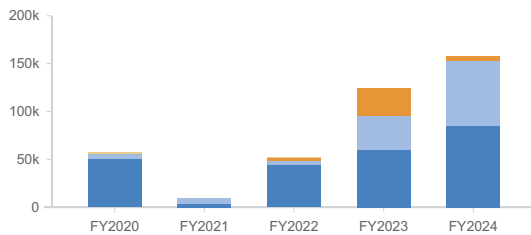
Cash Money Seized



\$206,342.00

Measure in FY2024

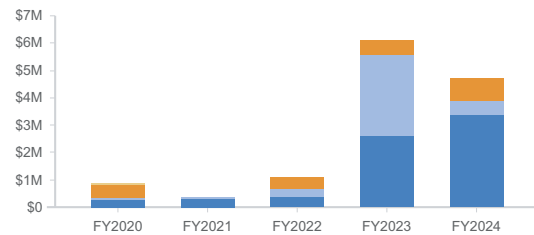
Controlled Substances Seized



157,160.96

Measure in FY2024

Controlled Substance Value



\$4,732,448.00

Measure in FY2024

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000



CABARRUS COUNTY
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DEBT SERVICE

FY 2025 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, 2024:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
GO Bonds:			
Schools	\$11,902,153	\$409,679	\$12,311,832
Rowan Cabarrus Community College	617,848	21,836	639,684
COPS/LOBS:			
Schools	181,555,000	47,553,653	229,108,653
Sheriff Administration Building	4,865,000	229,551	5,094,551
Jail Housing Unit	15,535,000	1,149,205	16,684,205
Parking Deck	6,825,000	1,917,563	8,742,563
Courthouse	52,325,000	24,844,750	77,169,750
Rowan Cabarrus Community College	10,720,000	2,354,600	13,074,600
Financing Agreements:			
Wallace Property-Installment	2,006,993	653,007	2,660,000
TOTAL	\$286,351,994	\$79,133,844	365,485,838

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
GO Bonds - Schools								
GO 2013 Refunding - Schools	5-15-13	1.50 - 5.00	Principal	5,893,813	-	-	-	-
			Interest	199,856	-	-	-	-
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	144,300	3,168,360	2,695,680	-	-
			Interest	86,505	84,482	38,836	-	-
GO Bonds - Schools Total			Principal	\$ 6,038,113	\$ 3,168,360	\$ 2,695,680	\$ -	\$ -
			Interest	286,361	84,482	38,836	-	-
			Subtotal	\$ 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	211,188	-	-	-	-
			Interest	13,819	-	-	-	-
GO 2020 Refunding	7-16-20	1.60	Principal	5,700	216,640	184,320	-	-
			Interest	3,305	3,228	1,484	-	-
GO Bonds - RCCC Total			Principal	\$ 216,888	\$ 216,640	\$ 184,320	\$ -	\$ -
			Interest	\$ 17,124	\$ 3,228	\$ 1,484	\$ -	\$ -
GO Bonds - Grand Total			Principal	\$ 6,255,001	\$ 3,385,000	\$ 2,880,000	\$ -	\$ -
			Interest	303,485	87,710	40,320	-	-
			Grand Total	\$ 6,558,486	\$ 3,472,710	\$ 2,920,320	\$ -	\$ -

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
COPS/LOBS - Schools								
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00 - 0.07	Principal	1,330,000	1,335,000	-	-	-
			Interest	408,925	408,925	-	-	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,430,000	2,375,000	2,330,000	2,285,000	-
			Interest	234,558	174,051	114,914	56,897	-
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	5,075,000	4,970,000	4,860,000	4,760,000	4,655,000
			Interest	612,864	484,974	359,730	237,258	117,306
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	2,001,663	1,817,163	1,632,663	1,448,163	1,263,663
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	2,855,000	2,855,000	2,855,000	2,855,000	2,855,000
			Interest	1,611,500	1,468,750	1,326,000	1,183,250	1,040,500
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,410,000	2,410,000	2,410,000	2,410,000	1,460,000
			Interest	738,710	665,205	591,700	518,195	444,690
LOBS - Schools 2022 issue	6-1-22	5.00	Principal	1,935,000	1,935,000	1,935,000	1,930,000	1,930,000
			Interest	1,740,500	1,643,750	1,547,000	1,450,250	1,353,750
COPS/LOBS - Schools Total			Principal	\$ 19,725,000	\$ 19,570,000	\$ 18,080,000	\$ 17,930,000	\$ 14,590,000
			Interest	\$ 7,348,720	\$ 6,662,818	\$ 5,572,007	\$ 4,894,013	\$ 4,219,909
			Subtotal	\$ 27,073,720	\$ 26,232,818	\$ 23,652,007	\$ 22,824,013	\$ 18,809,909
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	\$ 720,000
			Interest	326,960	300,120	273,280	246,440	219,600
COPS/LOBS - RCCC Total			Subtotal	\$ 1,206,960	\$ 1,180,120	\$ 1,153,280	\$ 1,126,440	\$ 939,600

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
COPS/LOBS - Other								
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal	1,665,000	1,620,000	1,580,000	-	-
			Interest	115,787	76,160	37,604	-	-
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal	3,265,000	3,195,000	3,110,000	3,025,000	2,940,000
			Interest	389,929	307,977	227,783	149,722	73,794
LOBS - Parking Deck 2017 issue	10-26-17	3.00 - 5.00	Principal	525,000	525,000	525,000	525,000	525,000
			Interest	296,625	270,375	244,125	217,875	191,625
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	2,616,250	2,470,750	2,325,250	2,179,750	2,034,250
COPS/LOBS - Other Total			Principal	\$ 8,365,000	\$ 8,250,000	\$ 8,125,000	\$ 6,460,000	\$ 6,375,000
			Interest	3,418,591	3,125,262	2,834,762	2,547,347	2,299,669
			Subtotal	\$ 11,783,591	\$ 11,375,262	\$ 10,959,762	\$ 9,007,347	\$ 8,674,669
COPS/LOBS - Grand Total			Principal	\$ 28,970,000	\$ 28,700,000	\$ 27,085,000	\$ 25,270,000	\$ 21,685,000
			Interest	11,094,271	10,088,200	8,680,049	7,687,800	6,739,178
			Grand Total	\$ 40,064,271	\$ 38,788,200	\$ 35,765,049	\$ 32,957,800	\$ 28,424,178

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Capital Leases/Installment Financing								
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	\$ 109,720	\$ 114,109	\$ 118,673	\$ 123,420	\$ 128,357
			Interest	80,280	75,891	71,327	66,580	61,643
Installment Financing - Grand Total			Principal	\$ 109,720	\$ 114,109	\$ 118,673	\$ 123,420	\$ 128,357
			Interest	80,280	75,891	71,327	66,580	61,643
			Grand Total	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Annual Debt Service								
Bank Service Charges				\$ 500,000	\$ 60,000	\$ 500,000	\$ 75,000	\$ 500,000
Principal - Total				35,334,721	32,199,109	30,083,673	25,393,420	21,813,357
Interest - Total				11,478,036	10,251,801	8,791,696	7,754,380	6,800,821
TOTAL ANNUAL DEBT SERVICE				\$ 47,312,757	\$ 42,510,910	\$ 39,375,369	\$ 33,222,800	\$ 29,114,178

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

Legal Debt Margin

June 30, 2024

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, 2024		
*unaudited		<u>\$31,470,193,868</u>
Legal debt margin:		
Debt limit 8% of total assessed value		2,517,615,509
Debt applicable to debt limitation:		
Total bonded debt	\$ 12,520,000	
Total certificates of participation/ limited obligation bonds	271,825,000	
Total installment financings	2,006,933	
Total leases	<u>3,197,345</u>	
Total debt applicable to limitations		<u>284,549,278</u>
Legal debt margin		<u>\$2,228,066,231</u>
Source: Cabarrus County Finance		

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SUPPLEMENTAL INFORMATION

FY 2025 Annual Budget

Bond Ratings

General Obligation Bond Ratings					
Credit Rating Agency	FY 2020	FY 2021	FY2022	FY 2023	FY 2024
Moody's	Aa1	Aa1	AAA	AAA	AAA
Standard & Poors	AA+	AA+	AA+	AA+	AAA
Fitch	AA+	AA+	AAA	AAA	AAA

A bond rating performs the isolated function of credit risk evaluation. There are three major rating agencies for municipal bonds: Moody's Investors Service, S&P Global (formerly Standard & Poor's) and Fitch Ratings.

- "AAA" - Issuers or issues rated AAA demonstrate the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues.
- "Aa" - Issuers or issues rated Aa demonstrate very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues.

Bonds in the Aa, A, and Baa are also assigned "1", "2" or "3" based on the strength of the issue within each category. Accordingly, "A1" would be the strongest group of A securities and "A3" would be the weakest A securities. S&P's ratings are similar except that all letters are capital letters and ratings within a rating category are assigned a "+" for the strongest credits within a group or "-" for the weakest credits within a group.

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BUDGET ORDINANCE

FY25 Annual Budget

Ordinance No. 2024-10

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, 2024, and ending June 30, 2025:

I. General Fund

- a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	269,281,057
Sales Tax/Other	48,589,000
Intergovernmental	30,850,528
Permits and Fees	8,897,350
Sales and Services	17,202,857
Investment Earnings	4,500,000
Miscellaneous	430,100
Fund Balance	363,344
TOTAL REVENUES	380,114,236

- b. The following expenditures are budgeted in the General Fund:

General Government	48,036,261
Public Safety	91,646,889
Economic and Physical Development	7,212,078
Human Services	65,288,259
Cultural and Recreational	11,022,989

Cabarrus County Schools

Instructional Services	71,593,893
Charter Schools	6,471,601
Technology Support Services	6,209,679
Building and Grounds Maintenance	12,390,674
Other Schools (School Parks, Special Olympics)	134,405
Schools Information Technology Services (ITS)	36,324

Kannapolis City Schools

Instructional Services	8,318,055
Charter Schools	743,914
Technology Support Services	775,691
Building Maintenance	1,260,567
Grounds Maintenance	113,783
Schools Information Technology Services (ITS)	8,832

Budget Ordinance

Rowan-Cabarrus Community College

Current Expense	4,584,500
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Other Programs

Contributions to Other Funds	44,265,842
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TOTAL EXPENDITURES	<u>380,114,236</u>
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II. Community Investment Fund (CIF)

- a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	28,426,000
Miscellaneous	404,000
Lottery Proceeds	2,300,000
Other Financing Sources	42,918,224
TOTAL REVENUES	<u>74,048,224</u>

- b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	\$ 24,217,275
Interest	9,223,000
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,100,000
Interest	340,500
Capital Outlay	100,000
Other Debt Service	26,161,625
Other Improvements	1,729,582
Contribution to Capital Project Fund	8,556,242
Legal Fees	1,000,000
Bank Service Charges	500,000
TOTAL EXPENDITURES	<u>\$ 74,048,224</u>

Budget Ordinance

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		60,000
Miscellaneous		5,000
Other Financing Sources		1,420,686
TOTAL REVENUES	\$	<u>2,235,517</u>

The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	\$	208,388
Operations		2,027,129
TOTAL EXPENDITURES	\$	<u>2,235,517</u>

IV. Opioid Settlement Fund

- b. It is estimated the following revenues will be available in the Opioid Settlement Fund:

Miscellaneous	\$	670,866
TOTAL REVENUES	\$	<u>670,866</u>

The following expenditures are budgeted in the Opioid Settlement Fund:

Personnel Services	\$	197,716
Operations		210,000
Contributions to Other Fund or Activities		263,150
TOTAL EXPENDITURES	\$	<u>670,866</u>

V. Landfill Fund

- a. It is estimated the following revenues will be available in the Landfill Fund:

Intergovernmental	\$	56,000
Permits & Fees		150,000
Sales & Services		1,501,000
Contribution from General Fund		740,478
TOTAL REVENUES	\$	<u>2,447,478</u>

Budget Ordinance

- b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	\$	959,126
Operations		<u>1,488,352</u>
TOTAL EXPENDITURES	\$	<u>2,447,478</u>

VI. 911 Emergency Telephone Fund

- a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	\$	262,342
Investment Earnings		10,000
Fund Balance		<u>201,433</u>
TOTAL REVENUES	\$	<u>473,775</u>

- b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	\$	<u>473,775</u>
TOTAL EXPENDITURES	\$	<u>473,775</u>

VII. Social Services Fund

- a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	\$	<u>450,000</u>
TOTAL REVENUES	\$	<u>450,000</u>

- b. The following expenditures are budgeted in the Social Services Fund:

Operations	\$	<u>450,000</u>
TOTAL EXPENDITURES	\$	<u>450,000</u>

VIII. Intergovernmental Fund

- a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Sales & Services	\$	<u>2,600,000</u>
TOTAL REVENUES	\$	<u>2,600,000</u>

- b. The following expenditures are budgeted in the Intergovernmental Fund:

Budget Ordinance

Education	\$ 2,600,000
TOTAL EXPENDITURES	\$ <u>2,600,000</u>

IX. Health and Dental Insurance Fund

- a. It is estimated the following revenues will be available in the Health and Dental Insurance Fund:

Sales & Services	\$ 18,756,162
Investment Earnings	50,000
Miscellaneous	700,000
Fund Balance	<u>35,000</u>
TOTAL REVENUES	\$ <u>19,541,162</u>

- b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	\$ <u>19,541,162</u>
TOTAL EXPENDITURES	\$ <u>19,541,162</u>

X. Workers Compensation and Liability Fund

- a. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund:

Sales & Services	\$ 2,363,223
Investment Earnings	20,000
Fund Balance	<u>2,478,250</u>
TOTAL REVENUES	\$ <u>4,861,473</u>

- b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	\$ <u>4,861,473</u>
TOTAL EXPENDITURES	\$ <u>4,861,473</u>

Budget Ordinance

XI. Fire Tax Districts Fund

- a. It is estimated the following revenues will be available in the Fire Tax Districts Fund:

Ad Valorem Tax Levy	\$	<u>9,549,821</u>
TOTAL REVENUES	\$	<u>9,549,821</u>

- b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	\$	1,074,181
Cold Water Fire Tax District		491,351
Concord Rural Fire Tax District		42,801
Flowers Store Fire Tax District		432,111
Georgeville Fire Tax District		449,500
Gold Hill Fire Tax District		71,455
Harrisburg Rural Fire Tax District		1,974,050
Jackson Park (City of Concord) Fire Tax District		303,913
Kannapolis Rural Fire Tax District		366,212
Midland Fire Tax District		1,430,528
Mt. Mitchell Fire Tax District		198,230
Mt. Pleasant Rural Fire Tax District		881,491
Northeast Fire Tax District		295,019
Odell Fire Tax District		1,122,121
Richfield-Misenheimer Fire Tax District		17,939
Rimer Fire Tax District		398,919
TOTAL EXPENDITURES	\$	<u>9,549,821</u>
 GRAND TOTAL – ALL FUNDS – REVENUES	 \$	 <u>496,992,552</u>
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$	<u>496,992,552</u>

Section 2 – County Tax Rate

There is hereby levied a tax rate of 57.6 ¢ per one hundred dollars (\$100) of assessed valuation of taxable property for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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, 2024, of \$46,959,253,000, 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 \$43,856,788,000 and vehicle of \$3,102,465,000.

Budget Ordinance

Section 3 – Fire Tax Districts Tax Rates

There is also hereby levied the following tax rates on each one hundred dollars (\$100) of assessed valuation of taxable property in the Fire Tax Districts for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Allen Fire Tax District	11.0 ¢
Based on estimated assessed valuation in the Allen Fire Tax District of \$988,889,000	
Cold Water	8.0 ¢
Based on estimated assessed valuation in the Cold Water Fire Tax District of \$621,963,000	
Concord Rural	12.5 ¢
Based on estimated assessed valuation in the Concord Rural Fire Tax District of \$34,674,000	
Flowe's Store	10.0 ¢
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of \$437,581,000	
Georgeville	9.0 ¢
Based on estimated assessed valuation in the Georgeville Fire Tax District of \$505,766,000	
Gold Hill	9.0 ¢
Based on estimated assessed valuation in the Gold Hill Fire Tax District of \$80,399,000	
Harrisburg Rural	15.0 ¢
Based on estimated assessed valuation in the Harrisburg Fire Tax District of \$1,332,692,000	
Jackson Park (City of Concord)	12.5 ¢
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of \$246,208,000	
Kannapolis Rural	10.0 ¢
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of \$370,848,000	
Midland	10.0 ¢
Based on estimated assessed valuation in the Midland Fire Tax District of \$1,448,636,000	
Mt. Mitchell	10.0 ¢
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of \$200,739,000	
Mt. Pleasant Rural	11.0 ¢
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of \$811,499,000	
Northeast	12.0 ¢
Based on estimated assessed valuation in the Northeast Fire Tax District of \$248,961,000	
Odell	5.9 ¢
Based on estimated assessed valuation in the Odell Fire Tax District of \$1,925,975,000	
Richfield-Misenheimer	7.0 ¢
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of \$25,951,000	
Rimer	10.0 ¢
Based on estimated assessed valuation in the Rimer Fire Tax District of \$403,969,000	

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, 2024, in the table above, at an estimated combined collection rate of 98.75%.

Budget Ordinance

Section 4 – Authorized Positions

The Board authorizes **1,536** total positions equaling **1,460.87** full-time equivalents. This includes the following new positions authorized in FY25:

Department	# Positions	# FTE	Title	Grade
Infrastructure Asset Management – Building Maintenance	1.00	1.00	Building Maintenance Mechanic	14
Sheriff's Office	1.00	1.00	Deputy Sheriff – Library Security	15
Emergency Medical Services	4.00	4.00	EMT/Paramedic/Senior Paramedic	18
Emergency Medical Services	4.00	4.00	Master Paramedics	20
Emergency Medical Services	1.00	1.00	Logistics Specialist	12
Emergency Medical Services	1.00	1.00	Simulation Technical Specialist	22
Social Services - Administration	1.00	1.00	Administrative Specialist III	15
Economic Family Support Services	1.00	1.00	FNS Eligibility Supervisor II	20
Economic Family Support Services	3.00	3.00	Eligibility Specialists II	15
Child Welfare	1.00	1.00	Licensing Social Worker III	19
Child Welfare	1.00	1.00	Quality Assurance Evaluator	23
Child Welfare	1.00	1.00	Community Social Service Technician	10
Child Support Services	1.00	1.00	Administrative Specialist I	11
Adult and Family Services	1.00	1.00	Intake Social Worker II	18
Active Living and Parks	3.00	1.20	Center Facility Operators (Afton)	12
Active Living and Parks	2.00	0.70	Park Ranger - Part time (FLP Barn)	10
Total	27.00	23.90		

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.

Budget Ordinance

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. The Finance Officer or designee shall re-appropriate for expenditures in the current fiscal year the remaining encumbered appropriations on June 30th of the prior fiscal year.
 - m. 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

Budget Ordinance

- (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 2024-2025 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 17th day of June 2024.


Stephen M. Morris, Chairman


Lauren Linker, Clerk to the Board



SUPPLEMENTAL INFORMATION

FY 2025 Annual Budget

Revenue Neutral Tax Rate

North Carolina General Statute 159-11(e) requires that "in each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget." The statute sets forth the following calculation: "the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase by a growth factor equal to the average annual percentage increase in the tax base."

FY 2024 Valuation	\$32,200,000,000
FY 2024 Tax Levy	\$238,280,000
FY 2025 Valuation	\$46,959,253,000
Average Growth Rate since Last Revaluation	3.76%
FY 2025 Revenue Neutral Tax Rate	52.65¢
FY 2025 Revenue Neutral Tax Levy	\$247,241,904

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SUPPLEMENTAL INFORMATION

FY 2025 Annual Budget

Fee Change

Department Name	Type of Fee	Current Fee Amount	FY25 Adopted Fee Amount
Landfill	Yard Waste Disposal Fee	\$40.00 / ton	\$42.00 / ton
Landfill	Tipping Fee	\$42.00 / ton	\$45.00 / ton

Justification

The increased tipping fees are needed to cover increased operational/labor costs at the landfill. The increase in the yard waste disposal fee is required to cover the increased yard waste grinding and processing costs.

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SUPPLEMENTAL INFORMATION

FY 2025 Annual Budget

Community Information

Government

Date of Incorporation: 1792

Form of Government: Commission-Manager

Number of Employees (Full Time Equivalents): 1,460.84

County Seat: Concord

Taxes

NC Sales Tax: 4.75%

Cabarrus County Local Sales Tax: 2.25%

Cabarrus County Property Tax Rate per \$100 Value: 0.576

Area Statistics

Population (2023 estimate from NC State Demographer): 243,942

Area in square miles: 364

Transportation

Airports: 1 Regional; 1 International in Close Proximity

Interstate Highways

State and Federal Highways

Mainline Rail



PUBLIC SAFETY

Fire Departments (non-city services):

- Stations: 12*
- Number of fire personnel and officers: 481
- Number of fire personnel volunteers: 290

**includes East Gold Hill and Richfield-Misenheimer*

Sheriff's Department:

- Stations: 1 main, 5 substations
- Number of sworn personnel: 257 full time
- Number of detention officers: 117 full time
- Number of civilians: 56 full time, 9 part time
- Number of patrol units: 253

MEDICAL

Hospitals: 1

Number of licensed beds: 457

ECONOMY

Construction Permits Issued (July 1, 2023 - June 30, 2024): 21,093

Zoning Permits Issued (July 1, 2023 - June 30, 2024): 462

Unemployment Rate (February 2024): 3.6%

Median Household Income (2022 Estimates): \$83,828

Per Capita Personal Income (2022 Estimates): \$38,690

CULTURE AND RECREATION

County Facilities - Operated

	Frank Liske Park	Camp Spencer Park	Vietnam Veterans Park	Rob Wallace Park	Mt. Pleasant Senior Center**	Concord Senior Center**	Other	Current Total	Virginia Foil Park (opens Oct 2025)	Active Living Center at Afton (opens Feb 2026)	Anticipated Total (mid- 2026)
Parks	1	1	1	1				4			4
Undeveloped Parks (acres)*				160			728	888			888
Senior Centers					1	1		2			2
Picnic Shelters	12	2	4	3				21			21
Indoor Picnic/Rental Facilities	2	3			2			7			7
Walking Trails (miles)	4.21	1.82	2.8	5.95		0.75		15.53	1		16.53
Baseball Fields									3		3
Softball Fields	4							4			4
Soccer Fields	11							11	2		13
Tennis Courts	2							2			2
Pickleball Courts (part of tennis court)	12							12			12
Ampitheatre	1							1			1
Playgrounds	5	1	2	2				10	1		11
Nature Playgrounds	1	1	1	1				4			4
Horseshoe Pits	11	2	2					15			15
Sand Volleyball Courts	8	1	3					12			12
Exercise Stations	15	6	8					29	6		35
Shuffleboard			2			2		4		2	6
Bocce						4		4		2	6
Cabins		6						6			6
Tent Sites		7						7			7
Group Camping		1						1			1
Pool		1						1			1
18-hole Mini Golf	1							1			1
18-hole Disc Golf	1							1			1
9-hole Disc Golf			1	1				2			2
Fitness Centers					1	2		3		1	4
Bike Skills Area				2				2			2
Dog Run			1					1			1
Paddleboats	11							11			11
Archery Range		1						1			1

*615 acres at St. Stephen's Church Rd park and 113 acres at Chester Property

**soon to be renamed to Active Living Center

County Owned Facilities - operated by a Municipality

1

School Parks (utilized by ALPS)

3

EDUCATION

	Cabarrus County	Kannapolis City	Total
Pre-kindergarten	1	1	2
Elementary Schools	19	6	25
Middle Schools	9	1	10
High Schools	11	1	12
Non-traditional	4	0	4
Number of Students	35,731	4,072	39,803

*KCS children in
Cabarrus County
limits

*KCS children in
Cabarrus County
limits

Community Colleges: 1 (Rowan-Cabarrus Community College)

Top Ten Principal Taxpayers & Employers

Top Ten Principal Taxpayers in Cabarrus County, NC				
Rank	Taxpayer	Type of Business	2022 Assessed Valuation *	Percentage of Total Assessed Valuation
1	Corning Inc	Manufacturing	\$458,132,154	1.64%
2	Mall at Concord Mills LP	Retail Center	\$228,600,161	0.82%
3	Duke Energy Corp	Public Service - Utilities	\$202,508,879	0.73%
4	Charlotte Motor Speedway Inc	Sports - Racing	\$200,059,981	0.72%
5	Castle & Cooke NC LLC / David H Murdock	Real Estate - Commercial	\$181,022,103	0.65%
6	Celgard LLC	Manufacturing	\$163,111,602	0.58%
7	Hendricks Motorsports Inc	Sports - Racing	\$158,502,661	0.57%
8	Weinstein Properties	Real Estate - Residential	\$134,484,530	0.48%
9	Exeter	Real Estate - Commercial	\$128,420,770	0.46%
10	The Silverman Group	Real Estate - Commercial	\$127,012,070	0.45%
TOTAL			\$1,981,854,911	7.10%
Total 2022 Assessed Valuation, including Public Service**			\$27,928,853,394.00	
Based on analysis and values of top 1,000 accounts. Related entities & accounts are grouped as identified.				
* All values are as of run date and subject to change due to appeals. Values for prior years, as previously reported.				
** 2014 forward, excludes values of vehicles. Estimated as of: 7/13/2023.				
Source: Department of Cabarrus County Assessor				

Top Ten Principal Employers in Cabarrus County, NC				
Rank	Company Name	Industry	Class	Employees
1	Atrium Health	Health Care and Social Assistance	Public Sector	1000+
2	Cabarrus County Schools	Educational Services	Public Sector	1000+
3	Amazon Services Inc.	Transportation and Warehousing	Private Sector	1000+
4	Wal-Mart Associates Inc.	Retail Trade	Private Sector	1000+
5	Cabarrus County	Public Administration	Public Sector	1000+
6	City of Concord	Public Administration	Public Sector	1000+
7	Fedex Ground Package System Inc.	Transportation and Warehousing	Private Sector	500-999
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 (April 2024)				

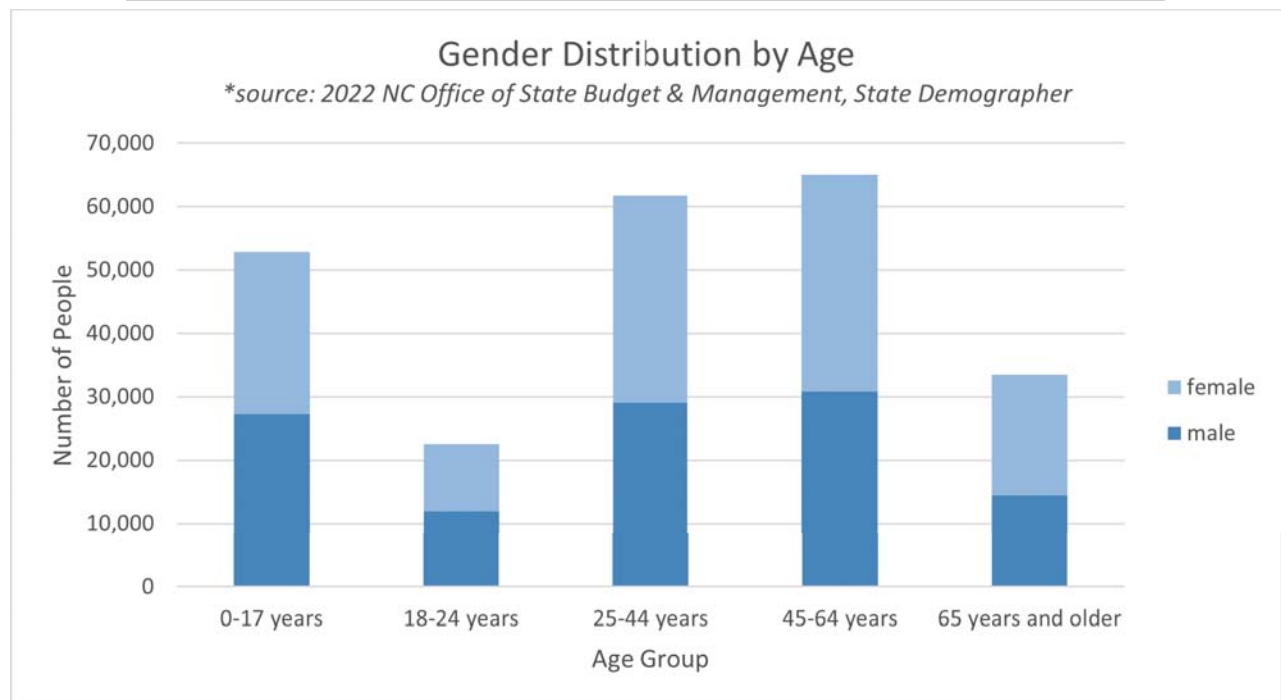


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FY 2025 Annual Budget

County	OSBM population (2023 projection)	FY2023-24	FY2023-24	FY2023-24	FY2023-24	Relation to Cabarrus County
		County Employees (FTE)	General Fund Budgeted Expenditures	Budget Property Tax Revenue	Property Tax Rates (per \$100)	
Alamance	181,394	1,067.00	\$ 214,495,550.00	\$ 109,551,592.00	\$0.43	S
Alexander	36,353	405.00	\$ 55,970,932.00	\$ 26,033,472.00	\$0.67	S
Anson	22,087		\$ 42,466,323.00	\$ 15,734,783.00	\$0.78	MSA
Buncombe	276,367	1,898.00	\$ 430,420,441.00	\$ 255,523,889.00	\$0.50	S
Cabarrus	243,942	1,409.99	\$ 339,783,753.00	\$ 236,516,760.00	\$0.74	
Catawba	166,441	1,204.30	\$ 241,676,709.00	\$ 118,069,000.00	\$0.40	CSA
Cleveland	100,596	866.00	\$ 149,257,595.00	\$ 61,441,547.00	\$0.69	CSA
Gaston	240,885	1,677.00	\$ 321,866,644.00	\$ 187,130,714.00	\$0.61	MSA
Iredell	202,785	1,250.00	\$ 323,625,800.00	\$ 204,487,660.00	\$0.50	N, CSA
Johnston	240,796	1,500.00	\$ 351,412,721.00	\$ 191,821,000.00	\$0.69	S
Lincoln	95,399	824.00	\$ 143,492,147.00	\$ 91,168,700.00	\$0.50	CSA
Mecklenburg	1,166,645	6,360.00	\$ 1,606,715,733.00	\$ 1,330,201,262.00	\$0.47	N, MSA
New Hanover	239,395	2,063.56	\$ 588,272,771.00	\$ 228,303,219.00	\$0.45	S
Pitt	176,572	1,085.00	\$ 195,844,774.00	\$ 114,554,592.00	\$0.68	S
Randolph	145,720	977.00	\$ 172,667,030.00	\$ 83,116,072.00	\$0.50	S
Rowan	152,064	931.00	\$ 198,247,750.00	\$ 108,360,000.00	\$0.58	N, CSA
Stanly	63,752	527.75	\$ 86,557,529.00	\$ 42,040,258.00	\$0.61	N, CSA
Union	257,071	1,499.19	\$ 445,062,935.00	\$ 244,127,710.00	\$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 2023-2024 Budget & Tax Survey; Property Tax Data from NC Department of Revenue, Population Data from NC Demographer						

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



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

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE										
	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ADOPTED	FY25 ADOPTED
REVENUE SOURCE										
1/2 cent Sales Tax Article 40 30%	\$ 2,665,952	\$ 2,799,896	\$ 2,941,555	\$ 3,187,727	\$ 3,354,134	\$ 3,962,435	\$ 3,962,435	\$ 5,269,739	\$ 4,890,000	\$ 4,978,000
1/2 cent Sales Tax Article 42 60%	\$ 6,211,757	\$ 6,669,074	\$ 6,682,593	\$ 7,237,897	\$ 7,398,798	\$ 8,744,524	\$ 8,744,524	\$ 10,976,493	\$ 10,440,000	\$ 10,624,000
1/4 cent Sales Tax Article 46 100%	\$ 7,150,105	\$ 8,021,787	\$ 8,163,747	\$ 8,845,020	\$ 8,863,295	\$ 10,413,436	\$ 10,413,436	\$ 13,201,607	\$ 12,600,000	\$ 12,824,000
Lottery used for School Debt Service	\$ 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	\$ 2,300,000
QSCB Subsidy	\$ 718,497	\$ 717,727	\$ 718,883	\$ 721,581	\$ 724,279	\$ 730,239	\$ 730,239	\$ 729,988	\$ 404,000	\$ 404,000
Fines & Forfeitures	\$ 1,522,063	\$ 1,921,391	\$ 1,884,139	\$ 1,539,299	\$ 1,473,780	\$ 1,233,590	\$ 1,725,446	\$ 1,765,537	\$ 2,170,000	\$ 2,600,000
School Resource Officers									\$ 1,403,520	\$ 1,763,460
TOTAL	\$ 20,268,374	\$ 22,129,875	\$ 22,440,917	\$ 23,531,524	\$ 24,114,286	\$ 27,384,224	\$ 28,056,080	\$ 34,243,365	\$ 34,207,520	\$ 35,493,460
EXPENDITURE CATEGORY										
Current Expense	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 75,705,683	\$ 79,375,374	\$ 83,829,821	\$ 83,829,821	\$ 84,150,658	\$ 97,498,427	\$ 109,133,750
Capital Outlay General Fund	\$ 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	\$ 1,120,000
ITS Services	\$ 84,000	\$ 76,146	\$ 41,391	\$ 45,156	\$ 45,153	\$ 45,153	\$ 45,153	\$ 45,156	\$ 45,156	\$ 45,156
Debt Service	\$ 31,242,713	\$ 35,850,219	\$ 40,739,938	\$ 22,143,448	\$ 39,420,619	\$ 37,688,626	\$ 37,688,626	\$ 44,685,984	\$ 37,278,142	\$ 33,440,275
Fines & Forfeitures	\$ 1,522,063	\$ 1,921,391	\$ 1,884,139	\$ 1,539,299	\$ 1,473,780	\$ 1,233,590	\$ 1,725,446	\$ 1,765,537	\$ 2,170,000	\$ 2,600,000
School Nurses	\$ 2,377,375	\$ 2,534,870	\$ 2,754,723	\$ 2,884,387	\$ 3,053,426	\$ 3,560,361	\$ 3,560,361	\$ 4,326,220	\$ 4,761,440	\$ 5,264,982
School Resource Officers									\$ 2,571,815	\$ 3,279,230
TOTAL	\$ 101,743,863	\$ 107,768,191	\$ 116,793,616	\$ 103,553,773	\$ 124,488,352	\$ 127,477,551	\$ 127,969,407	\$ 136,093,555	\$ 145,444,980	\$ 154,883,393
NET COUNTY COST										
GRAND TOTAL	\$ (81,475,489)	\$ (85,638,316)	\$ (94,352,699)	\$ (80,022,249)	\$ (100,374,066)	\$ (100,093,327)	\$ (99,913,327)	\$ (101,850,190)	\$ (111,237,460)	\$ (119,389,933)

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SUPPLEMENTAL INFORMATION

FY 2025 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.

Fiduciary Fund - a fund established to account for resources held for the benefit of parties outside the County government. The Jail Commissary fund is an example.

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

FY 2025 Annual Budget

Acronyms

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

ALS Advanced Life Support

ARPA American Rescue Plan Act of 2021

ARRA American Recovery and Reinvestment Act

BDN Benefit Delivery Network

BMP Best Management Practices

BOC Board of Commissioners

CAC Cabarrus Arts Council

CAFR Comprehensive Annual Financial Report

CAN Cabarrus Aging Network

CARES Capital Asset Realignment for Enhanced Services

CCS Cabarrus County Schools

CDBG Community Development Block Grant

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

CIP Capital Improvement Program

CIF Capital Investment Fund

COPS Certificates of Participation

COPS grant Community Oriented Policing Services grant

CPI Consumer Price Index

CRP Conservation Reserve Program

DARE Drug Abuse Resistance Education

DENR Department of Environment and Natural Resources

DHHS Department of Health and Human Services

DMV Division of Motor Vehicles

DOT Department of Transportation

ECA Extension and Community Association

EFNEP Expanded Food and Nutrition Program

EMS Emergency Medical Services

EOG End of Grade testing

EPA Environmental Protection Agency

EQIP Environmental Quality Incentive Program

ERG Emergency Response Group

FCC Federal Communications Commission

FTE Full-time Equivalent

FPY From Prior Year

FY Fiscal Year

GASB Governmental Accounting Standards Board

GFOA Government Finance Officers Association

GIS Geographic Information Systems

GO General Obligation Bonds

GRP Grassland Reserve Program

GSA General Services Administration

HAARP Heat And Air Repair Program

HAZMAT Hazardous Materials

HUD Housing and Urban Development

HVAC Heating, Ventilation, Air Conditioning

IPRB Installment Payment Revenue Bonds

KCS Kannapolis City Schools

NASA National Aeronautic and Space Agency

NCACSP North Carolina Agriculture Cost Share Program

NCDOT North Carolina Department of Transportation

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

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TELEPHONE DIRECTORY

FY 2025 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
Aalece Pugh, PhD, 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

Social Services - 704-920-1400
Hollye McCallum, Director

Transportation - DSS - 704-920-2246

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

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

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