Cabarrus County
America Thrives Here

Adopted Budget

Fiscal Year 2025-2026

Effective | Efficient | Essential

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Board of Commissioners

Left to Right: Wortman, Jones, Lindsey, Pittman, Shue

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LAURA BLACKWELL LINDSEY (VICE CHAIR)

LARRY PITTMAN

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Cabarrus County
North Carolina

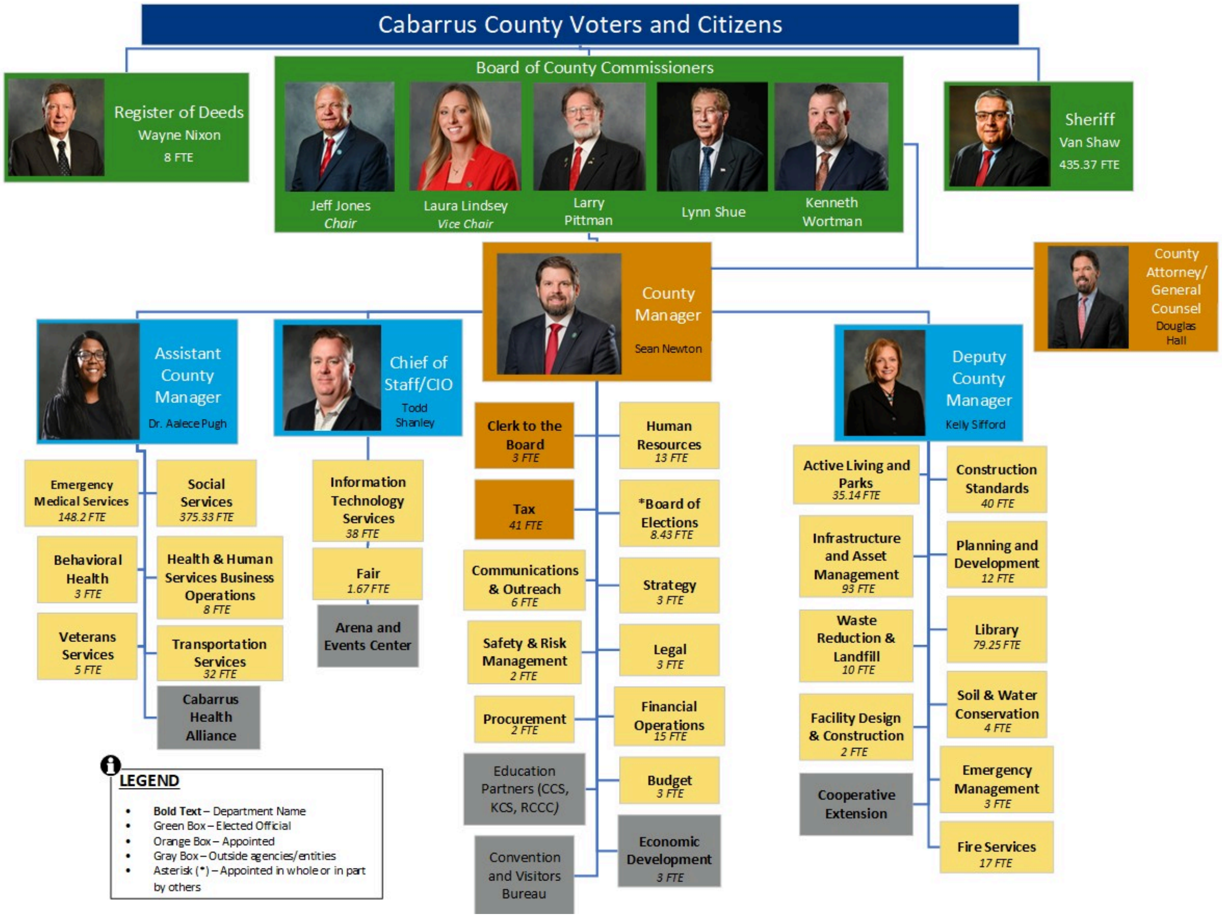
For the Fiscal Year Beginning

July 01, 2024

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, 2024. 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.

Cabarrus County Organization Chart



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 2026 (FY26) Budget goes from July 1, 2025 to June 30, 2026.

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 FY26 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.

Departmental Program Summaries
Section tabs exist for General Government, Other Programs, Public Safety, Economic and Physical Development, Human Services, Environmental Protection, Education, and Cultural and Recreation and each contain program summaries for departments within that service area. Program Summaries are presented in a consistent, user-friendly format and provide the following information for their specific Department or Program: overview, budgetary information, performance measures, and more.

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.

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 244,925 as of July 2024, making the County the 9th 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 4,200 employees serving in more than 30 facilities throughout the region. Atrium Health Cabarrus is the fourth 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 eighth largest public, multi-hospital system in the United States. Atrium Health Cabarrus provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children's Hospital, The Mariam Cannon Hayes Women's Center, The Batte Cancer Center, and other specialized services and facilities. In August 2018, the hospital opened a new state-of-the-art heart and vascular tower costing $115 million to house The Sanger Heart & Vascular Institute. Atrium Health Cabarrus has also built satellite facilities in Kannapolis and Harrisburg. The Cabarrus Health Alliance, which is a public health authority and the only one of its kind in the State, also serves the County.

BIOTECHNOLOGY AND DOWNTOWN KANNAPOLIS REVITALIZATION

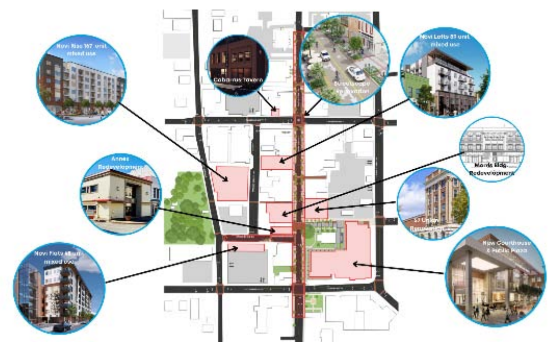
The North Carolina Research Campus situated on 350-acres in downtown Kannapolis, the Research Campus houses eight major North Carolina universities focusing on biotechnology and nutrition research. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which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

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 recent streetscape project has replaced aging utility infrastructure and improve pedestrian walkability, recreation, and outdoor dining opportunities. In early 2023, the County's new courthouse and public plaza opened with a newly renovated 1975 courthouse that serve as a prominent feature in the downtown landscape.



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, pharmaceuticals, 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. Eli Lilly has produced more investment than initially expected and are currently manufacturing pharmaceuticals. Red Bull is expected to break ground this fall.

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 distribution center for S.P. Richards (200,000 square feet) and Gordon Foods (300,000 square feet) as well as an Amazon distribution facility. 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 2024 NCDOT Division of Aviation economic impact analysis, Concord-Padgett contributed over $1,110,350,000 into the local economy and supported 5,310 jobs in the region. There are currently 175 aircraft based at the airport with a combined taxable value of $275 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 other Florida locations. In 2020, approximately 240,000 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 continues to be one of the most thriving tourism economies in the state of North Carolina. In 2023 the economic impact from tourism was $624.89 million. This impact ranks Cabarrus County 11th out of North Carolina's 100 counties. In 2024 hotel demand grew by 1.8% compared to 2023 while Average Daily Rates grew by 2.3%.

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 Keslowski Racing, Trackhouse 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 FY2026 budget for the CCTA is $7,556,500 which represents a 7% increase over FY2025. 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 60.3% of its budget directly on Sales and Marketing. This outperforms other Tourism Authorities where only 50% is spent on Sales and Marketing. In FY2026 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.

INTRODUCTION

FY 2026 Annual Budget

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.

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

To view staff ideas and progress made toward our vision, click here.

CABARRUS COUNTY STRATEGIC PLAN

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

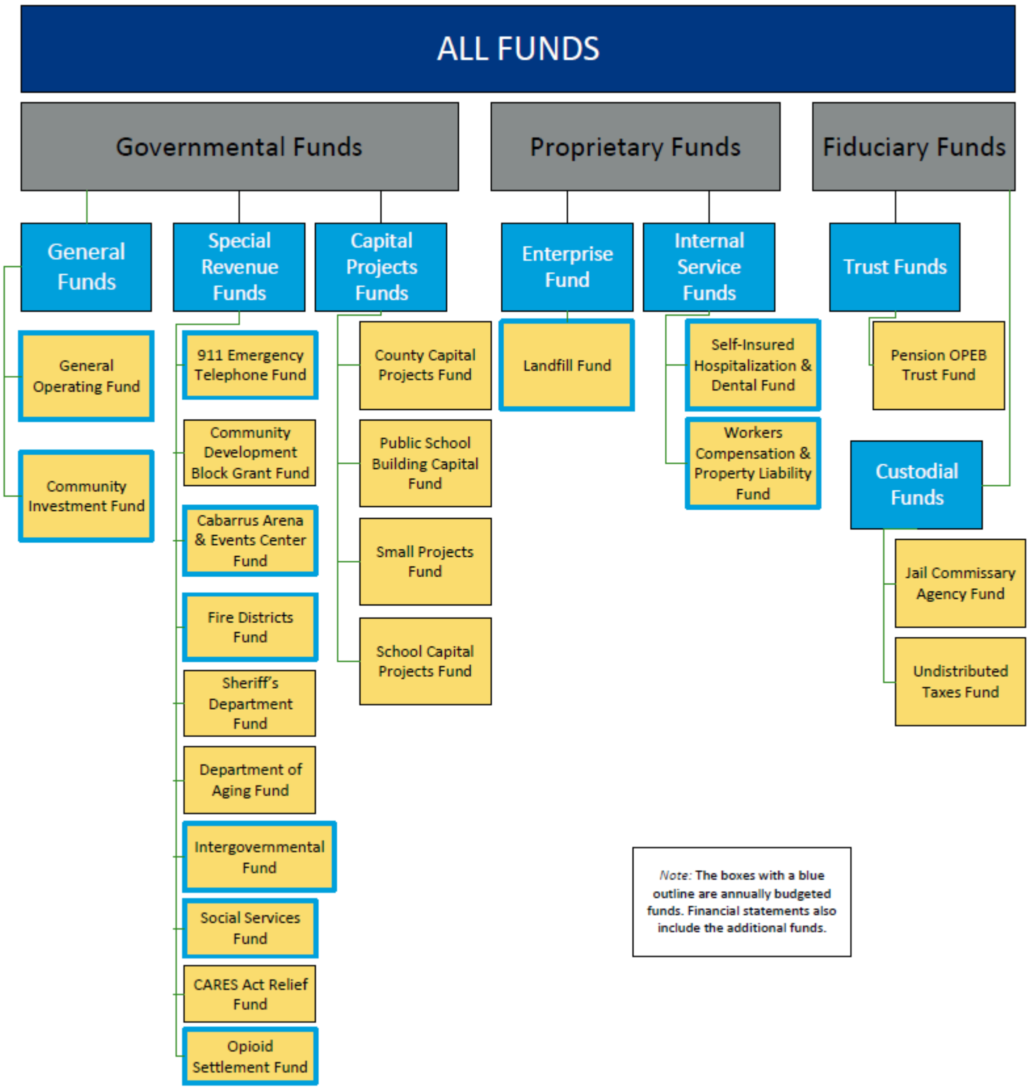
Create pathways for upward economic mobility to support a prosperous and sustainable future for our community

- 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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2026 Annual Budget

Fund Structure



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

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.
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 2026 Annual Budget

BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2026 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 Annual Comprehensive Financial Report (ACFR).

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 ACFR 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 ACFR 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 Annual Comprehensive Financial Report (ACFR) 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%.

FINANCIAL STRUCTURE, POLICY AND PROCESS

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 staff 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 staff will move to this level after the budget conferences and all adjustments are made in the Manager's level. Budget staff 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 Commissioners and the public an opportunity 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 2026 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.

Amendments to the Budget Ordinance

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

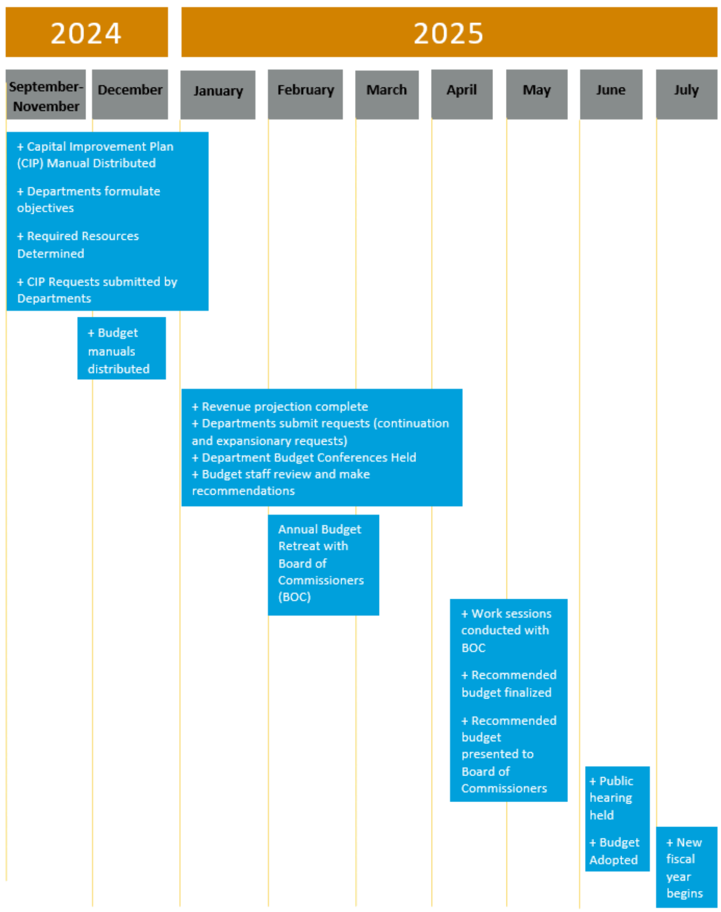
If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

FY 2026 Annual Budget

Budget Calendar



BUDGET MESSAGE

FY 2026 Annual Budget

May 19, 2025

Honorable members of the Cabarrus County Board of Commissioners:

It is my distinct pleasure to submit the Fiscal Year 2025-2026 (FY26) Recommended Budget and the FY26 Capital Investments Plan for Cabarrus County.

Completing the Recommended Budget for FY26 is no small task on its own. This year, challenges were compounded by the onboarding of a new County Manager who joined the team a few months prior to budget deadlines and a request cycle saddled with a $6 million deficit. I am proud to say that the staff rallied around strong financial stewardship and budgetary principles and partnered to create a strong Recommended Budget that removed the projected deficit and found ways to invest above planned spending in key areas such as education.

This budget is built on discipline, data, and dedication to the people of Cabarrus County. Departments across the County are rising to the challenge of absorbing growth demands and modernizing services while thoughtfully reducing spending in non-critical areas.

The Recommended Budget continues a flat tax rate of **57.6 cents per $100 of assessed value – which maintains last year's adopted rate**. This tax rate allows the County to sustain and invest in existing services with a priority emphasis on public safety and education. Education in particular continues to see large growth requests for budget increases from the school systems with another year of double-digit growth in operating costs. This year's budget also continues to fund a healthy Community Investment Fund (CIF) capable of supporting the debt associated with past Board decisions, such as the remodel and construction of our new County buildings at Progress Place (the former ACN building and the Stephen M. Morris Behavioral Health Center under construction) while still supporting needed investment in new Capital Improvement Projects. While I am confident that this tax rate can continue to support County operations in our five-year outlook, external impacts such as inflationary and recessionary factors, increased cost of living in the area and recurrently large year-over-year growth in education spending will continue to require forward thinking and strong budgetary practices to account for increased expense needs.

The recommended General Fund budget totals **$399 million – a 5% increase from last year's adopted budget**. Across all funds, including those supported by user fees, the FY26 budget totals **$548 million**. The budget also supports continued capital improvements and the Community Investment Fund.

Stewardship and Intentional Budgeting Practices

As staff created this Proposed Budget, we faced a need to address a projected deficit of just under $6 Million for FY26. Since the retreat in February, we worked through closing that gap with two primary strategies:

1. Challenging each department to use strong financial stewardship of taxpayer dollars to create a budget that fully supports services while reducing spending in supporting activities with no direct impact on services, such as travel to organizational conferences.

2. Employing intentional budgeting practices to accurately align the Proposed Budget with the reality of historical spending. The proposals of the past several years have consistently created between $20 and $40 million in surplus funds. Our approach this year involved evaluating actual spending levels and adjusting proposed budget numbers that reflect reality while remaining conservative.

Sustaining County Operations

Our budget is designed to support the essential operations of the County, including public safety, health and human services and infrastructure. We have made significant investments in our workforce in recent years, ensuring that employees are well-equipped to serve the community effectively. With the exception of 24 job reclassifications to better align with job duties and support growth, our workforce size is budgeted to stay level for FY26.

Our dedicated employees continue to be one of the County's greatest assets, ensuring stability and excellence in services delivered to residents. As such, this year's Recommended Budget contains funding to maintain existing benefits and traditional cost- of-living and merit increases for eligible employees. We have been very fortunate to see relatively low turnover over the past year. Continued investment in the employee work force should continue to see turnover remain low for FY26.

In addition to investing in our workforce, the FY26 budget provides ongoing funding to support quality services and investments that continue to produce results. There are many great examples of the amazing work employees are doing throughout the Budget Book, here are just a few highlights. Accomplishments below represent data for the first half of FY25 (July 2024-December 2024):

- Responding to ~20,000 calls with an average response time of under 7.5 minutes, down ~12 seconds from the first half FY24 **(Emergency Medical Services)**
- Assisting veterans in receiving more than $7.6 million of earned benefits, a 58% increase compared to the first half of FY24 **(Veterans Services)**
- Seizing narcotics with a street value of $5.2 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**
- Issuing over 8,000 construction related permits **(Construction Standards)**
- Redirecting over 120,000 pounds of household hazardous waste and over 55 tons of electronics screens from landfills **(Environmental Management)**

Meeting the Increasing Cost of Education

Investing in our local schools and supporting the education of our children is important for a community to thrive. Providing local investment in education comes in two regular forms: funding of operating budgets to support annual recurring expenses and funding of capital needs to address one-time/irregular costs, such as building maintenance and new construction. The County has consistently supported dramatic growth in both categories this decade and this year's Proposed Budget provides continued support above and beyond State-mandated levels as outlined below.

Operating Budget

Historically, staff has planned for a 4.5% operating increase for our education budget as a whole. However, operational budget requests for both public school systems (Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan Cabarrus Community College (RCCC) have consistently been over that planned 4.5% growth. Additionally, equitable funding requires that our two public school systems' funding grows equally based on Average Daily Membership which ensures that both schools get the same per student funding percentage increase even if one system does not request that large of an increase.

This year's funding requests from the schools involved a requested increase of **12.69%** from CCS and a **9.75%** increase from KCS. After reductions on County Operational spending were complete as discussed above, staff was able to support a 10%

increase to support the school systems above and beyond the planned 4.5% increase.

For the past several years, operational funding for public schools (CCS and KCS) has been growing at approximately 10% per year (with the exception of FY23) with total school system funding growing 41% since FY21. By contrast, property and sales tax revenue have grown 30% since FY21 and continue to be outpaced by the demands created for more allocation in the education space. The total student enrollment across CCS and KCS has increased ~5% over this same period of time.

	FY21	FY22	FY23	FY24	FY25	FY26	% Change since FY21
Regular Instruction	$59,850,173	$59,625,563	$61,675,264	$70,105,625	$79,911,948	$86,569,143	45%
Building Maintenance	$12,400,633	$12,412,311	$12,867,766	$13,085,985	$13,651,241	$15,907,909	28%
Grounds Maintenance	$108,680	$270,364	$270,364	$113,783	$113,783	$141,600	30%
Technology	$6,326,300	$7,296,300	$7,632,745	$7,657,541	$6,985,370	$7,939,889	26%
School System Total	**$78,685,786**	**$79,604,538**	**$82,446,139**	**$90,962,934**	**$100,662,342**	**$110,558,541**	**41%**
Charter Schools & Contingency	**$5,759,117**	**$5,953,304**	**$7,089,910**	**$7,215,515**	**$8,471,408**	**$9,529,552**	**65%**

RCCC continues to be the only public higher education institute in Cabarrus County and has seen an operating budget growth closer to 6% annually, which equates to a 34% increase since FY21 and has seen a 20% increase of students with over 22,000 annually enrolled currently.

Capital Investment

In addition to operational expenses, capital investment for schools continues to be a priority for County budget planning. This year's recommended capital investment across schools totals $29,050,000 and represents over 82% of the County's total recommended capital investment for FY26. The list of projects below accounts for prioritized deferred maintenance for each organization along with technology upgrades. Additionally, this year's Proposed Budget provides design funding for KCS school additions, RCCC S201 renovations, and design for the future construction of the RCCC Workforce Innovations Center.

There is a large list of new building requests across all 3 school organizations and staff expects to prepare a debt package in FY26 that, if approved, will create funding beginning in FY27 to address prioritized needs. Discussions will begin in the coming months to identify the target projects to incorporate within this future debt package.

Proposal Name	FY26
CCS - Deferred Maintenance	$ 10,117,624
CCS - Paging/Intercom Systems	$ 800,000
CCS - Replace Outdated TVs and Smart Boards/Student Chromebooks	$ 3,144,617
CCS - Security Cameras	$ 850,000
KCS - Activity Bus	$ 100,000
KCS - Deferred Maintenance	$ 1,945,000
KCS - System Capital for Energy Savings	$ 196,891
KCS - Technology Capital Support and Upgrade	$ 833,868
KCS - A.L. Brown Addition - Design	$ 1,950,000
KCS - Jackson Park Elementary Addition - Design	$ 1,040,000
RCCC - Deferred Maintenance	$ 400,000
RCCC - Parking Lots at South Campus/CBTC	$ 500,000

RCCC - South Campus Elevators	$ 350,000
RCCC - S201 Renovations - Design	$ 900,000
RCCC - Workforce Innovations Center	$ 5,922,000
TOTAL	**$ 29,050,000**

Adoption of the Capital Project Ordinance to include both County and Education related projects is planned for the June 16 regular meeting.

Continuing to Support County Capital Needs

The County has invested a large amount of capital through both capital investment and debt obligations in recent years. This funding established several new buildings such as the recently opened Afton Ridge Library and Active Living Center as well as the acquisition and remodel of the ACN building (now called Progress Place) and the current construction of the Stephen M. Morris Behavioral Health Center. These investments, along with the aforementioned education-related investments require thoughtful, conservative, and intentional County-level Capital Improvement planning over the next several years to ensure base needs are met while accounting for past obligation commitments.

For FY26, 13 County-level projects will be funded, including key maintenance and design work for future renovations at Camp T.N. Spencer and the Concord branch of the Public Library System. Additionally, funds will be allocated for the design of the new Cabarrus County Animal Shelter, which is targeted for construction in FY27.

Project	Total Cost
ADA Transition Plan	$150,000
Camp T.N. Spencer Park Multiple Building Consolidation and Renovations - Design	$550,000
Concord Library Exterior Renovations - Design	$80,000
Concord Library Interior Renovations - Design	$350,000
Governmental Center Generator Replacements	$600,000
Human Services Center HVAC Replacements	$200,000
Multi Building Exterior Envelope Repairs	$400,000
Phase 5 C&D Landfill Expansion	$600,000
Prime Farmland Soil & Water Conservation Easement	$170,000
Sheriff's Department Animal Shelter - Design	$2,000,000
Sheriff's Office 7th Floor Renovation	$150,000
Vietnam Veterans Park Boardwalk Replacement	$900,000
TOTAL	**$6,150,000**

Adoption of the Capital Project Ordinance, to include both County- and education-related projects, is planned for the June 16 Regular Meeting.

5-Year Outlook

The annual budget process establishes decisions for this fiscal year, but it is important to keep in mind that each set of annual decisions also impacts the future for years to come. As part of the annual budget process, staff develops a five-year plan that illustrates how revenues and expenditures are expected to change.

Past five-year plans have incorporated forecasts 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 **(4%)** which have been used for the FY26 five-year plan as well.

Expense growth has consistently outpaced staff's previous estimates which has continued to create pressure on revenue to also beat projections and requires an emphasis on reducing noncritical spending to maintain tax rates.

Our current 5-year plan projects for increasing deficits in each of the upcoming years. Given the current outlook and recent expense growth, staff will undergo an overhaul of spending analysis in FY26 working to generate partnerships across the county to appropriately plan for expected expense increases and ensure continued investment in services to support residents.

Acknowledgements

In closing, thank you to all the team members who show up day in and day out to make Cabarrus County an amazing place for America to thrive. A special thank you to all the employees, department leadership, and budget team who provided input and countless hours to create the FY26 Proposed Budget, we truly could not have created a budget this well positioned without you.

I would also like to thank the Board of Commissioners for their continued dedication and leadership to Cabarrus County. Your selfless service to the County provides a strong foundation of decision making to ensure the right investments are made to support staff and the residents of Cabarrus County.

We look forward to your thoughtful consideration of the Recommended Budget and input from residents and businesses before the budget adoption on June 16.

Respectfully submitted,

Sean Newton

Changes to the Recommended Budget

The Annual Budget for FY 2026, adopted by the Board of Commissioners on June 16, 2025, was the Recommended Budget adjusted for technical adjustments with changes to the 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 2026 Recommended	FY2026 Adopted	Difference Recommended vs Adopted
001	General Fund	$ 399,511,247	$ 399,511,247	$ -
100	Community Investment Fund	95,185,427	93,910,257	(1,275,170)
270	Landfill Fund	2,906,274	2,906,274	-
401	Emergency Telephone (911)	465,885	465,885	-
420	Arena & Fair	2,703,208	2,703,208	-
430	Fire Districts	9,650,712	9,650,712	-
442	Opioid Settlement Special Rev	3,189,703	3,189,703	-
560	Social Services	475,000	475,000	-
571	Intergovernmental	2,605,000	2,605,000	-
600	Worker Comp/Property Liability	7,563,018	7,563,018	-
610	Health & Dental	24,665,172	24,665,172	-
Total		**$ 548,920,646**	**$ 547,645,476**	**$ (1,275,170)**

The technical adjustments made to each fund are summarized below:

	Revenues	Expenditures
General Fund (001) Recommended Budget	**399,511,247**	**399,511,247**
Technical Adjustments:		
1. Increase Cabarrus County School's funding from 10% to 12.69%. Adjust Kannapolis City Schools and Charter Schools funding based on the revised per average daily membership (ADM) funding amount.		$2,937,495
2. Restore Funding for the Economic Development Corporation		225,000
3. Reduce contribution to the Community Investment Fund (CIF) *(Self Insurance Funds - Workers Comp Related)*		(2,431,018)
4. Reduce contribution to CIF for FY26 Only - Deferred Maintenance		(639,432)
5. Remove Feasibility Study for Quarantine Space at Animal Shelter		(50,000)
6. Adjustment entry to balance		(42,045)
Subtotal Adjustments	-	-
General Fund Adopted Budget	**399,511,247**	**399,511,247**

	Revenues	Expenditures
Community Investment Fund (100) Recommended Budget	**95,185,427**	**95,185,427**
Technical Adjustments:		
1. **Reduce Contribution from General Fund** *(Workers Comp Related)*	(2,431,018.00)	
2. **Reduce Contribution to Capital Outlay Funds**		
Remove Animal Shelter - Design Funding		(2,000,000)
3. **Reduce Contribution from General Fund** *(Deferred Maintenance Projects Related)*	(639,432)	
4. **Community Investment Fund - Fund Balance**	1,795,280	
5. **Additional Contributions to Captial Outlay Funds**		
Restore Funding for 2 EMS Ambulances		585,000
Restore Funding for 2 Sheriff's Office Vehicles including upfits		139,830
Community Investment Fund Adopted Budget	**93,910,257**	**93,910,257**

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

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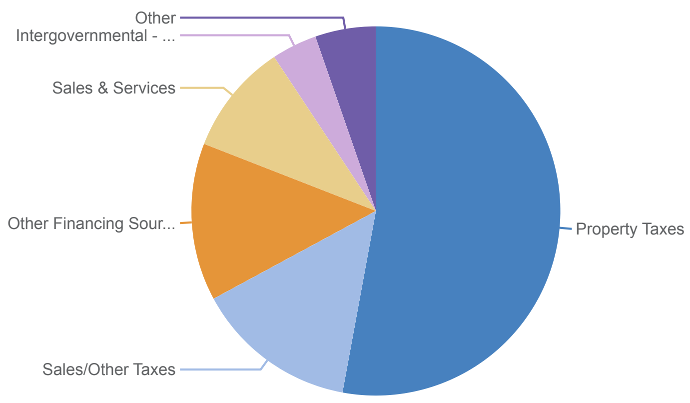

$547,645,476.00

Revenues in 2026

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	2025 - 26 Budget
Property Taxes	$278,830,878	$289,716,746
Sales/Other Taxes	$77,015,000	$77,825,000
Intergovernmental - Grants - Human Services	$20,555,532	$21,789,947
Intergovernmental - Grants - Other	$4,136,346	$3,501,095
Intergovernmental - Other	$6,618,650	$6,616,650
Permits & Fees	$9,047,350	$9,832,880
Sales & Services	$43,885,415	$53,563,584
Investments	$4,640,000	$6,695,000
Miscellaneous	$1,805,966	$2,507,700
Other Financing Sources	$50,457,415	$75,596,874
TOTAL	**$496,992,552**	**$547,645,476**

Rev and Exp by Source and Category

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Property Taxes	$243,615,763	$278,830,878	$289,716,746
Sales/Other Taxes	$75,826,330	$77,015,000	$77,825,000
Intergovernmental - Grants - Human Services	$19,646,168	$20,555,532	$21,789,947
Intergovernmental - Grants - Other	$3,096,122	$4,136,346	$3,501,095
Intergovernmental - Other	$6,616,650	$6,618,650	$6,616,650
Permits & Fees	$8,476,455	$9,047,350	$9,832,880
Sales & Services	$41,435,292	$43,885,415	$53,563,584
Investments	$2,045,000	$4,640,000	$6,695,000
Miscellaneous	$1,261,885	$1,805,966	$2,507,700
Other Financing Sources	$49,491,229	$50,457,415	$75,596,874
REVENUES TOTAL	**$451,510,894**	**$496,992,552**	**$547,645,476**
Expenses			

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$87,959,990	$105,741,653	$108,808,513
Employee Benefits	$38,694,659	$45,383,334	$52,162,911
Supplies	$9,901,540	$12,331,651	$13,239,916
Other Operation Cost	$32,726,432	$34,260,967	$30,332,277
Maintenance & Repair	$3,050,422	$3,279,492	$3,394,069
Other Services & Charges	$29,208,516	$30,855,203	$37,399,985
Contributions to Other Funds or Activities			
Operations			
Opioid Sub-Recipients	$0	$0	$290,000
Opioid SubRec Labor S&B	$0	$0	$703,150
Opioid SubRec Prog&Supp	$0	$0	$226,666
Opioid SubRec Med Supplies	$0	$0	$24,059
Cabarrus County Schools	$2,820,000	$3,240,000	$3,240,000
Regular Instructional Services	$70,105,625	$79,911,948	$88,568,840
Charter Schools	$6,535,493	$7,215,515	$8,471,408
Cont to Comm Investment Fund	$44,105,961	$42,576,242	$39,795,568
Technology Support Serv	$7,657,541	$6,985,370	$8,093,031
WeBuild Concord	$0	$2,000,000	$0
Kannapolis City Schools	$350,000	$355,000	$355,000
City of Concord	$100,000	$100,000	$0
Contribution to General Fund	$0	$0	$2,431,018
Public Health Authority	$10,994,141	$12,373,792	$12,719,861
Cont to Community Dev Block Gt	$32,000	$45,000	$0
Cont to Capital Project Fund	$11,193,094	$8,556,242	$4,870,848
Mental Health Center	$785,511	$635,511	$610,511
Incentive Grants	$1,700,000	$1,900,000	$2,430,000
Contribution to Landfill Fund	$618,400	$740,478	$724,274
Obligation-City of Kannapolis	$1,424,113	$2,059,613	$1,922,325
Obligation – City of Concord	$0	$66,500	$400,000
JHE Production Group	$10,000	$10,000	$10,000
Cont to Pension Trust Fund	$2,000,000	$0	$0
Rowan Cabarrus Community Colle	$4,416,397	$4,684,500	$5,003,500
Economic Development Corp	$425,000	$425,000	$425,000
School Park Maintenance	$50,000	$50,000	$50,000
CCS Building Maintenence	$11,825,418	$12,390,674	$15,198,894
KCS Building Maintenence	$1,260,567	$1,260,567	$1,260,567
Cont to Internal Service Fund	$230,000	$0	$500,000
KCS Ground Maintenence	$113,783	$113,783	$141,600
Cont to CAEC/SMG	$943,717	$904,122	$614,133
Shift Mentoring	$54,500	$54,500	$0
Sex Offender Specific Evaluati	$15,042	$3,667	$8,167
Fostering Solutions Crisis Bed	$31,920	$0	$0
YDI Family Life Skills Academy	$52,693	$52,601	$0
Kids at Work	$62,367	$60,933	$60,902
Get Hired -Youth Employability	$45,415	$59,840	$75,911
YDI Afterschool Academy	$51,000	$22,326	$0
Youth Style Fitness-Holistic F	$0	$45,749	$51,930
Families First - Strength Fam	$0	$0	$25,424
Conflict Resolution Center Tru	$0	$0	$41,695
First Responder	$13,000	$19,500	$19,500
Fire Districts	$1,661,330	$1,703,079	$2,162,708
Concord Rural	$52,582	$42,801	$40,881
Rimer Volunteer Fire Departmen	$319,159	$398,919	$407,855
Mt Mitchell Fire District	$131,480	$198,230	$200,052
Gold Hill Volunteer Fire Dept	$52,556	$71,455	$71,359
Mt Pleasant Volunteer Fire Dep	$625,375	$881,491	$902,103
Kannapolis Rural (Winecoff)	$236,312	$366,212	$373,494
Georgeville Fire District	$297,610	$449,500	$461,467
Flowes Store Fire District	$321,397	$432,111	$438,995
Odell Volunteer Fire Departmen	$1,100,721	$1,122,121	$1,141,433

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Richfield Volunteer Fire Dept	$11,792	$17,939	$18,864
Jackson Park Fire District	$247,631	$303,913	$312,488
Cold Water Fire District	$335,329	$491,351	$499,159
Allen Volunteer Fire Departmen	$702,724	$1,074,181	$1,088,914
Midland Fire District	$1,138,412	$1,430,528	$1,393,033
Northeast Volunteer Fire Dept	$210,027	$295,019	$304,286
Special Olympics	$84,405	$84,405	$98,534
Cabarrus Arts Council	$26,000	$27,000	$27,000
YMCA	$250,000	$250,000	$250,000
Harrisburg Volunteer Fire Dept	$1,315,896	$1,974,050	$1,996,329
OPERATIONS TOTAL	**$189,143,436**	**$200,533,278**	**$211,552,736**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$189,143,436**	**$200,533,278**	**$211,552,736**
Capital Outlay	$9,566,898	$7,314,574	$6,135,660
Debt Service	$51,259,000	$57,292,400	$84,619,409
EXPENSES TOTAL	**$451,510,894**	**$496,992,552**	**$547,645,476**
REVENUES LESS EXPENSES	**$0**	**$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 $48,853,329,072, a $1,894,076,072 (4.03%) increase from the prior year. This includes an estimated total valuation of Real, Personal and Public Service property of $45,485,319,072 and vehicle of $3,368,010,000.

The county uses the total assessed valuation and collection rate to determine the amount of revenue generated. **The recommended tax rate is $0.576 per $100 of assessed valuation** – no change 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 $278,023,234 in the General Fund. Delinquent taxes and interest are estimated to generate an additional $2,042,800. The Fire Districts are estimated to generate $9,650,712 in property taxes based on their adopted rates. In total the property tax revenue for FY26 is $289,716,746, an increase of $10,885,868 (3.9%) from the prior year.

Sales/Other Taxes

The State collects sales taxes, deducts a collection fee, refunds to non-profits and returns the remaining amount to the County. Sales tax is the County's second largest source of operating revenue. Sales tax revenue totals $74,597,292. That is an increase of $300,371 (0.4%) from the prior year. Other revenue in this category includes the Cable Franchise Fee ($450,000), Gross Receipts ($365,000) , Bottle Tax ($175,000) and Fire District Sales Tax ($2,162,708).

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 $39.79 million transfer from the General Fund that is also reflected here. The CIF fund also includes the use of $17.35 million of fund balance. Other Financing Sources revenues total $75,596,874.

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 $53,563,584, a $9,678,169 (22.1%) increase from the prior year.

Intergovernmental – Grants/Other

Intergovernmental revenues are primarily state and federal funding and grants. Total intergovernmental revenues total $31,450,692 in the General Fund, $404,000 in the Community Investment Fund, and $53,000 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 $9,832,880, a $785,530 (8.68%) increase 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 $5,500,000. Register of Deeds fee revenues total $3,792,000. 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 $2,507,700, a $701,734 (38.86%) increase from the prior year.

Investment Earnings

Investment Earnings are revenues earned on funds invested by the county. Investment earning revenues total $6,695,000, a $2,055,000 (44.29%) increase from the prior year. This is the result of higher interest rate environment.

Revenues by Fund

Revenues by Fund

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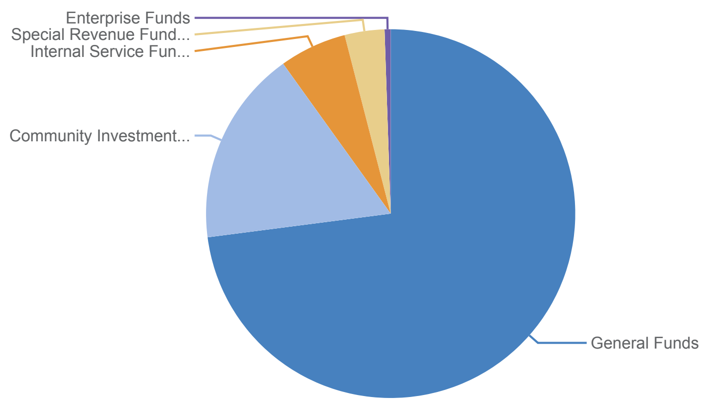

$547,645,476.00

Revenues in 2026

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

	Total Budget (All Funds)	General Fund	Community Investment Fund	Landfill Fund	911 Fund	Arena/Fair Fund	Fire Districts Fund
Property Taxes	$289,716,746	$280,066,034	$0	$0	$0	$0	$9,650,712
Sales/Other Taxes	$77,825,000	$49,039,740	$28,710,260	$75,000	$0	$0	$0
Intergovernmental - Grants - Human Services	$21,789,947	$21,789,947	$0	$0	$0	$0	$0
Intergovernmental - Grants - Other	$3,501,095	$3,092,095	$404,000	$5,000	$0	$0	$0
Intergovernmental - Other	$6,616,650	$6,568,650	$0	$48,000	$0	$0	$0
Permits & Fees	$9,832,880	$9,652,880	$0	$180,000	$0	$0	$0
Sales & Services	$53,563,584	$19,219,193	$0	$1,874,000	$442,764	$632,000	$0
Investments	$6,695,000	$4,500,000	$2,000,000	$0	$10,000	$60,000	$0
Miscellaneous	$2,507,700	$377,700	$0	$0	$0	$5,000	$0
Other Financing Sources	$75,596,874	$5,205,008	$62,795,997	$724,274	$13,121	$2,006,208	$0
TOTAL	**$547,645,476**	**$399,511,247**	**$93,910,257**	**$2,906,274**	**$465,885**	**$2,703,208**	**$9,650,712**

	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Workers Comp/Liability Fund	Self-Insured Fund
Property Taxes	$0	$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	$475,000	$2,605,000	$4,450,455	$23,865,172
Investments	$0	$0	$0	$50,000	$75,000
Miscellaneous	$1,400,000	$0	$0	$0	$725,000
Other Financing Sources	$1,789,703	$0	$0	$3,062,563	$0
TOTAL	**$3,189,703**	**$475,000**	**$2,605,000**	**$7,563,018**	**$24,665,172**

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

Expenditures

Expenditures total $547,645,476, a $50,652,924 (10.19%) increase from the prior year. The following three sections present expenditures by category, fund, function and department.

Expenditures by Category- All Funds

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$87,959,990	$105,741,653	$108,808,513
Employee Benefits	$38,694,659	$45,383,334	$52,162,911
Supplies	$9,901,540	$12,331,651	$13,239,916
Other Operation Cost	$32,726,432	$34,260,967	$30,332,277
Maintenance & Repair	$3,050,422	$3,279,492	$3,394,069
Other Services & Charges	$29,208,516	$30,855,203	$37,399,985
Contributions to Other Funds or Activities	$189,143,436	$200,533,278	$211,552,736
Capital Outlay	$9,566,898	$7,314,574	$6,135,660
Debt Service	$51,259,000	$57,292,400	$84,619,409
TOTAL	**$451,510,894**	**$496,992,552**	**$547,645,476**

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 $295,918,983, a $14,658,392 (5.21%) increase from the prior year. Significant increases include:

Education Funding – the budget includes an additional $11,446,306 for Cabarrus County Schools (CCS) to fund rising costs of locally paid staff, and operational cost including facility & grounds maintenance. Kannapolis City Schools (KCS) received an additional $1,154,284 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 $1,291,218. Rowan Cabarrus Community College will receive an increase of $319,000. In total, Education will receive just over $128.03 million for operations - an increase of $14.22 million (12.5%).

Cabarrus Health Alliance (CHA) – the budget includes an additional $609,219 (5.06%) 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.

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 $160,971,424, a $9,846,437 (6.52%) increase from the prior year. The increase includes 24 reclassifications of positions requested by various departments. Details of the reclassifications are shown in the Position Summary section of the budget book.

Healthcare – the budget includes an additional $4,013,148, a 25.96% increase from the prior year.

Retirement – the budget includes an additional $1,547,639, a 11.34% 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 FY26, the annual contribution for law enforcement officers is 16.08% and the rate for general employees is 14.39%.

Capital Outlay

Capital Outlay includes capital purchases between $5,000 and $99,999. Examples include equipment, vehicles, and furniture. Capital Outlay expenditures total **$6,135,660,** a $1,178,914 decrease (-16.12%) from the prior year.

Expenditures by Fund

The budget across all funds totals $547,645,476, a $50,652,924 (10.19%) increase from prior year. For further details of these funds, see the "Fund Summaries" section.

Expenditures by Category- All Funds

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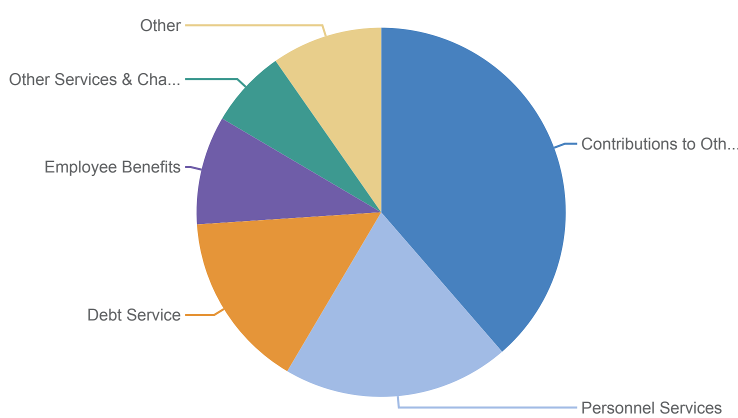


$547,645,476.00

Expenses in 2026

Education/School Debt

The budget for Education/School Debt is $179,181,996, a $27,839,303 (18.39%) 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, $1,291,218 is budgeted as Charter School contingency funds in the Board's Contingency account. Including the Charter Contingency, the Education funding excluding School Debt is $131,947,748, a $14,229,937 (12.09%) increase from the prior year.

Public Safety
The budget for Public Safety is $107,853,950 a $5,985,749 (5.88%) 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.

General Government
The budget for General Government is $78,405,837, a $6,579,941 (9.16%) increase from the prior year. The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager's Office, 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 $51,650,443, a $1,784,641 (-3.34%) decrease from the prior year. Contributions include expenditures to other funds such as the Community Investment Fund, Capital Project, Landfill, and Arena.

Human Services
The budget for Human Services is $70,279,176, a $4,067,767 (6.14%) increase from the prior year. Human Services expenditures are those that promote general health and well-being of the individuals within the community. This area includes Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging Services, Child Welfare, Child Support and the Cabarrus Health Alliance.

Non-Education Debt Service
The budget for Non-Education Debt Services is $39,293,943 a $9,902,736 (33.69%) increase from the prior year. Other debt service accounts for principal and interest payments on debt, other than school debt.

Culture and Recreation
The budget for Culture and Recreation is $14,185,312, a $926,806 (6.99%) 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 Libraries.

Economic and Physical Development
The budget for Economic and Physical Development is $7,868,106, a $656,028 (9.1%) 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 $2,906,274, a $458,796 (18.75%) 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	Fire Districts Fund
Personnel Services	$108,808,513	$107,759,641	$0	$676,342	$0	$131,063	$0
Employee Benefits	$52,162,911	$51,643,030	$0	$356,654	$0	$45,572	$0
Supplies	$13,239,916	$10,966,761	$0	$633,180	$14,345	$64,125	$0
Other Operation Cost	$30,332,277	$23,859,430	$450,000	$587,575	$272,540	$1,009,514	$0
Maintenance & Repair	$3,394,069	$2,165,435	$0	$244,500	$0	$429,000	$0
Other Services & Charges	$37,399,985	$10,158,007	$100,000	$378,023	$31,000	$1,013,934	$0
Contributions to Other Funds or Activities	$211,552,736	$189,651,283	$6,090,848	$0	$0	$10,000	$9,650,712
Capital Outlay	$6,135,660	$3,307,660	$2,650,000	$30,000	$148,000	$0	$0
Debt Service	$84,619,409	$0	$84,619,409	$0	$0	$0	$0
TOTAL	**$547,645,476**	**$399,511,247**	**$93,910,257**	**$2,906,274**	**$465,885**	**$2,703,208**	**$9,650,712**

	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Workers Comp/Liability Fund	Self-Insured Fund
Personnel Services	$241,467	$0	$0	$0	$0
Employee Benefits	$117,655	$0	$0	$0	$0
Supplies	$1,279,500	$0	$0	$0	$282,005
Other Operation Cost	$600	$475,000	$0	$30,000	$3,647,618
Maintenance & Repair	$0	$0	$0	$0	$555,134
Other Services & Charges	$306,606	$0	$130,000	$5,102,000	$20,180,415
Contributions to Other Funds or Activities	$1,243,875	$0	$2,475,000	$2,431,018	$0
Capital Outlay	$0	$0	$0	$0	$0
Debt Service	$0	$0	$0	$0	$0
TOTAL	**$3,189,703**	**$475,000**	**$2,605,000**	**$7,563,018**	**$24,665,172**

Expenditures by Function

Expenditures are budgeted across nine functions:

Expenditures by Function - All Funds

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions	$59,833,172	$53,435,084	$47,304,823
General Government	$64,494,812	$71,825,896	$78,546,896
Public Safety	$83,453,321	$101,868,201	$107,853,950
Economic & Physical Development	$6,358,498	$7,212,078	$8,093,106
Environmental Protection	$2,084,400	$2,447,478	$2,906,274
Human Services	$57,333,205	$66,211,409	$70,279,176
Education	$105,384,385	$116,461,918	$130,656,530
Culture & Recreation	$10,242,234	$13,258,506	$14,185,312
Debt Service	$62,326,867	$64,271,982	$87,819,409
TOTAL	**$451,510,894**	**$496,992,552**	**$547,645,476**

Expenditures by Function and Department- Contributions

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions	$11,193,094	$8,556,242	$4,870,848
Self Insured Dental	$710,000	$613,000	$800,000
Cont to Other Funds	$47,930,078	$44,265,842	$41,633,975
TOTAL	**$59,833,172**	**$53,435,084**	**$47,304,823**

Expenditures by Function and Department- General Government

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Board of Commissioners	$643,946	$603,336	$644,168
Legal Department	$757,566	$879,896	$999,780
County Manager	$1,337,688	$1,166,010	$1,414,043
Budget	$346,789	$417,020	$491,624
Strategy	$263,104	$460,544	$461,078
Internal Audit	$134,766	$0	$0
Procurement	$237,838	$230,194	$268,847
Communications & Outreach	$863,605	$940,292	$1,022,356
Risk Mgmt	$241,906	$252,168	$306,065
Human Resources	$1,499,675	$1,690,999	$1,806,198
Tax Collector	$1,352,659	$1,447,946	$1,312,320
Tax Administration	$3,057,055	$3,191,497	$3,480,407
Board of Elections	$1,897,608	$1,461,429	$1,768,456
Register of Deeds	$771,914	$856,214	$885,667
Finance	$1,670,520	$1,937,901	$2,153,182
Information Technology Svcs	$8,809,560	$9,799,232	$10,047,588
Non-departmental	$5,639,705	$6,228,160	$3,613,785
Self-Insured Workers' Comp	$1,971,537	$2,363,223	$4,861,018
Self-Insured Hospitalization	$17,879,340	$18,928,162	$23,865,172
Self-Insured Liability Insuran	$2,059,040	$2,498,250	$2,702,000
Facility Design & Construction	$293,965	$310,648	$358,832
Grounds Maintenance	$2,274,605	$2,695,451	$2,695,327
IAM Administration	$2,767,819	$3,606,879	$3,737,145
Sign Maintenance	$221,207	$246,427	$305,205
Building Maintenance	$3,349,465	$4,285,541	$4,473,308
Facility Services	$2,874,876	$3,401,690	$3,836,259
Fleet Maintenance	$1,277,051	$1,926,787	$1,037,066
TOTAL	**$64,494,812**	**$71,825,896**	**$78,546,896**

Expenditures by Function and Department- Public Safety

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
County Sheriff	$24,231,092	$29,528,912	$30,477,051
Harrisburg	$2,865,250	$3,280,103	$4,334,536
Midland	$331,552	$440,191	$535,107
Mt. Pleasant	$349,330	$504,826	$482,827
School Resource Officers	$2,571,815	$3,279,230	$3,630,896
Detention Center	$16,068,057	$19,927,718	$21,554,220
Animal Control	$1,170,363	$1,455,427	$1,426,330
Animal Shelter	$812,789	$957,495	$1,012,556
Courts	$1,407,086	$1,430,451	$1,267,713
Construction Standards	$5,202,075	$6,046,335	$6,126,981
Emergency Management	$7,500,229	$10,005,091	$10,134,693
Fire Services	$1,922,300	$2,189,710	$2,343,577
Fire Districts	$1,661,330	$1,703,079	$2,162,708
Emergency Medical Services	$15,502,202	$18,766,025	$20,110,669
Emergency Telephone	$416,638	$574,175	$583,185
Other Public Safety	$1,441,214	$1,581,717	$1,670,901
Other Human Services	$0	$197,716	$0
TOTAL	**$83,453,321**	**$101,868,201**	**$107,853,950**

Expenditures by Function and Department- Economic & Phys Dev

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Planning & Development Serv	$757,375	$663,672	$733,516
Community Development	$768,670	$837,997	$1,008,271
Soil & Water Conservation	$373,664	$412,850	$442,761
Zoning Administration	$286,379	$303,723	$314,507
Economic Development Corp	$948,297	$867,723	$841,726
Economic Development Incentive	$1,700,000	$1,900,000	$2,430,000
Other Econ & Phys Devel	$1,524,113	$2,226,113	$2,322,325
TOTAL	**$6,358,498**	**$7,212,078**	**$8,093,106**

Expenditures by Function and Department- Environmental Pr...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Landfill Operations	$1,422,000	$1,666,000	$2,066,000
Waste Reduction/Recycling	$662,400	$781,478	$840,274
TOTAL	**$2,084,400**	**$2,447,478**	**$2,906,274**

Expenditures by Function and Department- Human Services

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Veterans Services	$455,992	$522,954	$586,770
Transportation	$3,272,559	$4,068,984	$3,690,068
Business Operations - HHS	$0	$0	$860,943
DHS- Administration Operations	$7,755,879	$8,081,928	$8,030,780
DHS-Economic Family Support Sv	$3,205,610	$4,790,345	$2,489,303
DHS - Food & Nutrition Service	$0	$0	$2,979,175
DHS - Child Welfare	$12,283,811	$14,214,361	$14,869,149
DHS - Child Support Services	$2,216,543	$2,427,509	$2,616,824
DHS - Economic Services	$10,767,221	$10,607,375	$11,263,201
DHS-Adult and Family Services	$2,813,574	$3,231,584	$3,417,117
DHS- Behavioral Health	$288,143	$298,708	$348,349
Cooperative Extension	$471,822	$515,862	$476,226
Aging - Nutrition Title III	$944,322	$1,051,618	$910,742
Aging - Senior Services	$818,077	$920,878	$955,454
Cabarrus Health Alliance	$10,994,141	$12,040,642	$12,649,861
Other Human Services	$1,045,511	$3,438,661	$4,135,214
TOTAL	**$57,333,205**	**$66,211,409**	**$70,279,176**

Expenditures by Function and Department- Education

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$89,618,737	$99,265,847	$111,835,994
Kannapolis City Schools	$10,049,690	$11,212,010	$12,503,346
Current Expense- RCCC	$4,316,397	$4,584,500	$4,903,500
Capital Outlay Cab Cty Schools	$1,056,324	$1,056,324	$1,056,324
Capital Outlay Kann City Sch	$108,832	$108,832	$108,832
Capital Outlay- RCCC	$100,000	$100,000	$100,000
Other Schools	$134,405	$134,405	$148,534
TOTAL	**$105,384,385**	**$116,461,918**	**$130,656,530**

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
ALPS Administration	$0	$1,597,573	$1,701,287
Camp Spencer	$0	$304,223	$326,218
Frank Liske Park	$0	$439,357	$443,789
Rob Wallace Park	$0	$290,199	$322,647
Vietnam Veterans Park	$0	$5,950	$7,000
St. Stephens Park	$0	$4,000	$0
Afton Ridge Active Living Center	$0	$436,496	$0
Concord Active Living Center	$0	$609,522	$0
Mt. Pleasant Active Living Center	$0	$343,440	$0
Active Living & Parks-Park Op	$2,199,055	$0	$0
Active Living Ctr-Afton Ridge	$0	$0	$270,878
Active Liv& Pks-Senior Center	$878,442	$0	$781,686
Active Living Ctr-MtPleasant	$0	$0	$175,872
Library Administration	$0	$2,122,476	$2,073,243
Mt. Pleasant Library	$0	$627,551	$665,767
Harrisburg Library	$0	$671,933	$706,561
Concord Library	$4,941,516	$1,337,410	$1,699,873
Kannapolis Library	$0	$786,546	$768,390
Midland Library	$0	$371,021	$413,318
Afton Ridge Library	$0	$1,048,292	$1,098,575
Arena & Events Center	$1,266,217	$1,236,104	$1,393,133
County Fair	$921,004	$989,413	$1,300,075
Visitor Related Events	$10,000	$10,000	$10,000
Other - Cult & Rec	$26,000	$27,000	$27,000
TOTAL	**$10,242,234**	**$13,258,506**	**$14,185,312**

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Debt Services: Education	$38,761,000	$34,880,775	$48,525,466
Debt Service: Other	$23,565,867	$29,391,207	$39,293,943
TOTAL	**$62,326,867**	**$64,271,982**	**$87,819,409**

Expenditures by Fund and Function

	Total Budget (All Funds)	General Fund	Community Investment Fund	Landfill Fund	911 Fund	Arena/Fair Fund	Fire Districts Fund
Contributions	$47,304,823	$41,633,975	$4,870,848	$0	$0	$0	$0
General Government	$78,546,896	$47,118,706	$0	$0	$0	$0	$0
Public Safety	$107,853,950	$97,737,353	$0	$0	$465,885	$0	$9,650,712
Economic & Physical Development	$8,093,106	$8,093,106	$0	$0	$0	$0	$0
Environmental Protection	$2,906,274	$0	$0	$2,906,274	$0	$0	$0
Human Services	$70,279,176	$66,614,473	$0	$0	$0	$0	$0
Education	$130,656,530	$126,831,530	$1,220,000	$0	$0	$0	$0
Culture & Recreation	$14,185,312	$11,482,104	$0	$0	$0	$2,703,208	$0
Debt Service	$87,819,409	$0	$87,819,409	$0	$0	$0	$0
TOTAL	**$547,645,476**	**$399,511,247**	**$93,910,257**	**$2,906,274**	**$465,885**	**$2,703,208**	**$9,650,712**

	Opioid Settlement Fund	Social Services Fund	Intergovernmental Fund	Workers Comp/Liability Fund	Self-Insured Fund
Contributions	$0	$0	$0	$0	$800,000
General Government	$0	$0	$0	$7,563,018	$23,865,172
Public Safety	$0	$0	$0	$0	$0
Economic & Physical Development	$0	$0	$0	$0	$0
Environmental Protection	$0	$0	$0	$0	$0
Human Services	$3,189,703	$475,000	$0	$0	$0
Education	$0	$0	$2,605,000	$0	$0
Culture & Recreation	$0	$0	$0	$0	$0
Debt Service	$0	$0	$0	$0	$0
TOTAL	**$3,189,703**	**$475,000**	**$2,605,000**	**$7,563,018**	**$24,665,172**

GENERAL FUND SUMMARIES

FY 2026 Annual Budget

General Fund Summary

The General Fund overall budget totals $493,421,504 an increase of $39,259,044 (8.64%) 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 $399,511,247, an increase of $19,397,011 (5.10%) 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 functions of the County.

General Fund Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Property Taxes	$236,516,760	$269,281,057	$280,066,034
Sales/Other Taxes	$47,896,330	$48,589,000	$49,039,740
Intergovernmental - Grants - Human Services	$19,646,168	$20,555,532	$21,789,947
Intergovernmental - Grants - Other	$2,683,122	$3,726,346	$3,092,095
Intergovernmental - Other	$6,568,650	$6,568,650	$6,568,650
Permits & Fees	$8,326,455	$8,897,350	$9,652,880
Sales & Services	$15,638,414	$17,202,857	$19,219,193
Investments	$2,000,000	$4,500,000	$4,500,000
Miscellaneous	$286,100	$430,100	$377,700
Other Financing Sources	$221,755	$363,344	$5,205,008
REVENUES TOTAL	**$339,783,753**	**$380,114,236**	**$399,511,247**
Expenses			
Personnel Services	$87,276,269	$104,814,425	$107,759,641
Employee Benefits	$38,358,913	$44,945,332	$51,643,030
Supplies	$9,135,385	$11,427,846	$10,966,761
Other Operation Cost	$22,742,059	$24,790,346	$23,859,430
Maintenance & Repair	$2,000,252	$2,229,992	$2,165,435
Other Services & Charges	$8,869,505	$8,047,238	$10,158,007
Contributions to Other Funds or Activities	$167,571,339	$178,459,065	$189,651,283
Capital Outlay	$3,830,031	$5,399,992	$3,307,660
EXPENSES TOTAL	**$339,783,753**	**$380,114,236**	**$399,511,247**
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

Community Investment Fund Summary

Also a General Fund is the Community Investment Fund (CIF) that maintains separate restricted revenues, expenses, and fund balance. The CIF provides dedicated and sustainable funding for capital projects for the county, school systems and community college. The CIF budget totals $93,910,257, an increase of $19,862,033 (26.82%) from the prior year.

Community Investment Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Sales/Other Taxes	$27,930,000	$28,426,000	$28,710,260
Intergovernmental - Grants - Other	$404,000	$404,000	$404,000
Investments	$0	$0	$2,000,000
Other Financing Sources	$46,405,961	$45,218,224	$62,795,997
REVENUES TOTAL	**$74,739,961**	**$74,048,224**	**$93,910,257**
Expenses			
Other Operation Cost	$5,391,000	$4,250,000	$450,000
Other Services & Charges	$100,000	$1,000,000	$100,000
Contributions to Other Funds or Activities	$12,413,094	$9,776,242	$6,090,848
Capital Outlay	$5,576,867	$1,729,582	$2,650,000
Debt Service	$51,259,000	$57,292,400	$84,619,409
EXPENSES TOTAL	**$74,739,961**	**$74,048,224**	**$93,910,257**
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

OTHER FUND SUMMARIES

FY 2026 Annual Budget

Landfill Fund Summary

The Landfill Fund budget totals $2,906,274, a increase of $458,796 (18.75%) from the prior year. Tipping fee revenue totals $1,242,000, based on a charge of $54 per ton multiplied by 23,000 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Sales/Other Taxes	$0	$0	$75,000
Intergovernmental - Grants - Other	$9,000	$6,000	$5,000
Intergovernmental - Other	$48,000	$50,000	$48,000
Permits & Fees	$150,000	$150,000	$180,000
Sales & Services	$1,259,000	$1,501,000	$1,874,000
Other Financing Sources	$618,400	$740,478	$724,274
REVENUES TOTAL	**$2,084,400**	**$2,447,478**	**$2,906,274**
Expenses			
Personnel Services	$543,632	$645,557	$676,342
Employee Benefits	$280,718	$313,569	$356,654
Supplies	$515,280	$597,180	$633,180
Other Operation Cost	$413,603	$499,025	$587,575
Maintenance & Repair	$178,500	$159,500	$244,500
Other Services & Charges	$152,667	$207,647	$378,023
Capital Outlay	$0	$25,000	$30,000
EXPENSES TOTAL	**$2,084,400**	**$2,447,478**	**$2,906,274**
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

OTHER FUND SUMMARIES

FY 2026 Annual Budget

911 Emergency Telephone System Fund Summary

The 911 Fund budget totals $465,885, an decrease of $7,890 (-1.66%) 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$346,955	$262,342	$442,764
Investments	$5,000	$10,000	$10,000
Other Financing Sources	$64,683	$201,433	$13,121
TOTAL	**$416,638**	**$473,775**	**$465,885**

911 Emergency Fund Summary Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$0	$21,000	$14,345
Other Operation Cost	$331,638	$367,775	$272,540
Other Services & Charges	$0	$0	$31,000
Capital Outlay	$85,000	$85,000	$148,000
TOTAL	**$416,638**	**$473,775**	**$465,885**

911 Emergency Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$416,638	$473,775	$465,885
Expenses	$416,638	$473,775	$465,885
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

OTHER FUND SUMMARIES

FY 2026 Annual Budget

Arena & Events Center Fund Summary

The Arena and Events Center Fund budget totals $2,703,208, a $467,691 (20.92%) 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 $376,500 from the Tourism Authority from occupancy taxes. The County contracts with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair).

Arena & Events Center Fund Summary Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$749,831	$749,831	$632,000
Investments	$15,000	$60,000	$60,000
Miscellaneous	$5,000	$5,000	$5,000
Other Financing Sources	$1,427,390	$1,420,686	$2,006,208
TOTAL	**$2,197,221**	**$2,235,517**	**$2,703,208**

Arena & Events Center Fund Summary Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$140,090	$149,723	$131,063
Employee Benefits	$55,028	$58,665	$45,572
Supplies	$60,875	$64,125	$64,125
Other Operation Cost	$616,508	$669,475	$1,009,514
Maintenance & Repair	$386,150	$391,500	$429,000
Other Services & Charges	$928,571	$892,029	$1,013,934
Contributions to Other Funds or Activities	$10,000	$10,000	$10,000
TOTAL	**$2,197,221**	**$2,235,517**	**$2,703,208**

Arena and Event Center Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,197,221	$2,235,517	$2,703,208
Expenses	$2,197,221	$2,235,517	$2,703,208
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Property Taxes	$7,099,003	$9,549,821	$9,650,712
TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**

Fire Districts Fund Summary- Expense Expanded

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities			
Operations			
Concord Rural	$52,582	$42,801	$40,881
Rimer Volunteer Fire Departmen	$319,159	$398,919	$407,855
Mt Mitchell Fire District	$131,480	$198,230	$200,052
Gold Hill Volunteer Fire Dept	$52,556	$71,455	$71,359
Mt Pleasant Volunteer Fire Dep	$625,375	$881,491	$902,103
Kannapolis Rural (Winecoff)	$236,312	$366,212	$373,494
Georgeville Fire District	$297,610	$449,500	$461,467
Flowes Store Fire District	$321,397	$432,111	$438,995
Odell Volunteer Fire Departmen	$1,100,721	$1,122,121	$1,141,433
Richfield Volunteer Fire Dept	$11,792	$17,939	$18,864
Jackson Park Fire District	$247,631	$303,913	$312,488
Cold Water Fire District	$335,329	$491,351	$499,159
Allen Volunteer Fire Departmen	$702,724	$1,074,181	$1,088,914
Midland Fire District	$1,138,412	$1,430,528	$1,393,033
Northeast Volunteer Fire Dept	$210,027	$295,019	$304,286
Harrisburg Volunteer Fire Dept	$1,315,896	$1,974,050	$1,996,329
OPERATIONS TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**
TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**

Fire Districts Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Property Taxes	$7,099,003	$9,549,821	$9,650,712
REVENUES TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**
Expenses			
Contributions to Other Funds or Activities	$7,099,003	$9,549,821	$9,650,712
EXPENSES TOTAL	**$7,099,003**	**$9,549,821**	**$9,650,712**
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

OTHER FUND SUMMARIES

FY 2026 Annual Budget

Social Services Fund Summary

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

Social Services Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Sales & Services	$400,000	$450,000	$475,000
REVENUES TOTAL	**$400,000**	**$450,000**	**$475,000**
Expenses			
Other Operation Cost	$400,000	$450,000	$475,000
EXPENSES TOTAL	**$400,000**	**$450,000**	**$475,000**
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

OTHER FUND SUMMARIES

FY 2026 Annual Budget

Intergovernmental Fund Summary

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

Intergovernmental Fund Summary Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$2,170,000	$2,600,000	$2,605,000
TOTAL	**$2,170,000**	**$2,600,000**	**$2,605,000**

Intergovernmental Fund Summary Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Services & Charges	$120,000	$125,000	$130,000
Contributions to Other Funds or Activities	$2,050,000	$2,475,000	$2,475,000
TOTAL	**$2,170,000**	**$2,600,000**	**$2,605,000**

Intergovernmental Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,170,000	$2,600,000	$2,605,000
Expenses	$2,170,000	$2,600,000	$2,605,000
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

Workers' Compensation & Liability Fund Summary

The Workers' Compensation and Liability Fund totals $7,563,018, a $2,701,545 (55.57%) 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$3,487,537	$2,363,223	$4,450,455
Investments	$20,000	$20,000	$50,000
Other Financing Sources	$523,040	$2,478,250	$3,062,563
TOTAL	**$4,030,577**	**$4,861,473**	**$7,563,018**

Workers' Compensation & Liability Fund Summary Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$11,000	$11,000	$30,000
Other Services & Charges	$3,944,577	$4,775,473	$5,102,000
Contributions to Other Funds or Activities	$0	$0	$2,431,018
Capital Outlay	$75,000	$75,000	$0
TOTAL	**$4,030,577**	**$4,861,473**	**$7,563,018**

Workers Compensation and Liability Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$4,030,577	$4,861,473	$7,563,018
Expenses	$4,030,577	$4,861,473	$7,563,018
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

Self-Insured Health & Dental Fund Summary

The Self-Insured Fund budget totals $24,665,172, a $5,124,010 (26.22%) 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$17,383,555	$18,756,162	$23,865,172
Investments	$5,000	$50,000	$75,000
Miscellaneous	$970,785	$700,000	$725,000
Other Financing Sources	$230,000	$35,000	$0
TOTAL	**$18,589,340**	**$19,541,162**	**$24,665,172**

Self-Insured Health & Dental Fund Summary Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$190,000	$221,500	$282,005
Other Operation Cost	$2,820,624	$3,223,346	$3,647,618
Maintenance & Repair	$485,520	$498,500	$555,134
Other Services & Charges	$15,093,196	$15,597,816	$20,180,415
TOTAL	**$18,589,340**	**$19,541,162**	**$24,665,172**

Self Insured Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$18,589,340	$19,541,162	$24,665,172
Expenses	$18,589,340	$19,541,162	$24,665,172
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Miscellaneous			
Claim Settlements	$0	$670,866	$1,400,000
MISCELLANEOUS TOTAL	**$0**	**$670,866**	**$1,400,000**
Other Financing Sources	$0	$0	$1,789,703
TOTAL	**$0**	**$670,866**	**$3,189,703**

Opioid Settlement Fund Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$131,948	$241,467
Employee Benefits	$0	$65,768	$117,655
Supplies	$0	$0	$1,279,500
Other Operation Cost	$0	$0	$600
Other Services & Charges	$0	$210,000	$306,606
Contributions to Other Funds or Activities	$0	$263,150	$1,243,875
TOTAL	**$0**	**$670,866**	**$3,189,703**

Opioid Settlement Fund Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$670,866	$3,189,703
Expenses	$0	$670,866	$3,189,703
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

POSITION SUMMARY

FY 2026 Annual Budget

TOTAL AUTHORIZED POSITIONS

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	3.00	3.00	3.00	3.00	-	-
County Manager	6.00	5.40	6.00	5.40	5.00	4.40	5.00	4.40	-	-
Budget	3.00	3.00	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	3.00	3.00	-	-
Internal Audit	1.00	1.00	-	-	-	-	-	-	-	-
Procurement	2.00	2.00	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	2.00	2.00	-	-
Communications & Outreach	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Human Resources	12.00	12.00	13.00	13.00	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	40.00	40.00	39.00	39.00	38.00	38.00	38.00	38.00	-	-
Facility Design & Construction	2.00	2.00	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	14.00	14.00	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	18.00	18.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-
Facility Services	43.00	43.00	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	**255.00**	**245.83**	**257.00**	**247.83**	**255.00**	**245.83**	**255.00**	**245.83**	**-**	**-**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Sheriff										
Administration & Operations	198.00	197.75	199.00	198.75	200.00	199.75	200.00	199.75	-	-
Detention Center	158.00	154.62	158.00	154.62	158.00	154.62	158.00	154.62	-	-
Harrisburg Sheriff	25.00	25.00	25.00	25.00	29.00	29.00	29.00	29.00	-	-
Midland Sheriff	4.00	4.00	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	4.00	4.00	-	-
School Resource Officers	27.00	27.00	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	40.00	40.00	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	167.00	137.40	179.00	148.20	179.00	148.20	179.00	148.20	-	-
TOTAL	**660.00**	**626.77**	**673.00**	**638.57**	**678.00**	**643.57**	**678.00**	**643.57**	**-**	**-**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	5.00	5.00	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	5.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00	-	-
TOTAL	**22.00**	**22.00**	**20.00**	**20.00**	**19.00**	**19.00**	**19.00**	**19.00**	**-**	**-**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED POSITIONS	FTE'S	FY 2025 ADOPTED POSITIONS	FTE'S	FY 2025 REVISED POSITIONS	FTE'S	FY 2026 ADOPTED POSITIONS	FTE'S	ADOPTED CHANGE POSITIONS	FTE'S
ENVIRONMENTAL PROTECTION										
Landfill	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	-	-
Waste Reduction	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	-	-
TOTAL	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**-**	**-**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED POSITIONS	FTE'S	FY 2025 ADOPTED POSITIONS	FTE'S	FY 2025 REVISED POSITIONS	FTE'S	FY 2026 ADOPTED POSITIONS	FTE'S	ADOPTED CHANGE POSITIONS	FTE'S
HUMAN SERVICES										
HHS Business Operations*	-	-	-	-	8.00	8.00	8.00	8.00	-	-
Veterans Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
Social Services										
Administration	38.00	37.00	44.00	44.00	36.00	36.00	36.00	36.00	-	-
Transportation	33.00	33.00	32.00	32.00	32.00	32.00	32.00	32.00	-	-
Food & Nutrition Services**	-	-	-	-	33.00	33.00	33.00	33.00	-	-
Child Welfare	100.00	99.63	103.00	102.63	100.00	99.63	100.00	99.63	-	-
Child Support Enforcement	23.00	23.00	24.00	24.00	24.00	24.00	24.00	24.00	-	-
Economic Services	119.00	119.00	119.00	119.00	117.00	117.00	117.00	117.00	-	-
Economic Family Support Services	28.00	28.00	51.00	51.00	23.00	23.00	23.00	23.00	-	-
Adult & Family Services	31.00	30.10	32.00	31.10	32.00	31.10	32.00	31.10	-	-
Nutrition	11.00	8.60	11.00	8.60	10.00	7.60	10.00	7.60	-	-
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	3.00	3.00	3.00	3.00	-	-
TOTAL	**394.00**	**389.33**	**427.00**	**423.33**	**427.00**	**423.33**	**427.00**	**423.33**	**-**	**-**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED POSITIONS	FTE'S	FY 2025 ADOPTED POSITIONS	FTE'S	FY 2025 REVISED POSITIONS	FTE'S	FY 2026 ADOPTED POSITIONS	FTE'S	ADOPTED CHANGE POSITIONS	FTE'S
CULTURE & RECREATION										
Active Living & Parks										
Parks Administration	35.00	28.64	15.00	11.74	19.00	13.14	19.00	13.14	-	-
Camp Spencer Park^	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Frank Liske Park^	-	-	5.00	3.67	3.00	3.00	3.00	3.00	-	-
Rob Wallace Park^	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Senior Centers	10.00	7.65	-	-						
Active Living Center at Afton^^	-	-	8.00	6.20	3.00	3.00	3.00	3.00	-	-
Active Living Center at Concord^^	-	-	9.00	6.65	15.00	9.00	15.00	9.00	-	-
Active Living Center at Mt. Pleasant^^	-	-	8.00	4.90	2.00	2.00	2.00	2.00	-	-
Library (Administration)^^^	94.00	78.10	14.00	13.75	10.00	9.75	10.00	10.00	-	0.25
Mt. Pleasant Library^^^	-	-	10.00	8.25	10.00	8.25	10.00	8.25	-	-
Harrisburg Library^^^	-	-	11.00	9.00	11.00	9.00	11.00	9.00	-	-
Concord Library^^^	-	-	23.00	18.80	26.00	21.30	26.00	21.50	-	0.20
Kannapolis Library^^^	-	-	15.00	12.00	14.00	11.00	14.00	11.50	-	0.50
Midland Library^^^	-	-	7.00	5.00	6.00	4.50	6.00	4.50	-	-
Afton Ridge Library^^^	-	-	17.00	14.50	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	**141.00**	**116.06**	**149.00**	**121.13**	**143.00**	**115.11**	**143.00**	**116.06**	**-**	**0.95**

TOTAL AUTHORIZED POSITIONS

	FY 2024 ADOPTED POSITIONS	FTE'S	FY 2025 ADOPTED POSITIONS	FTE'S	FY 2025 REVISED POSITIONS	FTE'S	FY 2026 ADOPTED POSITIONS	FTE'S	ADOPTED CHANGE POSITIONS	FTE'S
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	**1,482.00**	**1,409.99**	**1,536.00**	**1,460.84**	**1,532.00**	**1,456.84**	**1,532.00**	**1,457.79**	**-**	**0.95**

*split from DSS Administration in FY25

**split from Economic Family Support Services in FY25

^split from Parks Administration in FY24

^^moved from Senior Centers in FY24

^^^split from Library Administration in FY24

Adopted Position Changes

ADOPTED POSITION CHANGES				
Department	From Current	To New	Position Count	Adopted FTE Change
RECLASSIFICATIONS				
Board of Elections	Senior Elections Clerk	Voter Education/Outreach Specialist	1.00	0.00
Finance	Accounting Supervisor	Accounting Manager	3.00	0.00
Finance	Senior Accountant	Accounting Supervisor	1.00	0.00
School Resource Officers	Senior Deputy Sheriff	SRO Sergeant	2.00	0.00
Emergency Medical Services	Master Paramedic	Field Training Officer	7.00	0.00
Emergency Medical Services	Senior Paramedic	Field Training Officer	1.00	0.00
Planning	Senior Planner	Planning Supervisor	1.00	0.00
CHANGE IN HOURS				
Library Administration	0.75 FTE	1 FTE	1.00	0.25
Concord Library	0.4 FTE	0.5 FTE	2.00	0.20
Kannapolis Library	0.4 FTE	0.5 FTE	5.00	0.50
TOTAL CHANGE - FTE Count				**0.95**

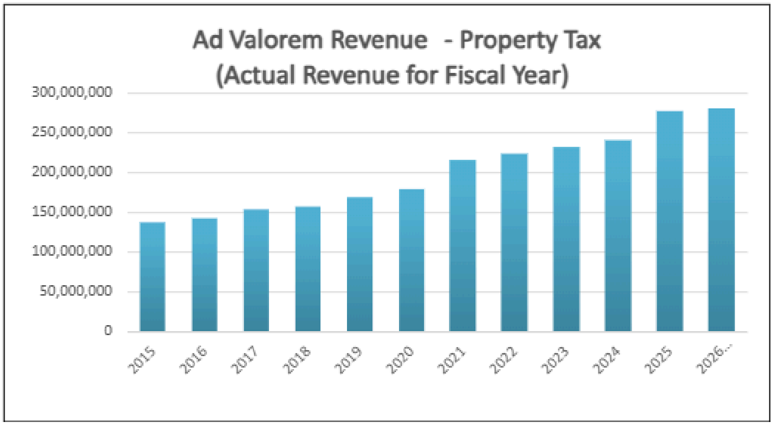
FIVE YEAR FINANCIAL PLAN

FY 2026 Annual Budget

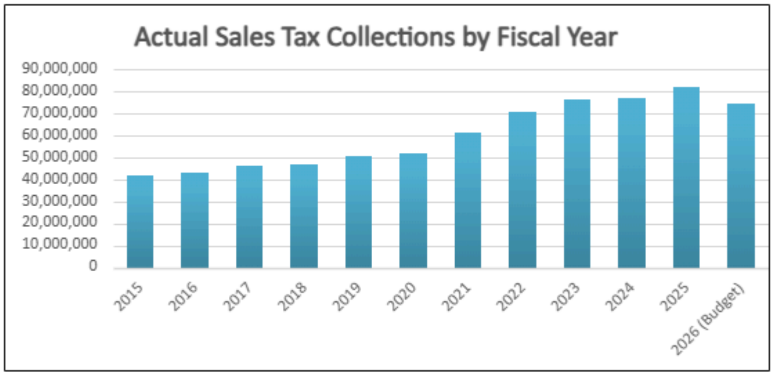
Introduction

The Five-Year Financial Plan is a forecast of revenues and expenditures beginning with the current year budget (FY26) 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
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	99.33%
2024	$240,250,343	99.44%
2025	$275,902,073	
2026 (Budget)	$280,066,034	



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	$82,117,602
2026 (Budget)	$74,597,292

Revenue Assumption

Property Tax

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

Property valuations increase of:

FY26 - 4.0%

FY27 - 2.0%

FY28 - 2.0%

FY29 - 2.0%

FY30 - 2.0%

Tax collection rate of 98.75% for Real Property and 99.5% for Vehicles (DMV) during the five-year period.

Sustained tax rate of $0.576 per $100 of assessed value.

No sustained recession.

Sales Tax

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

One (1) percent growth for FY26.

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.
Four (4) percent increase for Cabarrus Health Alliance
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**

	FY2025 Adopted	FY2026 Adopted	FY2027	FY2028	FY2029 Revaluation	FY2030
REVENUES						
Property Tax	269,281,057	280,066,034	285,208,287	290,449,203	295,790,713	301,234,788
Sales Tax	48,589,000	49,039,740	49,530,137	50,025,439	50,525,693	51,030,950
Intergovernmental Revenue/Grants	30,850,528	31,450,692	31,450,692	31,450,692	31,450,692	31,450,692
Permits & Fees	8,897,350	9,652,880	9,845,938	10,042,856	10,243,713	10,448,588
Sales & Services	17,202,857	19,219,193	19,603,577	19,995,648	20,395,561	20,803,473
Investment Earnings	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Miscellaneous	430,100	377,700	377,700	377,700	377,700	377,700
Other Financial Sources	363,344	5,205,008	4,312,990	10,336,990	12,115,990	12,103,990
Grand Total Revenue	**380,114,236**	**399,511,247**	**404,829,321**	**417,178,528**	**425,400,063**	**431,950,180**
EXPENSES						
General Government						
Personnel Expenses	149,759,757	159,402,671	168,966,831	179,104,841	189,851,132	201,242,199
Operating Expenses	50,608,710	49,094,677	50,567,517	52,084,543	53,647,079	55,256,491
Contributions to Other Funds						
Contribution to Community Investment Fund	42,576,242	39,795,568	40,435,000	40,435,000	40,435,000	40,435,000
Contribution to Landfill Fund	740,478	724,274	746,002	768,382	791,434	815,177
Contribution to Internal Service Fund	-	500,000	-	-	-	-
Contribution to Community Development Fund	45,000	-	45,000	45,000	45,000	45,000
Education						
Cabarrus County Schools	90,194,246	101,640,552	106,214,377	110,994,024	115,988,755	121,208,249
Charter Schools	8,471,408	9,762,626	10,201,944	10,661,032	11,140,778	11,642,113
Kannapolis City Schools	10,468,096	11,622,380	12,145,387	12,691,930	13,263,066	13,859,904
Rowan Cabarrus Community College	4,584,500	4,903,500	5,124,158	5,354,745	5,595,708	5,847,515
Special Olympics	84,405	98,534	98,534	98,534	98,534	98,534
Outside Agencies						
Cabarrus Arena & Events Center	904,122	614,133	614,133	614,133	614,133	614,133
Cabarrus Arts Council	27,000	27,000	27,000	27,000	27,000	27,000
Cabarrus Health Alliance	12,040,642	12,649,861	13,155,855	13,682,090	14,229,373	14,798,548
City of Concord	100,000	-	-	-	-	-
City of Concord (MSD)	66,500	400,000	400,000	400,000	400,000	400,000
City of Kannapolis (Debt)	1,326,113	1,322,325	1,320,865	-	-	-
City of Kannapolis (MSD)	733,500	600,000	600,000	600,000	600,000	600,000
Economic Development Corporation	425,000	425,000	425,000	425,000	425,000	425,000
Economic Development Incentive Grants	1,900,000	2,430,000	3,969,000	9,993,000	11,772,000	11,760,000
Fire District Sales Tax Contributions	1,703,079	2,162,708	2,162,708	2,162,708	2,162,708	2,162,708
Juvenile Crime Prevention Council (JCPC)	459,927	459,927	459,927	459,927	459,927	459,927
Mental Health Bottle Tax	200,000	175,000	175,000	175,000	175,000	175,000
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	-	-
Spay Program	10,000	15,000	15,000	15,000	15,000	15,000
Affordable Housing (WeBuild)	2,000,000	-	-	-	-	-
Total Expense	**380,114,236**	**399,511,247**	**418,554,750**	**441,477,398**	**462,172,138**	**482,323,010**
Estimated Surplus/(Deficit)	**-**	**-**	**(13,725,429)**	**(24,298,870)**	**(36,772,075)**	**(50,372,830)**

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, 2025 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, 2024:

FUND BALANCE BY FUND						
Fund	Fund Balance 6/30/2023	Revenue	Transfers In	Transfers Out	Expenditures	Fund Balance 6/30/2024
General	147,813,752	372,563,324	81,005	82,316,468	288,339,596	149,802,017
Community Investment	51,197,790	33,566,451	85,654,735	24,380,532	59,951,594	86,086,850
Landfill	5,672,589	2,350,362	1,553,400		2,050,463	7,525,888
Arena & Events Center	3,849,850	1,090,688	943,717		1,720,505	4,163,750
911 Emergency Telephone System	2,273,356	419,561	20,099		1,285,986	1,427,030
Opioid Settlement Fund	1,349,937	3,487,915			431,131	4,406,721
Workers Compensation	8,113,559	5,048,305		1,302,603	2,291,639	9,567,622
Health/Dental Insurance	4,764,927	18,920,612	268,500		18,743,652	5,210,387

FUND BALANCES - Classifications General Fund (Operating)			
	Fiscal Year End		
Classifications	2023	2024	Difference
Nonspendable	649,087	695,243	46,156
Restricted	47,171,964	47,857,019	685,055
Committed	4,364,666	9,399,293	5,034,627
Assigned	6,158,727	8,819,245	2,660,518
Unassigned	89,469,308	83,031,217	(6,438,091)
Total General Fund Balance (Operating)	**$ 147,813,752**	**$ 149,802,017**	**$ 1,988,265**

The General Fund is the chief operating fund of Cabarrus County. The General Fund (Operating) fund balance was $149.8 million on June 30, 2024, an increase of $1.99 million from the prior year.

This increase was primarily due to four factors:

Ad valorem property taxes exceeded budgeted expectations by $3.73 million (1.6 percent)
Local option sales taxes exceeded budgeted expectations by $1.93 million (4.0 percent)
Interest on Investments exceeded budgeted expectations by $10.95 million (534.2 percent)
Operational efficiencies resulting in unspent budgeted expenditures $30.89 million (7.7 percent)

At the end of the 2024 fiscal year, unassigned fund balance for the General Fund was $83.03 million, or 22.4%, of total General Fund expenditures and transfers out for the fiscal year.

CAPITAL BUDGET AND FIVE YEAR CAPITAL IMPROVEMENT PLAN (CIP)

FY 2026 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 (FY26-30) 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.

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 odd-numbered years to fund capital projects.

Overview of the Capital Budget

As part of the FY26 budget, Cabarrus County is looking to fund the following projects with PAYGO funding to address the general government needs as well as the needs of our education partners. These projects address maintenance needs, renovations, safety, facility design work, and other large-scale needs. Cabarrus County is not issuing debt for the regular FY26 budget. More information on the future debt projects is at the end of this page.

CabCo PAYGO Projects

Project	Amount
ADA Transition Plan	$150,000
Camp T.N. Spencer Park Multiple Building Consolidation and Renovations	$550,000
Concord Library Exterior Renovations- Design	$80,000
Concord Library Interior Renovations- Design	$350,000
Governmental Center Generator Replacements	$600,000
Human Services Center HVAC Replacements	$200,000
Multi Building Exterior Envelope Repairs	$400,000
One Time Critical Public Safety Vehicles	$724,830
Sheriff's Office 7th Floor Renovation	$150,000
Vietnam Veterans Park Boardwalk Replacement	$900,000
Phase 5 C&D Landfill Expansion	$600,000
Prime Farmland Soil & Water Conservation Easement	$170,000
	$4,874,830

CCS PAYGO Projects

Project	Amount
CCS - Deferred Maintenance	$10,117,624
CCS Paging/Intercom Systems	$800,000
CCS- Security Cameras	$850,000
CCS-Replace Outdated TVs and Smart Boards/Student Chromebooks	$3,144,617
	$14,912,241

KCS PAYGO Projects

Project	Amount
KCS - A.L. Brown Addition- Design	$1,950,000
KCS - Deferred Maintenance	$1,945,000
KCS - Jackson Park Elementary Addition- Design	$1,040,000
KCS Activity Bus	$100,000
KCS System Capital for Energy Savings	$196,891
	$5,231,891

RCCC PAYGO Projects

Project	Amount
RCCC- Deferred Maintenance	$400,000
RCCC - South Campus Elevators	$350,000
RCCC - Parking Lots at South Campus and CBTC	$500,000
RCCC- S201 Renovations- Design	$900,000
RCCC-Workforce Innovations Center	$5,922,000
	$8,072,000

Grand Total PAYGO Projects

Project	Amount
Total Cabarrus County Schools PAYGO	$14,912,241
Total General Government PAYGO	$4,874,830
Total Kannapolis City Schools PAYGO	$5,231,891
Total Rowan-Cabarrus Community College PAYGO	$8,072,000
	$33,090,962

Overview of the Capital Improvement Plan (CIP)

A table of PAYGO projects is provided below illustrating the County's current funding plans for the projects listed. A list of future debt projects is also listed to illustrate large capital needs on the horizon for not only the County, but our education partners as well. Funding for PAYGO projects is subject to change based on external factors and debt project funding totals are subject to change as well.

FY25-FY30 Capital Improvement Plan (CIP) Pay-As-You-Go (PAYGO)

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

Project Name	FY25	FY26	FY27	FY28	FY29	FY30	Future Years
ADA Transition Plan		$150,000	$150,000	$150,000	$150,000	$150,000	
Arena Asphalt Repair CIP						$320,000	
Camp T.N. Spencer Park Multiple Building Consolidation and Renovations - Design	$250,000	$550,000	$5,350,000				
Concord Library Exterior Renovations - Design		$80,000	$250,000				
Concord Library Interior Renovations - Design		$350,000	$3,250,000				
Governmental Center Generator Replacements		$600,000					
Governmental Center Landscaping Renovations	$1,030,000						$1,500,000
Human Services Center HVAC Replacements		$200,000					
IAM Grounds Maintenance Building Replacement	$800,000		$2,650,000				
Interior ADA Bathroom Renovations at Governmental Center	$450,000		$450,000				
Multi Building Exterior Envelope Repairs	$50,000	$400,000	$50,000	$500,000		$350,000	
Playground Replacements/Renovations	$110,000		$160,000			$180,000	
Sheriff's Office 7th Floor Renovation		$150,000					
Sheriff Training & Firing Range Renovations	$100,000					$1,100,000	
Vietnam Veterans Park Boardwalk Replacement		$900,000					
One-Time Critical Public Safety Vehicles		$724,830					
Deferred Maintenance	$7,900,000	$10,117,624					
Paging/Intercom Systems		$800,000					
Student Chromebooks & Replace Outdated TVs and Smart Boards	$1,300,000	$3,144,617					
Security Cameras	$870,000	$850,000					
Activity Bus		$100,000					
Deferred Maintenance	$2,750,000	$1,945,000					
System Capital for Energy Savings		$196,891					
A.L. Brown Addition - Design		$1,950,000					
Jackson Park Elementary Addition - Design		$1,040,000					
Deferred Maintenance	$1,000,000	$400,000					
Parking Lots at South Campus/CBTC		$500,000					
South Campus Elevators		$350,000					
S201 Renovations - Design		$900,000					
Workforce Innovations Center		$5,922,000					
TOTAL PAYGO	$16,610,000	$32,320,962	$12,310,000	$650,000	$150,000	$2,100,000	$1,500,000
Phase 5 C&D Landfill Expansion		$600,000					
Prime Farmland Soil & Water Conservation Easement	$170,000	$170,000				$25,000	
TOTAL - OTHER FUNDING	$170,000	$770,000	$0	$0	$0	$25,000	$0
Funding amounts and yearly allocations for projects in future fiscal years are subject to change based on the landscape of needs and resources available							

Note: *This Capital Plan has been revised from the Recommended Budget. Design funding for the Animal Shelter ($2,000,000) has been removed. One-Time Critical Public Safety Vehicles ($724,830) has been added. The Public Safety Vehicles item comprises of $585,000 for 2 EMS ambulances and $139,830 for Sheriff's Office vehicles including upfits.*

Debt

Cabarrus County is not issuing debt as part of the FY26 regular budget. However, many debt funded projects are on the horizon. Below is a list of projects that illustrate county needs as well as the needs of our education partners (Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College). County management and staff are working on a concise plan for the next debt package to effectively and efficiently manage needs.

Cabarrus County Capital Improvement Plan (CIP) Debt Funded Outlook

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

Project	Tentative Amounts
Public Safety Training Facility	$70,000,000
Sheriff's Department Animal Shelter	$15,000,000
New Elementary School (SW Cabarrus County)	$49,100,000
New Elementary School (NW Cabarrus County)	$49,100,000
Replacement High School	$130,000,000
Roof Replacement at Pitts School Road Elementary	$1,854,000
Roof Replacement at Hickory Ridge Middle	$2,054,000
Roof Replacement at Carl A. Furr Elementary	$1,299,837
HVAC Replacement at Concord Middle	$8,216,000
HVAC Replacement at Rocky River Elementary	$7,800,000
HVAC Replacement at Winecoff Elementary	$7,500,000
Parking and Drive Replacement at Concord High	$1,848,600
Parking and Drive Replacement at Central Cabarrus	$1,464,000
Parking and Drive Replacement at Wolf Meadow	$1,516,476
HVAC Replacement at Central Cabarrus High	$9,207,055
A.L. Brown Addition	$19,500,000
Jackson Park Elementary Addition	$10,400,000
Fire Alarm Upgrades/Replacements at Multiple Schools	$3,900,000
Sewer/French Drain Improvements	$200,000
Parking Lot Repaves at Multiple Schools	$1,050,000
HVAC Replacements at Multiple Schools	$14,000,000
Boiler Replacements at Multiple Schools	$500,000
Roof Replacement at A.L. Brown High	$1,500,000
Roof Replacement at Jackson Park Elementary	$1,500,000
Trinity Church Road Property Acquisition	$525,000
Building S203 Re-Roof	$480,000
College Station Classrooms Build-Out	$1,062,000
Building S203 Renovations	$4,500,000
NCRC Building Renovation	$12,000,000
South Campus S202 Parking Lot Repave	$1,850,000
S201 Renovations	$7,500,000
Workforce Innovations Center	$49,350,000
TOTAL	$485,776,968

CIP - OPERATING IMPACTS

Capital projects funded during our last debt cycle (FY24) are already rolled into the operating budget. The County had some debt issued in FY25.

PAYGO projects that are funded for FY26 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 shows operating impacts of the FY25 capital projects. The costs in FY27 and beyond are calculated by adding a 3% increase to the prior year consistent with the County's operational expense growth estimates discussed in the Five Year Plan.

CAPITAL PROJECTS - OPERATING IMPACTS

	FY26	FY27	FY28	FY29	FY30	FY31
General Government						
Progress Place - Social Services Facility	$ 513,315.00	$ 528,714.45	$ 544,575.88	$560,913.16	$ 577,740.55	$595,072.77
Behavioral Health Facility	$ 246,753.00	$ 254,155.59	$ 261,780.26	$269,633.67	$ 277,722.68	$286,054.36
Subtotal	**$ 760,068.00**	**$ 782,870.04**	**$ 806,356.14**	**$830,546.83**	**$ 855,463.23**	**$881,127.13**
GOVERNMENTAL GRAND TOTAL	**$ 760,068.00**	**$ 782,870.04**	**$ 806,356.14**	**$830,546.83**	**$ 855,463.23**	**$881,127.13**

ADA Transition Plan

The Americans with Disabilities Act (ADA) requires Cabarrus County to evaluate accessibility of buildings and premises owned by the County along with operational policies and procedures and to create a transition plan to address areas that do not meet ADA requirements. The county has made a number of ADA improvements over the years and is currently working on evaluation and remediation of remaining areas through the formation of a transition plan. This is needed to ensure the county is properly accommodating the public and setting up our facilities/services for appropriate access for all individuals visiting or using our services. Funds are needed to evaluate facilities, policies and grievance procedures, communication plans, and our services/activities/programs that may need modification to appropriately accommodate and serve all visitors.

ADA Transition Plan

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$150,000	$150,000	$150,000	$150,000	$150,000	$0
AMOUNT	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$0**

Governmental Center Generator Replacements

The Governmental Center utilizes two (2) generators (350 KW and 500 KW) to provide emergency power to the entire building. The 350 KW generator is original to the building with a manufacture date of 1989 and the 500 KW is a 2000 model. The priority is to replace the 350 KW generator first as the unit is nearing the end of life. The 500 KW will need to be replaced in future years. These generators provide emergency power to the entire Governmental Center allowing all primary county operations to run during times of power outages including inclement weather and disaster situations. The Governmental Center also serves as the backup service location for other departments that are housed at physical locations without emergency power as part of Cabarrus County Continuity of Operations Plan.

Governmental Center Generator Replacement

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$600,000	$0	$0	$0	$0	$0
AMOUNT	**$600,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Human Services Center HVAC Replacements

The Cabarrus County Human Services Center is a 100,000 square foot plus building that utilizes rooftop HVAC units for both heating and cooling. The building utilizes over 45 of these units to provide temperature control to the facility. Replacement will only occur as necessary as the building will soon be vacated.

Human Services Center HVAC Replacements

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$200,000	$0	$0	$0	$0	$0
AMOUNT	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Multi Building Exterior Envelope Repairs

Exterior envelope repairs at several of the larger Cabarrus County buildings including the Governmental Center, Concord Library, Sheriff's Administration Building, Jail Annex, Courthouse, Historic Courthouse, Jail Housing, Cooperative Extension, EMS HQ, Milestone Building, Board of Elections. Repairs include, pressure washing, caulking, sealing, tuck pointing, lintel replacement, weep repair, etc. If this project is not maintained, water intrusion and damage to the inner wall systems may occur at these facilities.

CABARRUS COUNTY
America Thrives Here

Multi Building Exterior Envelope Repairs

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$400,000	$50,000	$500,000	$0	$350,000	$0
AMOUNT	**$400,000**	**$50,000**	**$500,000**	**$0**	**$350,000**	**$0**

Phase 5 C&D Landfill Expansion

The Cabarrus County Construction & Demolition (C&D) Landfill has seen an increase of incoming C&D waste over the past 12 months. This has reduced the amount of available airspace and is requiring the need to move up the construction of the Phase 5 expansion. The Phase 5 expansion is essentially an extension of the current C&D landfill. The Phase 5 expansion application has been completed and is being submitted to NC DEQ for review and anticipated approval in the next 6 – 12 months. Construction cost is estimated to be $600,000 and will be entirely funded from the landfill fund balance account. Construction will consist of clearing, excavating and grading expansion area, building retainage berms, drains as well as a stormwater management basin. Total area of Phase 5 C&D Landfill Expansion area is 2.1 acres. The expansion will create approximately 143,600 cubic yards of additional airspace or an additional 4 years of airspace based on 23,000 tons of C&D waste per year.

Phase 5 C&D Landfill Expansion

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$600,000	$0	$0	$0	$0	$0
AMOUNT	**$600,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Prime Farmland Soil & Water Conservation Easement

Protect prime and statewide important farmland soils with donated and/or purchased permanent conservation easements on private working lands. Farmland preservation and voluntary land use planning using conservation easements are priorities in the Cabarrus Soil and Water Conservation District Strategic Plan. Funding is provided from the Ned Hudson Fund (deferred tax fund) for conservation easements and farmland preservation.

Prime Farmland Soil & Water Conservation Easement

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$170,000	$0	$0	$0	$25,000	$0
AMOUNT	**$170,000**	**$0**	**$0**	**$0**	**$25,000**	**$0**

PUBLIC SAFETY

FY 2026 Capital Budget

One Time Critical Public Safety Vehicles

This item comprises of two items: $139,830 for Sheriff's Office vehicles including upfits and $585,000 for two EMS ambulances.

The Cabarrus County Sheriff's Office (CCSO) has a strategy for replacing patrol vehicles based on the County Fleet Policy and lifespan of vehicles. As a response to the 5% operational budget reduction, CCSO had proposed a reduction to replacement vehicle funding as well as upfits. This item reinstates that funding that was reduced to ensure safety and effectiveness of Sheriff's Office vehicles.

Cabarrus County EMS aligns its vehicle replacement strategy with the County Fleet Policy, which was developed with thoughtful consideration of vehicle lifespan and operational demands. The policy supports the annual purchase of four ambulances to maintain a dependable fleet. In response to the countywide request for a 5% budget reduction, EMS proposed reducing the FY budgeted ambulance purchases from four to two units. While potentially feasible in the short term, this reduction would have increased the burden on aging vehicles, introduced unpredictable maintenance costs, and disrupted our long-term fleet replacement schedule. Additionally, as EMS call volume continues to rise, our need to replace ambulances grows in parallel. Fewer replacements now will result in a greater need for multiple ambulance purchases in future years, potentially compounding budgetary and operational challenges. Reinstating the two ambulances ensures alignment with the County Fleet Policy, preserves vehicle reliability, and supports EMS's ability to provide uninterrupted, high-quality emergency services to the community.

One Time Critical Public Safety Vehicles

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$724,830	$0	$0	$0	$0	$0

Indicator Description	2026	2027	2028	2029	2030	Future Years
AMOUNT	**$724,830**	**$0**	**$0**	**$0**	**$0**	**$0**

Sheriff's Office 7th Floor Renovation

This renovation includes six new cubicles, uniform and equipment shelving, office furniture for two offices, two new doorways with swipe card access control to help secure the 7th floor since there are no more students needing access to the space, consultation with an architect on adding the two new doors, IT equipment, as well as re-painting and re-carpeting the multipurpose rooms.

Sheriff's Office 7th Floor Renovation

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$150,000	$0	$0	$0	$0	$0
AMOUNT	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**

CULTURE & RECREATION

FY 2026 Capital Budget

Camp T.N. Spencer Park Multiple Building Consolidation and Renovations - Design

Design work is needed in order to allow for the construction of a "new" Helms Hall while incorporating the functions of the other three buildings located in that area of the park. Replacing Helms Hall and the other small buildings is a necessity based on current building structural conditions. It will also enable Cabarrus County to maintain the long-term relationship with the B&G Club. A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, current building code ADA regulations. Liability with the current facilities due to downtime from mechanical, electrical, and plumbing system failures - resulting in the loss of revenue for rentals. Continued space constraints for staff space to conduct daily operations including outreach events.

Camp Spencer Park Multiple Building Consolidation and Renova

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$550,000	$5,350,000	$0	$0	$0	$0
AMOUNT	**$550,000**	**$5,350,000**	**$0**	**$0**	**$0**	**$0**

Concord Library Exterior Renovations

Currently the exterior "alley" on the side of the Concord Library is original design when the building was constructed by the city. To increase use of the space it is suggested to renovate with hardscape and minimal landscaping while offering some areas for seating or outdoor programming.

Concord Library Exterior Renovations

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						

Indicator Description	2026	2027	2028	2029	2030	Future Years
Expenditures	$80,000	$250,000	$0	$0	$0	$0
AMOUNT	**$80,000**	**$250,000**	**$0**	**$0**	**$0**	**$0**

Concord Library Interior Renovations

Currently some of the Library Department Administration and support staff have relocated to another location freeing up space at this facility. The space they have vacated needs to be renovated to open workspace to move all branch specific staff from the first floor. First and second floor renovations are planned to increase public space. Staff workspaces will also be modified to increase footprint utilization and line of sight through the facility. Planned upgrades include flooring, wall coverings, lighting, furniture and creation of a small meeting space.

Concord Library Interior Renovations

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$350,000	$3,250,000	$0	$0	$0	$0
AMOUNT	**$350,000**	**$3,250,000**	**$0**	**$0**	**$0**	**$0**

Vietnam Veterans Park Boardwalk Replacement

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

Vietnam Veterans Park Boardwalk Replacement

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$900,000	$0	$0	$0	$0	$0
AMOUNT	**$900,000**	**$0**	**$0**	**$0**	**$0**	**$0**

EDUCATION: CABARRUS COUNTY SCHOOLS

FY 2026 Capital Budget

Deferred Maintenance

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

- Renovations of EC classrooms/bathrooms
- Playground replacements – EC accessibility
- Access Control Key FOBs and Cameras
- Mobile Unit Renovations and Ramps
- Flooring replacements
- HVAC improvements and replacements
- Generator installation/maintenance
- Roof repairs
- Security door upgrades

For more detailed information – please visit the agenda item from the Cabarrus County Schools Board of Education meeting: Appendix – Capital Budget $25k-$499k with justification (pages 33-36).

CCS-Deferred Maintenance

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$10,117,624	$0	$0	$0	$0	$0
AMOUNT	**$10,117,624**	**$0**	**$0**	**$0**	**$0**	**$0**

Paging/Intercom Systems

This project would start a replacement cycle over the next few years of replacing paging and intercom systems, starting with eight schools presenting the most need. Some schools have areas within the facility that have no paging and intercom coverage due to deterioration of current systems. This presents a school safety and security issue.

Paging/Intercom Systems

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$800,000	$0	$0	$0	$0	$0

Indicator Description	2026	2027	2028	2029	2030	Future Years
AMOUNT	**$800,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Student Chromebooks & Replace Outdated TVs and SmartBoards

This project would address several technology needs – it would support refresh and replacement of a portion of devices and would support bringing in new Promethean Boards (new generation SmartBoards) where current ones are no longer functioning.

Student Chromebooks & Replace Outdated TVs and SmartBoards

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$3,144,617	$0	$0	$0	$0	$0
AMOUNT	**$3,144,617**	**$0**	**$0**	**$0**	**$0**	**$0**

Security Cameras

This project would support replacement of broken security cameras and putting new cameras into "blind spots" that exist in facilities to have more surveillance capacity. This also supports data servers that retain video footage.

Security Cameras

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$850,000	$0	$0	$0	$0	$0
AMOUNT	**$850,000**	**$0**	**$0**	**$0**	**$0**	**$0**

EDUCATION: KANNAPOLIS CITY SCHOOLS

FY 2026 Capital Budget

Deferred Maintenance

Various maintenance projects at different schools within the KCS district.

Specific projects include...

- Flooring replacement at GW Carver
- Ceiling replacement at Career Center Welding Shop
- French Drain at McKnight
- HVAC Front Office at North Kannapolis Elementary
- Gutter Replacement at Forest Park
- Emergency Generator at North Kannapolis Elementary
- K-1 Furniture Replacement (system-wide)
- Digital Marquees at Forest Park, Fred L. Wilson & Shady Brook
- ADA/EC Playgrounds at Fred L. Wilson and G.W. Carver
- Intercom Upgrades at Jackson Park

KCS-Deferred Maintenance

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$1,945,000	$0	$0	$0	$0	$0
AMOUNT	**$1,945,000**	**$0**	**$0**	**$0**	**$0**	**$0**

System Capital for Energy Savings

This project supports upgrades on LED lights, plumbing, chillers, boilers, and HVAC systems. This has been coming out of operating expenses for a few years but should be included in capital expenses.

System Capital for Energy Savings

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$196,891	$0	$0	$0	$0	$0
AMOUNT	**$196,891**	**$0**	**$0**	**$0**	**$0**	**$0**

Activity Bus

KCS is looking to purchase another activity bus for use by the school district.

Activity Bus

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$100,000	$0	$0	$0	$0	$0
AMOUNT	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Jackson Park Elementary School Addition - Design

KCS is looking to expand Jackson Park Elementary to accommodate growth in this area of the district without redistricting students.

Jackson Park Elementary School Addition- Design

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$1,040,000	$0	$0	$0	$0	$0
AMOUNT	**$1,040,000**	**$0**	**$0**	**$0**	**$0**	**$0**

A.L. Brown High School Addition - Design

A.L. Brown High School has been at full capacity for several years. KCS is looking to expand the high school to accommodate growth in student population and to sustain for coming years.

A.L. Brown High School Addition- Design

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$1,950,000	$0	$0	$0	$0	$0
AMOUNT	**$1,950,000**	**$0**	**$0**	**$0**	**$0**	**$0**

EDUCATION: ROWAN-CABARRUS COMMUNITY COLLEGE

FY 2026 Capital Budget

Deferred Maintenance

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. Projects that are classified as deferred maintenance include incidentals such as replacing air conditioning units and other smaller jobs.

RCCC-Deferred Maintenance

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$400,000	$0	$0	$0	$0	$0
AMOUNT	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$0**

South Campus Elevators

Elevators at this campus are 20-30 years old and need improvements and compliance upgrades.

South Campus Elevators

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$350,000	$0	$0	$0	$0	$0
AMOUNT	**$350,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Parking Lots at South Campus and CBTC

Asphalt surface is deteriorating and needs replacement. This request impacts South Campus and the Cabarrus Business and Technology Center.

Parking Lots at South Campus and CBTC

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$500,000	$0	$0	$0	$0	$0
AMOUNT	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Workforce Innovations Center

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. 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.

Workforce Innovations Center

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$5,922,000	$0	$0	$0	$0	$0

Indicator Description	2026	2027	2028	2029	2030	Future Years
AMOUNT	$5,922,000	$0	$0	$0	$0	$0

Building S201 Renovations - Design

South Campus Building S201 is a three story, 43,426 SF brick facade educational building completed in 1991 (34 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. 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.

Building S201 Renovations- Design

Indicator Description	2026	2027	2028	2029	2030	Future Years
Amount						
Expenditures	$900,000	$0	$0	$0	$0	$0
AMOUNT	$900,000	$0	$0	$0	$0	$0

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 (ALP) 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 three Active Living Centers (Afton, Concord and Mt. Pleasant) 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 developing, instructing and promoting 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 Active Living Centers are maintained by Cabarrus County Infrastructure and Asset Management department, while programs and services are delivered by the County's ALP department.

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

LOCATIONS

Active Living Center - Concord (331 Corban Avenue, Concord)
Active Living Center - Mt. Pleasant (8615 Park Drive, Mt. Pleasant)
Active Living Center - Afton Ridge (6095 Glen Afton Blvd, Kannapolis)

INTERATIVE RESIDENT EXPERIENCES

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

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

FY25 HIGHLIGHTS

Concord ALC
- 14% increase in participation over FY24, 3% increase in programs offered over FY24
- Two Center Facility Operators hired

Mt. Pleasant ALC
- Ribbon Cutting Ceremony held on October 23, 2024 with 150+ participants
- 280 Fitness Center orientations held, three people were hired as Center Facility Operators and an employee was promoted to Program Assistant.

FY26 FOCUS

- Continue to offer quality programs by partnering with outside agencies to provide quality programs and engagement for older adults to "age in place."
- Increase our unduplicated participation by offering quality programs.
- Offer HPDP classes to help older adults "age in place".

8144 Active Living Center Afton Ridge Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$16,500	$9,500
TOTAL	**$0**	**$16,500**	**$9,500**

8144 - Active Living Center Afton Ridge Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$301,695	$161,792
Employee Benefits	$0	$123,451	$86,410
Supplies	$0	$11,350	$16,950

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$0	$0	$1,600
Other Services & Charges	$0	$0	$4,126
TOTAL	**$0**	**$436,496**	**$270,878**

8144 - Active Living Center Afton Ridge Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$16,500	$9,500
Expenses	$0	$436,496	$270,878
REVENUES LESS EXPENSES	**$0**	**-$419,996**	**-$261,378**

8145 - Active Living Center Concord Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Other	$119,320	$0	$0
Sales & Services	$177,870	$172,600	$95,100
Miscellaneous	$8,000	$0	$0
TOTAL	**$305,190**	**$172,600**	**$95,100**

8145 - Active Living Center Concord Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$452,161	$352,079	$470,335
Employee Benefits	$161,608	$137,993	$167,955
Supplies	$69,770	$65,450	$70,500
Other Operation Cost	$167,370	$50,000	$58,900
Maintenance & Repair	$4,700	$4,000	$5,000
Other Services & Charges	$22,833	$0	$8,996
TOTAL	**$878,442**	**$609,522**	**$781,686**

8145 - Active Living Center Concord Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$305,190	$172,600	$95,100
Expenses	$878,442	$609,522	$781,686
REVENUES LESS EXPENSES	**-$573,252**	**-$436,922**	**-$686,586**

8146 - Active Living Center Mt. Pleasant Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$16,950	$2,200
TOTAL	**$0**	**$16,950**	**$2,200**

8146 - Active Living Center Mt. Pleasant Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$229,619	$99,287
Employee Benefits	$0	$78,071	$54,072
Supplies	$0	$8,450	$17,350
Other Operation Cost	$0	$1,800	$1,600
Maintenance & Repair	$0	$500	$500

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Services & Charges	$0	$0	$3,063
Capital Outlay	$0	$25,000	$0
TOTAL	**$0**	**$343,440**	**$175,872**

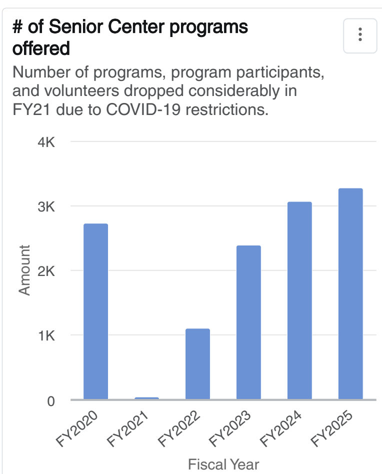
8146 - Active Living Center Mt. Pleasant Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$16,950	$2,200
Expenses	$0	$343,440	$175,872
REVENUES LESS EXPENSES	**$0**	**-$326,490**	**-$173,672**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	-	-						
Active Living Center at Afton^^	-	-	8.00	6.20	3.00	3.00	3.00	3.00	-	-
Active Living Center at Concord^^	-	-	9.00	6.65	15.00	9.00	15.00	9.00	-	-
Active Living Center at Mt. Pleasant^^	-	-	8.00	4.90	2.00	2.00	2.00	2.00	-	-

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

PERFORMANCE MEASURES



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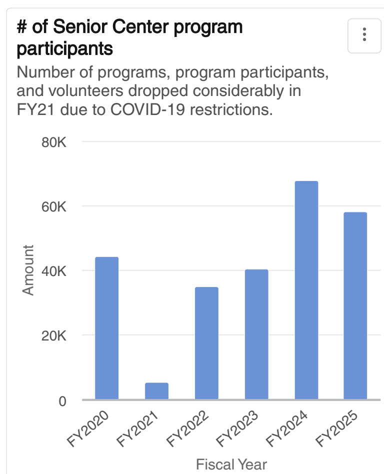

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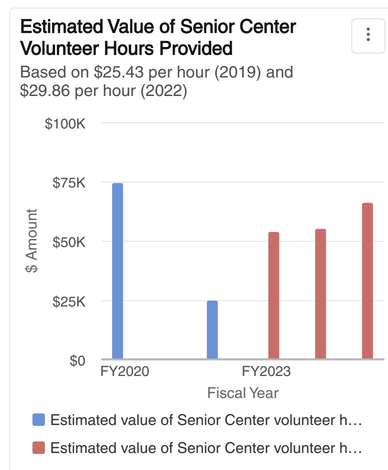

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DEPARTMENT CONTACT

Name: Byron Haigler

Title: Active Living and Parks Director

Email: bahaigler@cabarruscounty.us

Phone: 704-920-3484

MISSION

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

OVERVIEW

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

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

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

Ahead of the event, staff works to:

Plan a safe and memorable experience with educational programming for all through:

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

Promote the fair and obtain partners and sponsors for activities and events through:

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

Evaluate the success and return on investment for all Fair programs and activities by:

- Gathering public and stakeholder input in development of future programs
- Ensuring the fair is operated in accordance with applicable local, state, and federal regulations
- Addressing customer problems and resolving internal and/or external conflicts
- Studying and keeping informed of developments in the Fair and Event industry and other industries relevant to best practices for the Fair

LOCATION

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

INTERACTIVE RESIDENT EXPERIENCES

Cabarrus County Fair Website
Fair Facebook
Fair X (Twitter)
Fair Instagram

SIGNIFICANT DATES

- August: 2025 Fair Contest Deadline
- September 5-13, 2025: Cabarrus County Fair
- October 2025: 2026 Vendor Handbook and Application Available
- March 2026: 2026 Fair Contest Categories Available

FY25 HIGHLIGHTS

Successfully held Annual County Fair in September 2024.
- Welcomed over 60,000 patrons

FY26 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
- Addition of entertainment/attractions at the Fair:
  - Rodeo
  - Paul Bunyan Lumberjack Show
  - Cabarrus County Fair Pageant
  - Hog Diggity Dog Show
  - Dangerous Feats of Comedy

Too Much Sylvia
Landon Cline
First Bite Fishing
Shaun Jay Magic

8320- County Fair Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$749,831	$749,831	$632,000
Investments	$15,000	$60,000	$60,000
Miscellaneous	$5,000	$5,000	$5,000
Other Financing Sources	$151,173	$174,582	$603,075
TOTAL	**$921,004**	**$989,413**	**$1,300,075**

8320- County Fair Expenditures

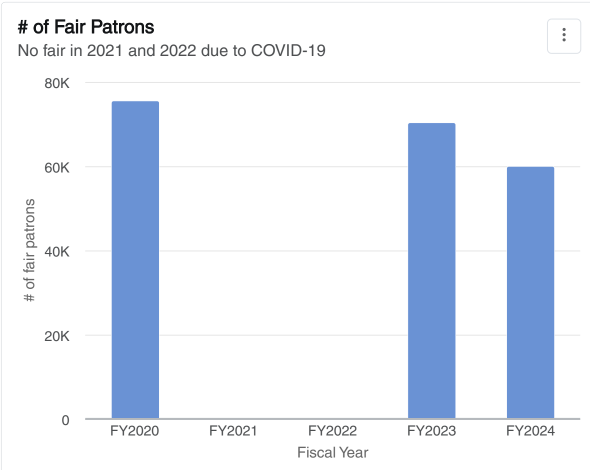
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$140,090	$149,723	$131,063
Employee Benefits	$55,028	$58,665	$45,572
Supplies	$60,875	$64,125	$64,125
Other Operation Cost	$467,508	$520,475	$860,514
Maintenance & Repair	$16,150	$16,500	$16,500
Other Services & Charges	$181,354	$179,925	$182,301
TOTAL	**$921,004**	**$989,413**	**$1,300,075**

8320- County Fair

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$921,004	$989,413	$1,300,075
Expenses	$921,004	$989,413	$1,300,075
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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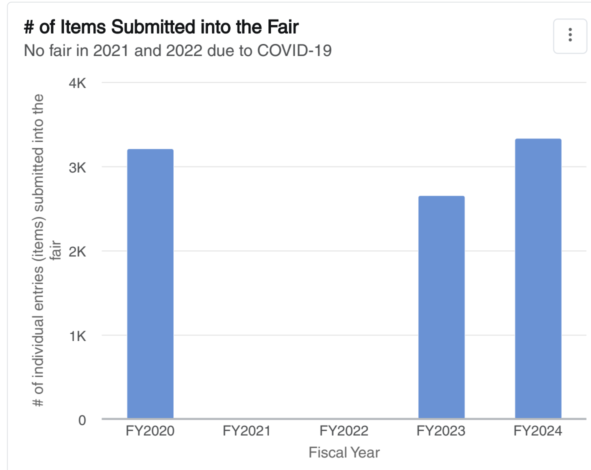

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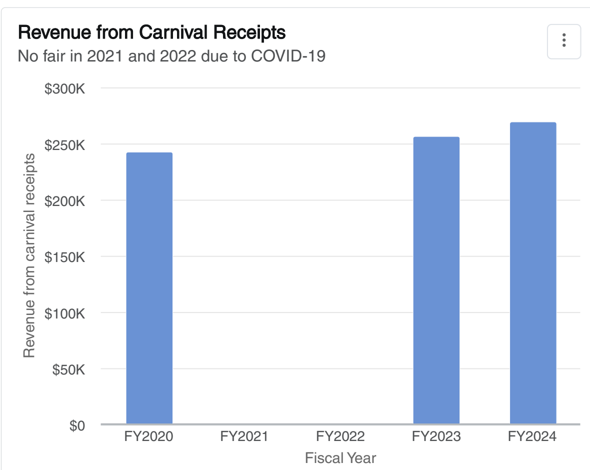

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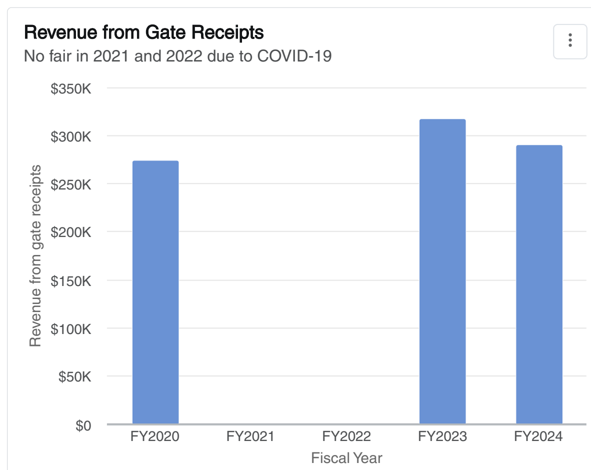

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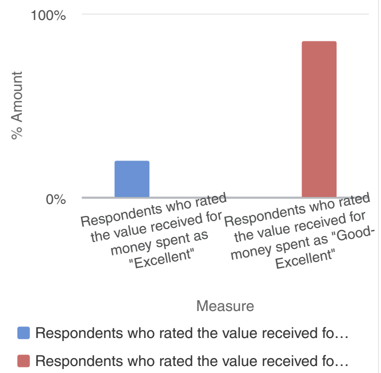
Value of Money Spent

Based on survey responses during 2023 (FY 2024) fair



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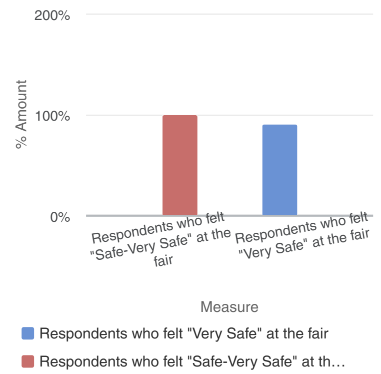
Fair Safety

Based on survey responses during 2023 (FY 2024) fair



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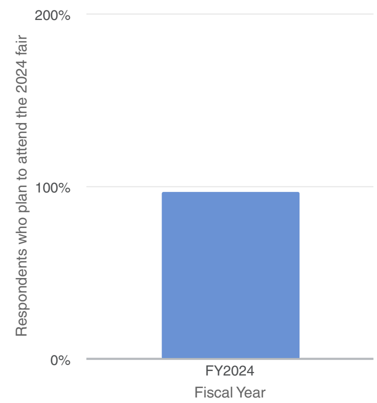
Respondents who plan to attend the 2024 fair (FY 2025)



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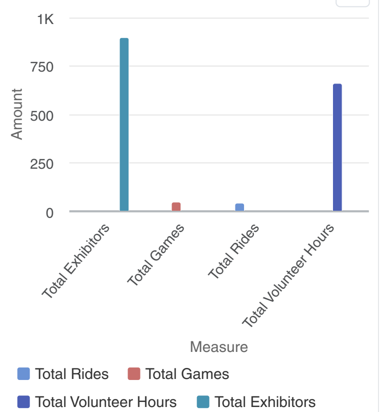
Fair Totals



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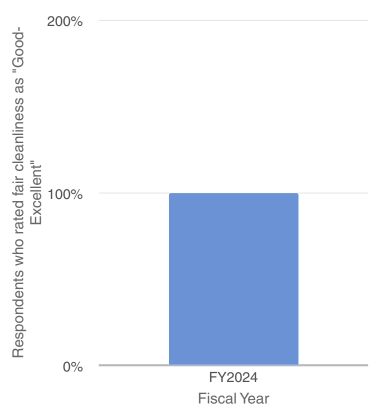
Respondents who rated fair cleanliness as "Good-Excellent"



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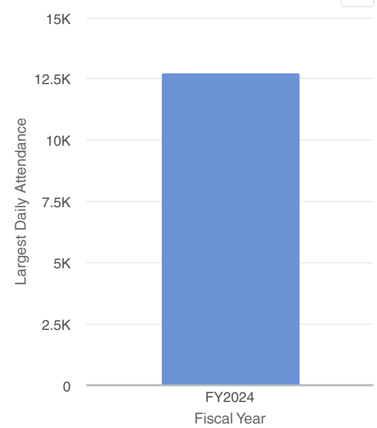
Largest Daily Attendance



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DEPARTMENT CONTACT

Name: Courtney Wyatt

Title: Fair and Events Director

Email: cewyatt@cabarruscounty.us

Phone: 704-920-3992

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

FY25 HIGHLIGHTS

Q1 was largely as planned and expected in all KPIs
Q2 events differed significantly from budget. There were fewer events and used days than planned, but the actual events were larger, more complex, and generated more revenue.
Profitability of events and overhead expenses suffered in Q2; mainly driven by increased labor costs, insurance expense, and energy cost. Current staffing levels were not able to support Q2 event demands and temporary staffing was used to supplement Arena staff.
The implementation of ASM Global's enterprise financial platform has faced significant challenges. By the end of the quarter, the new platform was still unusable, prompting a local decision to revert to the old system for generating basic financial reports. However, this solution is not sustainable beyond Q2 and currently requires more than two full-time equivalents (FTEs) to manage essential accounting tasks. There are no signs that the new platform will be operational in the coming months, and our ability to generate timely financial and management reports will become increasingly problematic by mid-Q3, as year-to-date data will be crucial for making year-end financial decisions.

FY26 FOCUS

Fully implement D365 and deFacto programs to allow a return to proper financial reporting and forecasting.
Address venue security concerns to match the venue's security posture with industry best practices and available funding. This will be done by revisiting incident response plans, training staff of all levels, and advising equipment/infrastructure improvements to make the venue more secure.
Implement food and beverage service enhancements using what was learned from menu and point of sales experiments during the second half of FY25. This should increase guest satisfaction while increasing both event income and profitability.
Increase event profitability through rate increases for most services offered. There will be a lag between implementation and results.

8310- Arena and Events Center Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Financing Sources	$1,266,217	$1,236,104	$1,393,133
TOTAL	**$1,266,217**	**$1,236,104**	**$1,393,133**

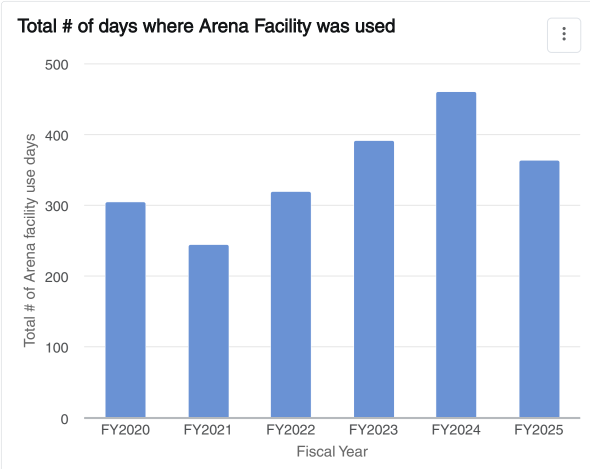
8310- Arena and Events Center Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Services & Charges	$747,217	$712,104	$831,633
Maintenance & Repair	$370,000	$375,000	$412,500
Other Operation Cost	$149,000	$149,000	$149,000
TOTAL	**$1,266,217**	**$1,236,104**	**$1,393,133**

8310- Arena and Events Center

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,266,217	$1,236,104	$1,393,133
Expenses	$1,266,217	$1,236,104	$1,393,133
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

PERFORMANCE MEASURES



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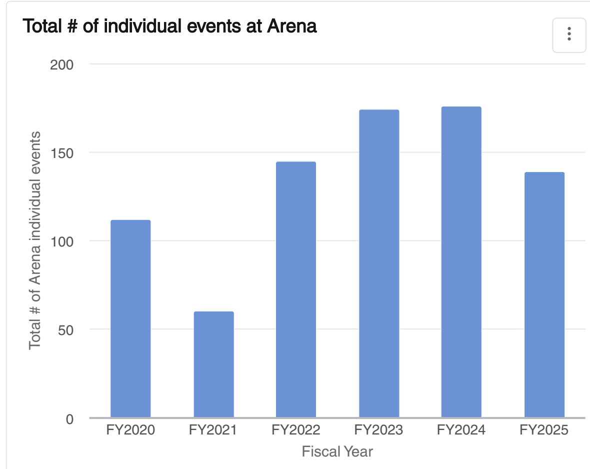

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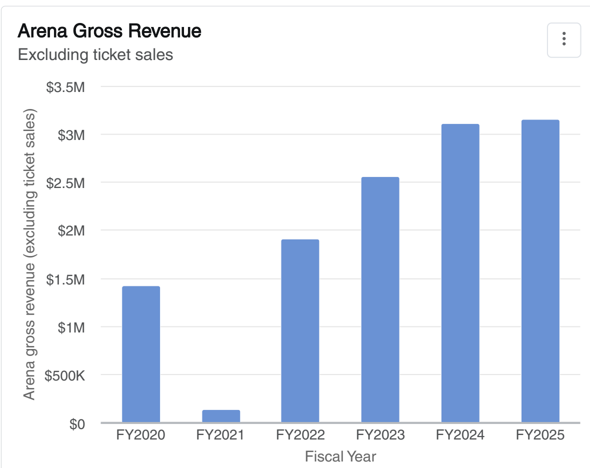

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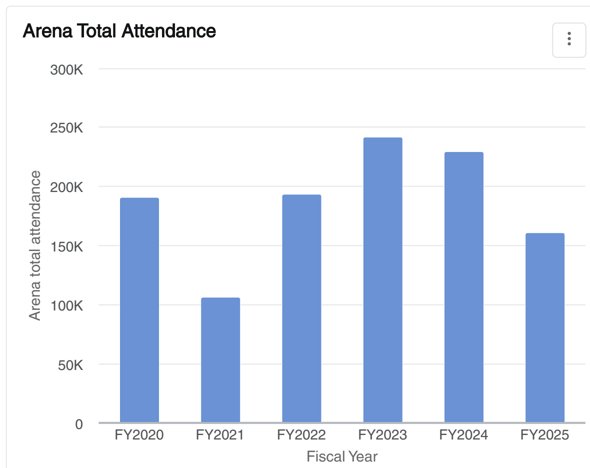

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DEPARTMENT CONTACT

Name: Kenny Robinson

Title: General Manager - Arena and Events Center

Email: klrobinson@cabarruscounty.us

Phone: 704-920-3976

MISSION

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

OVERVIEW

The library system consists of six libraries in Concord, Harrisburg, Kannapolis, Midland, Mt. Pleasant and Afton Ridge. 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 provisions of NC General Statutes 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 Trustees membership includes:

Amy Burns (Concord)
Juliane Hofmann (Harrisburg)
Lori Clay (Midland)
Kelly Stout (Kannapolis)
Kathy Dums (Mt. Pleasant)
Kenny Wortman (Commissioner Liaison)
Vacancies: Concord (1), Kannapolis (1)

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: 1111 Washington St., Mt. Pleasant
Afton: 6095 Glen Afton Blvd, Kannapolis

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)

FY25 HIGHLIGHTS

Administration

- Wrapped up our annual Summer Reading Program with 2,950 participants reading for 2,467,410 minutes total. There was a decrease in the number of participants at the Concord and Harrisburg branches due to several factors beyond library control (outlined below), but all other branches saw an increase in participation.
  - Concord Branch was impacted by the Union Streetscape project, which while it did not impact the entrance to the library until September, it did make it difficult to navigate the downtown area for many patrons. Construction also caused several facility issues. Though this has impacted circulation and visit numbers, they are still seeing the same or higher program attendance numbers compared to the same period last year.
  - Security continues to be an issue at the Concord Branch. Six bans had to be issued during this period.
  - Harrisburg Branch had several resignations in May 2024. Though most positions were filled by July, they couldn't offer their previous level of programming while staff were onboarded and trained, which impacted the number of patrons coming into the library and participating in the Summer Reading Program.
- Other facility closures/access issues: 7/20 Harrisburg Branch was closed due to a power outage, 7/23 Midland Branch delayed opening due to leak, 8/2 Kannapolis Branch Parking Lot unavailable due to paving, 8/8 Mt. Pleasant Branch delayed opening due to impacts from Tropical Storm Debby, 8/27 Mt. Pleasant Branch closed early due to power outage, 8/28 Concord Branch closed for a few hours due to lack of water, 9/21 Harrisburg Branch closed due to International Festival, 9/27 Harrisburg Branch Closed due to impacts from Hurricane Helene
- Began the hiring process for new positions in preparation for the new Mt. Pleasant facility. Promoted three existing CCPL staff members, and eventually hired 3 external candidates.
- The new Mt. Pleasant Branch opened in October 2024. System Services and Admin staff assisted with moving the collection from the old building to the new one and shelving all books.
- With Afton scheduled for opening in early 2025, System Services prioritized cataloging and ordering materials for that branch, which did cause some slowdown in addressing requests for new and replacement materials at other branches. Once Afton opens, we will be able to address this backlog.
- Hiring was a large focus this quarter with finishing up the hiring for Mt. Pleasant (two part-time library assistants), beginning the hiring of Afton staff (branch manager, two librarians, and three senior library assistants) and backfilling

positions after internal promotions (two branch manager positions at Kannapolis and Midland, two senior library assistant positions, two library assistant positions)
Library branches' hours were affected on four days due to municipality holiday observances (Kannapolis Tree Lighting, Concord Christmas Parade, Mt. Pleasant Christmas Parade, Harrisburg Tree Lighting)

Concord

Experienced significant patron behavior issues. At one point we had six active bans. Issues extended into Q2.
Significant streetscape work resulting in our entrance closed in December 2024. We had numerous water outages and gas leaks, but only closed the building briefly one day. We made several adjustments on how we patrolled patron behaviors – we patrolled outside more and on evenings supervisors made themselves more visible.

Harrisburg

Hired FT Children's Library Assistant
Hired PT Library Assistant, a former Harrisburg Library volunteer
FT Adult Services Assistant promoted to Senior Library Assistant at Mt Pleasant
PT Library Assistant launches the monthly Veterans Book Club in September
FT Teen Services Assistant re-launches monthly Pokémon Club for Tweens and Teens
111 patrons visit for "Fair Fun at the Library" program
Harrisburg Library closed September 21 for Harrisburg Multi-Cultural Festival
Promoted employee from PT to FT Adult Services Assistant
PT Library Assistant Jasmine Johnson launches monthly Art Club for Teens and Adults
Harrisburg Library hosted Staff Training Day October 9 when Mt Pleasant combined facility not ready
Harrisburg Library closed early October 25 due to Trick or Treat in the Park
FT Teen Services Assistant Shannon Williams launches Teen Mystery Box subscription program (15 teens signed up for boxes).
62 patrons visit for the Renaissance Fun Faire

Kannapolis

Six staff members accepted roles at Afton and began transitioning away from their positions in Kannapolis. Since Afton has not opened yet, staff were able to split their time and the effect on patrons was minimal at this time. However, staff began to feel the strain when all supervisors were frequently required to leave and conduct interviews for Afton and Kannapolis.

Midland

Repaired damage following major leak.
Hired a new part-time staff member.
Two new part-time staff members were hired. Part-time staff member was promoted to a full-time position.

Mt. Pleasant

Held interviews for 4/6 new positions being added for the new building/expansion. Hired a Librarian, and promoted three current staff members from other branches into supervisor and/or full-time positions.
Successfully moved into our new branch expanding our collection by 40-50% and our square footage by 300-400%.
Limited disruption of library services and programs to only 11 business days.
Hired final two additional part-time positions; one of which was a long-time volunteer recruited by staff.
Chosen to host the system's 1,000 Books Before Kindergarten celebration and helped to plan the event; connected the committee to the MT. Pleasant Friends of the Library to provide refreshments.
Helped to develop and model meeting room use that will also benefit/impact Afton branch.
Expanded preschool/toddler program to include weekly/monthly evening story times.

FY26 FOCUS

Collaborate with other county departments and community resources to provide services and referrals for county residents.
Increase access to free notary services across the county.
Provide sufficient and current physical and e-resources.
Continue to provide outreach and literacy services and pursue opportunities to connect with more residents who currently don't know the full range of the library's services.
Continue to improve employee morale, communications, and teamwork.
We currently listen to patron requests to purchase specific materials, and this does affect our materials budget and program offerings. We anticipate doing a patron survey in the next strategic planning process.

8210 - Library Administration Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Other	$0	$265,242	$265,242
Miscellaneous	$0	$50,000	$50,000
Sales & Services	$0	$50,000	$50,000
TOTAL	**$0**	**$365,242**	**$365,242**

8210 - Library Administration Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$0	$805,200	$959,000
Personnel Services	$0	$860,159	$696,518
Employee Benefits	$0	$382,817	$330,684
Other Operation Cost	$0	$53,600	$60,600
Other Services & Charges	$0	$12,100	$17,841
Maintenance & Repair	$0	$8,600	$8,600
TOTAL	**$0**	**$2,122,476**	**$2,073,243**

8210 - Library Administration Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$365,242	$365,242
Expenses	$0	$2,122,476	$2,073,243
REVENUES LESS EXPENSES	**$0**	**-$1,757,234**	**-$1,708,001**

8220 - Mt. Pleasant Library Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$407,640	$407,354
Employee Benefits	$0	$214,911	$246,008
Supplies	$0	$5,000	$5,500
Other Services & Charges	$0	$0	$6,905
TOTAL	**$0**	**$627,551**	**$665,767**

8230 - Harrisburg Library Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$433,863	$428,004
Employee Benefits	$0	$232,570	$265,180
Supplies	$0	$5,500	$6,100
Other Services & Charges	$0	$0	$7,277
TOTAL	**$0**	**$671,933**	**$706,561**

8240 - Concord Library Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$2,859,317	$879,904	$1,062,237
Employee Benefits	$1,366,702	$451,406	$613,489

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$603,433	$5,500	$6,100
Other Services & Charges	$60,462	$0	$18,047
Other Operation Cost	$43,000	$0	$0
Maintenance & Repair	$8,602	$600	$0
TOTAL	**$4,941,516**	**$1,337,410**	**$1,699,873**

8250 - Kannapolis Library Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$544,369	$496,923
Employee Benefits	$0	$237,177	$256,919
Supplies	$0	$5,000	$6,100
Other Services & Charges	$0	$0	$8,448
TOTAL	**$0**	**$786,546**	**$768,390**

8260 - Midland Library Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$230,931	$221,737
Employee Benefits	$0	$136,090	$141,411
Other Operation Cost	$0	$0	$42,000
Supplies	$0	$4,000	$4,400
Other Services & Charges	$0	$0	$3,770
TOTAL	**$0**	**$371,021**	**$413,318**

8270 - Afton Ridge Library Expenses

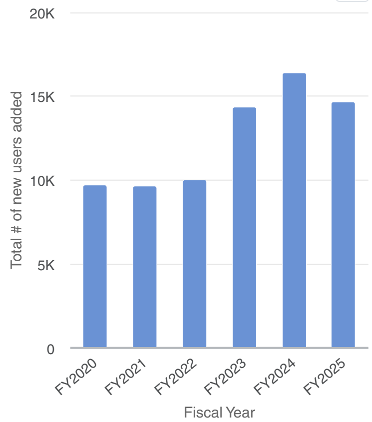
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$681,082	$668,538
Employee Benefits	$0	$362,210	$411,671
Supplies	$0	$5,000	$7,000
Other Services & Charges	$0	$0	$11,366
TOTAL	**$0**	**$1,048,292**	**$1,098,575**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
CULTURE & RECREATION										
Library (Administration)^^^	94.00	78.10	14.00	13.75	10.00	9.75	10.00	10.00	-	0.25
Mt. Pleasant Library^^^	-	-	10.00	8.25	10.00	8.25	10.00	8.25	-	-
Harrisburg Library^^^	-	-	11.00	9.00	11.00	9.00	11.00	9.00	-	-
Concord Library^^^	-	-	23.00	18.80	26.00	21.30	26.00	21.50	-	0.20
Kannapolis Library^^^	-	-	15.00	12.00	14.00	11.00	14.00	11.50	-	0.50
Midland Library^^^	-	-	7.00	5.00	6.00	4.50	6.00	4.50	-	-
Afton Ridge Library^^^	-	-	17.00	14.50	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



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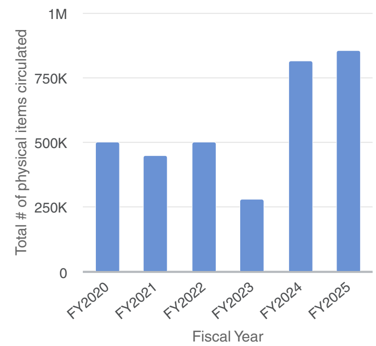
Total # of Visits (door count) of all Libraries

Total physical items circulation and total visits down in FY21 due to COVID-19 restrictions



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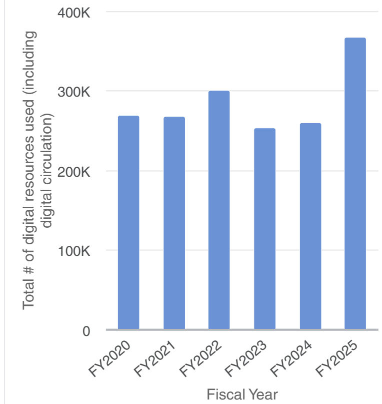
Total # of Digital Resources Used

Including digital circulation



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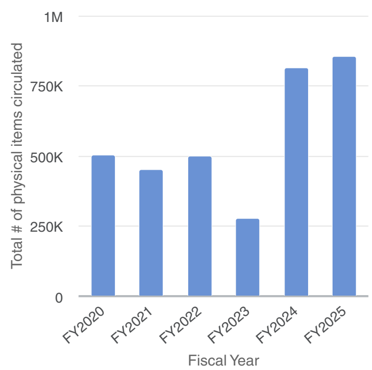
Total # of Physical Items Circulated

Total physical items circulation and total visits down in FY21 due to COVID-19 restrictions



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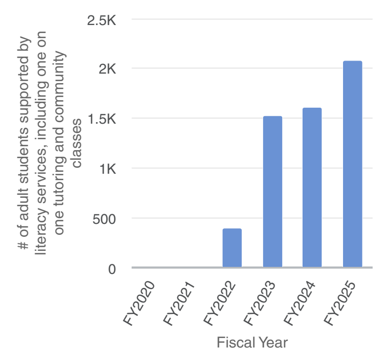
# of Adult Students Supported by Literacy Services

Services include one on one tutoring and community classes; Some data incomplete or empty due to COVID-19 restrictions



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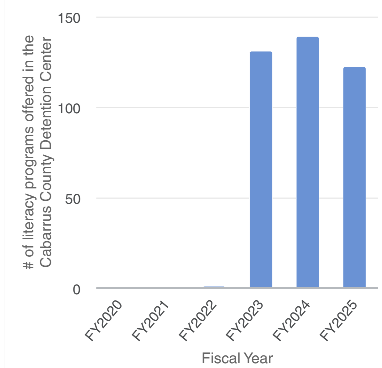
# of Literacy Programs at Cabarrus County Detention Center

Some data incomplete or empty due to COVID-19 restrictions



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DEPARTMENT CONTACT

Name: Melanie Holles

Title: Library Director

Email: mjholles@cabarruscounty.us

Phone: 704-920-2050

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$26,000	$27,000	$27,000
REVENUES LESS EXPENSES	**-$26,000**	**-$27,000**	**-$27,000**

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 three 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 occur 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 three active living centers. Details on those facilities and programs are 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 Active Living 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

FY25 HIGHLIGHTS

Park Operations

Department received the Ernest Messer Award – for addressing the needs of the better than 50 folks.
Opening of the MP ALC – hiring staff to work this facility and the Afton facility has been very time-consuming. Hiring for 12 positions (FT and PT), as well as a Park Manager and Sr Ranger from the same Park both accepting positions in other agencies. Hiring for the Projects and Events Manager as well (current staff accepted the Park manager at Camp Spencer position). This has taken much more time than expected.

Camp T.N. Spencer Park

New Park Program Manager and Senior Park Ranger are onboarded.
Brand new tables and chairs were installed into indoor reservation spaces making them much desirable.
Crushed concrete surface was installed in all tent sites to improve the aesthetic and functionality of these amenities.
Refurbished tent pads with new softer surface installed.
Certain dead and dangerous trees have been removed, ensuring patron safety and Park health.
A leak in the pool has been addressed which will make the opening of the pool easier later this FY.
Park Program Manager attended NCRPA State conference. During this conference the PPM was able to network with other professionals in the field, learn from experts in their crafts, bring ideas back to Cabarrus County, and complete continuing education requirements.

Frank Liske Park

Summer Camp ended the last week of July (Camp per week was at capacity with a wait list)
Cross County Meets Sept 7 races
5k races in the park: Rapp 5k, Hogue 5k, Reddy 5k, Sun Smile Foundation 5k, Soul Journey 5k
Time to Fly: Dog Run Event. 3-day competition
Soccer Fall Season started the second week of August
13 weeks of Softball Tournaments
Fall Adult League Softball started in August
Jack O Lantern Jaunt-184 participants
Pickleboo Pickleball Tournament- Co-Sponsorship with Special Olympics

Woodland Christmas event over 150 parents and kids participated in the event
5k races in park: Journey 5k 150-200 participants, Run Cabarrus 400-500 participants
Cross Country Meets: October 6 races, Dec 1 race
Soccer season ended the end of October
Softball season ended with Special Olympic Tournament on November 16

Rob Wallace Park

Ranger staffing shortage toward the end of the summer and end of the season, as well as a restriction on hours due to budget restraints, affected how we schedule and prepare for programs. Increase in the number of program requests that we cannot meet due to lack of programming staff and coverage that's needed in the parks.

Vietnam Veterans Park

New outdoor fitness stations installed. New Park Program Manager and Senior Park Ranger onboarded.
New playground is installed
New Fitness Equipment is installed

FY26 FOCUS

Park Operations

Communication
Recognition
Department and individual professional development plans
Increasing awareness of ALP program and services
Community input opportunities:

Google reviews assist us in finding areas of need in our Parks
Public input can also help justify asking for resources to add or build upon existing programs. If there is an identified need for something we do not currently offer, the public's input plays a large role in us receiving the resources to make it happen
Current surveys we get from reservations and programs
Gathering feedback from seniors on preferred activities related to senior games can help prioritize funding for programs with the highest demand. In regard to the Matching Incentive Grant program, community groups and organizations applying for funding can provide insight into how the grant program could be better adjusted to better support local projects.

Camp T.N. Spencer & Vietnam Veterans Parks

Revitalize Camp T.N. Spencer's archery program by having staff trained and regularly scheduling archery programs. This will utilize the amenity, raise park attendance numbers, and improve Camp Spencer's notoriety.
Encourage staff to pursue continuing education in passionate areas to improve job satisfaction and work performance.
Improve customer service by improving communication efforts on social media and empowering Rangers to educate park patrons and Park rules and regulations.

Frank Liske Park

Park Maintenance and Operations
Ensuring clean, safe and well-maintained parks, trails and open spaces.
Staffing at current level or additional staff added to the park to keep up with the growing demand.

Rob Wallace Park

Improving policy and operations to enhance patron safety and stewardship of the parks. Strategic planning, aligning staffing goals and finding new efficiencies, program masterplan.

Events

General Publications (session guides/outlook) - With the assistance of Communications, improve the quality, accessibility, and distribution of printed materials to better inform the community about available programs, events, and fitness classes offered among all ALPs facilities, including parks.
Webpage Edits & Enhancements - With the assistance of IT, keep the department webpage up to date with accurate, user-friendly engaging content that will encourage users to register for upcoming programs and events.
CivicPlus Organization & Optimization - With the assistance of IT, enhance the efficiency of the department's online registration software CivicPlus platform for better communication and user experience by reorganizing site content, improve searchability, and ensure all information is current, accurate, and aligned with department priorities.
Sponsorship Development & Expansion - Strengthen current sponsorship opportunities to increase financial and in-kind support for events and programs within the department by developing a more structured sponsorship strategy to be used for specific event types or as a department. This will allow staff more ways to actively engage with local businesses and organizations to expand funding sources.
Senior Games Programming - broaden senior games offerings to provide diverse recreational opportunities and attract new participants by introducing a golf simulation league indoors, along with our annual twilight leagues, and by exploring the feasibility of offering a kayaking program to promote outdoor recreation and wellness.

8110 - ALPS Administration

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues			
Sales & Services	$0	$158,129	$274,129
Other Financing Sources	$0	$341,982	$0
Miscellaneous	$0	$50,000	$0
REVENUES TOTAL	**$0**	**$550,111**	**$274,129**
Expenses			
Personnel Services	$0	$988,492	$1,112,325
Employee Benefits	$0	$314,932	$369,352
Other Operation Cost	$0	$116,129	$117,329
Capital Outlay	$0	$100,000	$0
Other Services & Charges	$0	$34,520	$50,281
Supplies	$0	$35,500	$35,500
Maintenance & Repair	$0	$8,000	$16,500
EXPENSES TOTAL	**$0**	**$1,597,573**	**$1,701,287**
REVENUES LESS EXPENSES	**$0**	**-$1,047,462**	**-$1,427,158**

8111 - Camp Spencer Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$130,800	$129,800
TOTAL	**$0**	**$130,800**	**$129,800**

8111 - Camp Spencer Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$0	$110,450	$116,050
Personnel Services	$0	$105,242	$111,441
Employee Benefits	$0	$52,081	$60,382
Supplies	$0	$36,200	$36,200
Other Services & Charges	$0	$0	$1,895
Maintenance & Repair	$0	$250	$250
TOTAL	**$0**	**$304,223**	**$326,218**

8111 - Camp Spencer Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$130,800	$129,800
Expenses	$0	$304,223	$326,218

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
REVENUES LESS EXPENSES	**$0**	**-$173,423**	**-$196,418**

8112 - Frank Liske Park Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$412,850	$427,650
TOTAL	**$0**	**$412,850**	**$427,650**

8112 - Frank Liske Park Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$209,173	$199,625
Employee Benefits	$0	$87,984	$100,295
Supplies	$0	$88,500	$87,000
Other Operation Cost	$0	$53,200	$52,600
Other Services & Charges	$0	$0	$3,769
Maintenance & Repair	$0	$500	$500
TOTAL	**$0**	**$439,357**	**$443,789**

8112 - Frank Liske Park Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$412,850	$427,650
Expenses	$0	$439,357	$443,789
REVENUES LESS EXPENSES	**$0**	**-$26,507**	**-$16,139**

8113 - Rob Wallace Park Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$18,000	$18,250
TOTAL	**$0**	**$18,000**	**$18,250**

8113 - Rob Wallace Park Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$172,229	$187,298
Employee Benefits	$0	$82,295	$96,614
Supplies	$0	$32,675	$32,250
Other Operation Cost	$0	$2,500	$2,800
Other Services & Charges	$0	$0	$3,185
Maintenance & Repair	$0	$500	$500
TOTAL	**$0**	**$290,199**	**$322,647**

8113 - Rob Wallace Park Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$18,000	$18,250
Expenses	$0	$290,199	$322,647
REVENUES LESS EXPENSES	**$0**	**-$272,199**	**-$304,397**

8114 - Vietnam Veterans Park Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$0	$12,000	$12,000
TOTAL	**$0**	**$12,000**	**$12,000**

8114 - Vietnam Veterans Park Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$0	$5,550	$6,600
Maintenance & Repair	$0	$400	$400
TOTAL	**$0**	**$5,950**	**$7,000**

8114 - Vietnam Veterans Park Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$12,000	$12,000
Expenses	$0	$5,950	$7,000
REVENUES LESS EXPENSES	**$0**	**$6,050**	**$5,000**

8116 - St. Stephens Park Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$0	$4,000	$0
TOTAL	**$0**	**$4,000**	**$0**

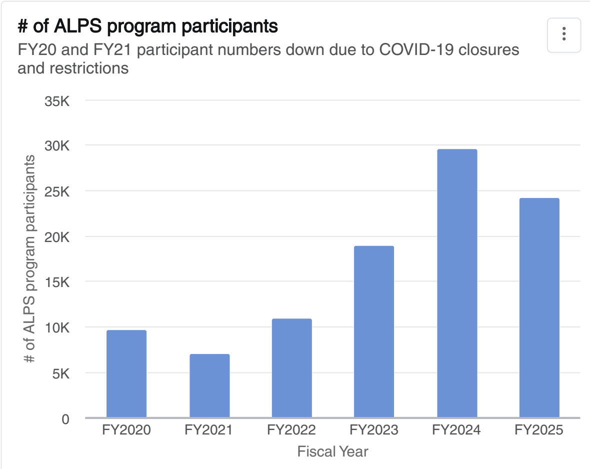
8116 - St. Stephens Park Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$0	$4,000	$0
REVENUES LESS EXPENSES	**$0**	**-$4,000**	**$0**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	35.00	28.64	15.00	11.74	19.00	13.14	19.00	13.14	-	-
Camp Spencer Park^	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Frank Liske Park^	-	-	5.00	3.67	3.00	3.00	3.00	3.00	-	-
Rob Wallace Park^	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-

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

PERFORMANCE MEASURES



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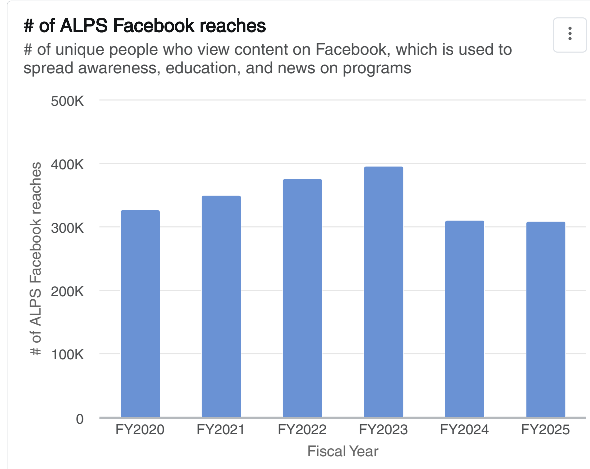

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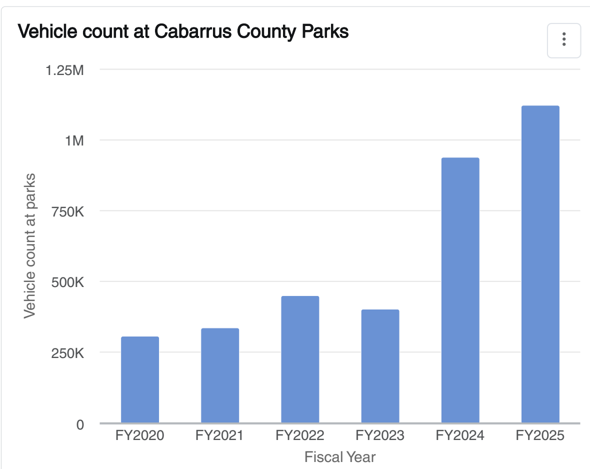

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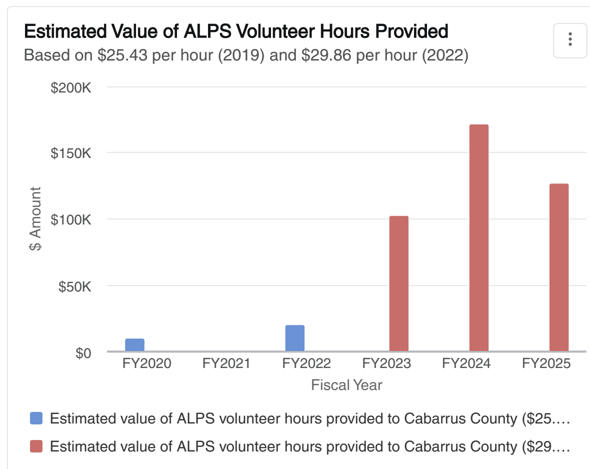

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DEPARTMENT CONTACT

Name: Byron Haigler

Title: Active Living and Parks Director

Email: bahaigler@cabarruscounty.us

Phone: 704-920-3484

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
Ongoing: Applications for grant programs are accepted year-round

FY25 HIGHLIGHTS

- Brian Helms received his Energy Auditor Certification in August.
- Completed 7 weatherization jobs and 9 Heating Air Repair and Replacement (HARRP) jobs once grant funding confirmation from the State was approved.
- N.C. Department of Environmental Quality (NCDEQ) partnered with EverBlue in the Fall of 2024 as a training provider using BIL funding to cover registration costs. Division staff now has the opportunity to attend weatherization and professional development trainings locally, many at no cost to the County, through EverBlue, located in Charlotte, NC. They provide both in-person and virtual training opportunities. *This is currently on hold due to a funding freeze by NCDEQ.*

FY26 FOCUS

- Continued collaboration with the cities of Concord and Kannapolis, and Habitat of Humanity to reduce deferrals for Weatherization services
- Engaging in required training programs to obtain necessary certifications for staff.
- Preparing for increases/decreases in annual funding for the Weatherization and Heating and Air Repair and Replacement program that will impact the overall workload for staff and contractors
- Increasing marketing for programs to engage eligible applicants
- Contracting with additional qualified contractors to assist staff with the implementation of program activities.

3250-Community Development Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$390,980	$390,980	$495,000
Intergovernmental - Grants - Other	$0	$50,000	$50,000
Sales & Services	$150	$150	$0
TOTAL	**$391,130**	**$441,130**	**$545,000**

3250-Community Development Expenses

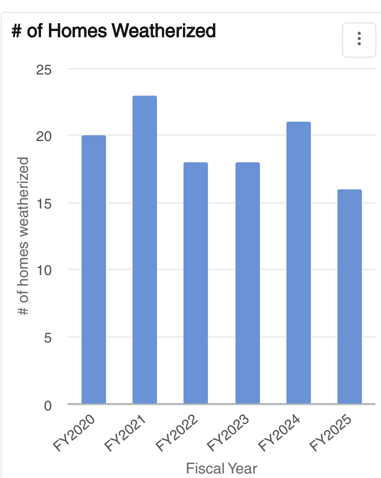
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$202,183	$252,039	$548,900
Personnel Services	$238,011	$253,762	$260,866
Supplies	$180,341	$180,841	$40,880
Employee Benefits	$108,414	$112,880	$128,450
Other Services & Charges	$36,921	$34,675	$26,215
Maintenance & Repair	$2,800	$3,800	$2,960
TOTAL	**$768,670**	**$837,997**	**$1,008,271**

3250- Community Development

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$391,130	$441,130	$545,000
Expenses	$768,670	$837,997	$1,008,271
REVENUES LESS EXPENSES	**-$377,540**	**-$396,867**	**-$463,271**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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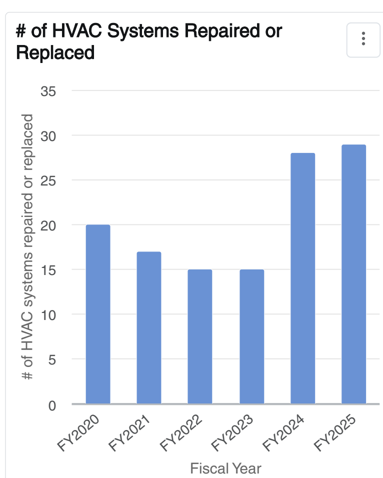

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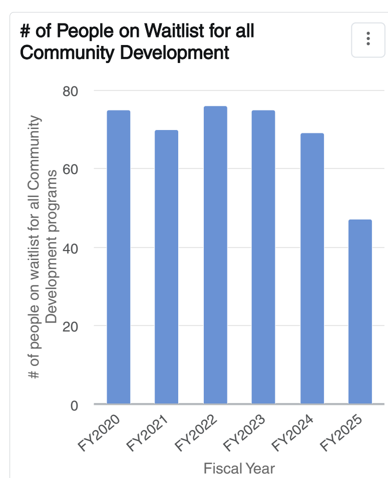

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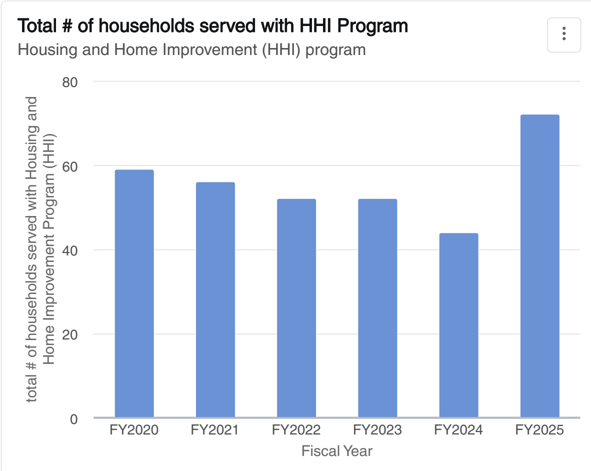

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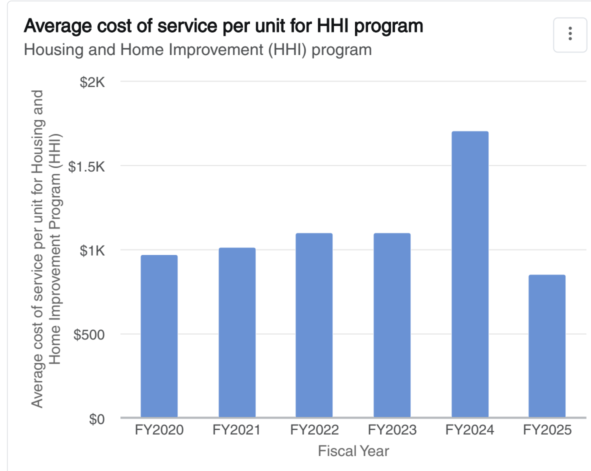

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DEPARTMENT CONTACT

Name: Robert Anderson

Title: Community Development Manager

Email: rpanderson@cabarruscounty.us

Phone: 704-920-2133

MISSION

We make a measurable impact on individuals and families through strategic partnerships that support local startups, existing businesses, and recruitment of new industry.

Cabarrus Economic Development Corporation (Cabarrus EDC) serves as the lead economic development agency for Cabarrus County and its municipalities.

The Cabarrus 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 resources
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

Create Capacity

Expand organizational capacity for greater impact by increasing the annual budget

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 2024-2025. 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
Annual Reports
Monthly Project Reports
Business Support
Cabarrus Center: Networking, mentorships and resources
Retail Lab
Venture Mentoring Service
New Ventures Tech Accelerator

FY25 HIGHLIGHTS

Cabarrus EDC received 187 projects/requests for information (RFI) and was able to respond to 116 requests with a suitable real estate option for the project to consider.
We had 19 client/consultant site visits or meetings throughout the year.
For the 187 RFIs received:
- Average Jobs: 268
- Average Investment: $188M (21 projects $500M+)
- Average SF: 168,000
- Average Acres: 87
- International: 87 projects (47%)
- Average Wage: $66,000

Total announced new investment: $228M
Total announced new jobs: 342+

FY26 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"
Continuing to develop partnerships and a coordinated support system to advocate for entrepreneurs
Continuing to build organizational capacity to leverage our many advantages

ENTREPRENEURSHIP

Cabarrus Center Entrepreneurship Events and Workshops – 63
Cabarrus Center Boot Camps – 3
Cabarrus Center Boot Camp Enrollment – 31
Cabarrus Center Grant Funding Awarded – $132,500 (Retail Lab, HEIC, and Duke Energy)
Cabarrus Center Ventures – 17
Cabarrus Center Mentors – 40
Ventures/Mentors - 57 Total

3310- Economic Development Corporation Revenue

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Financing Sources	$0	$0	$2,430,000
Sales & Services	$523,271	$448,101	$416,726
TOTAL	**$523,271**	**$448,101**	**$2,846,726**

3310- Economic Development Corporation Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$2,125,000	$2,325,000	$2,855,000
Personnel Services	$369,564	$316,337	$291,820
Employee Benefits	$148,287	$126,386	$119,945
Other Services & Charges	$5,446	$0	$4,961
TOTAL	**$2,648,297**	**$2,767,723**	**$3,271,726**

3310- Economic Development Corporation

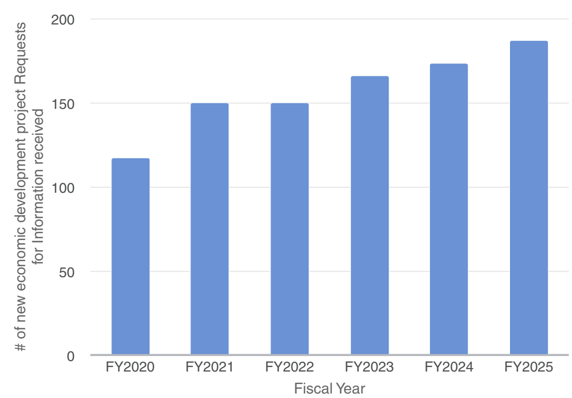
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$523,271	$448,101	$416,726
Expenses	$948,297	$867,723	$841,726
REVENUES LESS EXPENSES	**-$425,026**	**-$419,622**	**-$425,000**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Economic Development Corporation	5.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES

# of New Economic Development Project RFIs Received

Request for Information (RFIs)



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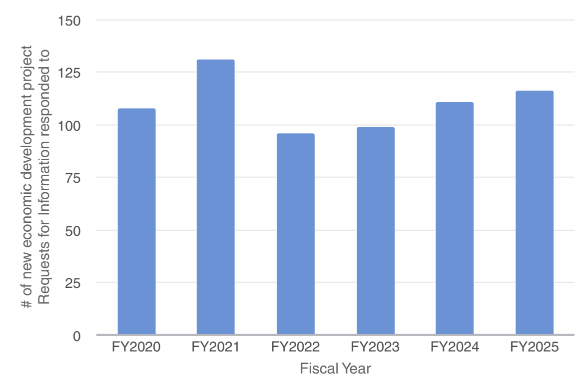
# of New Economic Development Project RFIs Responded to

Request for Information (RFIs)



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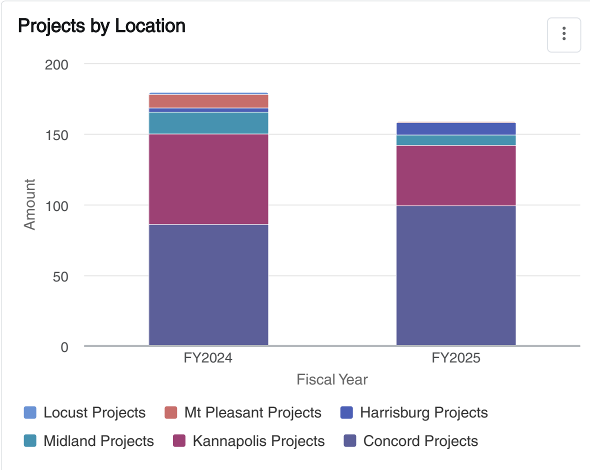

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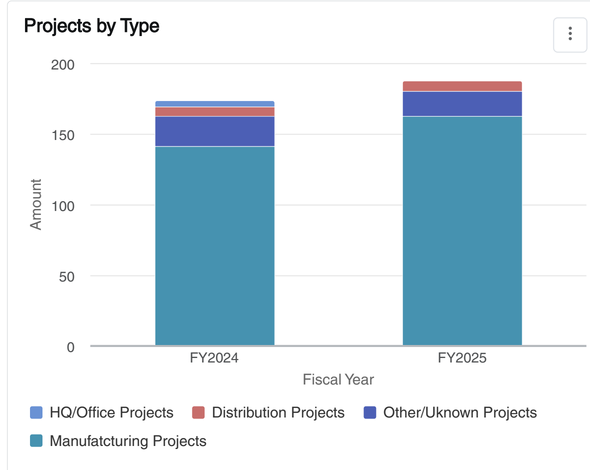

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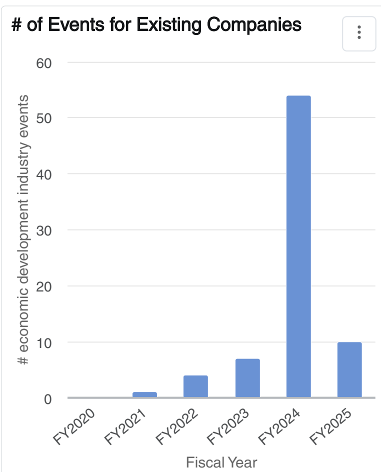

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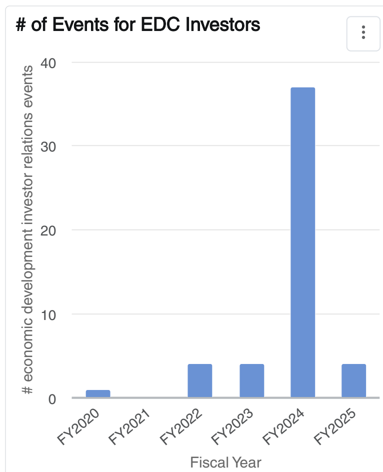

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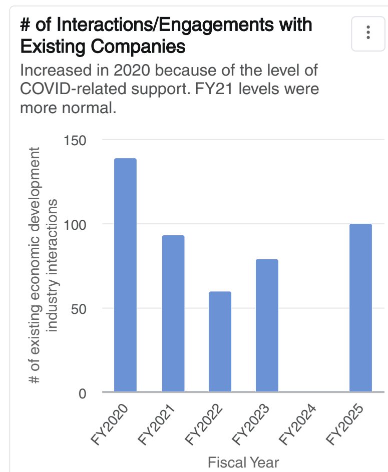

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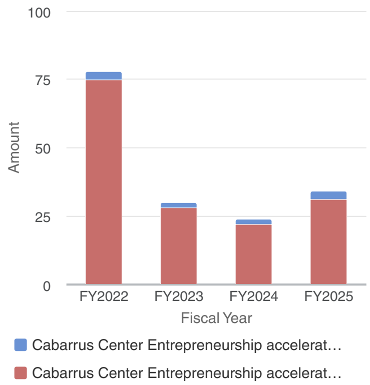
CABARRUS CENTER PERFORMANCE MEASURES

Cabarrus Center Entrepreneurship accelerator programs



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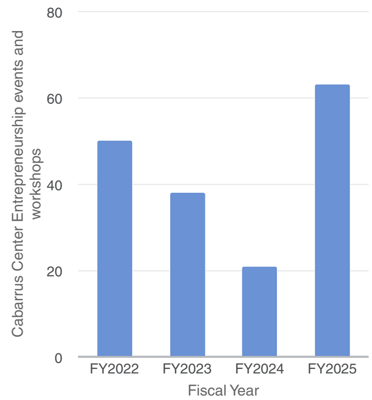
Cabarrus Center Entrepreneurship events and workshops



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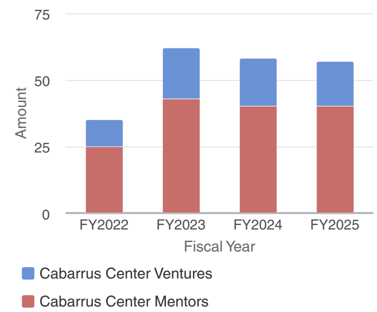
Cabarrus Center Ventures and Mentors

Venture Mentoring Service gives experienced professionals an opportunity to mentor our next generation of entrepreneurs



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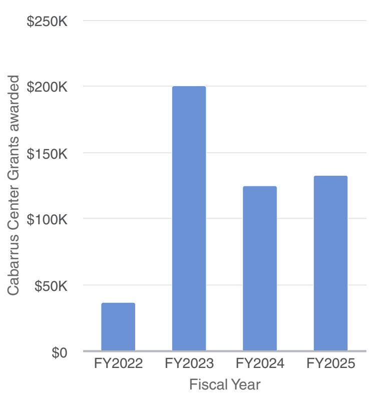
Cabarrus Center Grants Awarded

Grant funding awarded to small businesses in Cabarrus county



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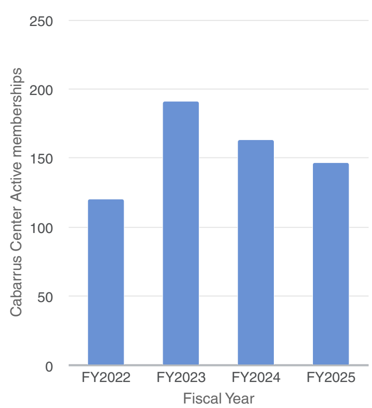
Cabarrus Center Active Memberships



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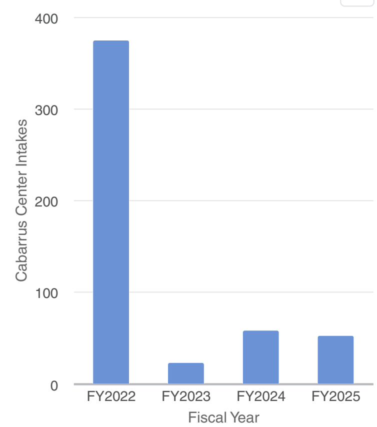
Cabarrus Center Intakes



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DEPARTMENT CONTACT

Name: Brian Hiatt

Title: Interim EDC Executive Director

Email: wbhiatt@cabarrusedc.com

Phone: 704-490-4974

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$0	$2,430,000
Expenses	$1,700,000	$1,900,000	$2,430,000
REVENUES LESS EXPENSES	**-$1,700,000**	**-$1,900,000**	**$0**

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 2026 allocation towards this project is $1,322,325.

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 (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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities			
Operations			
Obligation-City of Kannapolis	$1,424,113	$2,059,613	$1,922,325
Obligation – City of Concord	$0	$66,500	$400,000
City of Concord	$100,000	$100,000	$0

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
OPERATIONS TOTAL	$1,524,113	$2,226,113	$2,322,325
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	$1,524,113	$2,226,113	$2,322,325
TOTAL	$1,524,113	$2,226,113	$2,322,325

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 Department is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, special use permits and variance requests, coordinating subdivision reviews, rezoning reviews and preparing ordinance amendments. Long-term planning services include creating and updating long-term planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County.

The Planning Division also provides staff assistance to Cabarrus County Schools for site selection and future growth planning. Staff provides transportation planning services through representation and participation on the Cabarrus-Rowan Metropolitan Planning Organization and various committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manger's Office and Infrastructure and Asset Management. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 Addressing systems administration, including data entry and maintenance for the entire County.

Cabarrus County does not build or maintain infrastructure. For information related to water or sewer availability, contact the city or town closest to the property where services are desired.

LOCATION

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

INTERACTIVE RESIDENT EXPERIENCES

Planning webpage
Planning and Zoning Fee Schedule
View Planning FAQ
View Zoning/Enforcement FAQ
Flood Damage Prevention Tips and Tools
Learn about Floodplain Administration
Long Range Planning Cabarrus County
Addressing Cabarrus County

SIGNIFICANT DATES

March: Flood Safety and Awareness Week

FY25 HIGHLIGHTS

Onboarded and currently training new planner.
In Q1, had one vacant position in planning (P&Z Clerk), which was filled in Q2 and was onboarded and trained in Q3.
Provided training to the North Carolina Society of Surveyors (NCSS) - Yadkin Valley Chapter.
Collaborative project underway with Wolford Consulting Group along with Construction Standards and Fire Marshal's Office on updates to Fee Schedule currently in place from last study in 2016.

FY26 FOCUS

Continuing to implement a successful Community Rating System (CRS) program for the reduction of resident flood insurance costs
Training new staff members
Continuing to educate residents/developers about the Cabarrus County Development Ordinance for ordinance compliance
Helping residents understand FEMA Flood Maps by providing resources online and in person
Addressing increasing demands for floodplain development permits by continuing to educate the public about special flood hazard areas and the risks of developing in the floodplain
Continuing to decrease the number of repeat Notice of Violations citations by educating citizens on ordinance compliance, development standards and permitting requirements

3230-Planning and Development Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$16,118	$17,618	$17,618
Permits & Fees	$12,150	$10,800	$21,250
TOTAL	**$28,268**	**$28,418**	**$38,868**

3230-Planning and Development Expenses

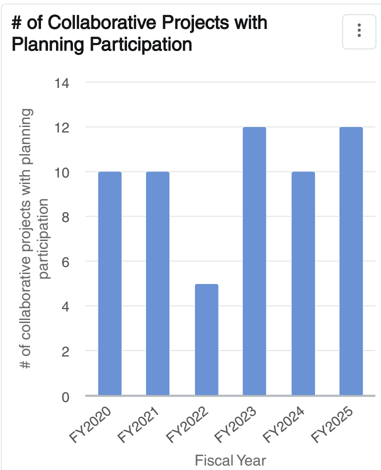
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$475,665	$418,925	$476,896
Employee Benefits	$191,850	$167,004	$200,498
Other Services & Charges	$79,980	$69,175	$50,554
Supplies	$6,400	$6,000	$2,700
Other Operation Cost	$3,480	$2,568	$2,868
TOTAL	**$757,375**	**$663,672**	**$733,516**

3230- Planning and Development

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$28,268	$28,418	$38,868
Expenses	$757,375	$663,672	$733,516
REVENUES LESS EXPENSES	**-$729,107**	**-$635,254**	**-$694,648**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-

PERFORMANCE MEASURES



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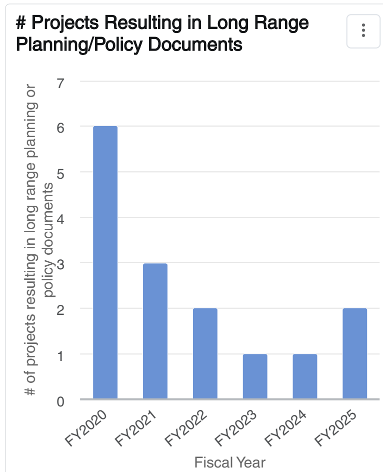

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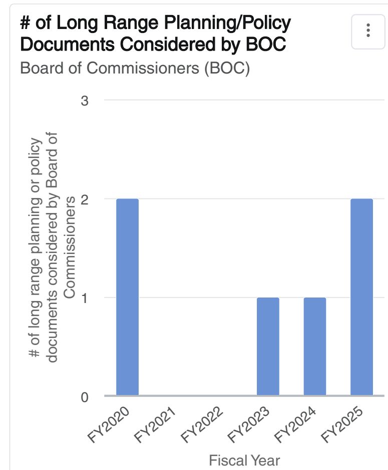

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DEPARTMENT CONTACT

Name: Susie Morris

Title: Planning and Development Director

Email: samorris@cabarruscounty.us

Phone: 704-920-2141

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
Last weekend of April: City Nature Challenge
June: Easement ranking cutoff
****Contact the District to get on the contact list for professional development opportunities****

FY25 HIGHLIGHTS

Received U.S. Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) Agricultural Land Easements (ALE) funding for conservation easement.
Submitted application and received notification that the County's NC Association of Soil and Water Secondary Teacher of Year awardee is Kenan Mattsson from the Cannon School.

FY26 FOCUS

Work with landowners that are interested in stewardship of their land.
Utilize agriculture growth zone funding to preserve farmland.
Work with land trust to help facilitate conservation easements in Cabarrus.
Promote all cost-share programs offered by NC Division of Soil and Water to improve water quality and quantity.
Promote classes offered to public, private, and home schools.
Increase education to adult population.
Staff training opportunities, obtain job approval authority from the Division, obtain certified Conservation Planner, obtain certified Environmental Educator, and obtain facilitator training to provide professional development for other educators.
Clarke Creek Blue Heron Rookery: Work with the City of Concord to maintain integrity of conservation easement while developing trails to link park with communities.

3270-Soil and Water Conservation Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Other	$26,785	$26,785	$26,785
TOTAL	**$26,785**	**$26,785**	**$26,785**

3270-Soil and Water Conservation Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$226,172	$258,424	$267,817
Employee Benefits	$105,623	$116,491	$132,856
Other Services & Charges	$30,284	$26,330	$30,883
Other Operation Cost	$6,080	$5,600	$5,600
Supplies	$3,505	$4,005	$3,605
Maintenance & Repair	$2,000	$2,000	$2,000
TOTAL	**$373,664**	**$412,850**	**$442,761**

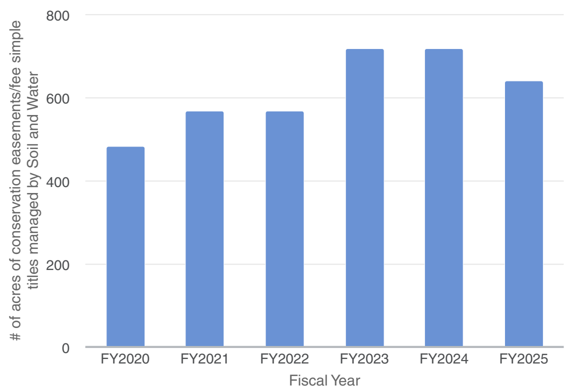
3270-Soil and Water Conservation

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$26,785	$26,785	$26,785
Expenses	$373,664	$412,850	$442,761
REVENUES LESS EXPENSES	**-$346,879**	**-$386,065**	**-$415,976**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Soil & Water Conservation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-

PERFORMANCE MEASURES

 # Acres of Conservation Easements/Fee Simple Titles Managed



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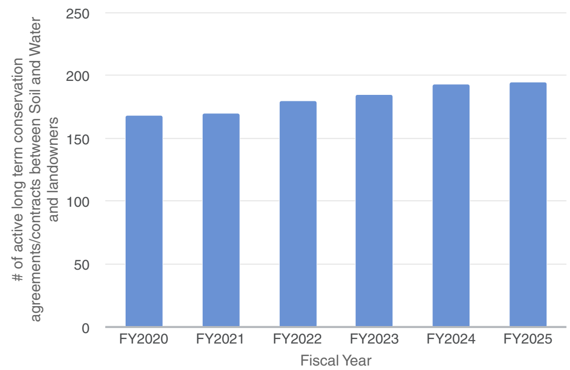
# of Active Long Term Conservation Agreements/Contracts

Between landowners and Soil & Water



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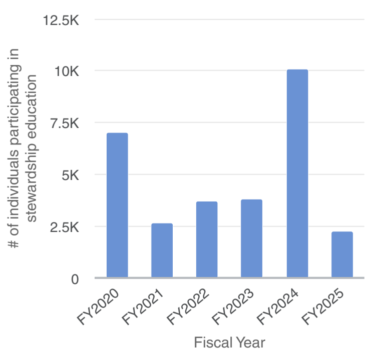
Stewardship Education Participation

Includes repeat contacts with individuals; Numbers down in FY 2021 due to COVID-19



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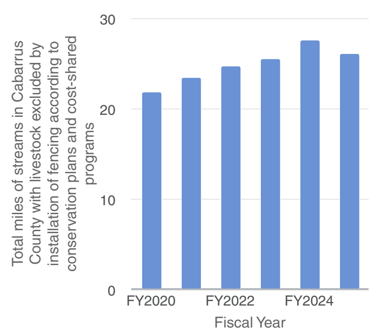
Total Miles of Streams with Livestock Excluded

Streams in Cabarrus County with installation of fencing according to conservation plans and cost-shared programs



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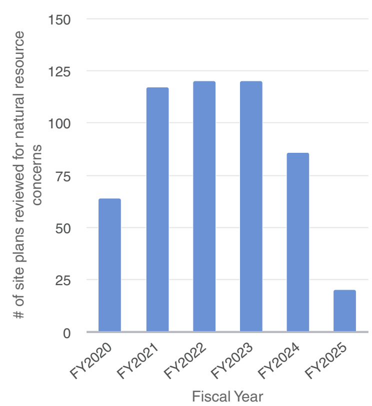
# of Site Plans Reviewed for Natural Resource Concerns



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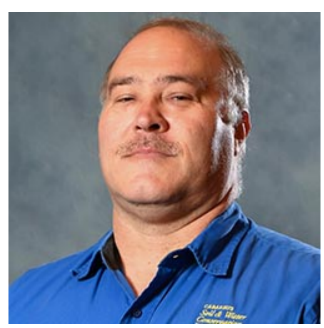
DEPARTMENT CONTACT



Name: Daniel McClellan

Title: Senior Resource Conservation Specialist

Email: wdmcclellan@cabarruscounty.us

Phone: 704-920-3300

CABARRUS COUNTY
America Thrives Here

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 Department is responsible for providing zoning services in unincorporated Cabarrus County. These services include administration and enforcement of the Cabarrus County Development Ordinance, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports and attending court for enforcement cases. Zoning staff provides support to the Planning and Zoning Commission/Board of Adjustment and the Cabarrus County Board of Commissioners (BOC). The Zoning Division also serves as the intake point for Cabarrus Health Alliance (CHA) and Soil Suitability Applications and issues Authorizations to Construct (ATCs) for the CHA.

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 and Tools
Learn about Floodplain Administration
Information for Property Owners
Zoning Permitting Cabarrus County
Zoning Cabarrus County

SIGNIFICANT DATES

March: Flood Safety and Awareness Week

FY25 HIGHLIGHTS

Vacant Zoning Compliance Officer position in Q1, which required other staff, including planning staff, to cover the workload for this position.
Onboarded and trained the new Zoning Compliance Officer in Q2. The position was filled at entry level, which requires other staff members, including planning staff, to help cover the workload.
The level and intensity of complaints reported increasing (multiple contacts from same individual for known non-compliance issues).

FY26 FOCUS

Continuing to implement a successful Community Rating System (CRS) program for the reduction of resident flood insurance costs
Training new staff members
Continuing to educate residents/developers about the Cabarrus County Development Ordinance for ordinance compliance
Helping residents understand FEMA Flood Maps by providing resources online and in person
Addressing increasing demands for floodplain development permits by continuing to educate the public about special flood hazard areas and the risks of developing in the floodplain
Continuing to decrease the number of repeat Notice of Violations citations by educating citizens on ordinance compliance, development standards and permitting requirements

3280 - Zoning Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Permits & Fees	$56,305	$44,160	$99,240
TOTAL	**$56,305**	**$44,160**	**$99,240**

3280 - Zoning Expenses

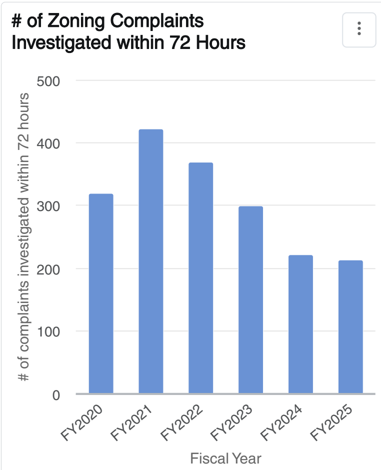
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$183,763	$199,441	$196,092
Employee Benefits	$82,827	$88,643	$97,542
Other Services & Charges	$12,774	$8,619	$14,153
Supplies	$5,070	$4,320	$3,720
Maintenance & Repair	$650	$1,500	$1,800
Other Operation Cost	$1,296	$1,200	$1,200
TOTAL	**$286,379**	**$303,723**	**$314,507**

3280 - Zoning

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$56,305	$44,160	$99,240
Expenses	$286,379	$303,723	$314,507
REVENUES LESS EXPENSES	**-$230,074**	**-$259,563**	**-$215,267**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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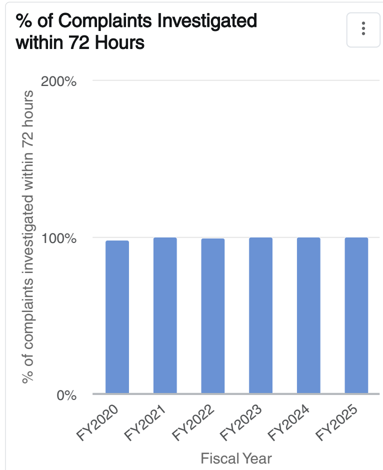

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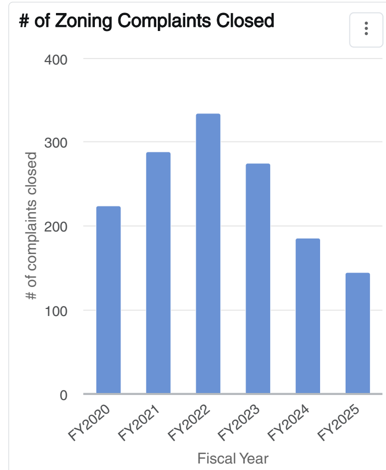

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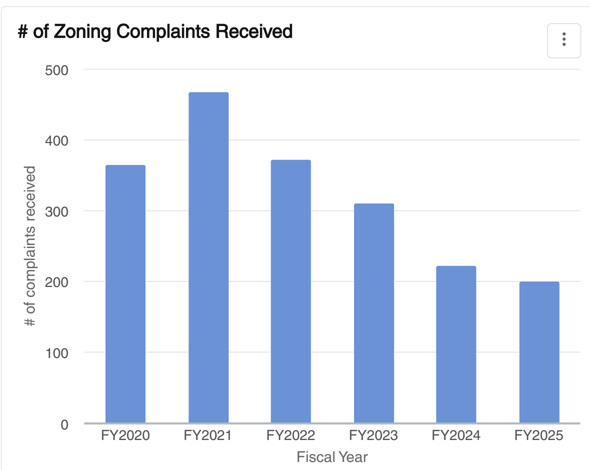

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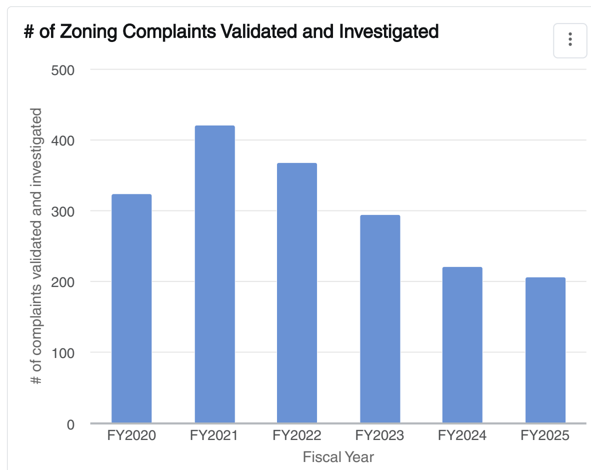

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DEPARTMENT CONTACT

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Phone: 704-920-2141

MISSION

Empowering students to build their futures.

OVERVIEW

Cabarrus County Schools (CCS) is the eighth largest school district in North Carolina with 2,450 certified and 4,150 employees. As Concord and Cabarrus County continue to thrive as a place to raise a family, CCS topped 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 25,000 students on school buses each day and cover nearly 28,000 road miles daily. Its school nutrition staff last year served 1.4 million breakfasts, 2.9 million lunches and 60,000 afterschool snacks.

CCS offers 17 Program Choice options at 30 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, 91 languages are spoken, and students and families represent 94 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
- 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 (K-8)
- Performance Learning Center

FY25 HIGHLIGHTS

- Increase in Instructional Support for students
  - Professional development has been provided to enhance collaborative planning of teachers (PLC +). Schools have a variety of course offerings to enhance learning in advanced coursework and the arts.
  - Fidelity program metrics and the Student Wellness Survey results indicated strong implementation of the Positivity Project with five schools receiving national recognition as P2 Green Shield Schools.
  - Play-based kindergarten learning has expanded to all schools and all kindergarten classrooms in Cabarrus County Schools.
- Continued support for technology support services
  - Enhanced our digital learning landscape by installing 743 new WiFi Access Points and ceiling-mounting 346 existing ones across schools, alongside 96 high-capacity Network Switches, significantly boosting connectivity and network

security.

Continued support in teacher supplements

Increased the local supplement for Cabarrus County Schools teachers to 13% for the 2024-25 school year.

Audited pay increase for 100% of classified employee salaries after conducting a 2024 salary study.

Continued support for building and grounds maintenance

Began construction on the replacement Coltrane-Webb STEM Elementary School, the Mary Frances Wall Center replacement on the former campus of Beverly Hills Elementary School, and the Opportunity School, which will be re-located from the current Glenn Center facility.

FY26 FOCUS

Continued support of teacher supplement to recruit and retain quality talent.

Continued support of building and grounds maintenance.

Continue to provide professional development on research-based practices to support the diverse needs of all students.

Continued support of student health and wellness.

Actively engage families, communities, and business leaders with educators to foster investment in a future-driven education that benefits all students.

7110- Cabarrus County Schools Operating Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$2,170,000	$2,600,000	$2,605,000
TOTAL	**$2,170,000**	**$2,600,000**	**$2,605,000**

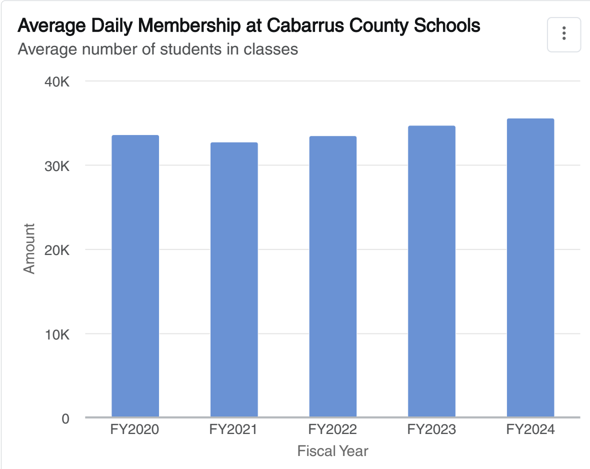
7110- Cabarrus County Schools Operating Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$89,498,737	$99,140,847	$111,705,994
Other Services & Charges	$120,000	$125,000	$130,000
TOTAL	**$89,618,737**	**$99,265,847**	**$111,835,994**

7110- Cabarrus County Schools Operating

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,170,000	$2,600,000	$2,605,000
Expenses	$89,618,737	$99,265,847	$111,835,994
REVENUES LESS EXPENSES	**-$87,448,737**	**-$96,665,847**	**-$109,230,994**

PERFORMANCE MEASURES



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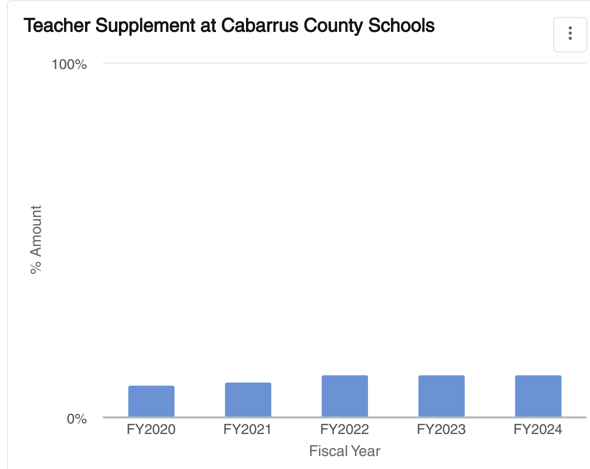

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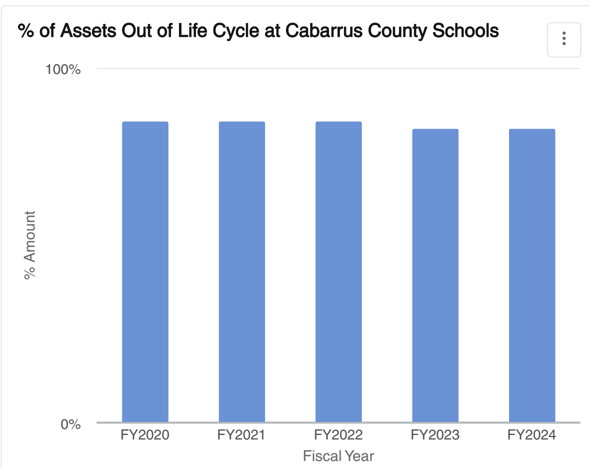

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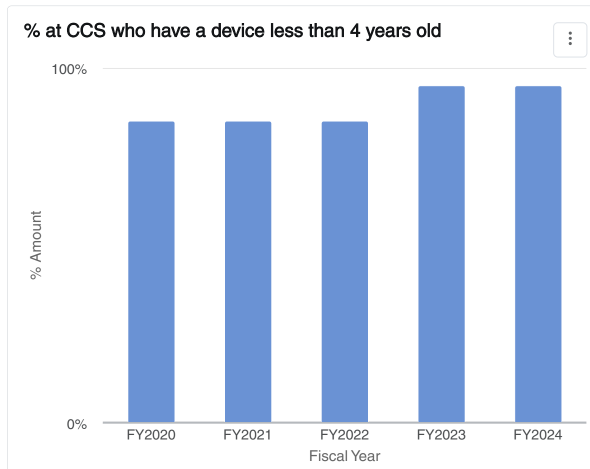

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DEPARTMENT CONTACT

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Cabarrus County Schools

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$62,727,073	$71,593,893	$79,182,495
Kannapolis City Schools	$7,378,552	$8,318,055	$9,386,345
TOTAL	**$70,105,625**	**$79,911,948**	**$88,568,840**

Current School Expenses- Building Maintenance

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$11,825,418	$12,390,674	$15,198,894
Kannapolis City Schools	$1,260,567	$1,260,567	$1,260,567
TOTAL	**$13,085,985**	**$13,651,241**	**$16,459,461**

Current School Expenses- Grounds Maintenance

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Kannapolis City Schools	$113,783	$113,783	$141,600
TOTAL	**$113,783**	**$113,783**	**$141,600**

Current School Expenses- Technology

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$7,104,667	$6,209,679	$7,259,163
Kannapolis City Schools	$552,874	$775,691	$833,868
TOTAL	**$7,657,541**	**$6,985,370**	**$8,093,031**

Current School Expenses - School System Total

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$81,657,158	$90,194,246	$101,640,552
Kannapolis City Schools	$9,305,776	$10,468,096	$11,622,380
TOTAL	**$90,962,934**	**$100,662,342**	**$113,262,932**

Current School Expenses- Charter Schools*

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$5,791,579	$6,471,601	$7,590,442
Kannapolis City Schools	$743,914	$743,914	$880,966
TOTAL	**$6,535,493**	**$7,215,515**	**$8,471,408**

*Money is passed through each district to the charter schools. In addition, the budget includes a Charter School contingency amount of $1,291,218 to be used to adjust Charter School funding based on FY26 actual 2nd month student ADM.

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 Statue 115C-430. The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfers between local school units. The ADM estimate used was 39,191, a decrease of 687 students from the prior year. The ADM estimate used for charter schools was 3,378 an increase of 22 students from the prior year. The County is required by law to allocate an equal share to each school system based on their share of the ADM.

For FY26, Cabarrus County Schools' ADM is 35,169; Kannapolis City Schools' is 4,021.50; CCS Charters' is 3,023 and KCS Charters' is 355. 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 FY25.

The additional funds are held in contingency and funding will be adjusted based on the FY26 actual 2nd month student ADM. Charter School contingency is held in different accounts. For the FY26 Adopted Budget, the **total** Charter Schools contingency is $1,291,218.

FY 2026 BUDGET				
	DOLLARS	ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM				
Cabarrus County Schools	$ 101,640,552	35,169	89.74%	$ 2,890.06
Kannapolis City Schools	11,622,380	4,021.50	10.26%	2,890.06
TOTAL	**$ 113,262,932**	**39,191**	**100%**	
CHARTER SCHOOLS				
Cabarrus County Schools	$ 8,736,654	3,023	89.49%	$ 2,890.06
Kannapolis City Schools	1,025,972	355	10.51%	2,890.06
TOTAL	**$ 9,762,626**	**3,378**	**100%**	

Three-Year Public Schools Funding Comparison

Three Year Public School Funding Comparison

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Cabarrus County Schools	$87,448,737	$96,665,847	$109,230,994
Kannapolis City Schools	$10,049,690	$11,212,010	$12,503,346
TOTAL	**$97,498,427**	**$107,877,857**	**$121,734,340**

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
- North Kannapolis Elementary
- Shady Brook Elementary
- McKnight Head Start Pre-Kindergarten

Middle Schools

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

High Schools

- A. L. Brown High School

FY25 HIGHLIGHTS

Began a major addition and renovation project at Fred L. Wilson Elementary to expand student capacity and support continued enrollment growth.
Completed access control and camera installations across all elementary campuses and the KMS 6th-grade building, significantly enhancing school security.
Designed and initiated plans for a full HVAC replacement at Forest Park Elementary to improve building efficiency and learning conditions.
Installed secure vestibules at all elementary schools and the KMS 6th-grade building to improve controlled access and visitor management.
Maintained a 9% teacher supplement for the 2024–2025 school year.
Invested in high-quality instructional materials, including adoption of the CKLA literacy curriculum. Initial data from the 2024–2025 school year shows a positive impact at implementing schools, with strong engagement and success stories from both teachers and students.
Successfully leveraged County and State safety grants to expand security infrastructure. In partnership with the Kannapolis Police and Fire Departments, the district held proactive training sessions with the "I Love U Guys" Foundation and conducted practice events at our reunification site.
Refreshed technology for staff and students at several campuses and provided incoming freshmen with updated devices for use throughout their high school careers.

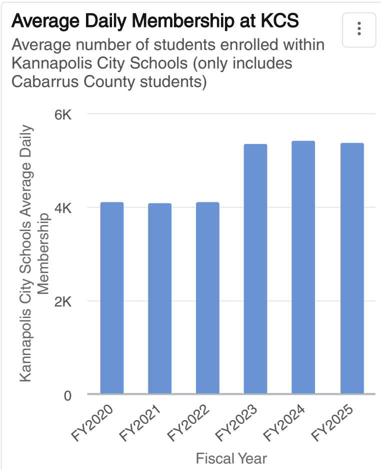
FY26 FOCUS

Host the grand opening of the Fred L. Wilson Elementary addition at the start of the school year. The new wing is designed to promote instructional innovation through flexible learning spaces, an updated media center, and areas that encourage creativity and collaboration.
Replace outdated flooring in 16 classrooms at G.W. Carver Elementary with durable, low-maintenance materials to improve aesthetics and reduce long-term upkeep costs.
Install playgrounds for Exceptional Children (EC) at Fred L. Wilson and G.W. Carver Elementary Schools.
Replace K–1 classroom furniture districtwide to support age-appropriate, flexible learning environments.
Begin construction of the HVAC replacement at Forest Park Elementary. This multi-year project will significantly enhance learning conditions and energy efficiency.
Continue the district's technology refresh cycle, with a focus on iPad replacement for K–5 students to support modern, consistent instruction.
Prepare for increased operational demands associated with the transition from PowerSchool to Infinite Campus as the district's new student information system.
Initiate design work for future additions and renovations at Jackson Park Elementary and A.L. Brown High School.

7130- Kann City Schools Operating Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$89,498,737	$99,140,847	$111,705,994
Other Services & Charges	$120,000	$125,000	$130,000
TOTAL	**$89,618,737**	**$99,265,847**	**$111,835,994**

PERFORMANCE MEASURES



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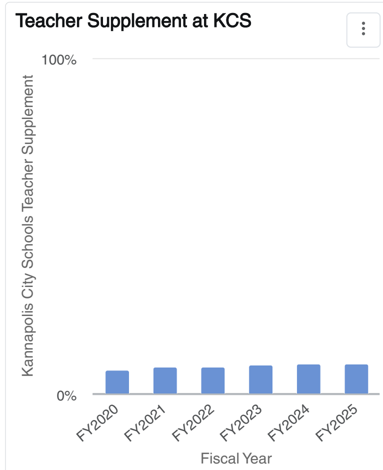

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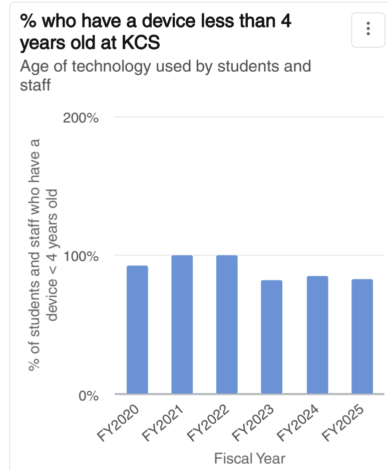

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DEPARTMENT CONTACT

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HIGHLIGHTS AND/OR SIGNIFICANT MODIFICATIONS

Cabarrus County Schools (CCS)

The budget includes a direct current expense increase of $11,446,306 to cover the rising costs of locally paid staff, facilities and grounds maintenance, technology and other operational expenses.

Kannapolis City Schools (KCS)

The budget includes a direct current expense increase of $1,154,284 to also fund the rising costs of locally paid staff, technology, grounds maintenance 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
GO Bonds Principal - Schools	$6,402,000	$6,042,000	$3,168,360
GO Bonds Interest - Schools	$512,000	$293,000	$82,097
COPS Principal - Schools	$20,801,000	$18,175,275	$28,683,031
COPS Interest - Schools	$9,571,000	$8,930,000	$14,459,208
TOTAL	**$37,286,000**	**$33,440,275**	**$46,392,696**

For more information about County funded capital projects for Cabarrus County Schools and Kannapolis City

Schools, please visit the CIP section of this publication.

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Capital Outlay	$45,156	$45,156	$45,156
TOTAL	**$45,156**	**$45,156**	**$45,156**

Public Schools - Per Pupil Breakdown

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
PUBLIC SCHOOLS APPROPRIATION					
Current Expense	$ 90,962,934	$ 100,662,342	$ 113,262,932	$ 12,600,590	12.52%
Charter Schools	$ 7,151,623	$ 8,471,408	$ 9,762,626	$ 1,291,218	15.24%
Capital Outlay	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ -	0.00%
Educational Debt Service	$ 35,948,141	$ 33,440,275	$ 46,392,696	$ 12,952,421	38.73%
County Server Space	$ 45,156	$ 45,156	$ 45,156	$ -	0.00%
School Nurses	$ 4,761,377	$ 5,264,982	$ 5,501,213	$ 236,231	4.49%
School Resource Officers	$ 2,540,248	$ 3,279,230	$ 3,630,896	$ 351,666	10.72%
TOTAL	**$ 142,529,479**	**$ 152,283,393**	**$ 179,715,519**	**$ 27,432,126**	**6.84%**
ADM ENROLLMENT					
CCS Estimates	35,784	35,731	35,169	(562)	-1.57%
KCS Estimates	4,078	4,147	4,021.50	(126)	-3.03%
CCS Estimates of Charter	2,538	3,007	3,023	16	0.53%
KCS Estimates of Charter	326	349	355	6	1.72%
TOTAL ESTIMATED ENROLLMENT	**42,726**	**43,234**	**42,569**	**(666)**	**-1.54%**
PER PUPIL FUNDING					
Current Expense	$ 2,296.37	$ 2,524.26	$ 2,890.06	$ 227.89	9.92%
Capital Outlay	$ 26.21	$ 25.91	$ 26.31	$ (0.31)	-1.18%
Educational Debt Service	$ 841.36	$ 773.47	$ 1,089.84	$ (67.89)	-8.07%
County Server Space	$ 1.06	$ 1.04	$ 1.06	$ (0.01)	-1.18%
School Nurses	$ 111.44	$ 121.78	$ 129.23	$ 10.34	9.28%
School Resource Officers	$ 59.45	$ 75.85	$ 85.30	$ 16.39	0.00%
TOTAL	**$ 3,335.90**	**$ 3,522.31**	**$ 4,221.80**	**$ 186.41**	**5.59%**

Public School Funding by Source and Category

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUE SOURCE					
1/2 cent Sales Tax Article 40 30%	$ 5,459,431	$ 4,978,000	$ 5,027,780	$ 49,780	1.00%
1/2 cent Sales Tax Article 42 60%	$ 11,027,297	$ 10,624,000	$ 10,730,240	$ 106,240	1.00%
1/4 cent Sales Tax Article 46 100%	$ 13,267,285	$ 12,824,000	$ 12,952,240	$ 128,240	1.00%
Lottery used for School Debt Service	$ 2,300,000	$ 2,300,000	$ 3,000,000	$ 700,000	30.43%
QSCB Subsidy	$ 383,689	$ 404,000	$ 404,000	$ -	0.00%
School Resource Officer Reimbursement	$ 1,763,220	$ 1,763,460	$ 1,793,420	$ 29,960	1.70%
TOTAL	**$ 34,200,922**	**$ 32,893,460**	**$ 33,907,680**	**$ 1,014,220**	
EXPENDITURE CATEGORY					
Current Expense	$ 90,962,934	$ 100,662,342	$ 113,262,932	$ 12,600,590	12.52%
Charter Schools	$ 7,151,623	$ 8,471,408	$ 9,762,626	$ 1,291,218	15.24%
Capital Outlay	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ -	0.00%
Educational Debt Service	$ 35,948,141	$ 33,440,275	$ 46,392,696	$ 12,952,421	38.73%
County Server Space	$ 45,156	$ 45,156	$ 45,156	$ -	0.00%
School Nurses	$ 4,761,377	$ 5,264,982	$ 5,501,213	$ 236,231	4.49%
School Resource Officers	$ 2,540,248	$ 3,279,230	$ 3,630,896	$ 351,666	10.72%
TOTAL	**$ 142,529,479**	**$ 152,283,393**	**$ 179,715,519**	**$ 27,432,126**	
NET COUNTY COST					
GRAND TOTAL	**$ (108,328,556)**	**$(119,389,933)**	**$ (145,807,839)**	**$(26,417,906)**	

The table above shows the non-property tax revenues supporting public schools and compares this to the total of county expenses for each school district. The sum of current expenses, capital outlay and debt service result in a Net County Cost of $179,715,519 including $5,501,213, 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 2017 through Adopted Fiscal Year 2026.

OTHER RELATED AGENCIES

Other School Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
School Park Maintenance	$50,000	$50,000	$50,000
Special Olympics	$84,405	$84,405	$98,534
TOTAL	**$134,405**	**$134,405**	**$148,534**

School Resource Officers

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,403,520	$1,763,460	$1,793,420
Expenses	$2,571,815	$3,279,230	$3,630,896
REVENUES LESS EXPENSES	**-$1,168,295**	**-$1,515,770**	**-$1,837,476**

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.

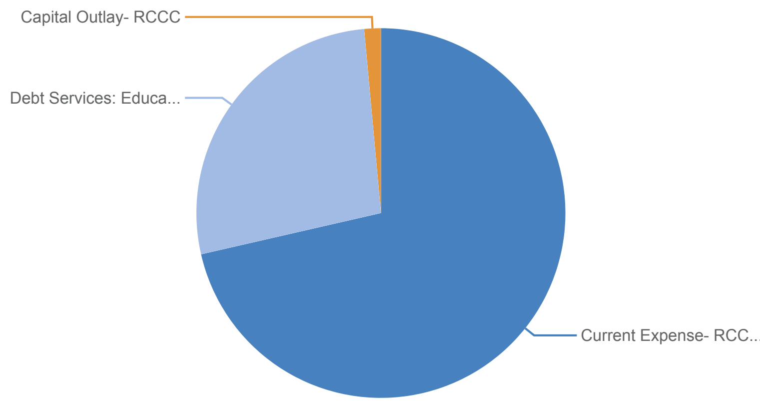
SAFETY

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.

Rowan Cabarrus Community College Funding Breakdown

Rowan Cabarrus Community College (RCCC) Funding Breakdown

Data Updated Jun 17, 2025, 2:25 PM



$6,865,895.00

Expenses in 2026

Rowan Cabarrus Community College (RCCC) Funding Breakdown

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Current Expense- RCCC	$4,316,397	$4,584,500	$4,903,500
Capital Outlay- RCCC	$100,000	$100,000	$100,000
Debt Services: Education	$1,475,000	$1,440,500	$1,862,395
TOTAL	**$5,891,397**	**$6,125,000**	**$6,865,895**

The current expense budget for Rowan-Cabarrus Community College (RCCC) totals $4,903,500 a $319,100 (6.96%) increase from the prior year. The increase contains funding for salary/benefit increases, critical technology, utilities and escalation of materials and contracted services. In addition the county continues to provide annually $100,000 for various capital outlay needs. For FY26, Cabarrus County is also providing $400,000 additional for deferred maintenance. 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.

For more information about County funded capital projects for Rowan-Cabarrus Community College, please visit the CIP section of this publication.

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.

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 the institution has requested a new Workforce Innovation building and renovation and remodeling support to better serve programs and students on the campus.

STATE GENERAL STATUTES

NC General Statute (NCGS) 115D Community Colleges includes general provisions for North Carolina's Community Colleges 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.

FY25 HIGHLIGHTS

South Campus Building S202 Renovations – Funding for classroom building renovations was appropriated in FY23, but due to constraints upon the project (State Construction Office plan review and availability of classrooms on South Campus), the project was not completed until December 2024. This renovated space houses Basic Law Enforcement Training, which was formerly housed in the Cabarrus County Sheriff's Administration Building.

South Campus Geothermal HVAC Upgrade – Funding for the chiller and air conditioning unit replacement project was approved in FY24 and is not anticipated to be fully expended until spring 2027 due to the phased nature of the project.

LED lighting upgrades were completed in the College's buildings at the North Carolina Research Campus in December 2024. This project was funded from the $1,000,000 in Deferred Maintenance Funding provided in FY25.

Installation of cameras and mass notification system at the College's buildings at the North Carolina Research Campus were completed April 2025. This project was funded from the $1,000,000 in Deferred Maintenance Funding provided in FY25.

Design is underway to resolve several problems on South Campus with foundation and basement level water intrusion issues. These efforts are being funded from the $1,000,000 in Deferred Maintenance Funding provided in FY25.

Construction began on the College's new aseptic lab to support workforce training for the pharma biotechnology industry, including Eli Lilly and Company.

Accomplishments:

Continued to serve as the community's first choice for higher education by serving 23,116 students annually, with 8,678 of them living in Cabarrus County.

Celebrated 1,452 students at the College's graduation ceremony at the Cabarrus Arena and Events Center. 644 students, 44% of the student population, were from Cabarrus County.

Recognized by the American Association of Community Colleges as a top three finalist for CEO and Board Relationship and a top five finalist for Outstanding College and Corporate Partnership.

Participated in second-round interviews for the $1 million Aspen Prize for Community College Excellence, the nation's signature recognition of high achievement and performance, remaining competitive among the top 150 two-year colleges in the nation.

Continuing Education is the third-largest short-term training provider in NC.

Continued to lead the way in workforce and economic development with the Dr. Carol S. Spalding Advanced Technology Center by serving as a regional and international corporate training hub.

Hosted a STEM Open House at the North Carolina Research Campus, welcoming more than 400 students, families, and community members to explore hands-on exhibits, meet faculty and learn about high-demand careers in science, technology, engineering and math.

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 8,609 hotel nights to Cabarrus County since the inception of the programs.

1,298 students from Cabarrus County were enrolled in Public Safety in-service courses, including 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.

Completed the renovations of South Campus Building S202, providing a new home for the College's law enforcement training programs in Cabarrus County.

Supported students with food insecurities through the South Campus food pantry and Campus Market with the continuation of community partnerships with Second Harvest Food Bank of Metrolina, Cooperative Christian Ministries and Concord Afton Sunset Rotary Club.

Launched mobile medical units at South Campus to provide convenient access to healthcare services for students, removing barriers to wellness and supporting academic success.

Provided free tax preparation services for students and community members through the Volunteer Income Tax Assistance (VITA) program, supporting financial well-being and economic empowerment.

Participated in outreach opportunities with Public Safety 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.
Served 2,281 Career and College Promise and Early College students in Cabarrus County.
Held 56 entrepreneurial educational events through the Rowan-Cabarrus Small Business Center, reaching 379 attendees.
Achieved a 95% post-test rate for College and Career Readiness, the highest among all community colleges in North Carolina.
S.O.A.R (Skills Opportunity, Awareness, Readiness) program continued programming on South Campus to include food service and hospitality training through a Food Service Fundamental class, which provides students with hands-on experience in the daily operations of the South Campus Café in preparation for jobs in the hospitality sector.

FY26 FOCUS

South Campus Workforce Innovation Center – $5,922,000 for Design and Preconstruction Services
This $55,000,000 project will construct a roughly 70,000 square-foot facility, housing classrooms, labs, offices and support spaces to enable the growth and creation 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 and 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 and 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 FY25, the focus will be on advancing the project's design, which is expected to take 18 months. Once the design is completed, it is hoped that subsequent funding allocations will allow the project to immediately move into the construction phase, which is anticipated to take an additional 18 months.

Design funds totaling $5,922,000 were appropriated for the project in FY26, with an expectation of the full construction budget appropriation in the subsequent year.

South Campus Building S201 Renovation - $900,000 for Design and Preconstruction Services
Design the renovations for the 35-year-old Building S201 on South Campus. This $8,400,000 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 also include much-needed restoration to the building's envelope, installing a mass notification system, 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.

South Campus Geothermal 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 units that are original to building S201 and S202 which are well beyond their anticipated lives. The Building Automation System software will also be upgraded to the college standard to enhance the operation of the system, including updating the current pneumatic controls, which are no longer well supported, with direct digital controls. The project is anticipated to be completed by summer 2027.

South Campus Elevator Modernization - $350,000
The project will replace worn componentry on the elevators in building S201, S202 and S203, and bring elevators into compliance with current code.

Parking Lots at South Campus and CBTC- $500,000

Resurface the 35-year-old portion of the South Campus parking lot and repair portions of the lot and drives at CBTC where the surface is failing.

Deferred Maintenance Projects - $400,000

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

- Replace aging network equipment.
- Upgrade lighting fixtures for energy efficiency and improved lighting.
- Repair envelope of South Campus buildings.

In addition to these FY26 projects, the College has some high-priority future capital projects that are currently unfunded. These future unfunded projects include:

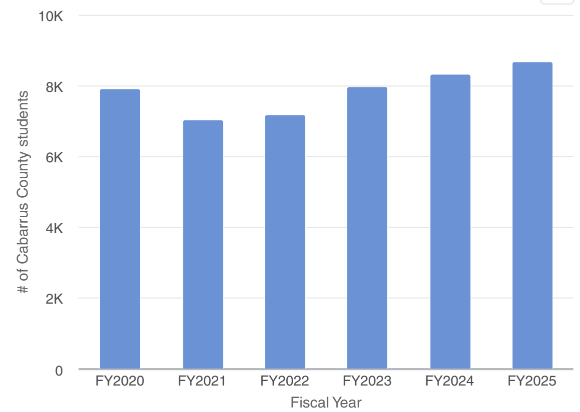
- South Campus Building S203 Refresh ($4.5 million - FY29)
- Trinity Church Road Property Acquisition ($525,000 - FY26)
- Tactical Training Building Replacement ($20 million - FY27)
- South Campus Building S203 Reroof ($480,000 - FY27)
- College Station Classrooms Build-Out ($1.062 million - FY28)
- NCRC Building Renovation ($12 million - FY30)
- South Campus S202 Parking Lot Re-Pave (FY30)
- Building S205 Trades Building (FY31)
- Upfit of a classroom and additional labs in the College's current NCRC facility to develop the workforce development training for Cabarrus County's first biopharma partner, Eli Lilly & Company.

7140- Rowan Cab Com College Operating Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$4,316,397	$4,584,500	$4,903,500
TOTAL	**$4,316,397**	**$4,584,500**	**$4,903,500**

PERFORMANCE MEASURES

of Cabarrus County Students at RCCC



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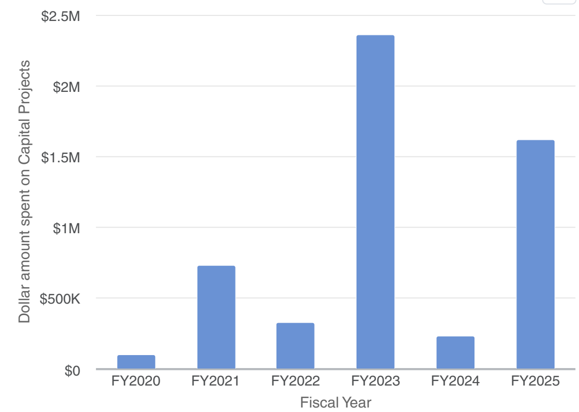
Dollar Amount spent on Capital Projects at RCCC



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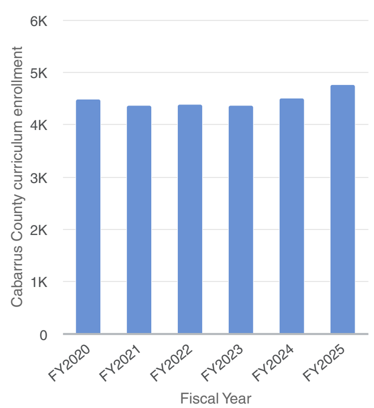
Cabarrus County Curriculum Enrollment at RCCC



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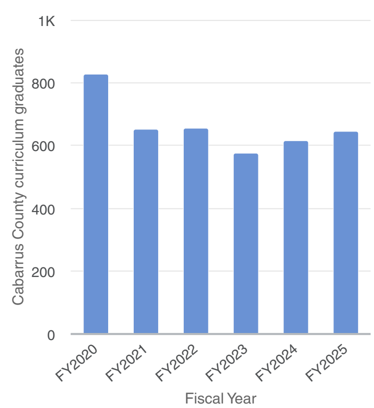
Cabarrus County Curriculum Graduates at RCCC



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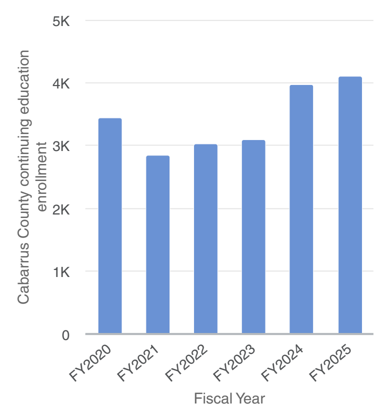
Cabarrus County Continuing Education Enrollment at RCCC



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DEPARTMENT CONTACT

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Email: tara.trexler@rccc.edu

Phone: 704-216-7228

Rowan-Cabarrus COMMUNITY COLLEGE

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 $45 per ton,

The County landfill site also serves as an expanded recycling drop-off center. Items accepted for recycling at this location include: glass bottles and jars, aluminum and steel cans, plastic bottles, jugs and jars, comingled paper, used tires, yard waste, white goods and scrap metal, as well as used electronics. Household trash is also accepted at this location for a fee depending on quantity. Household trash is not placed in the landfill at this site. Additionally, this department provides roll-off containers for other County construction projects.

Residential Waste

Residents of Cabarrus may bring household and yard waste to the Construction & Demolition Landfill on Irish Potato Road in Concord. Fees are charged, depending on the amount and type of waste. Currently only credit and debit cards are accepted - no cash. No residential waste in trailers over 8 feet in length or in box trucks is accepted. No house or rental house cleanouts are accepted. Make sure any small, loose trash is bagged.

County residents who live in unincorporated areas may choose to receive recycling service. Subscribe for curbside waste and recycling services with Republic Services. To subscribe for trash and recycling services, call Republic at 704-393-6900.

LOCATION

Construction and Demolition Landfill/Recycling Convenience Center (4441 Irish Potato Rd., Concord)

Monday to Friday, 8 a.m. to 5 p.m.
Saturday, 8 a.m. to 2 p.m.

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

SIGNIFICANT DATES

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

FY25 HIGHLIGHTS

Continued increase of C&D waste coming to landfill; number of people participating in HHW events also increasing.
Short 1 Recycling Technician; HHW participation up 5% versus FY24

FY26 FOCUS

Ensure data is entered in vehicle maintenance log weekly; work towards making an electronic version of this log. Improve vehicle maintenance awareness.
Increase the amount of residential waste per trip transported to CMS landfill - increase tons/trip will hopefully reduce total number of trips needed.
Improve yard waste drop off area. Create adequate space to allow yard waste grinding to be completed safely and away from public. Create separate space for mulch pickup.

4610- Construction & Demolition Landfill Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$1,224,000	$1,466,000	$1,838,000
Permits & Fees	$150,000	$150,000	$180,000
Intergovernmental - Other	$48,000	$50,000	$48,000
TOTAL	**$1,422,000**	**$1,666,000**	**$2,066,000**

4610- Construction & Demolition Landfill Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Supplies	$378,320	$453,320	$508,320
Personnel Services	$291,976	$363,029	$400,495
Other Operation Cost	$270,352	$276,300	$287,450

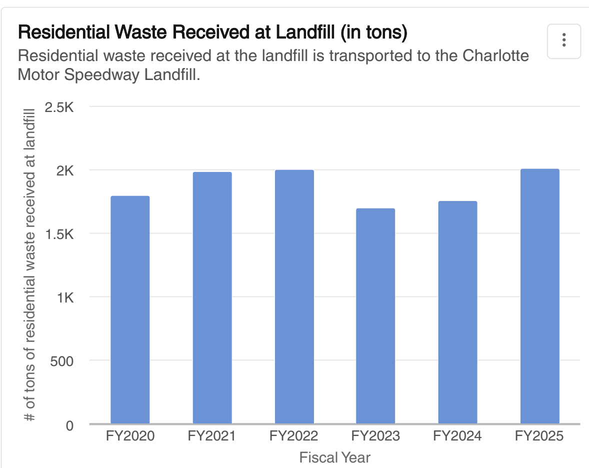
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Services & Charges	$144,634	$204,172	$369,826
Employee Benefits	$160,218	$187,679	$228,409
Maintenance & Repair	$176,500	$156,500	$241,500
Capital Outlay	$0	$25,000	$30,000
TOTAL	**$1,422,000**	**$1,666,000**	**$2,066,000**

4610- Landfill Operations

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,422,000	$1,666,000	$2,066,000
Expenses	$1,422,000	$1,666,000	$2,066,000
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	7.00	7.00	7.00	7.00	-	-

PERFORMANCE MEASURES



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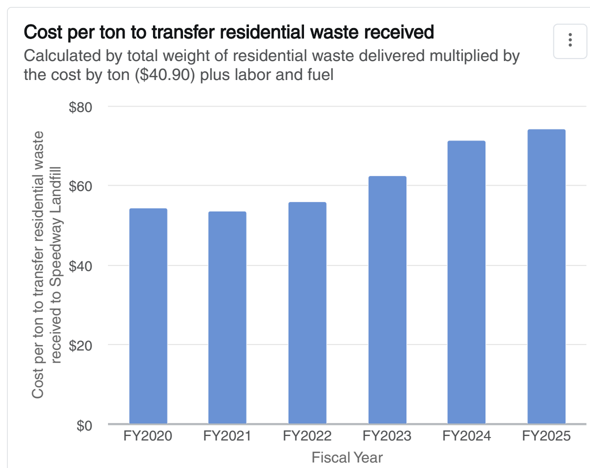

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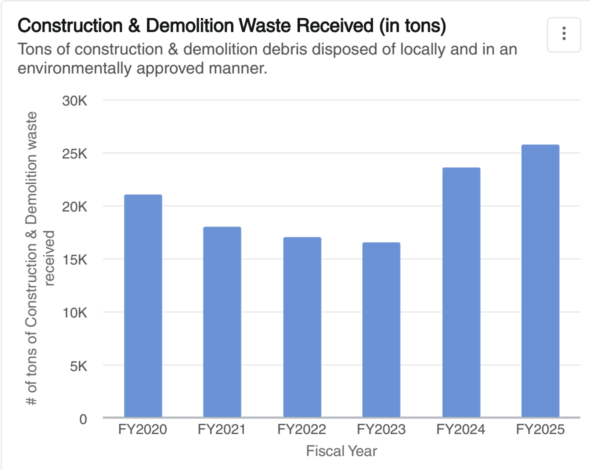

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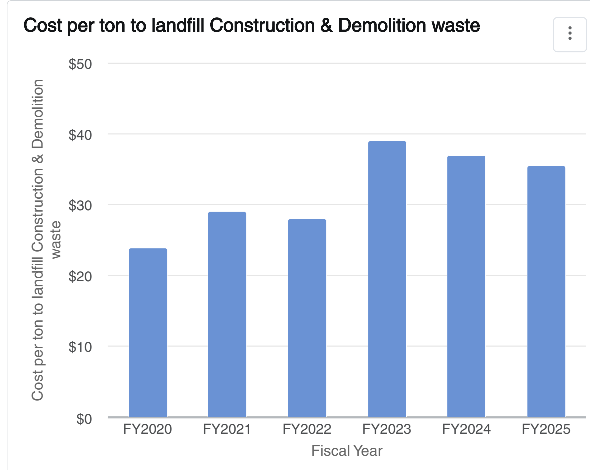

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DEPARTMENT CONTACT

Name: Kevin Grant

Title: Environmental Management Director

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

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.

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.

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

SIGNIFICANT DATES

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

4620- Waste Reduction Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Financing Sources	$618,400	$740,478	$724,274
Sales & Services	$35,000	$35,000	$36,000
Sales/Other Taxes	$0	$0	$75,000
Intergovernmental - Grants - Other	$9,000	$6,000	$5,000
TOTAL	**$662,400**	**$781,478**	**$840,274**

4620-Waste Reduction Expenditures

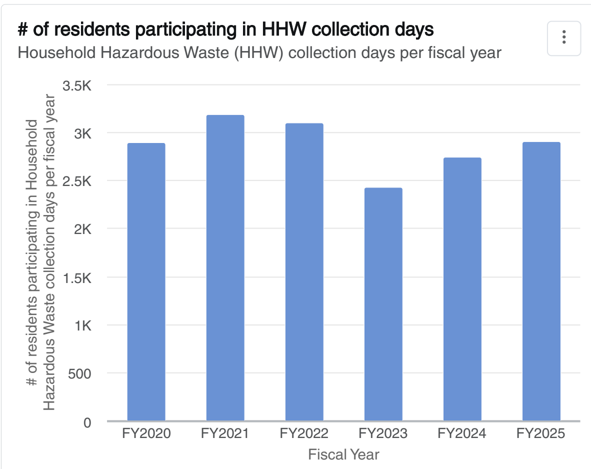
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$251,656	$282,528	$275,847
Other Operation Cost	$143,251	$222,725	$300,125
Supplies	$136,960	$143,860	$124,860
Employee Benefits	$120,500	$125,890	$128,245
Other Services & Charges	$8,033	$3,475	$8,197
Maintenance & Repair	$2,000	$3,000	$3,000
TOTAL	**$662,400**	**$781,478**	**$840,274**

4620- Waste Reduction and Recycling

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$662,400	$781,478	$840,274
Expenses	$662,400	$781,478	$840,274
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES



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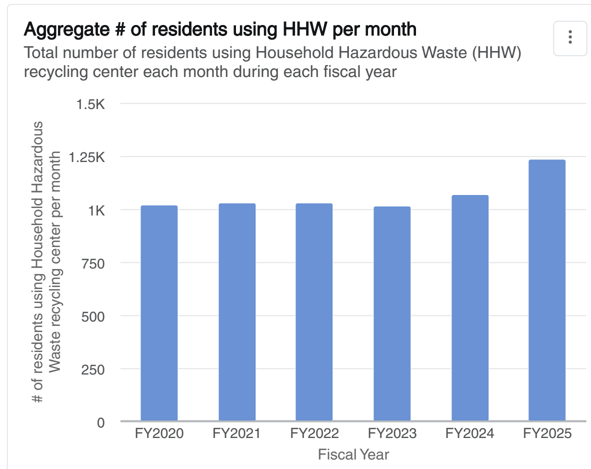

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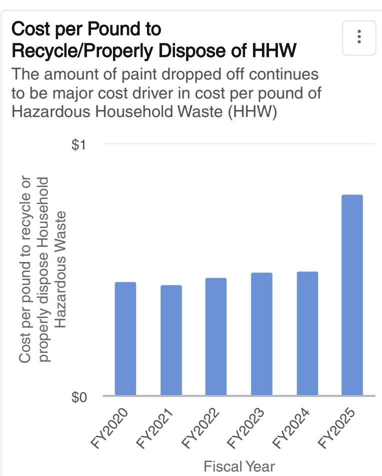

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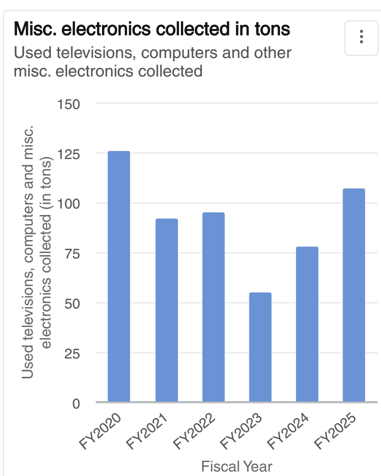

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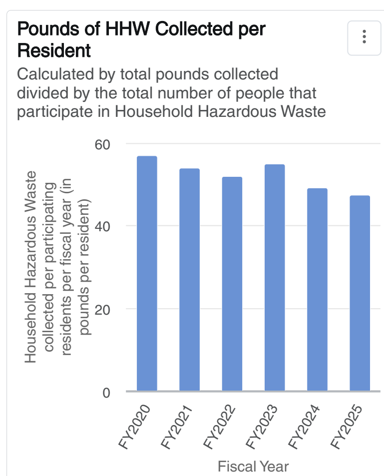

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DEPARTMENT CONTACT

Name: Kevin Grant

Title: Environmental Management Director

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

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

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 5:00 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 6:00 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 agenda items 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.

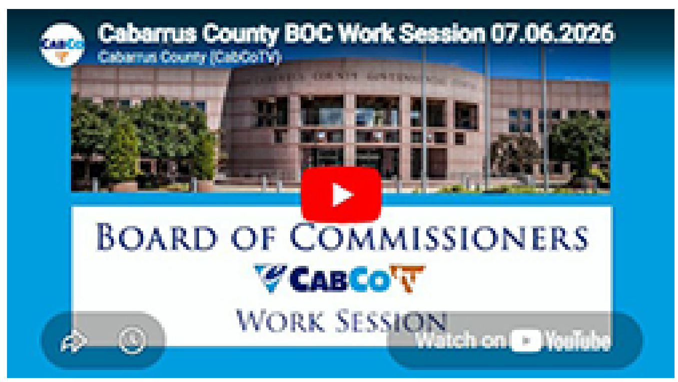
In addition to their normal Work Session and Regular Meeting, commissioners serve as liaisons to different government and community organizations.

LOCATION

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

INTERACTIVE RESIDENT EXPERIENCES

WATCH: BOC meetings on demand
Board of Commissioners webpage
Meet Chairman Jeff Jones
Meet Vice Chair Laura Lindsey
Meet member Lynn Shue
Meet member Larry Pittman
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

FY25 HIGHLIGHTS

Laura Lindsey and Larry Pittman were sworn in prior to the December 2024 work session. In April of 2025 Chairman Chris Measmer stepped down to assume an unexpired term in the NC Senate. Jeff Jones was ultimately appointed to fill his unexpired term and was elected Chair of the Board of County Commissioners on June 16, 2025.
The Board passed the biennium legislative goals and submitted to the North Carolina Association of County Commissioners
The Board approved the 2025 Commissioner Board Appointments in December of 2024 and then reappointed members in June of 2025.

Name of Board	2025 Appointment
Active Living and Parks Commission	Wortman
Blended Community Child Protection Team (CCPT)/Child Fatality Prevention Team (CFPT)	Jones/Lindsey
Cabarrus County Board of Education, Business Meeting	Lindsey
Cabarrus County Board of Education, Work Session	Lindsey
Cabarrus County Partnership for Children (Smart Start)	Jones
Cabarrus Planning and Zoning Commission	Lindsey
Cabarrus-Rowan Urban Area MPO Transportation Advisory Committee	Pittman
Centralina Regional Council of Government Executive Board	Wortman
Centralina Regional Council of Government Board of Directors	Wortman
Centralina Economic Development Commission	Wortman
Centralina Workforce Development Consortium	Wortman
City of Concord	Lindsey
City of Kannapolis	Wortman
City of Locust	Lindsey
Cooperative Extension Service	Wortman
Council of Planning - NC 73 Corridor	Wortman
Early Childhood Task Force Advisory Board	Pittman
Exit 49 Taskforce	Sifford
Fire Departments & First Responder Advisory Committee	Pittman
Home and Community Care Block Grant Advisory Committee	Pittman
Human Services Advisory Board	Jones
Juvenile Crime Prevention Council	Jones
Kannapolis Board of Education	Wortman
Library Board of Trustees	Wortman
Local Emergency Planning Committee	Pittman
Logan Community	Wortman
Mental Health Advisory Board	Lindsey
Public Health Authority of Cabarrus County	Lindsey
Region F Aging Advisory Committee	Shue
Senior Centers Advisory Council	Shue
Soil & Water Conservation District	Lindsey
Tourism Authority	Wortman

Town of Harrisburg	Shue
Town of Midland	Pittman
Town of Mt. Pleasant	Lindsey
Transportation Advisory Board	Pittman
Water and Sewer Authority	Lindsey
Youth Commission	Lindsey

FY26 FOCUS

Continuing to support the delivery of high-quality services to residents by reclassification of key positions and beneficial restructuring of departments.
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

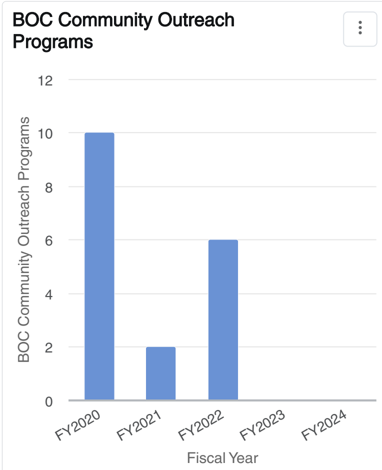
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$332,705	$288,871	$315,472
Other Services & Charges	$172,966	$169,424	$180,733
Employee Benefits	$102,375	$99,451	$105,563
Supplies	$27,290	$34,990	$31,800
Other Operation Cost	$8,610	$10,600	$10,600
TOTAL	**$643,946**	**$603,336**	**$644,168**

1110 - BOC

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$643,946	$603,336	$644,168
REVENUES LESS EXPENSES	**-$643,946**	**-$603,336**	**-$644,168**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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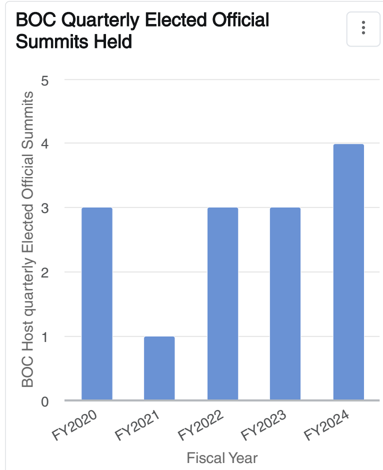

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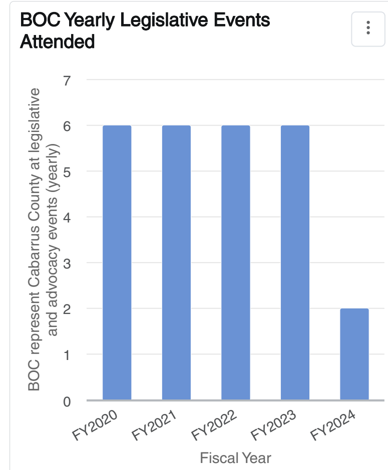

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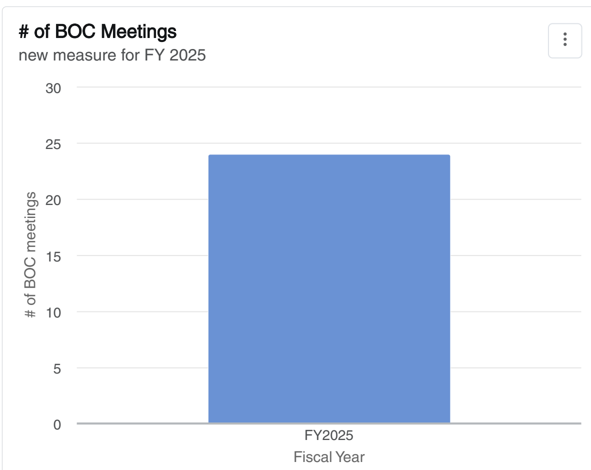

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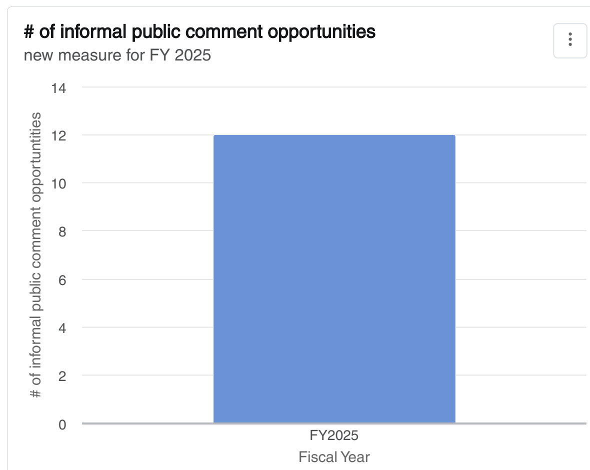

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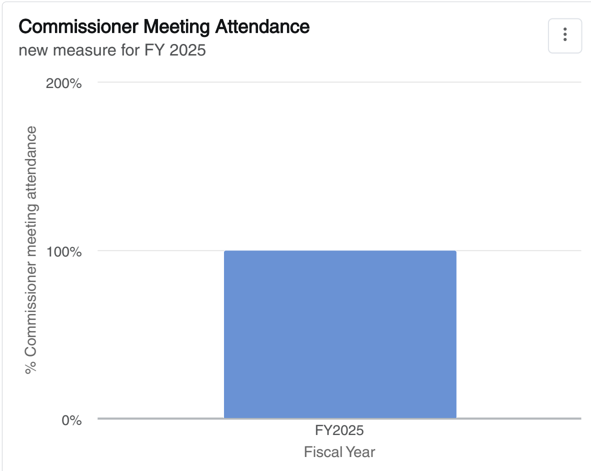

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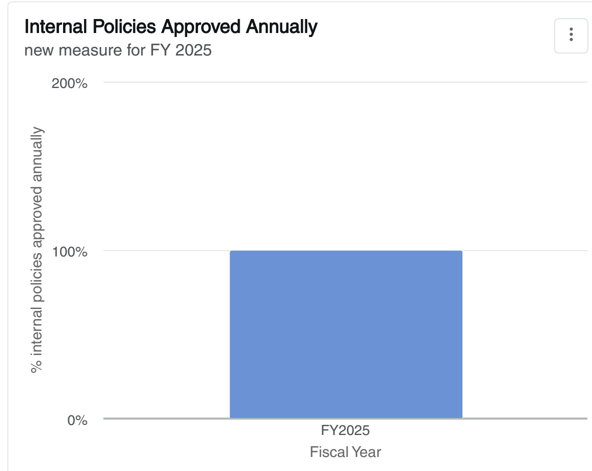

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DEPARTMENT CONTACT

Name: Sheila Bruce

Title: Deputy Clerk to the Board

Email: skbruce@cabarruscounty.us

Phone: 704-920-2108

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:

- Jay White - Chairman
- Martin Ericson - Secretary
- Avis Edmond - Member
- Tyler Norris - 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.

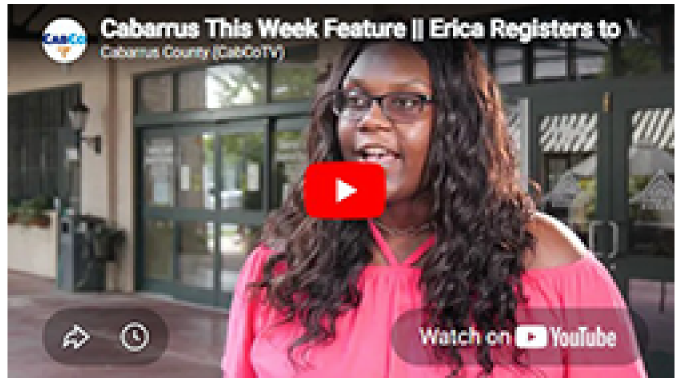
Board of Elections meetings are open to the public and are usually held on the second and fourth Monday of every month at 12:30 pm (when there is business) in the County Board of Elections Office (369 Church Street N, Concord). Meeting frequency increases in the weeks leading up to an election. The schedule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

SIGNIFICANT DATES

November 2025: Municipal Election
March 2026: Primary Election
November 2026: Election

FY25 HIGHLIGHTS

- Director Carol Soles completed the National Elections Certification requirements
- Successfully completed the 2024 Presidential Election
  - 120,629 voters participated (74.68% turnout)
  - 4 Early Voting sites with over 80,000 votes cast, total

FY26 FOCUS

- Each staff member plans to study election laws and NCSBE Numbered Memos to become a subject matter expert in the field.
- Teach and cross-train staff on elements of job duties to better prepare for when a staff member is out of office, and to foster a climate of knowledge and growth.
- Use community feedback to tweak the photo ID process and streamline ID issuance.

1510 - BOE Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$118,000	$118,000	$156,300
TOTAL	**$118,000**	**$118,000**	**$156,300**

1510 - BOE Expenses

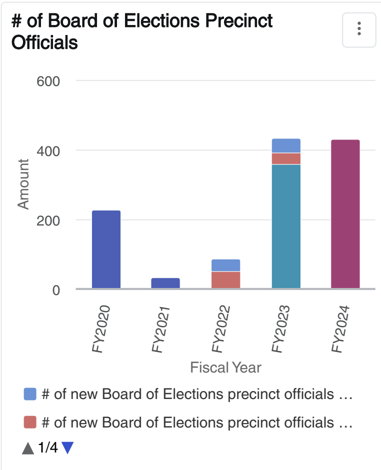
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,046,246	$920,892	$941,901
Other Services & Charges	$492,568	$167,822	$415,054
Employee Benefits	$217,369	$218,059	$246,001
Supplies	$76,588	$77,586	$72,005
Other Operation Cost	$51,838	$57,070	$73,495
Maintenance & Repair	$13,000	$20,000	$20,000
TOTAL	**$1,897,608**	**$1,461,429**	**$1,768,456**

1510 - BOE

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$118,000	$118,000	$156,300
Expenses	$1,897,608	$1,461,429	$1,768,456
REVENUES LESS EXPENSES	**-$1,779,608**	**-$1,343,429**	**-$1,612,156**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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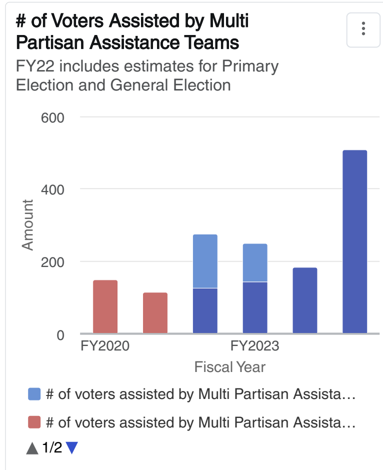

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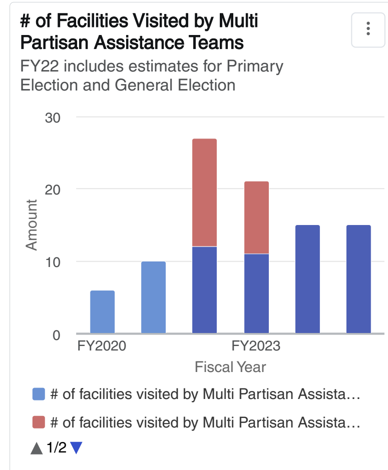

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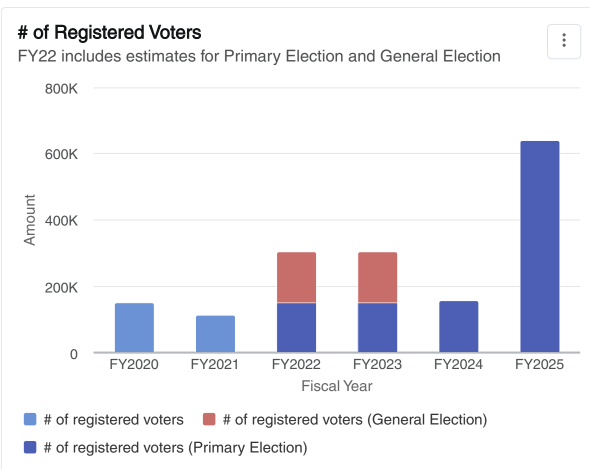

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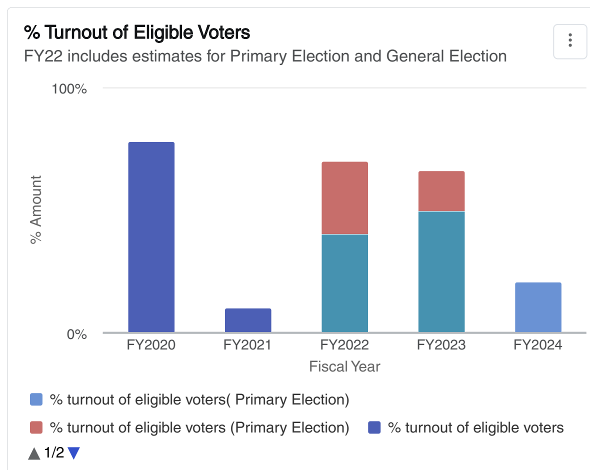

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DEPARTMENT CONTACT

Name: Carol Soles

Title: Elections Director

Email: clsoles@cabarruscounty.us

Phone: 704-920-2860

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

FY25 HIGHLIGHTS

No major budget changes
Launch of tax receipt
Awarded GFOA Distinguished Budget Presentation Award for FY25 Budget Book
Welcomed intern to the team

FY26 FOCUS

Communicate to build trust in the community by hosting budget information sessions
Monitor the budget to ensure accountability by increased reporting and departmental involvement
Compile a budget to effectively meet county needs/board priorities by working closely with BOC

1211 - Budget Expenses

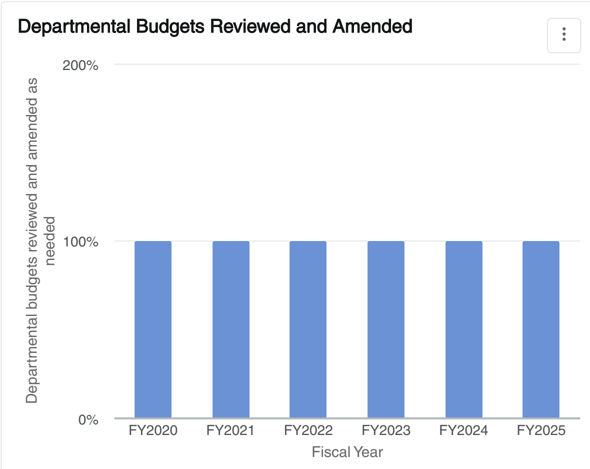
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$240,083	$295,265	$341,782
Employee Benefits	$93,693	$110,090	$133,516
Other Services & Charges	$11,581	$9,365	$14,326
Supplies	$1,000	$1,700	$1,400
Other Operation Cost	$432	$600	$600
TOTAL	**$346,789**	**$417,020**	**$491,624**

1211 - Budget

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$346,789	$417,020	$491,624
REVENUES LESS EXPENSES	**-$346,789**	**-$417,020**	**-$491,624**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	-	-

PERFORMANCE MEASURES



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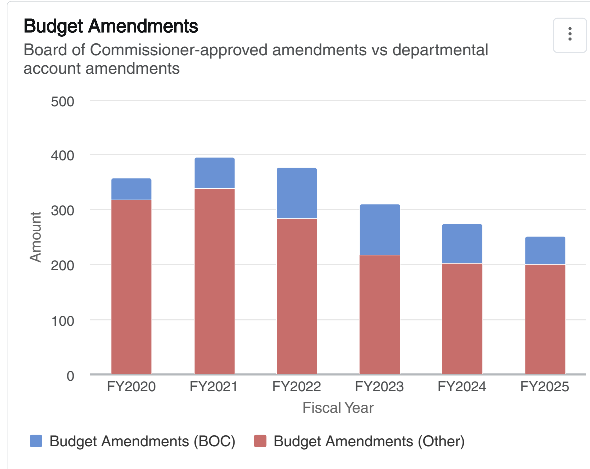

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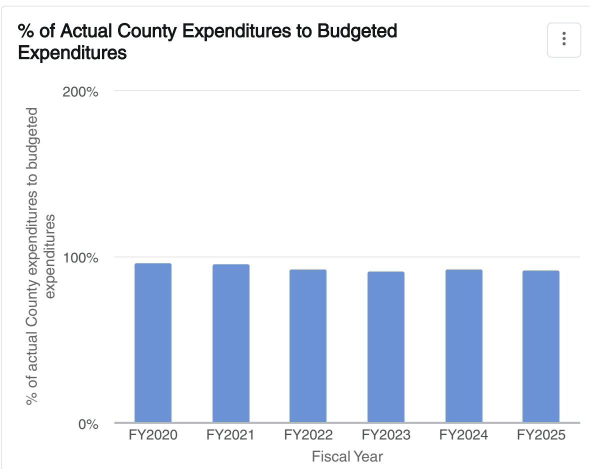

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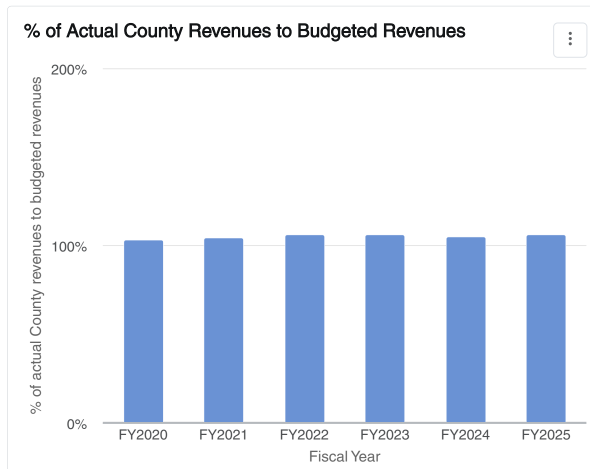

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DEPARTMENT CONTACT

Name: Rosh Khatri

Title: Budget Director

Email: rikhatri@cabarruscounty.us

Phone: 704-920-2430

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 108 County-owned facilities/structures and 10 leased structures that total 1,954,064 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)

FY25 HIGHLIGHTS

- Maintaining and learning functions and equipment for new and acquired facilities while insufficiently staffed. We are currently short four building maintenance and three HVAC staff members.
- Maintaining aging facilities and aging equipment.
- Multiple Super C's awarded to staff members.

FY26 FOCUS

Upgrade outdated systems to improve energy efficiency and reduce maintenance costs by replacing aging lighting, HVAC controls, and door access systems with modern more reliable technology. This will lower energy costs and decrease unexpected failures.

Implement more building automation to enhance remote monitoring and troubleshooting by expanding smart control systems in older facilities. This will allow for quicker issue detection, reduce manual inspections, and improve system performance.

Improve preventive maintenance planning to reduce emergency repairs and extend equipment life by developing a proactive maintenance schedule and tracking system. This will help reduce downtime, prevent costly failures, and extend the life of county assets.

1952- Building Maintenance Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$32,000	$50,000	$50,000
TOTAL	**$32,000**	**$50,000**	**$50,000**

1952- Building Maintenance Expenses

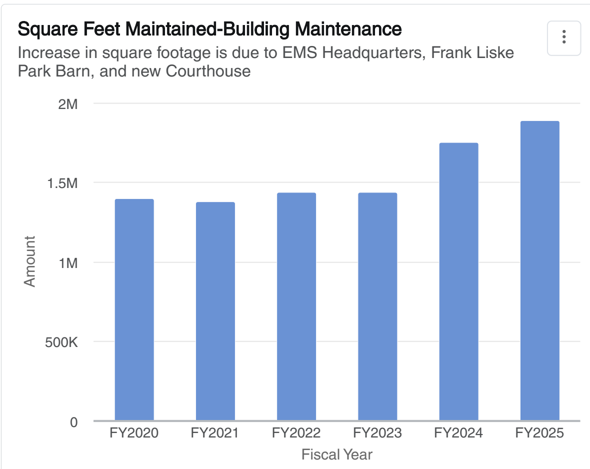
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$1,060,502	$1,445,332	$1,515,000
Personnel Services	$909,424	$1,129,606	$1,209,412
Other Services & Charges	$510,771	$699,680	$633,441
Employee Benefits	$428,831	$528,089	$618,246
Maintenance & Repair	$371,500	$406,500	$426,500
Supplies	$57,437	$76,334	$70,709
Capital Outlay	$11,000	$0	$0
TOTAL	**$3,349,465**	**$4,285,541**	**$4,473,308**

1952- Building Maintenance

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$32,000	$50,000	$50,000
Expenses	$3,349,465	$4,285,541	$4,473,308
REVENUES LESS EXPENSES	**-$3,317,465**	**-$4,235,541**	**-$4,423,308**

	FY 2024 ADOPTED POSITIONS	FTE'S	FY 2025 ADOPTED POSITIONS	FTE'S	FY 2025 REVISED POSITIONS	FTE'S	FY 2026 ADOPTED POSITIONS	FTE'S	ADOPTED CHANGE POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management										
Building Maintenance	18.00	18.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-

PERFORMANCE MEASURES



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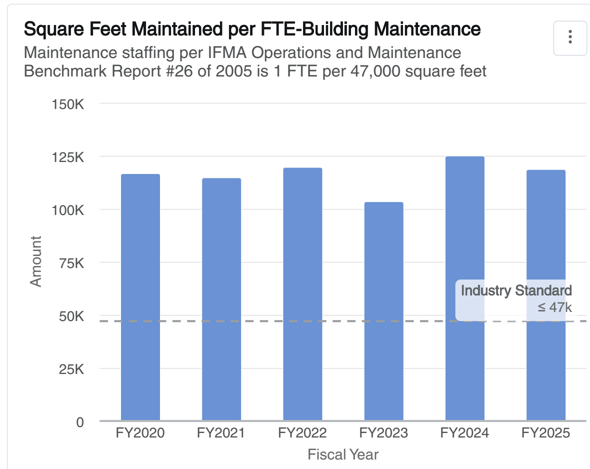

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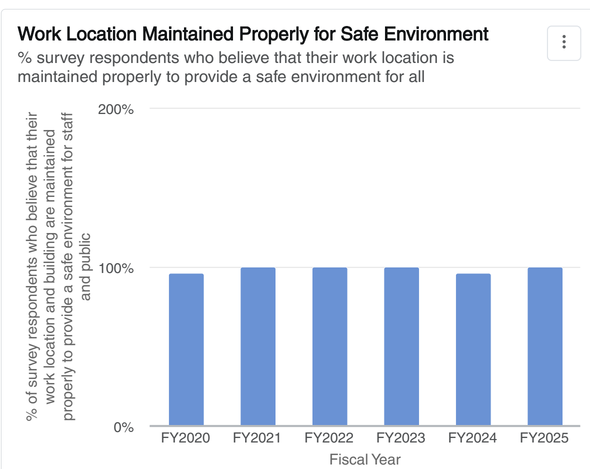

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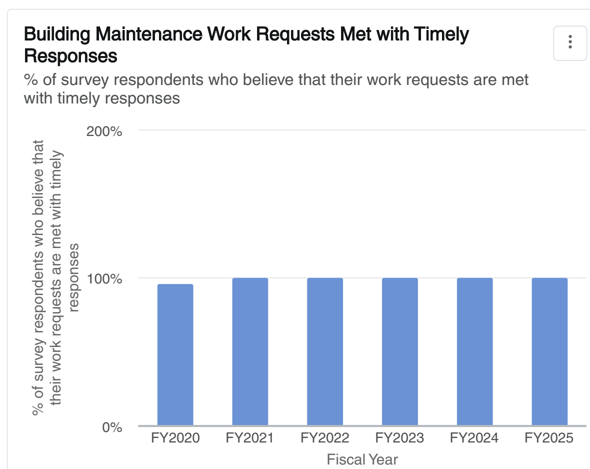

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DEPARTMENT CONTACT

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: Jimmy Brown

Title: Building Maintenance Supervisor

Email: jwbrown@cabarruscounty.us

Phone: 704-920-3202

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, video, print, public meetings, web and social media tools, audio, 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

June (or earlier): C&O will begin efforts for promotion of the Cabarrus County Fair
July: C&O will coordinate parade efforts
September: C&O will staff the Cabarrus County Fair
Late fall or early winter: C&O 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 again assist with the Hearts & Heroes event for Cabarrus County EMS
May: C&O will assist with planning and execution of the Cabarrus County Sheriff's Office Law Day Celebratio

FY25 HIGHLIGHTS

- Event highlights included:
  - Groundbreaking for the **Stephen M. Morris Behavioral Health Center** (November)
  - Ribbon cutting for **Mt. Pleasant Library and Active Living Center** (October)
  - **ALP Senior Health & Wellness Expo** (developed marketing campaign) (March)
  - **EMS Hearts & Heroes** (livestreamed event; managed marketing) (February)
- Hosted **Northwest Cabarrus High School students** for a day of civic education (November)
- Staged a **social media summit** for all the County department social media managers (August)
- Earned three **statewide NC3C awards** for best podcast (Did Y'all Hear?), best special programming (Cabarrus This Week) and best special programming (CHA nurse saves teacher video)
- Broadcast and livestreamed **ALL Board of Commissioners Regular and Agenda meetings** (entire year)
- Assisted HR with employee **Service Recognition and Employee Appreciation** (October and November)
- Held **six internal events**, including Chat with Leadership at the Department of Social Services and other location
- Produced the FY24 Annual Report titled **"Powered by our People"**
- Held **Gov 101 on the 2024 Election** with the Board of Elections. In conjunction with that event, we produced a podcast titled **"From Bach to Ballots: Directing the Super Bowl of Elections"** featuring Elections Director Carol Soles (August)
- Staged the Board of Commissioners Swearing in Ceremony (December)
- Built a **strategic campaign** of video promotions around the **Cabarrus County LunchPlus Clubs** that included interviews, a press release and a variety of social media content
- Coordinated the County's involvement in all **three Christmas parades** (November, December)
- Assisted HR with promotion of the Employee Survey (November)
- Maintained booth at the Cabarrus County Fair, where we talked to residents to produce the "What Makes CabCo Thankful?" podcast episode of "Did Y'all Hear?" (September)

Participated in two Emergency Management tabletop exercises (November)

FY26 FOCUS

Continue exploring opportunities for **livestreamed events and programs**
Creating opportunities to provide **personal communication** to the community, discussing matters such as budget, County programs and other major topics
Continuing to focus on the **FACES of the people** that do our important work, day in and day out
Continuing to improve **timing/regularity of podcast episodes**. Working with other departments **(Cooperative Extension)** on their podcast goals.
Continue exploring ways to **streamline projects** that require budget funds and use creativity to solve problems when needed. Bring more design projects in house.
Continue our focus on **short, vertical video production** for Instagram reels and stories and YouTube shorts.

1220- Communications Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales/Other Taxes	$450,000	$450,000	$450,000
TOTAL	**$450,000**	**$450,000**	**$450,000**

1220- Communications Expenses

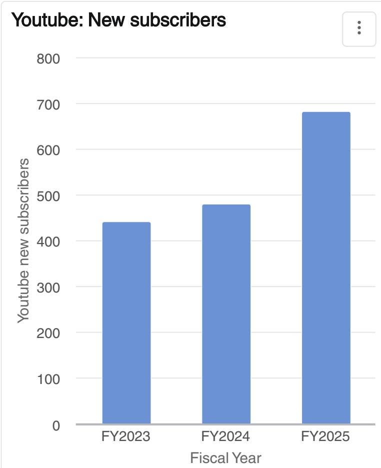
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$444,942	$495,883	$554,271
Other Services & Charges	$217,552	$226,438	$211,103
Employee Benefits	$181,721	$199,459	$237,637
Other Operation Cost	$23,994	$24,570	$24,070
Maintenance & Repair	$3,000	$3,000	$3,000
Supplies	-$7,604	-$9,058	-$7,725
TOTAL	**$863,605**	**$940,292**	**$1,022,356**

1220- Communications Budget Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$450,000	$450,000	$450,000
Expenses	$863,605	$940,292	$1,022,356
REVENUES LESS EXPENSES	**-$413,605**	**-$490,292**	**-$572,356**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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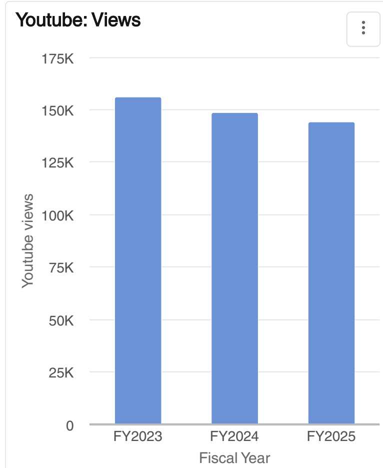

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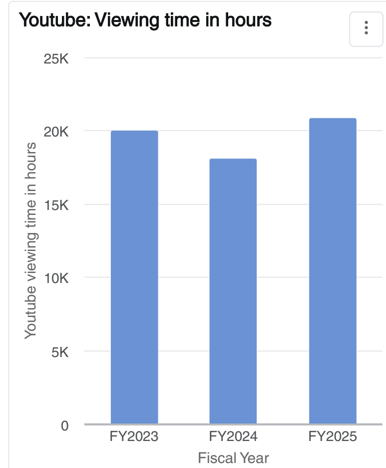

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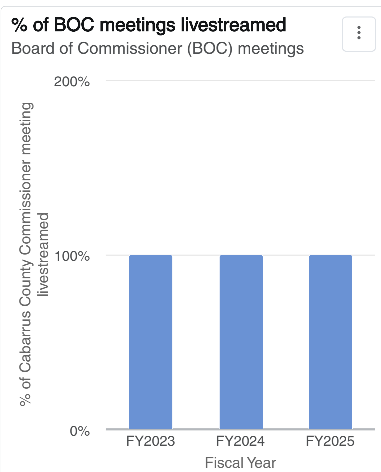

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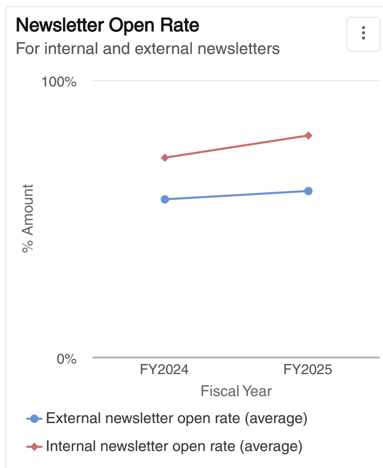

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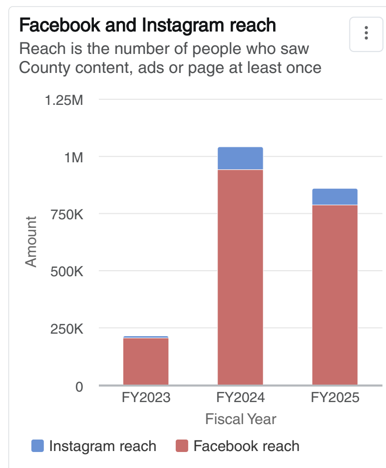

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DEPARTMENT CONTACT

Name: Jonathan Weaver

Title: Communications & Outreach Director

Email: jaweaver@cabarruscounty.us

Phone: 704-920-2341

MISSION

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

OVERVIEW

The County Manager is appointed by and responsible to the Board of Commissioners and serves as the Chief Executive Officer of Cabarrus County Government. They are assisted by a Deputy County Manager, a Chief of Staff and two assistant county managers (1 currently vacant) 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 240,000 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
Cabarrus News
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
*Dates subject to change

FY25 HIGHLIGHTS

- Sean Newton named County Manager in March 2025 and Kelly Sifford named Deputy County Manager in October of 2024. These changes as well as others prompted a departmental reporting structure reorganization. Currently, 1 Assistant County Manager position is vacant.
- Executed the adopted FY25 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 FY26 Budget Planning Retreat.
- Prepared and submitted the FY26 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 Newton News" 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 FY26.
- Welcomed all new employees at bi-monthly employee orientation.
- Held meeting and discussions with residents, business owners and community leaders.
- Held listening sessions with county staff across the organization.
- 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.
- Administered the Cabarrus County Opioid Settlement Strategic Plan.

FY25 Completed 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

FY26 Construction Projects: Behavioral Health Center, Renovations of Progress Place and the installation of a new boardwalk at Vietnam Veteran's Park.

FY26 Design Projects for future construction: Frank Liske Park 2nd Entrance, Camp T.N. Spencer Park Master Plan and Landfill expansion Phase 5.

FY26 Planning Projects for future construction: St. Stephens Church Road Park, Chester Farm land purchase for an equestrian-themed park in Northwest Cabarrus, and Public Safety Training Facility.

Reviewed and prepared correspondence and reports for BOC meetings. Presented commissioners with information and/or recommendations on various topics (details available within FY25 BOC Meeting information), including:

- Arena and Events Center provider contract executed
- Approved and acquired EMS equipment updates
- Approved Total Rewards benefits for staff retention
- Executed the sell of easements on county owned properties to third parties
- Established the Commission of Financial Efficiency
- Established the Fair Advisory Board
- Approved property exchange with Rocky Ridge United Methodist Church to accommodate a second entrance to Frank Liske Park
- Adopted regional Hazard Mitigation Pan
- Fire District realignment approved
- Transferred several schools back to CCS upon the completion of the financing terms
- Provided easements to City of Concord on several properties
- Resolution supporting DOT initiatives in Cabarrus County
- Approved and accepted grants for EMS, DSS, Community Development, Veteran's and Soil and Water programs.
- Land acquisition
- Acquired financing from LGC for 12 LOBS projects for Cabarrus County, CCS and KCS and closed out BAN financing from previous cycle
- Approved Creech for the design work at Progress Place
- Approved Messer contracts for Behavioral Health Care center construction
- Cabarrus County and Kannapolis City Schools accelerated funding request for previously approved projects
- Updated Fee Structures for several departments
- Purchased Progress Place for permanent home for DSS
- FY26 Budget
- Updated Opioid Settlement Strategic Funding Plan
- Leased former MP Library to CHA for expansion of services in the eastern part of the county
- GC basement renovation
- FY 2026 Economic Development allocation

FY26 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.

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.

Complete construction 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 FY27 Recommended Budget by May 2026.
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.
FY26 Construction Projects: Behavioral Health Center, Renovation of Progress Place for DSS offices, Frank Liske Park 2nd Entrance, and Vietnam Veteran's Park boardwalk replacement
FY26 Design Projects for future construction: Frank Liske Park 2nd Entrance and Landfill expansion Phase 5
FY26 Planning Projects for future construction: St. Stephens Church Road Park, Chester Farm equestrian-themed park in Northwest Cabarrus. and Public Safety Training Facility
Receive and process the historic portion of Stonewall Jackson Training property for redevelopment

1210- CMO Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$15,500	$15,500	$15,500
TOTAL	**$15,500**	**$15,500**	**$15,500**

1210- CMO Expenditures

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,010,967	$1,156,912	$1,079,263
Employee Benefits	$297,441	$327,969	$328,906
Other Services & Charges	$324,300	$305,555	$319,274
Other Operation Cost	$112,772	$112,400	$69,200
Maintenance & Repair	$1,500	$1,500	$1,500
Supplies	-$409,291	-$738,326	-$384,100
TOTAL	**$1,337,688**	**$1,166,010**	**$1,414,043**

1210- County Managers Summary

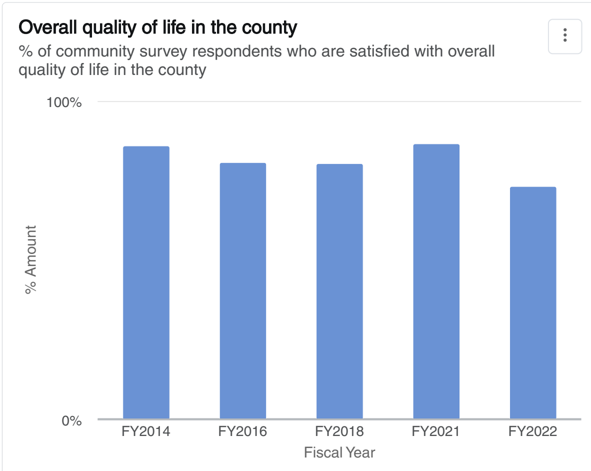
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$15,500	$15,500	$15,500
Expenses	$1,337,688	$1,166,010	$1,414,043
REVENUES LESS EXPENSES	**-$1,322,188**	**-$1,150,510**	**-$1,398,543**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
County Manager	6.00	5.40	6.00	5.40	5.00	4.40	5.00	4.40	-	-

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.



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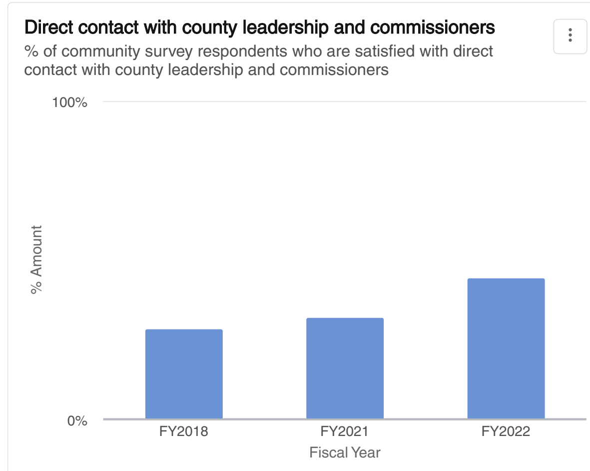

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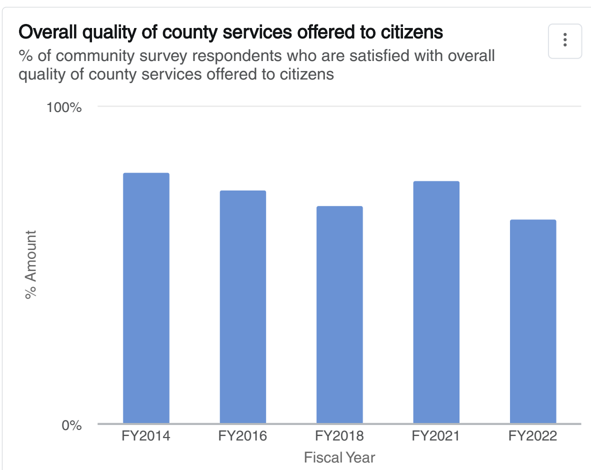

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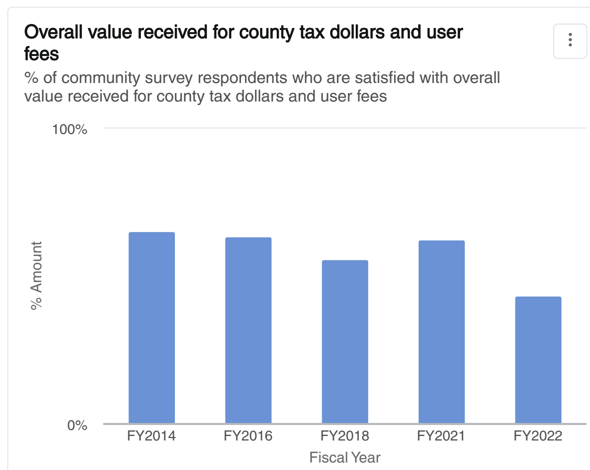

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DEPARTMENT CONTACT

Name: Sean Newton

Title: County Manager

Email: sbnewton@cabarruscounty.us

Phone: 704-920-2139

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)

FY25 HIGHLIGHTS

- Completed Courthouse Phase 3 (renovation of the 1975 Courthouse)
- Completed Rob Wallace Park phase II-B
- Completed Frank Liske Park Office/Concession/Mini-golf
- Mt Pleasant Library and Active Living Center at Virginia Foil Park opened in November 2024
- Messer won a Merit Award for construction of the Courthouse from the Associated Builders and Contractors of North Carolina.

CabCo won the NC Main Street Best Public Building Improvement Award for the Courthouse.

FY26 FOCUS

Behavioral Healthcare Facility: Construction will continue through the fiscal year and is scheduled for completion in June of 2026.
Design of the Public Safety Training Center will continue throughout the current fiscal year and into the next. Construction should begin next fiscal year.
For most of our larger projects, we have started including a public input session as a part of the design process.

1930 - Facility Design & Construction Expenses

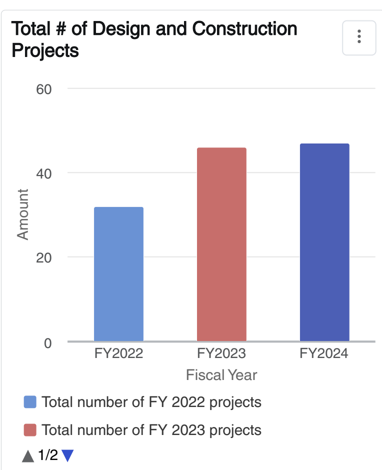
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$203,139	$214,515	$246,715
Employee Benefits	$78,971	$83,803	$100,747
Other Services & Charges	$9,478	$4,700	$4,920
Supplies	$480	$5,280	$3,500
Other Operation Cost	$1,896	$600	$1,200
Maintenance & Repair	$0	$1,750	$1,750
TOTAL	**$293,965**	**$310,648**	**$358,832**

1930 - Facility Design & Construction

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$293,965	$310,648	$358,832
REVENUES LESS EXPENSES	**-$293,965**	**-$310,648**	**-$358,832**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	2.00	2.00	-	-

PERFORMANCE MEASURES



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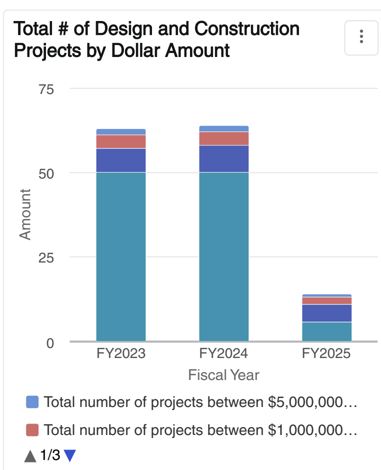

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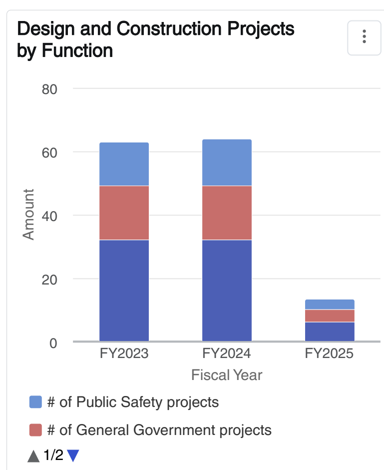


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Michael Miller

Title: Director of Design & Construction

Email: mamiller@cabarruscounty.us

Phone: 704-920-3212

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 1,143,219 square feet at 32 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 of 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)

FY25 HIGHLIGHTS

All custodians, at all buildings giving daily checklist to prioritize important tasks and raise productivity County wide.
25 Super C's given to custodians in Q1 period. The first two months of Q2, Super C recognition amounts exceeded all Q1 totals.
Mount Pleasant Active Living Center and Library opened in October.
Tony Goodnight retired after 18 years of service to Cabarrus County.
Service Recognition: 5 year - Maria Jimenez, Michael Mason, Michelle White, Tony Williams; 10 year – Nathan Simmons.

FY26 FOCUS

Reduce the number of vacuum cleaner brands to lower cost by eliminating the need to purchase more than one style of bag or parts for repairs
Purchase only 1 style of paper towel dispenser to reduce overall costs by not ordering various styles and then having to order different styles of paper towels.
Prolong equipment life to reduce the number of new machines to purchase each year by performing preventative maintenance.

1953- Facility Service Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$300	$300	$300
TOTAL	**$300**	**$300**	**$300**

1953- Facility Service Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,527,810	$1,861,110	$2,000,887
Employee Benefits	$850,103	$997,709	$1,178,713
Supplies	$250,307	$279,943	$338,073
Other Operation Cost	$141,624	$174,328	$181,520
Maintenance & Repair	$51,500	$62,000	$80,000
Capital Outlay	$27,500	$26,600	$23,000
Other Services & Charges	$26,033	$0	$34,066
TOTAL	**$2,874,876**	**$3,401,690**	**$3,836,259**

1953- Facility Service

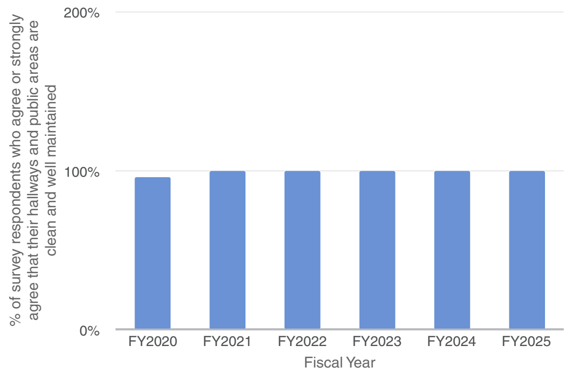
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$300	$300	$300
Expenses	$2,874,876	$3,401,690	$3,836,259
REVENUES LESS EXPENSES	**-$2,874,576**	**-$3,401,390**	**-$3,835,959**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	-	-

PERFORMANCE MEASURES

Public Areas are Clean and Well Maintained

% of survey respondents who agree or strongly agree that their hallways and public areas are clean and well maintained



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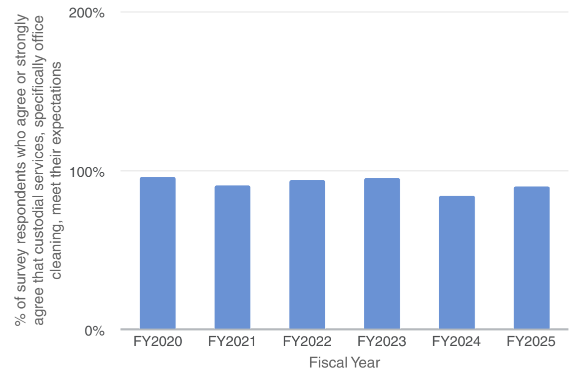
Custodial Services Meet Expectations

% of survey respondents who agree that custodial services, specifically office cleaning, meet their expectations



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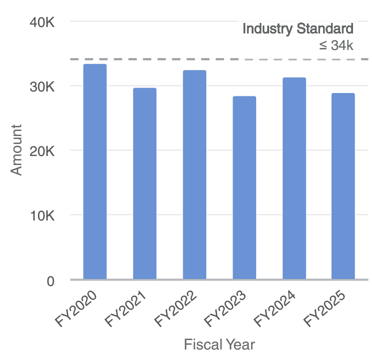
Square Feet Maintained per FTE-Facility Services

Facility Services staffing per IFMA Operations and Maintenance Benchmark Report #26 is 28,000-34,000 sq. ft. per FTE



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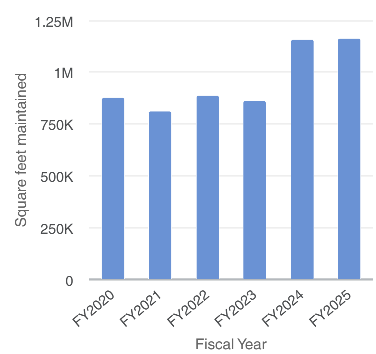
Square Feet Maintained-Facility Services

Increase in square feet maintained is due to the addition of EMS Headquarters and new Courthouse



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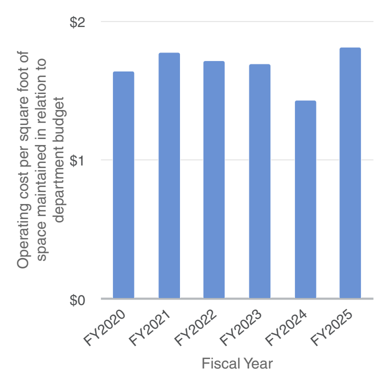
Operating Cost per Square Foot in relation to Budget

Operating cost per square foot of space maintained in relation to department budget



Data Updated: Sep 02, 2025, 1:44 PM

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

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.*

FY25 HIGHLIGHTS

- Local Government Commission (LGC) financing approval.
- Successful Line of Business (LOB)s Financing – 2024A and 2024B
- Audit of the FY24 Financial Statements was completed. The Auditor's opinion is that the statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County as of June 30, 20204, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Opioid Settlement Fund for FY24 in accordance with accounting principles generally accepted in the U.S.

FY26 FOCUS

- Stop printing payroll checks for new employees. This would stop extra printing charges, logistics of getting checks to new employees, and a consistent process for all employees.
- Stop printing payroll remittance advices. Employees have a work email or a personal email and no need for the payroll department to print off bi-weekly pay remittance advices and have them mailed to an employee.
- P-Card invoices into Munis. This would help in research in transactions if the invoice would be attached to the associated transaction in Munis.

1710 - Finance Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,053,816	$1,262,034	$1,364,064
Employee Benefits	$426,801	$501,285	$581,303
Other Services & Charges	$126,534	$113,800	$177,905
Other Operation Cost	$76,050	$80,450	$46,450
Supplies	-$12,681	-$19,668	-$16,540
TOTAL	**$1,670,520**	**$1,937,901**	**$2,153,182**

1710 - Finance

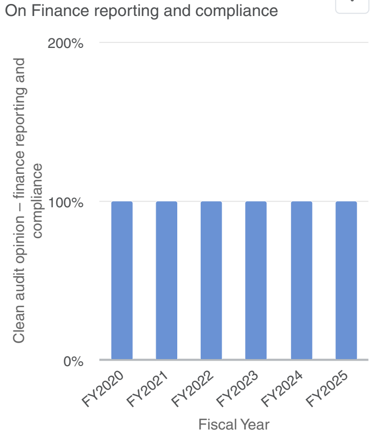
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$1,670,520	$1,937,901	$2,153,182
REVENUES LESS EXPENSES	**-$1,670,520**	**-$1,937,901**	**-$2,153,182**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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

Clean Audit Opinion

On Finance reporting and compliance



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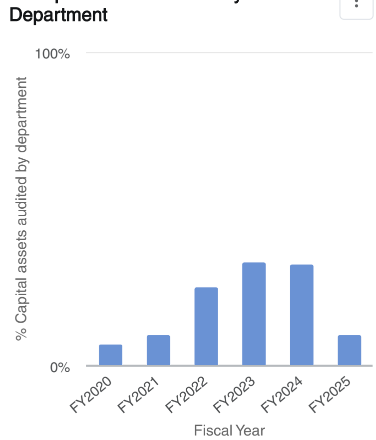
% Capital Assets Audited by Department



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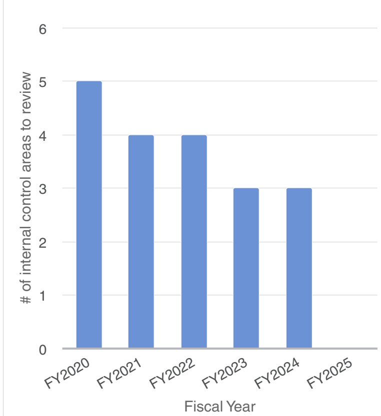
# of Internal Control Areas to Review



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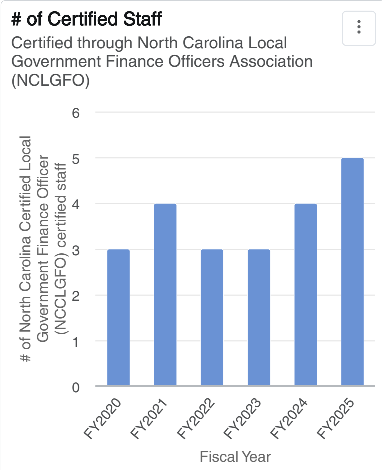

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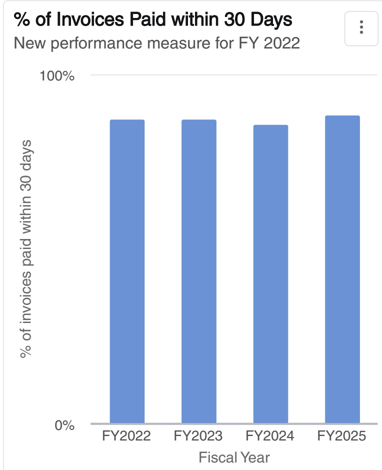

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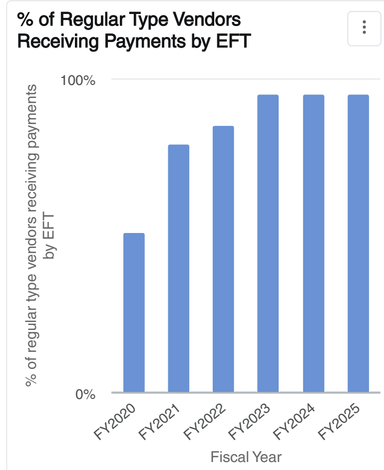


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Jim Howden

Title: Finance Director

Email: jmhowden@cabarruscounty.us

Phone: 704-920-2104

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 division 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)

FY25 HIGHLIGHTS

Received multiple new vehicles to start new build
Start of new budget
Surplussing of old vehicles to receive new ones
Switch out all County gas cards
Continuing upfitting of new vehicles
Maintaining rolling fleet and track billing

FY26 FOCUS

Increase efficiency to provide better customer service by adding employees.

Work with other departments and support discussions regarding vehicle planning and purchasing.
Work with partners to forecast equipment and supply needs for specific vehicle models and years.

1955 - Fleet Maintenance Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$68,000	$68,000	$68,000
TOTAL	**$68,000**	**$68,000**	**$68,000**

1955- Fleet Maintenance Expenditures

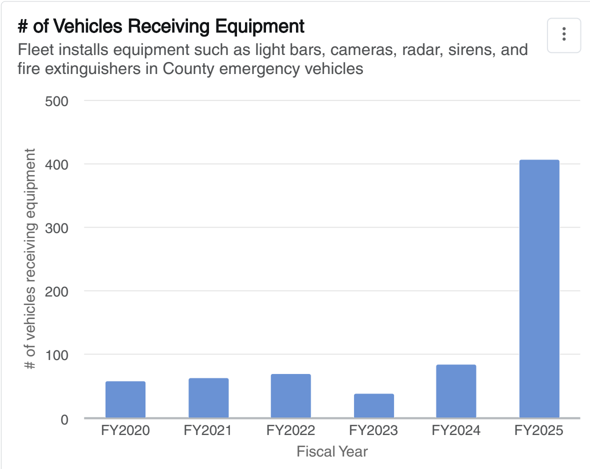
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Capital Outlay	$628,600	$1,242,000	$240,000
Personnel Services	$402,269	$435,280	$488,430
Employee Benefits	$197,320	$209,758	$251,393
Maintenance & Repair	$16,500	$19,500	$18,500
Supplies	$14,590	$6,266	$14,432
Other Operation Cost	$8,130	$11,195	$12,279
Other Services & Charges	$9,642	$2,788	$12,032
TOTAL	**$1,277,051**	**$1,926,787**	**$1,037,066**

1955- Fleet Maintenance

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$68,000	$68,000	$68,000
Expenses	$1,277,051	$1,926,787	$1,037,066
REVENUES LESS EXPENSES	**-$1,209,051**	**-$1,858,787**	**-$969,066**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management										
Fleet Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-

PERFORMANCE MEASURES



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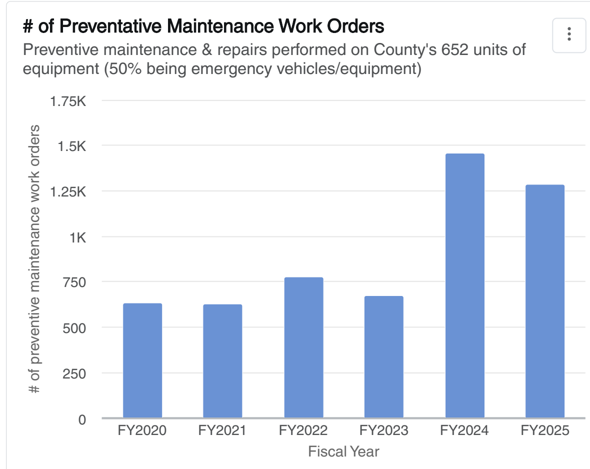

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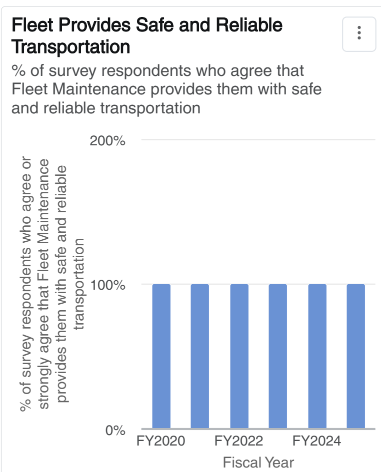

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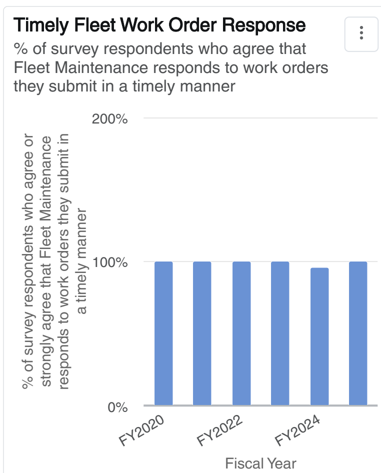

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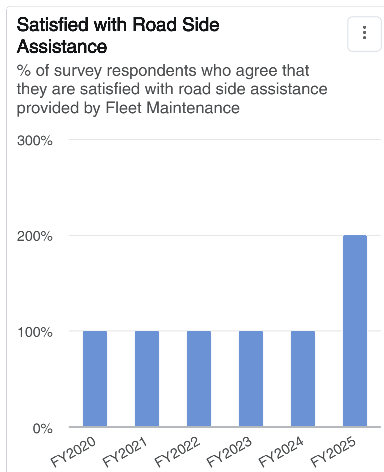

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DEPARTMENT CONTACT

Name: Richard Stancil

Title: Infrastructure and Asset Management Director

Email: rpstancil@cabarruscounty.us

Phone: 704-920-3204

DEPARTMENT CONTACT

Name: Matthew Tardugno

Title: Infrastructure and Asset Management Assistant Director

Email: mjtardugno@cabarruscounty.us

Phone: 704-920-3205

DEPARTMENT CONTACT

Name: Dennis Furr

Title: Fleet Maintenance Supervisor

Email: dsfurr@cabarruscounty.us

Phone: 704-920-3261

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 805 acres of County property consisting of 625 acres within four County Parks and 180 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; campsites; 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 the 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)

FY25 HIGHLIGHTS

- Staffing/Turnover (One staff member moved out of the area, one moved to a different department, one got promoted and one is a new position)
- Hired staff member to replace the one that was promoted
- One staff member hit 5 years of service
- Numerous staff have gotten Super CabCo from other County staff

FY26 FOCUS

Perform preventative maintenance on equipment to improve their life expectancy, saving the County money.
Cross-train staff to increase efficiency by having more than one person who knows how to do the job.

1940- Grounds Maintenance Expenses

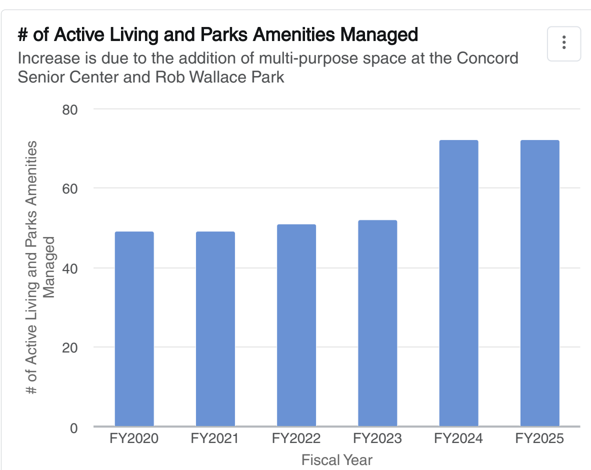
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$1,035,797	$1,237,620	$1,280,099
Personnel Services	$527,359	$627,058	$653,853
Employee Benefits	$288,768	$331,465	$384,871
Maintenance & Repair	$252,000	$257,000	$297,000
Capital Outlay	$92,000	$172,500	$0
Supplies	$58,846	$56,708	$59,708
Other Services & Charges	$19,835	$13,100	$19,796
TOTAL	**$2,274,605**	**$2,695,451**	**$2,695,327**

1940- Grounds Maintenance

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$2,274,605	$2,695,451	$2,695,327
REVENUES LESS EXPENSES	**-$2,274,605**	**-$2,695,451**	**-$2,695,327**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-	-

PERFORMANCE MEASURES



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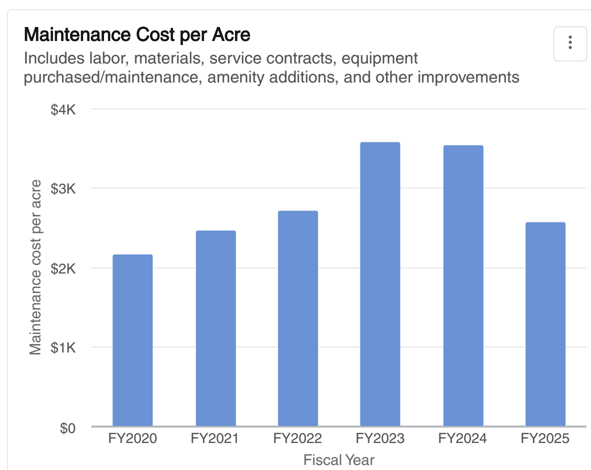

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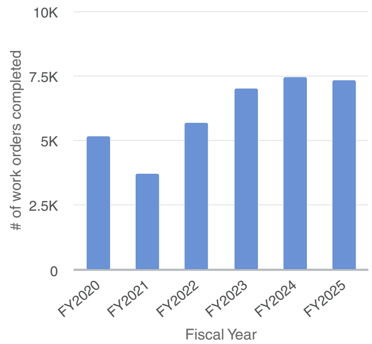
# of Ground Maintenance Work Orders Completed

Increase is due to better weather, COVID-19 quarantine protocol changing & having a full staff for most of the year.



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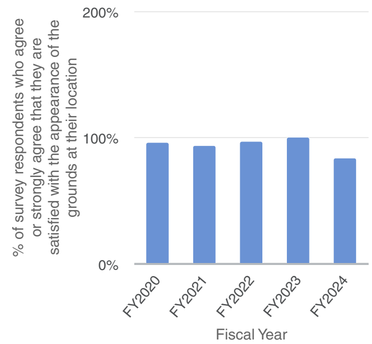
Satisfaction with Grounds Appearance

% of survey respondents who agree that they are satisfied with the appearance of the grounds at their location



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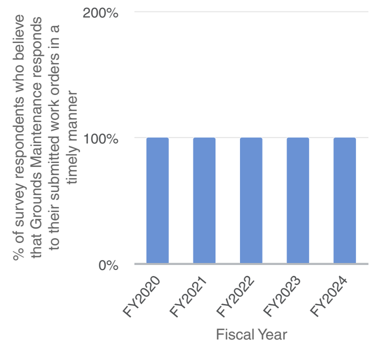
Timely Response for Grounds Maintenance Work Orders

% of survey respondents who believe that Grounds Maintenance responds to their submitted work orders in a timely manner



Data Updated: Sep 02, 2025, 1:44 PM

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: Matthew Howell

Title: Grounds Maintenance Supervisor

Email: mjhowell@cabarruscounty.us

Phone: 704-920-2705

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

FY25 HIGHLIGHTS

Project work for Q1 focused on the Total Rewards programs.
In Q2, compensation work included a “hot jobs” review for the Construction Standards and Foreign Language Interpreter area of DSS.
Several employee events took place in Q2, including an annual Employee Appreciation event, an Employee Service Recognition event celebrating years of service milestones and an Employee Veteran Breakfast.
HR is currently working through a potential department restructure, following the exit of its director.

FY26 FOCUS

Shorten Orientation – make it more impactful in a shorter time frame
Increase leadership training/management support
Create an operational response policy for crises
Create a Total Rewards Statement
Considering a new employee survey to better understand the hiring/orientation/onboarding experience

1230- Human Resources Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Miscellaneous	$50,000	$50,000	$50,000
TOTAL	**$50,000**	**$50,000**	**$50,000**

1230- Human Resources Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$782,801	$1,003,204	$1,061,597
Employee Benefits	$417,128	$388,350	$443,900
Other Services & Charges	$152,210	$148,250	$151,435
Other Operation Cost	$109,311	$116,891	$118,411
Supplies	$23,224	$19,304	$15,855
Capital Outlay	$15,000	$15,000	$15,000
TOTAL	**$1,499,675**	**$1,690,999**	**$1,806,198**

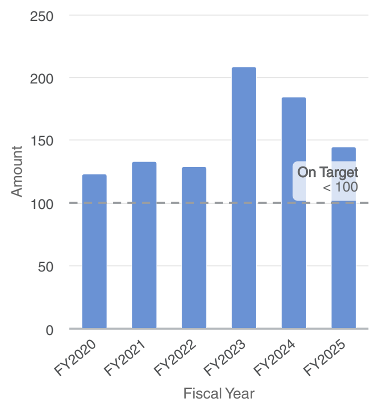
1230- Human Resources

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$50,000	$50,000	$50,000
Expenses	$1,499,675	$1,690,999	$1,806,198
REVENUES LESS EXPENSES	**-$1,449,675**	**-$1,640,999**	**-$1,756,198**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Human Resources	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	-	-

PERFORMANCE MEASURES

Average # of days to fill vacant positions



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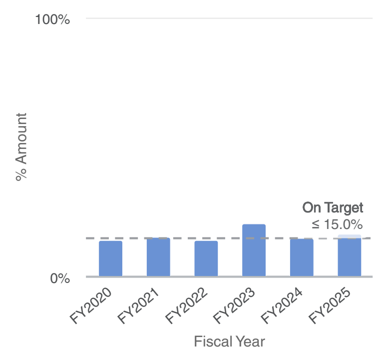
% turnover for full and part time positions

Turnover rate includes retires, voluntary turnover, no shows or not hired but did not start



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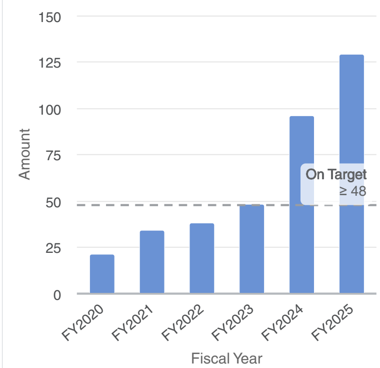
Supervisors completing Leadership Academy

Training program for supervisors in County positions



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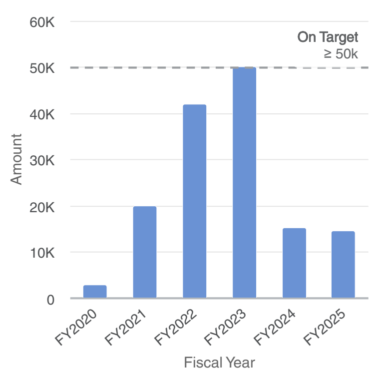
Training courses completed in NeoGov

Online training courses completed by all employees in County software system



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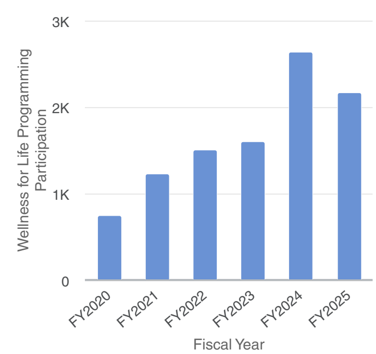
Wellness for Life Programming Participation

Participants includes wellness challenges, blood drives, webinars, fitness room orientations and benefits education



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% employees meeting waist/weight Incentive

% of Employees/Retirees meeting waist/weight incentive by measurement and/or change in waist or weight

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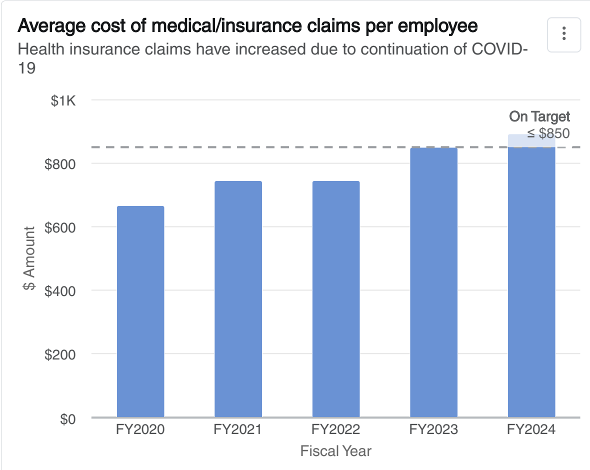

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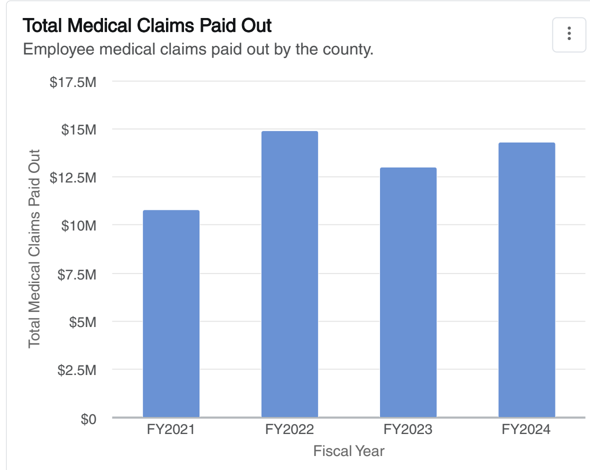

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DEPARTMENT CONTACT

Name: Ashley Dobbins

Title: Human Resources Director

Email: amdobbins@cabarruscounty.us

Phone: 704-920-2200

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.

FY25 HIGHLIGHTS

In July, Cabarrus County was awarded second place in the national Digital Counties Survey, coming in second to Arlington County, VA.
Consolidated Public Safety communications to our highly secure and redundant F5 VPNs – allowing the removal of the existing system
Utilizing Artificial Intelligence, we were able to move 130,516 fire records from a proprietary software repository to our enterprise LaserFiche Data Repository – eliminating the need to maintain the other system
Microsoft Enterprise Agreement Renewal – Using our renewal window we were able to upgrade our licensing to gain access to Microsoft's security suite and add software licenses giving most of the county staff access to remote teams calling and advanced data analytics. This added value increased our spend with Microsoft but lowered our budget for total budget for these items.

FY26 FOCUS

Munis Process Improvement - We are working with Finance and HR to update and streamline our processes in Munis. This should reduce staff time for many tasks, simplification should reduce errors, and the end result should be a more user-friendly experience for employees.
Implementation of a new CAD(911), JMS(Jail), and RMS(records) system to support our public safety customers is our main focus for late summer 2025. This should improve efficiency in the systems and further support a real-time response.
Continued exploration of AI tools to provide improved search capabilities and transparency for staff and the public.
Understanding the priorities and services desired in other areas we support allows ITS staff to make better technology recommendations and produce better outcomes related to budgeted technology improvements.

1810 - ITS Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$112,606	$149,666	$149,666
TOTAL	**$112,606**	**$149,666**	**$149,666**

1810 - ITS Expenses

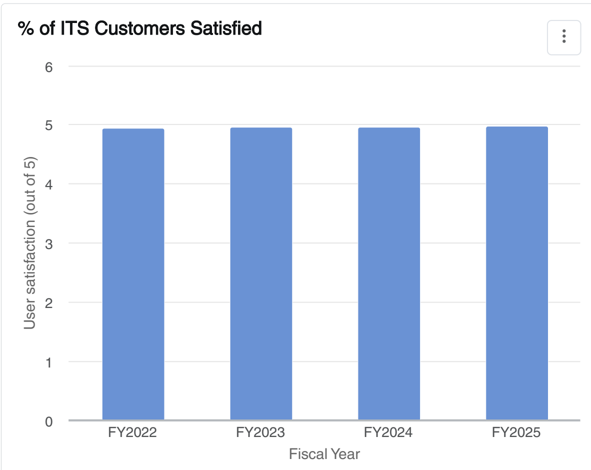
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$3,370,649	$3,998,888	$3,725,125
Personnel Services	$3,291,627	$3,302,521	$3,566,856
Employee Benefits	$1,321,206	$1,277,886	$1,463,376
Supplies	$598,278	$1,032,069	$1,083,931
Other Services & Charges	$117,101	$59,168	$91,100
Capital Outlay	$75,000	$86,000	$78,000
Maintenance & Repair	$35,700	$42,700	$39,200
TOTAL	**$8,809,560**	**$9,799,232**	**$10,047,588**

1810 - ITS

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$112,606	$149,666	$149,666
Expenses	$8,809,560	$9,799,232	$10,047,588
REVENUES LESS EXPENSES	**-$8,696,954**	**-$9,649,566**	**-$9,897,922**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Information Technology Services	40.00	40.00	39.00	39.00	38.00	38.00	38.00	38.00	-	-

PERFORMANCE MEASURES



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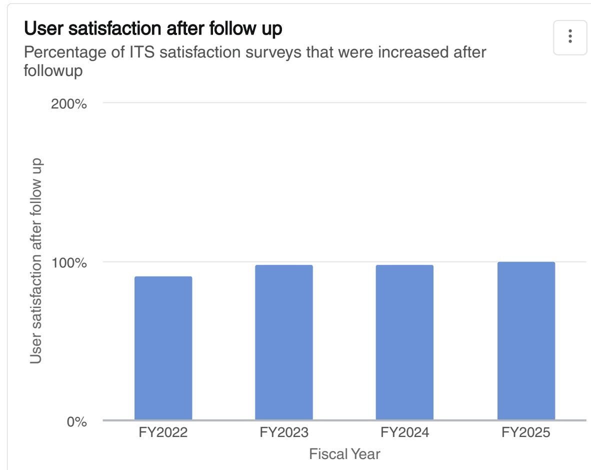

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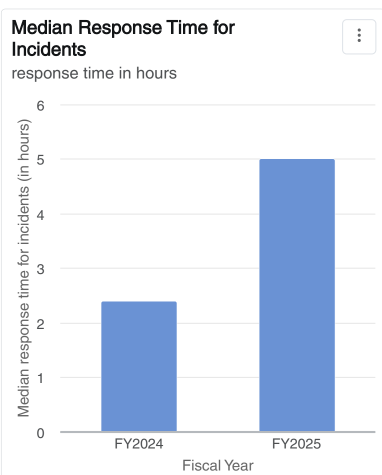

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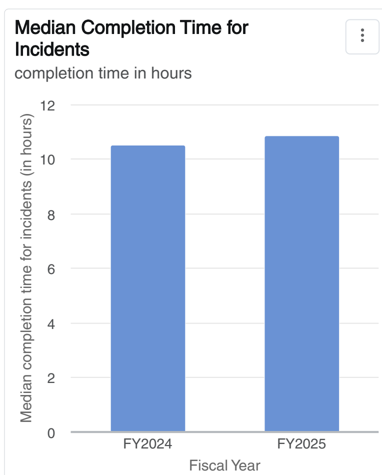

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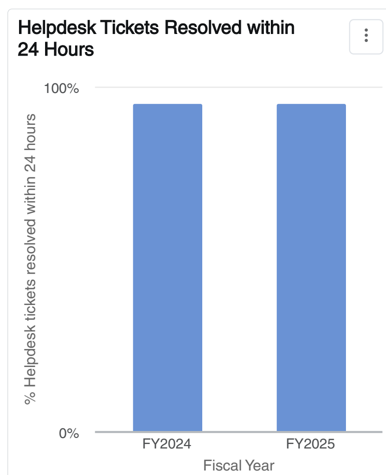

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DEPARTMENT CONTACT

Name: Todd M. Shanley

Title: Chief of Staff/Chief Information Officer

Email: tmshanley@cabarruscounty.us

Phone: 704-920-2487

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)

FY25 HIGHLIGHTS

Navigating job market trends and challenges by developing pathways to hire and retain staff in specific jobs and trades, and developing compensation packages 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

FY26 FOCUS

Study work orders to ensure managers are using time wisely by sending the right person(s) with the right equipment to get the job done.
Have conversations with vendors to streamline the payables process by having them send invoices to a designated email address. (Three members of management will receive the email, eliminating a lost or missed invoice.)
Consult with supervisors to get their input on projects or work orders by meeting monthly or quarterly.

1950- Infrastructure and Asset Management Administration ...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$32,600	$32,600	$32,600
TOTAL	**$32,600**	**$32,600**	**$32,600**

1950- Infrastructure and Asset Management Administration ...

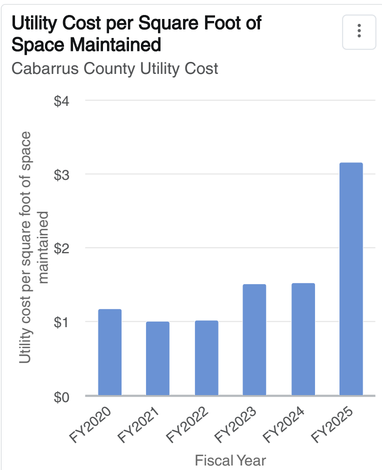
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$1,893,718	$2,633,919	$2,684,819
Personnel Services	$582,620	$645,726	$698,121
Employee Benefits	$234,847	$255,416	$295,523
Other Services & Charges	$48,902	$38,800	$51,097
Capital Outlay	$0	$25,869	$5,850
Supplies	$7,732	$7,149	$1,735
TOTAL	**$2,767,819**	**$3,606,879**	**$3,737,145**

1950- Infrastructure and Asset Management Administration

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$32,600	$32,600	$32,600
Expenses	$2,767,819	$3,606,879	$3,737,145
REVENUES LESS EXPENSES	-$2,735,219	-$3,574,279	-$3,704,545

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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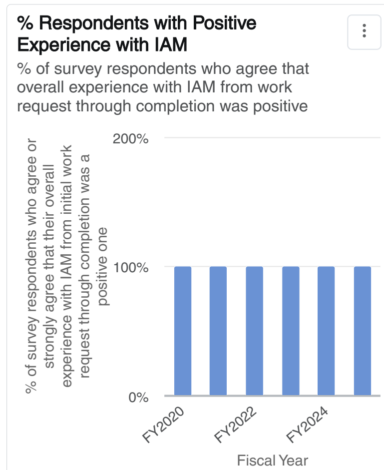

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DEPARTMENT CONTACT

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

Email: mjtardugno@cabarruscounty.us

Phone: 704-920-3205

CABARRUS COUNTY
America Thrives Here

MISSION

The Cabarrus County Legal Department provides legal advice, counsel, and representation to 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 advises 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 questions from parents, parties and customers 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 Attorney 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 continually invests in its purpose by engaging in continuing education for attorneys and staff. The UNC School of Government is the primary resource for our mission-focused training.
Throughout the year: The Legal Department will continue to hold meetings and internal training sessions with staff and departments. The Legal Department has regular meetings with Risk, Human Resources, External Communications, Planning, and other departments to support the efficient discharge of their duties.

FY25 HIGHLIGHTS

Department of Social Services (DSS) Staff attorney joined on July 2024, and previous General Counsel left on September 2024 but provided contract basis support while the County sought a new General Counsel. Douglas Hall began the General Counsel position on January 2025.
Legal Staff have received Super C recognitions.
County Staff has been very supportive as we worked through the gap in the General Counsel position.
DSS Finance is working more closely with Legal for DSS contract preparation and review.
Procurement is requiring written confirmation of Legal Department review for all new contracts
Hall continues to meet key staff to learn how the Legal Department can enhance service to their departments.

FY26 FOCUS

Organize the department by implementing a case management system
Track and improve response times by prioritizing matters
Deconstruct County Management silos by identifying areas where County departments can better collaborate and share information

1115- Legal Department Expenditures

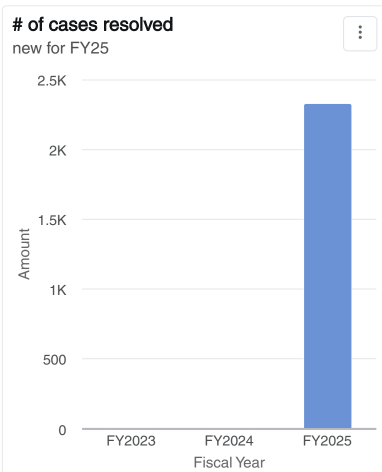
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$174,316	$274,076	$367,400
Employee Benefits	$66,143	$89,818	$114,208
Supplies	$85	$550	-$6,216
Other Operation Cost	$5,064	$5,900	$8,780
Other Services & Charges	$511,959	$509,552	$515,608
TOTAL	**$757,566**	**$879,896**	**$999,780**

1115 - Legal Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$757,566	$879,896	$999,780
REVENUES LESS EXPENSES	**-$757,566**	**-$879,896**	**-$999,780**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES



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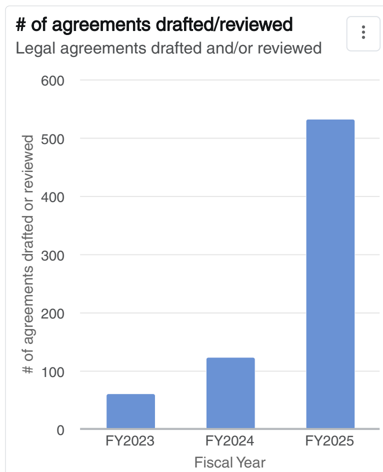

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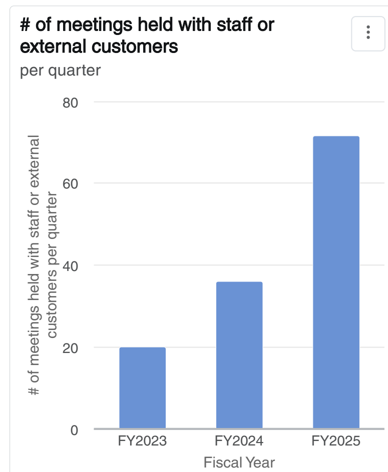

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DEPARTMENT CONTACT

Name: Douglas Hall

Title: General Counsel

Email: dlhall@cabarruscounty.us

Phone: 704-920-2408

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)

FY25 HIGHLIGHTS

Working with ITS to automate vendor updates from PaymentWorks into Munis.
Continuing to streamline the vendor onboarding process with PaymentWorks.
In December, PaymentWorks hosted Vendor Management Appreciation Day to honor professionals in the field, presenting Cabarrus County with the second annual Vendor Management Excellence Award. This recognition highlights their commitment to effective vendor management, which began after they experienced vendor impersonation fraud. Since then, Cabarrus County has focused on securing vendor data, enhancing internal processes, and implementing tools like PaymentWorks. Our transition to electronic payments involved strong communication, stakeholder buy-in, and a motivated team, resulting in significant operational efficiencies, cost savings, and the shift of over 99% of spending from checks to ACH. The county's collaboration, especially with its IT department, enabled a successful integration with Munis financial software, ensuring secure vendor data management.
In December, PaymentWorks hosted Vendor Management Appreciation Day, inducting several outstanding customers into the PaymentWorks Hall of Fame, including Tom Nunn, Chief Procurement Officer of Cabarrus County. Tom played a key role in the county's transition to PaymentWorks, working to convert 99% of vendor payments from check to ACH and

ensuring payments were protected from fraud. His dedication has also helped other governments by sharing the county's experience, positively influencing numerous PaymentWorks implementations and integrations.

FY26 FOCUS

Increasing participation of small businesses and businesses that have not previously applied for government contracts in our purchasing process to diversify the number of companies that receive contracts from the County, minimize the effects of possible supply chain disruptions, and find the best possible price and service level. Residents can provide feedback on ways to include new and/or small businesses in the procurement process.
Gathering feedback (internal and external) on the quality and performance of goods and services previously procured to guide future purchasing decisions.
Supplement the SOP manual with training for people new to County procurement or those needing additional training.
Participating in County education programs to engage the public in discussions about transparency and procurement processes to improve trust and confidence in government spending. Gather input on how procurement decisions are communicated or reported back to the community to help ensure that the process remains open and accountable.

1215 - Procurement Expenses

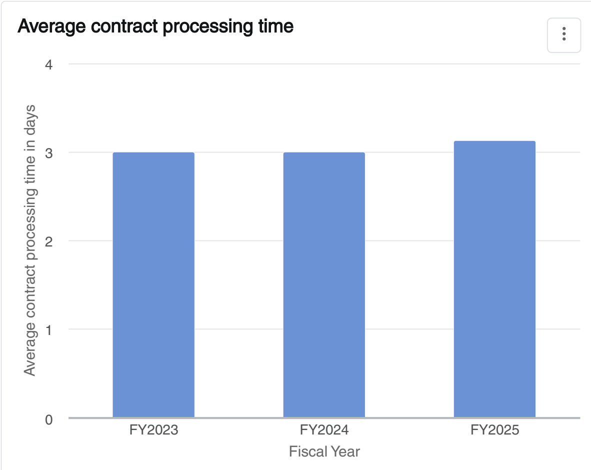
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$164,802	$159,276	$175,841
Employee Benefits	$63,705	$63,488	$74,886
Other Services & Charges	$9,332	$7,030	$10,020
Supplies	$0	$400	$8,100
TOTAL	**$237,838**	**$230,194**	**$268,847**

1215 - Procurement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$237,838	$230,194	$268,847
REVENUES LESS EXPENSES	**-$237,838**	**-$230,194**	**-$268,847**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	2.00	2.00	-	-

PERFORMANCE MEASURES



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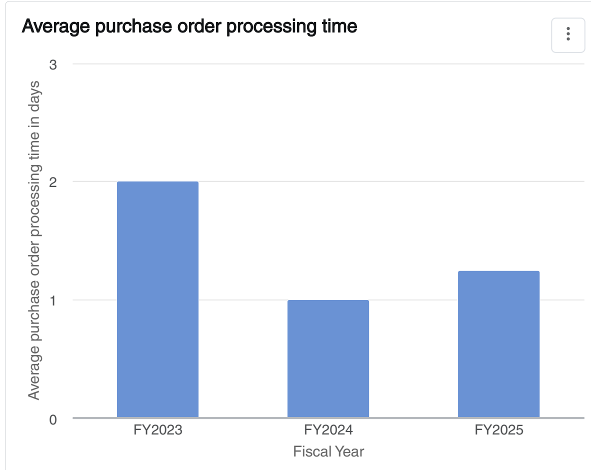

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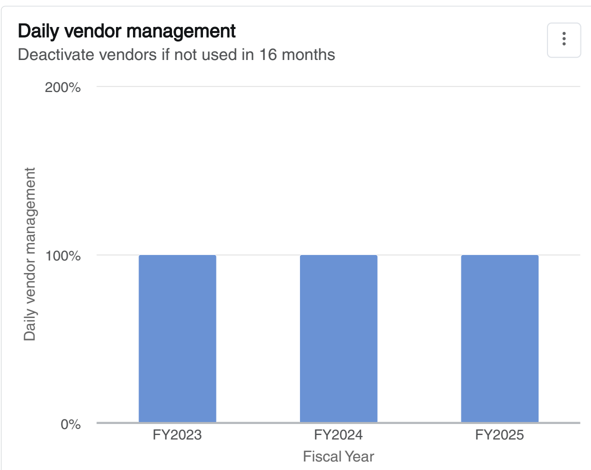

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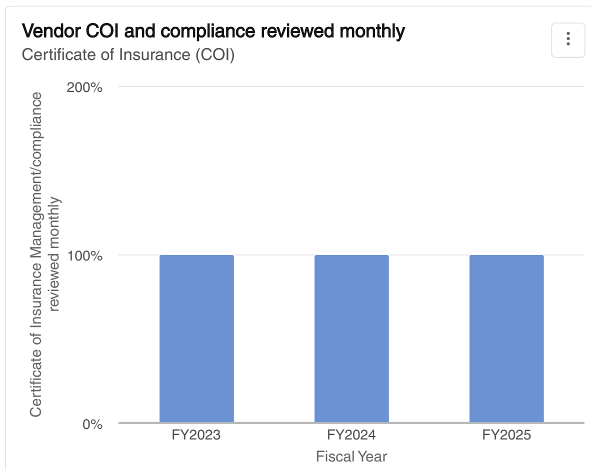


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Thomas Nunn

Title: Chief Procurement Officer

Email: tcnunn@cabarruscounty.us

Phone: 704-920-2888

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.

LOCATION

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

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 cabarruscounty.us

FY25 HIGHLIGHTS

One staff member completed 20 years of service in this office

FY26 FOCUS

Reindexing

Reindexing makes our records much more user-friendly when accessed by the public.
Our reindexing project was recently completed for records that date back to 1938. The ultimate goal is to reindex all land records back to the creation of Cabarrus County in 1792.

1610 - ROD Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Permits & Fees	$3,225,000	$3,215,000	$3,792,000
Sales & Services	$4,500	$5,000	$5,000
TOTAL	**$3,229,500**	**$3,220,000**	**$3,797,000**

1610 - ROD Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$441,147	$510,014	$536,359
Employee Benefits	$221,215	$243,300	$277,126
Other Services & Charges	$92,453	$84,800	$54,082
Supplies	$17,100	$18,100	$18,100
TOTAL	**$771,914**	**$856,214**	**$885,667**

1610 - ROD

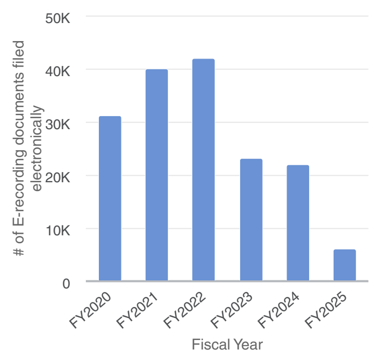
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$3,229,500	$3,220,000	$3,797,000
Expenses	$771,914	$856,214	$885,667
REVENUES LESS EXPENSES	**$2,457,586**	**$2,363,786**	**$2,911,333**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-

PERFORMANCE MEASURES

# of E-Recording Documents Filed Electronically

E-recording is the process of presenting and recording land records, fees and excise taxes online



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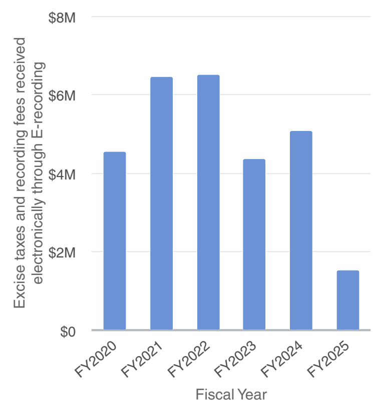
Excise Taxes & Recording Fees Received Through E-recording



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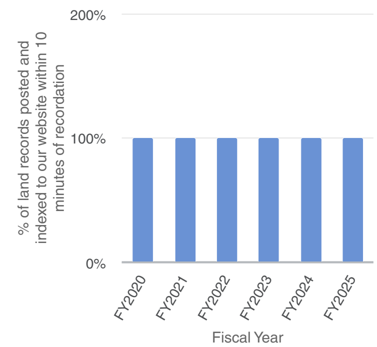
% of Land Records Indexed Within 10 Days

By statutory requirement, land records must be permanently indexed within 30 days of the initial recordation.



Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Wayne Nixon

Title: Register of Deeds

Email: mwnixon@cabarruscounty.us

Phone: 704-920-2112

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

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 (ADA), Occupational Safety and Health Administration, North Carolina Industrial Commission, North Carolina Department of Labor and Department of Transportation standards.

Workforce protection is achieved by 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 industry-wide and within County operations.

Worker compensation injuries, auto accidents, and general liability claims are managed by the department, which 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 Pl

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.**

FY25 HIGHLIGHTS

First Cabarrus County HeartSafe Workplace Award from RACE-CARS trial and Cabarrus FFA for AED and CPR program, training, and equipment used throughout the County facilities and by employees.
1st time safety inspections for Risk and Safety Coordinator which takes more time and training.
Noticing multiple instances where there's a lack of SDS throughout facilities, and heaters, fragrances (diffusers/plug-ins/sprays) in work areas.
Numerous ADA requests for athletic shoes, standing desks, walking treadmills, and adjusting current accommodations which are unreasonable accommodation updates.
Multiple vehicle accidents with totaled vehicles and preventable accidents by employees.

FY26 FOCUS

Switching to a new third-party administrator will provide better claim management and service to the public and employees while providing more opportunities to identify risk trends used for risk mitigation.
Launching the new Workers Compensation Portal to all departments will allow quicker paperwork processing for injuries by reducing redundancy. This will allow for quicker claim setup and attention to employees requiring medical service.
Revising the ADA Accommodation process, establishing clearer ADA Grievance Procedure, and working on a transition plan to better accommodate individuals while expediting the County evaluation process.
Potentially changing the learning platform to provide new safety training material to employees with a system that updates training material more frequently.
Launching an online Safety Data Sheet (SDS) system to manage SDS binders and chemical lists electronically, which should cut down on safety findings during inspections and provide chemical information to workers in their buildings.

1225 - Safety & Risk Management Expenses

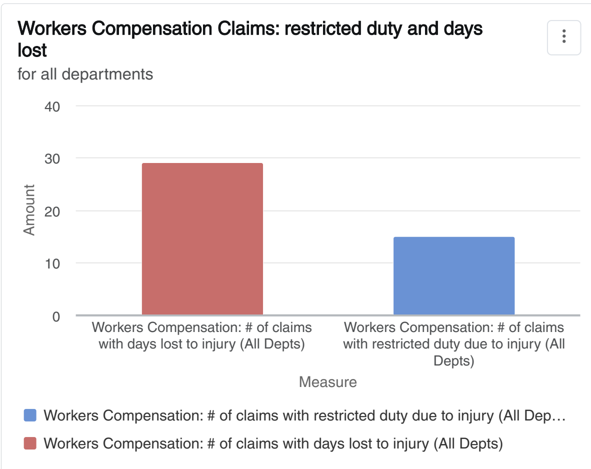
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$164,067	$170,834	$192,019
Employee Benefits	$67,914	$71,114	$84,425
Other Services & Charges	$8,789	$8,480	$11,321
Supplies	$380	$540	$17,100
Other Operation Cost	$756	$1,200	$1,200
TOTAL	**$241,906**	**$252,168**	**$306,065**

1225 - Safety & Risk Management

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$241,906	$252,168	$306,065
REVENUES LESS EXPENSES	**-$241,906**	**-$252,168**	**-$306,065**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	2.00	2.00	-	-

PERFORMANCE MEASURES



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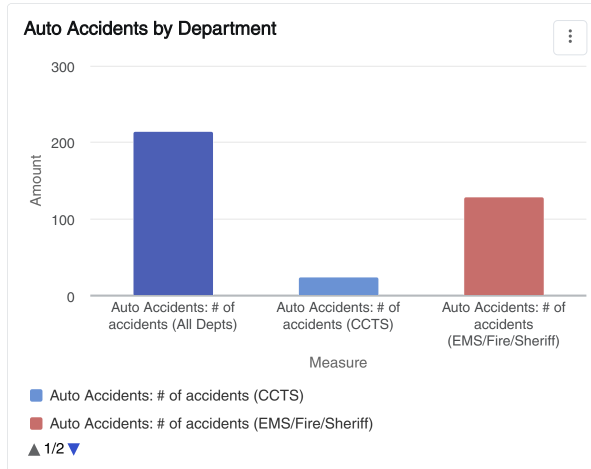


Data Updated: Sep 04, 2024, 2:28 PM

DEPARTMENT CONTACT

Name: Jonathan Bradley

Title: Risk and Safety Director

Email: jdbradley@cabarruscounty.us

Phone: 704-920-2218

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 the 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)

FY26 FOCUS

- The Sign Shop is continuously communicating with our vendors and other local businesses in search of a more sustainable process for funding and substituting more affordable replacement parts for the wayfinding signs given to our department by the Visitor's Bureau.

We are designing and hope to implement a plan to streamline park sign production by using a more uniform design across all County park facilities, including Active Living Centers.
Sign Shop staff intends to educate requesting departments on how to design their own signs and submit them appropriately to the sign shop. This will inspire teamwork and keep the Sign Shop focused on production over design (very time-consuming), which should relieve time constraints on our department, and improve turn-around time for Sign Shop projects.

1951- Sign Maintenance Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$2,800	$2,800	$9,800
TOTAL	**$2,800**	**$2,800**	**$9,800**

1951- Sign Maintenance Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$96,411	$107,150	$111,894
Maintenance & Repair	$68,000	$79,000	$123,000
Employee Benefits	$48,767	$52,677	$60,581
Supplies	$4,500	$4,900	$5,100
Other Operation Cost	$1,864	$2,200	$2,200
Other Services & Charges	$1,665	$500	$2,430
TOTAL	**$221,207**	**$246,427**	**$305,205**

1951- Sign Maintenance

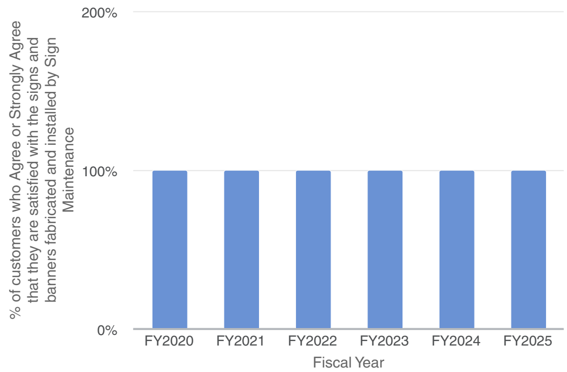
	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Budget
Revenues	$3,904	$2,800	$2,800
Expenses	$262,118	$221,207	$246,427
REVENUES LESS EXPENSES	**-$258,214**	**-$218,407**	**-$243,627**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Infrastructure & Asset Management										
Sign Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-

PERFORMANCE MEASURES

Signage Satisfaction

% of customers who agree that they are satisfied with the signs and banners fabricated and installed by Sign Maintenance



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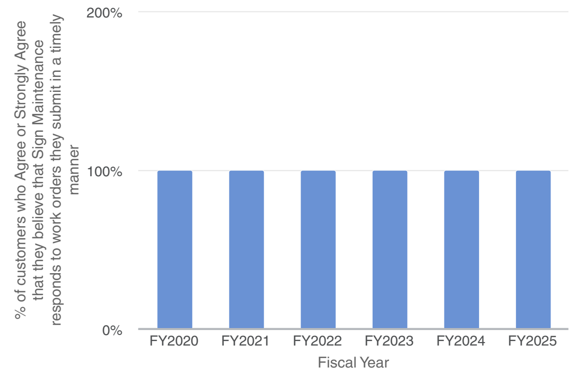
Timely Response by Sign Maintenance

% of customers who agree that they believe that Sign Maintenance responds to work orders they submit in a timely manner



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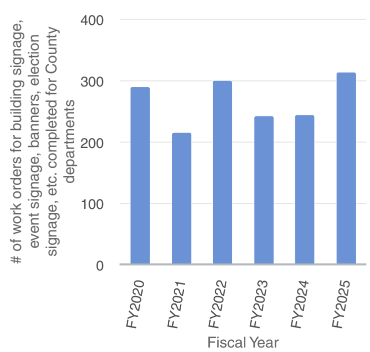
# of Departmental Signage Work Orders

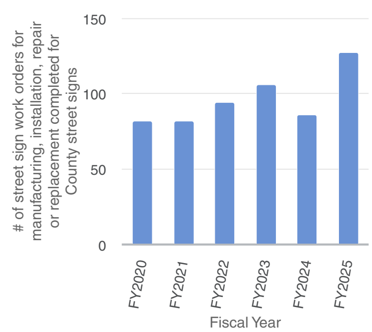
# of work orders for building signage, event signage, banners, election signage, etc. completed for County departments



Data Updated: Sep 02, 2025, 1:44 PM

# of County Street Sign Work Orders

# of street sign work orders for manufacturing, installation, repair or replacement completed for County street signs



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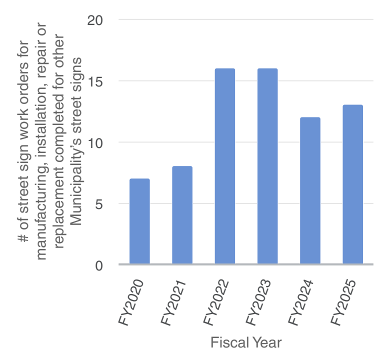
# of Municipality Street Sign Work Orders

# of street sign work orders for manufacturing, installation, repair or replacement completed for Municipalities



Data Updated: Sep 02, 2025, 1:44 PM

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

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
- Provides departments with training and resources to develop clear and purposeful business strategies
- Develops data systems to identify and track meaningful data, then report on progress being made
- Improves processes with a focus on frontline input, innovation and best-use of limited resources
- Helps departments identify and monitor trends, identify focus areas and review progress
- Administers the County's Community and Employee surveys and supports initiatives to make progress on hotspots
- Supports County departments and community partners with projects and initiatives

LOCATION

The Milestone Building (4855 Milestone Ave., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Strategy website
Data reporting
Trends report

FY25 HIGHLIGHTS

Completed Program Summaries and updated final FY24 data for each department
Held kickoff meetings for work groups (8) and created project tracking systems
Held an ice cream social appreciation event for Task Force members where we distributed certificates and provided education on next steps
Developed an internal Strategy Engagement site
Submitted an updated Continuity of Operations Plan
Presented on the Strategy to County Youth Commissioners
Held kickoff meetings for work groups (6) and created project tracking systems
Held Task Force Meetings for Engagement, Advancement, Stewardship and Innovation October 23 and 25
Developed an activity to reinforce organizational values at Employee Appreciation
Participated in the Northwest Cabarrus Civics Education Panel
Supported the Budget Process by developing and administering the annual Needs Survey and developing and giving a presentation to Budget Bootcamp participants (departmental leaders)
Jacqueline Williams became certified in Motivational Interviewing.

FY26 FOCUS

Create opportunities to promote cross-organizational awareness/understanding of and alignment with the new Board/leadership's vision and priorities so we can continue making a collective impact.
Develop strategies to improve inter-departmental relationships, resource allocation and support that result in faster and improved goal attainment.
Make the best use of all available resources and organizational supports to keep up with growing data needs while operating without the management analyst position.

1212 - Strategy Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$179,221	$294,632	$310,337
Employee Benefits	$70,080	$113,012	$128,365
Other Services & Charges	$10,047	$10,000	$12,776
Other Operation Cost	$756	$30,600	$600
Supplies	$3,000	$12,300	$9,000
TOTAL	**$263,104**	**$460,544**	**$461,078**

1212 - Strategy

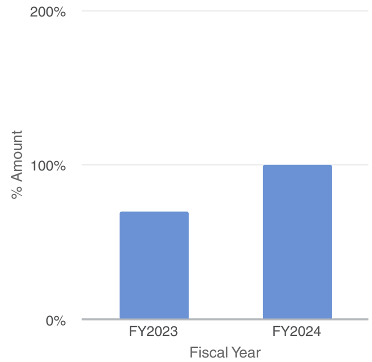
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$263,104	$460,544	$461,078
REVENUES LESS EXPENSES	**-$263,104**	**-$460,544**	**-$461,078**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	-	-

PERFORMANCE MEASURES

Progress toward adoption of strategic plan

Adoption of strategic plan covering FY 2025-FY 2029



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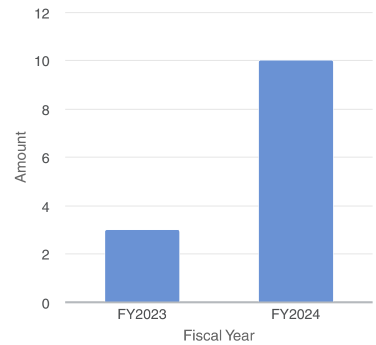
Public activities related to the strategic plan

Informational and educational activities: Gov 101, ARPA non-profits and Leadership Institute participants, among others.



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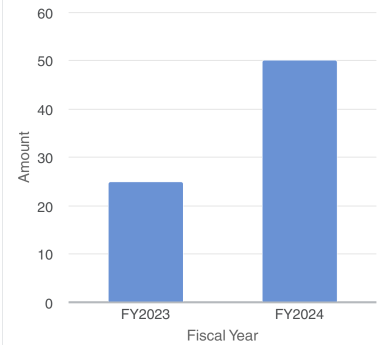
Internal activities related to the strategic plan

Informational and educational activities such as trainings, presentations and workshops



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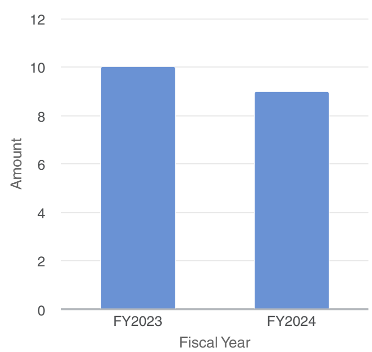
Departments participating in NC Benchmarking Project

Pilot study with NC School of Government involving 10 service areas in the first phase (2023-2024)



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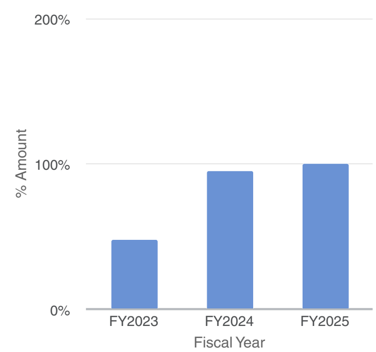
Departments utilizing trend data in the budgetary process

Percent of County departments that utilize trend data in their budget justifications and presentations



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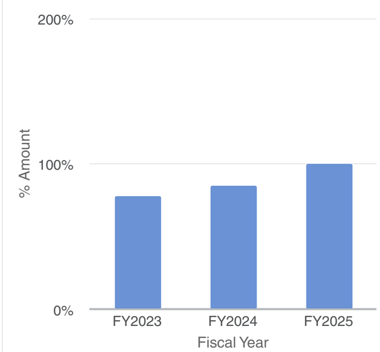
% of ARPA-funded agencies submitting performance updates

American Rescue Plan-funded agencies required to submit monthly performance updates for county and federal review



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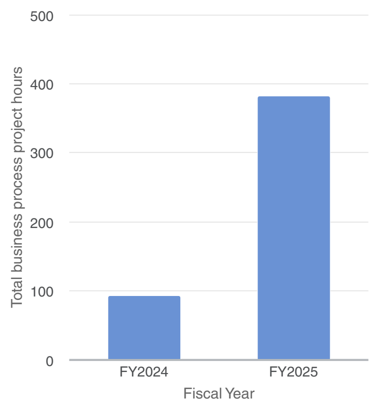
Total business process improvement project hours



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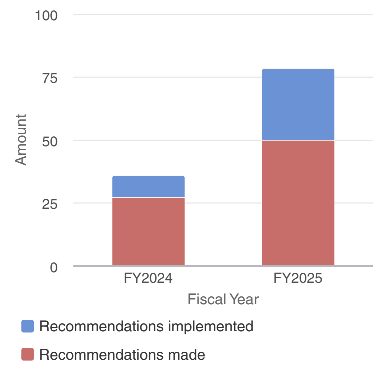
Process Improvement recommendations made vs implemented



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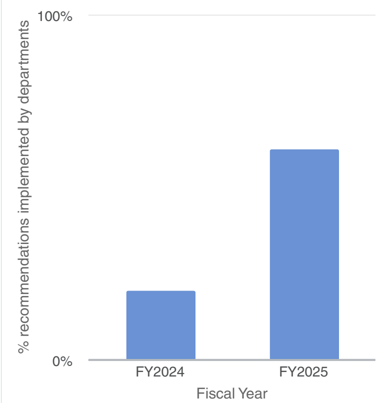
Process Improvement recommendations implemented



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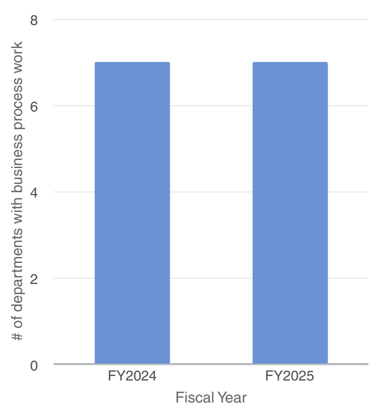
Departments with process improvement projects



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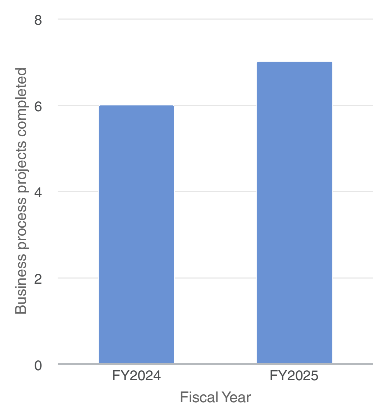
Process Improvement Projects Completed



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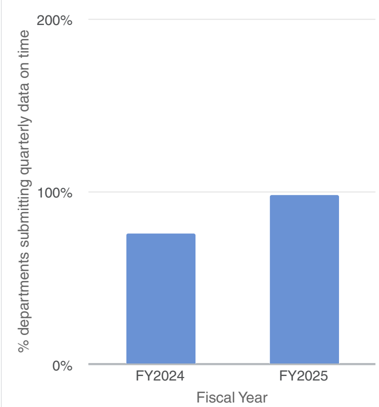
Departments submitting quarterly data



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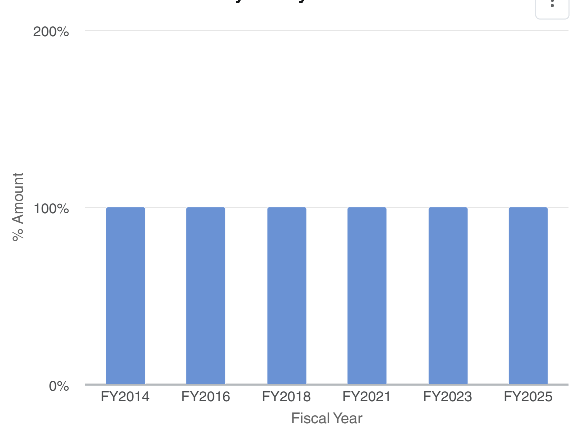
Administration of Community Survey



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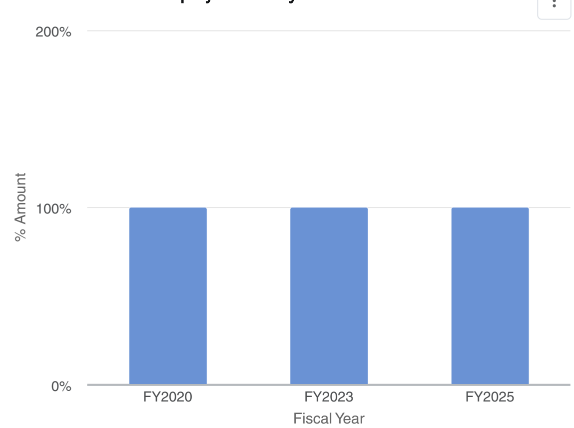
Administration of Employee Survey



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DEPARTMENT CONTACT

Name: Jacqueline Williams

Title: Business Process Consultant

Email: jpwilliams@cabarruscounty.us

Phone: 704-920-2346

MISSION

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

OVERVIEW

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

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

Land Records handles tracking records of:
- Property ownership transfers
- Land splits
- Parcel mapping

Land Records also accepts applications for real and personal tax exclusions such as:
- Homestead Exclusion for Elderly or Disabled
- Disabled Veteran Exclusion
- Circuit Breaker Deferment

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

Real Property
The Real Property Division is responsible for the assessment valuation and appraisal of all real estate in Cabarrus County. During each Revaluation Project it develops and 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.

Tax Collection
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 prepares 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.

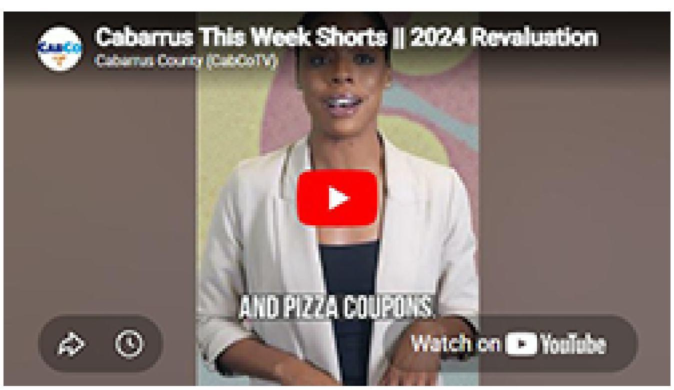
LOCATION

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

INTERACTIVE RESIDENT EXPERIENCES

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

FY25 HIGHLIGHTS

Calculated, created and mailed 2024 Regular Property Tax Bills.
Worked efficiently through the December busy season, managing a high volume of taxpayers while providing excellent customer service.
Land Records division planning for succession of upcoming retirements of Manager and GIS Mapper.

FY26 FOCUS

Continued focus on Customer Service.
Expand on community engagement in educating taxpayers.
Analyze processes to function to ensure efficiency.

1410 - Tax Admin Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$250	$250	$250
TOTAL	**$250**	**$250**	**$250**

1410 - Tax Admin Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,928,641	$2,084,530	$2,204,918
Employee Benefits	$848,507	$904,787	$1,042,465
Supplies	$110,000	$74,650	$74,100
Other Operation Cost	$86,736	$76,300	$75,800
Other Services & Charges	$81,897	$48,080	$79,974
Maintenance & Repair	$1,275	$1,350	$1,350
Capital Outlay	$0	$1,800	$1,800
TOTAL	**$3,057,055**	**$3,191,497**	**$3,480,407**

1410 - Tax Admin

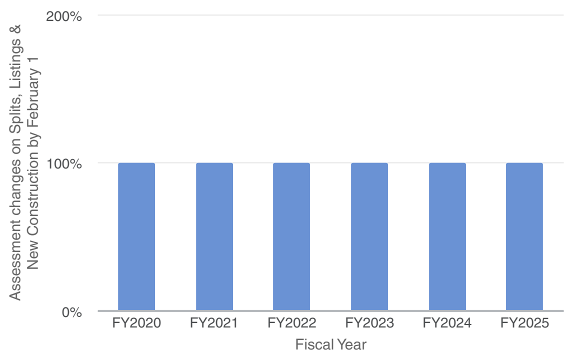
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$250	$250	$250
Expenses	$3,057,055	$3,191,497	$3,480,407
REVENUES LESS EXPENSES	**-$3,056,805**	**-$3,191,247**	**-$3,480,157**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Tax Administration	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	-	-

PERFORMANCE MEASURES

Assessment Changes on Splits, Listings & New Construction

Complete the appraisal of real property splits, new construction and informal reviews by February 1



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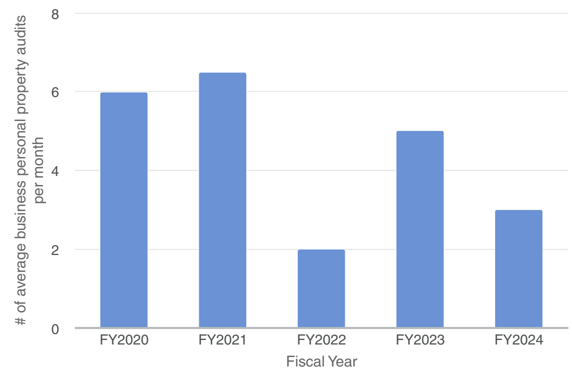
Average # of Business Personal Property Audits per Month

FY 2022 numbers reduced due to COVID-19 restrictions



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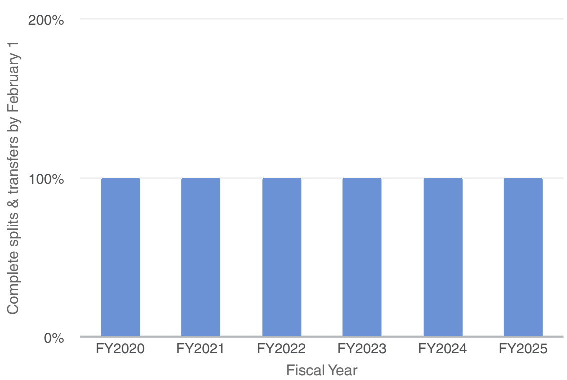
Splits & Transfers Completed by February 1

All documents recorded in the Register of Deeds are reviewed daily to determine which require mapping



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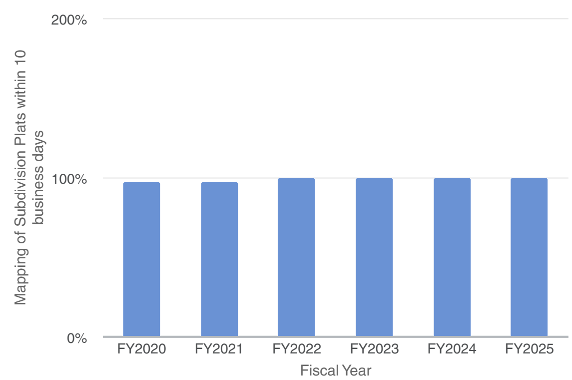
Mapping of Subdivision Plats within 10 Business Days

Enter transfers into the database and assign property splits to the GIS Mapping staff for parcel mapping and processing



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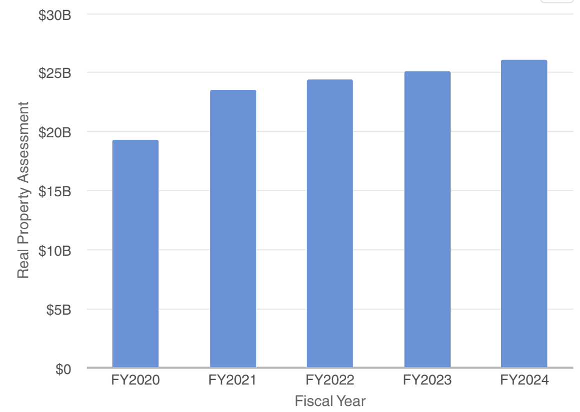
Real Property Assessment



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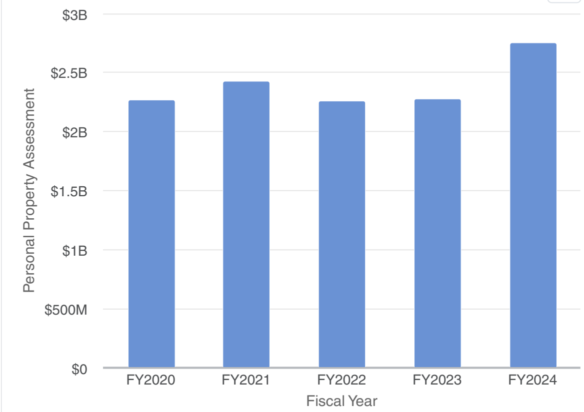
Personal Property Assessment



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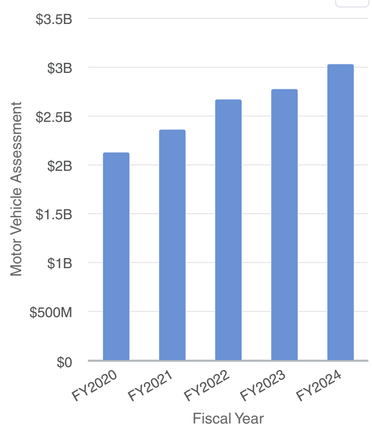
Motor Vehicle Assessment



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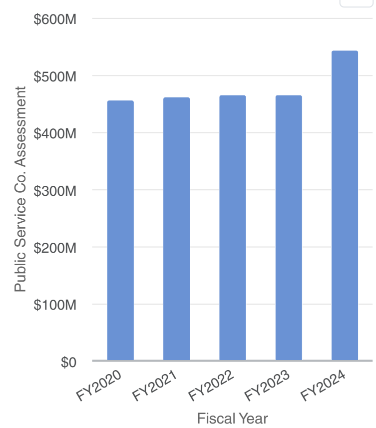
Public Service Co. Assessment



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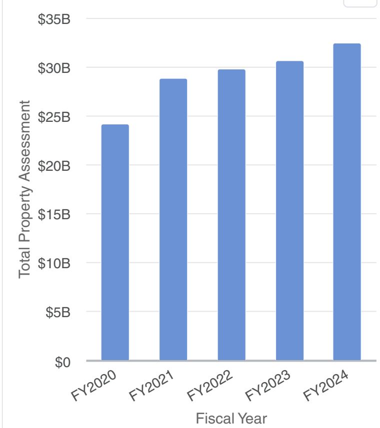
Total Property Assessment



Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: David Thrift

Title: Tax Administrator

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2166

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
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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.

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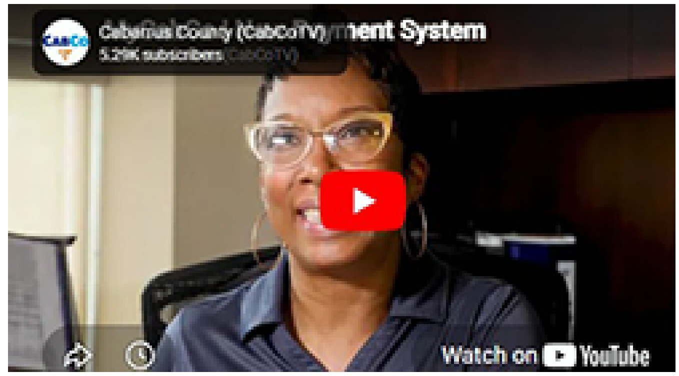
LOCATION

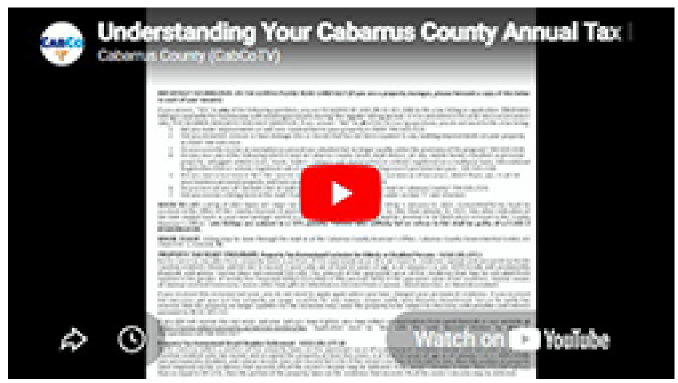
Cabarrus County Government Center (65 Church St. S, Concord)

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

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January 1 to June 1: Real and Personal Property Tax Exclusion application period

FY25 HIGHLIGHTS

Achieved a 99.3% collection rate. Collecting more than 100% projected revenue

Investing in workforce development with continued education and staff earning professional certifications increased our capacity to provide high quality and professional customer service and maintain operational excellence.

Improved delinquent tax recovery through proactive outreach/engagement and efficient, compassionate enforcement processes. By integrating across departments - making field deliveries with the assessor's office for abstract review and reduction in auto-billing or insolvency. Collecting more than 63% of issued sheriff warrants before 90-day expiration or levy execution, collecting more than $825k thru education via warning notices which precede sheriff warrant or field visit.

Working with taxpayers, we collected over $1.18 million through installment payments as precursor to any enforced collection action.

Continuing to implement and increase digital revenue collected: Collections successfully received and posted (via PAYIT, AUTO AGENT, DSO, and garnishment wires) over $143 million in tax revenue

Working with South Carolina attorneys and SC Department of Revenue, implemented a SC Debt Set Off delinquent recovery process and system.

FY26 FOCUS

Enhance Staff Capacity and Operational Training. Building a high performing team through professional development and operational training aligned with evolving tax law, technology, and succession planning for outgoing manager with a quickly approaching retirement date. Tax Collections will invest in continuous training of customer service and workforce development. Internal leadership program that runs parallel with county offered training will be introduced to support succession planning and staff retention.

Continue to work with Strategy, Communications, and other Tax Administration divisions to promote transparency and public engagement. This year Collections will work towards identification, analyzation, and reporting data detailing collections actions. Transparency initiatives aim to foster community trust, encourage voluntary compliance, and promote equity in taxation.

Demonstrate strong fiscal responsibility with another plus 99% collection rate, contributing to Cabarrus County's budgetary stability and essential public services Tax Collections division will target delinquent tax recovery in FY26 by implementing a focused public communication strategy by sending timely notices and reminders offering viable payment installments. A special effort will be made to ensure fairness, compassion, and professionalism in enforcement actions.

1310 - Tax Collector Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Property Taxes	$236,516,760	$269,281,057	$280,066,034
Sales/Other Taxes	$365,000	$365,000	$365,000
Sales & Services	$307,000	$307,000	$307,000
TOTAL	**$237,188,760**	**$269,953,057**	**$280,738,034**

1310 - Tax Collector Expenses

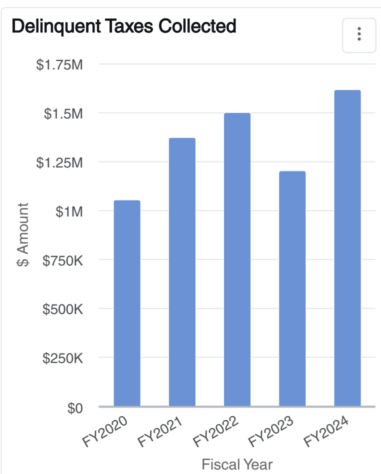
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$574,800	$624,650	$370,350
Personnel Services	$474,112	$508,509	$566,616
Employee Benefits	$228,882	$241,512	$288,486
Supplies	$51,600	$57,450	$62,650
Other Services & Charges	$23,014	$14,975	$23,618
Capital Outlay	$0	$600	$600
Maintenance & Repair	$250	$250	$0
TOTAL	**$1,352,659**	**$1,447,946**	**$1,312,320**

1310 - Tax Collector

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$237,188,760	$269,953,057	$280,738,034
Expenses	$1,352,659	$1,447,946	$1,312,320
REVENUES LESS EXPENSES	**$235,836,101**	**$268,505,111**	**$279,425,714**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Tax Collections	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	-

PERFORMANCE MEASURES



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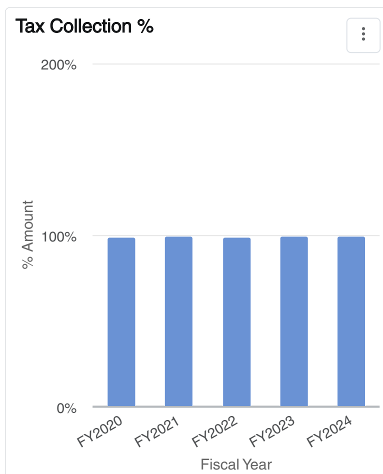

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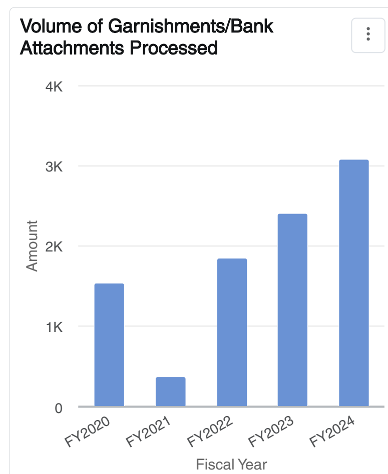

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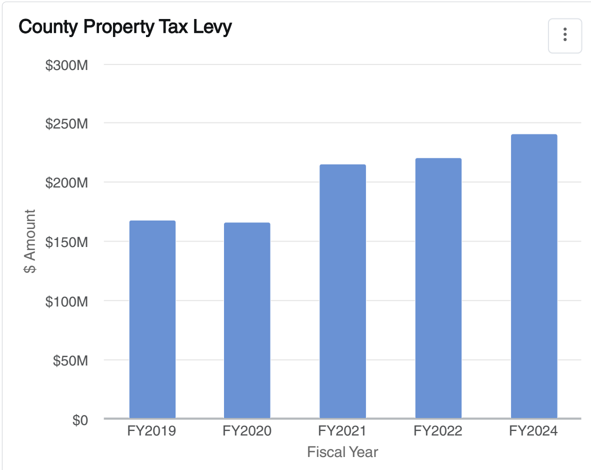

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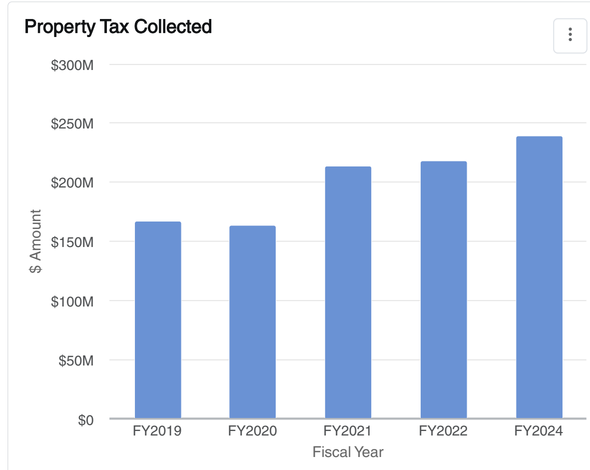

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DEPARTMENT CONTACT

Name: David Thrift

Title: Tax Administrator

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2119

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. The Behavioral Health Department is dedicated to ensuring that every Cabarrus County resident has access to high quality behavioral healthcare.

OVERVIEW

As part of the County's commitment to addressing behavioral health (BH) in Cabarrus, local leaders 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 (2016), 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.

The County hired its first BH Director in June 2023 and created a BH Department. The BH Department has oversight of the following areas/programs:

- The Regional Behavioral Health Center
- Behavioral Health navigation, supporting Cabarrus County Human Services
- In collaboration with the Cabarrus Health Alliance, supporting the County's jail-based Stepping Up program

The BH Department also performs 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 BH-related initiatives
- Supporting the development of the Peer Run Respite Program, approved by the BOC in 2024, which will further build out the crisis continuum in Cabarrus County. The Peer Run Respite is a voluntary, 24-7 program that provides community-based, non-clinical crisis support to help people to find new understanding ways to move forward.

What is Mental and Behavioral 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." The Centers for Medicare and Medicaid Services indicates that behavioral health includes the emotions and behaviors that affect overall well-being. Behavioral health is sometimes called mental health and often includes substance use. Like physical health, behavioral health has specially trained providers. As communities gather around those in need, behavioral health providers are there to support us throughout our journey.

LOCATION

Behavioral Health is located at the Milestone Building (4855 Milestone Avenue, Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Behavioral and Mental Health webpage
Mental Health Advisory Board

FY25 HIGHLIGHTS

- Mental Health First Aid Training for Transportation, Veterans Services and Library staff. Over 60 staff have been trained.
- Completed Burnout and Self-Care trainings with Child Welfare, the Human Services Advisory Board and Department Heads.
- The Opioid Settlement Early Childhood Workgroup was selected, following a competitive application process, to be part of the Trauma-Informed Counties in Practice Cohort, which is designed to provide guidance and support for local government workgroups in implementing and planning a trauma-informed approach. The Behavioral Health Department is leading these efforts in partnership with the County Manager's Officer, EMS, Partnership for Children, CHA, Partners Health Management and The Suda Institute. In Q2 and
- State approval of the design plans for the Regional Behavioral Health Center.
- Vendor/presenter at community events focused on bringing awareness to behavioral health and other resources available in Cabarrus County.
- Secured contract for Motivational Interviewing (MI) train the trainer program.
- Participated in two-day MI training with 10 staff members and planned for training expansion for Q3 and Q4 to include the development of an agency-specific training manual.
- Completed a BH training for the Human Services Advisory Board.
- Worked with DSS to secure Responder Support Services (behavioral health services) for Child Welfare staff.
- Management of the Trauma-Informed Comprehensive Clinical Assessment process for children in Child Welfare custody

FY26 FOCUS

- Increasing staff development/support through the implementation of Motivational Interviewing training and the Trauma-Informed Counties in Practice initiative will increase trauma-informed care and psychological safety, countywide, both internally and externally.

Continuing to expand the Behavioral Health Navigation program will improve Child Welfare and Adult and Aging Services permanence outcomes by ensuring that customers are connected to mental health services and continually assessing the outcomes of services.

Assessing the landscape of Behavioral Health Services in CabCo will help to identify gaps and needs, which will inform plans for service delivery, moving forward.

5695 - Behavioral Health Expenses

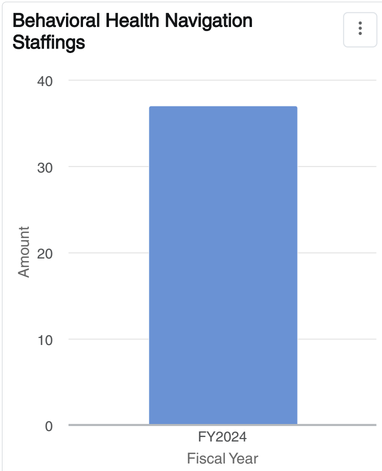
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$205,123	$212,280	$242,485
Employee Benefits	$79,533	$79,478	$95,091
Other Services & Charges	$3,487	$6,250	$10,223
Supplies	$0	$700	$550
TOTAL	**$288,143**	**$298,708**	**$348,349**

5695 - Behavioral Health

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$288,143	$298,708	$348,349
REVENUES LESS EXPENSES	**-$288,143**	**-$298,708**	**-$348,349**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES



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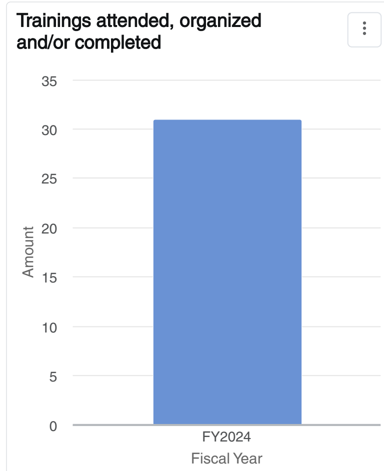

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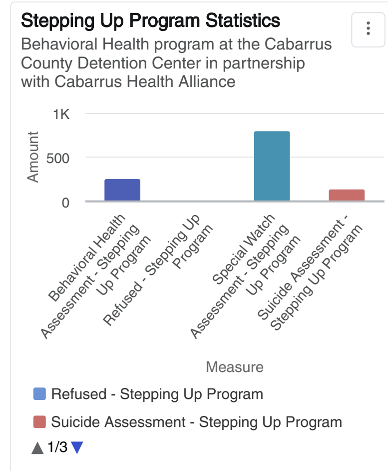

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DEPARTMENT CONTACT

Name: Dr. Kamilah McKissick

Title: Behavioral Health Director

Email: kmckissick@cabarruscounty.us

Phone: 704-920-2153

MISSION

To improve individual and community health through services, education, and collaborative action.

OVERVIEW

Established in 1997 as the successor to the Cabarrus County Health Department, Cabarrus Health Alliance (CHA) is Cabarrus County's public health entity, with a unique governance structure as a public health authority. With a mission to improve individual and community health through services, education, and collaborative action, CHA is uniquely positioned to respond nimbly to emerging health needs and to serve the community with speed and flexibility.

Grounded in its core values—Collaboration, Compassion, Integrity, and Adaptability—CHA delivers traditional public health services like environmental health protection, vital records, and disease surveillance. It also provides comprehensive clinical services—including primary care, dental care, and behavioral health—as well as community-based programming that focuses on prevention, case management, and reaching individuals with the greatest health needs. Nationally recognized and PHAB-accredited since 2013, CHA is one of only two local health departments in North Carolina to retain this status. Financial stewardship remains a hallmark of CHA's operations, demonstrated by consistent recognition from the Government Finance Officers Association for Excellence in Financial Reporting for over two decades.

Celebrating a Milestone

In FY 2025, CHA proudly celebrated 25 years of having a full-time School Nurse in every public school in Cabarrus County and Kannapolis City. This pioneering commitment by county leadership to student health was the first of its kind in North Carolina and continues to ensure every child has direct access to a health professional on campus.

FY25 HIGHLIGHTS

Community Health Needs Assessment: Completion of the 2025 CHNA to inform future priorities and strategies.
Enhanced Environmental Health: Continued integration of new technologies to streamline customer experience and improve service delivery.
Sustaining School Health Excellence: Reinforcing the 1:1 school nurse ratio by fostering a supportive workplace culture, offering competitive wages, and expanding opportunities for professional growth.
Expanded Behavioral Health Reach: CHA grew its direct behavioral health services while also working with under-utilized providers across the county to strengthen referral pathways and fill service gaps.
Expanded Adult Primary Care Services: Enhanced access to adult primary care by growing CHA's clinical capacity, reducing barriers to care, and addressing unmet needs among underserved populations.

5810- CHA Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities			
Operations			
Public Health Authority	$10,994,141	$12,040,642	$12,649,861
OPERATIONS TOTAL	**$10,994,141**	**$12,040,642**	**$12,649,861**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$10,994,141**	**$12,040,642**	**$12,649,861**
TOTAL	**$10,994,141**	**$12,040,642**	**$12,649,861**

FY26 FOCUS

Adopt and implement a new Strategic Plan that prioritizes:
- Improved health outcomes through optimized service delivery,
- Enhanced collaboration and partnerships to align and maximize resources,
- Expanded community engagement and communication to ensure timely and accurate information sharing,
- Operational excellence and a workplace culture rooted in compassion, continuous learning, and employee growth.

Open and operationalize the Brown Mill facility in central Cabarrus County to support increased access to services, enhance delivery efficiency, and accommodate organizational expansion.

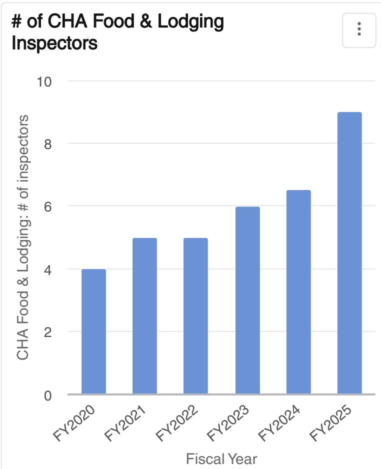
Strengthen chronic disease prevention efforts by investing in upstream strategies that reduce the risk of illness—especially among youth and older adults—through education, early intervention, and targeted programming.

5810 - CHA

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$10,994,141	$12,040,642	$12,649,861
REVENUES LESS EXPENSES	**-$10,994,141**	**-$12,040,642**	**-$12,649,861**

PERFORMANCE MEASURES

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.



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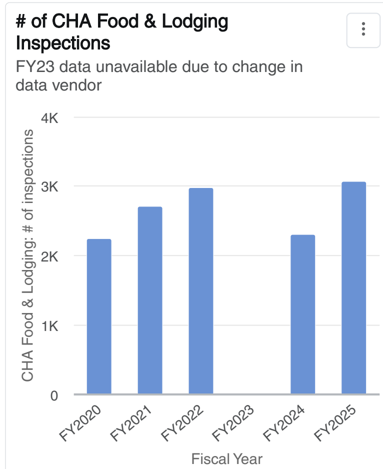

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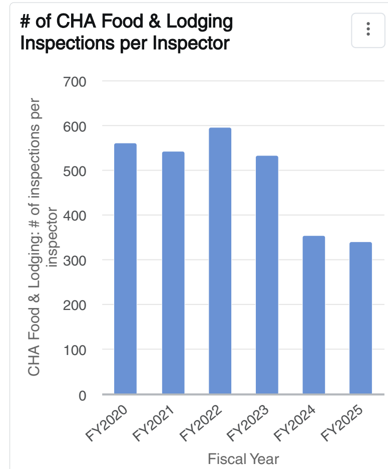

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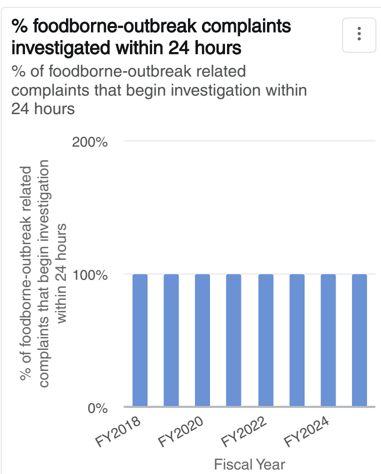

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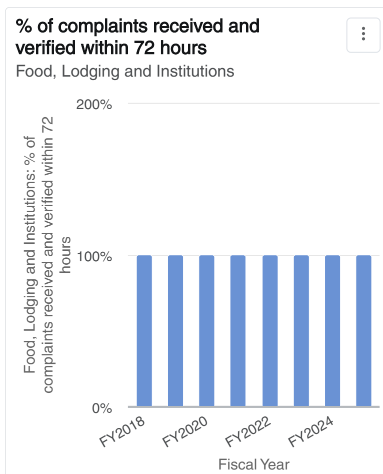

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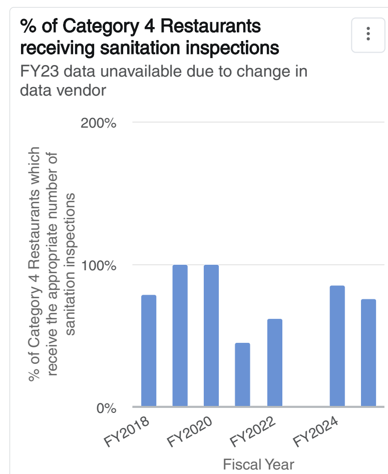

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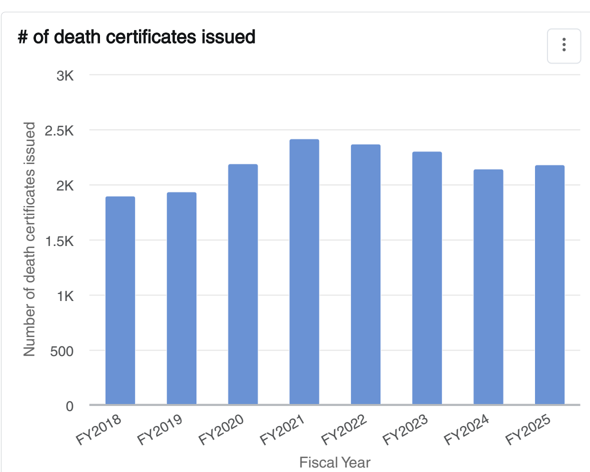

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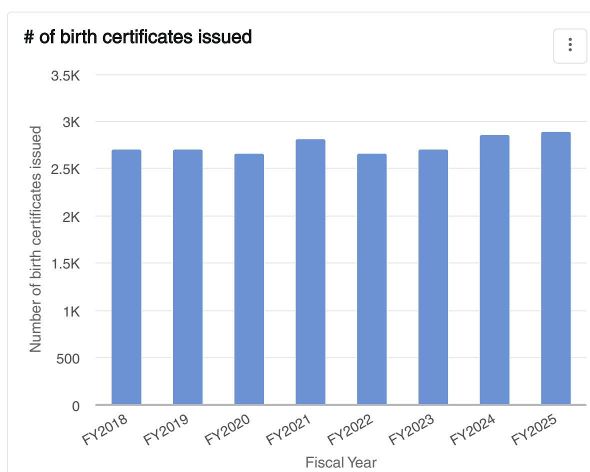

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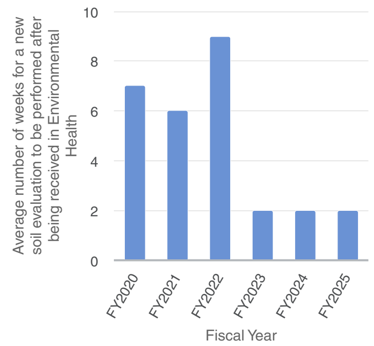
Average # of weeks to perform new soil evaluation

Average number of weeks for a new soil evaluation to be performed after being received in Environmental Health



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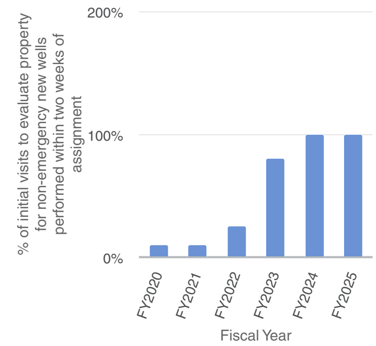
% new well evaluation performed within two weeks

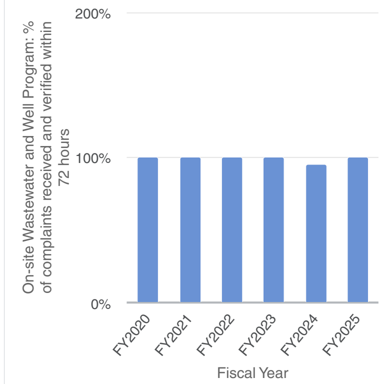
% of initial visits to evaluate property for non-emergency new wells performed within two weeks of assignment



Data Updated: Sep 02, 2025, 1:44 PM

% of complaints received and verified within 72 hours

On-site Wastewater and Well Program



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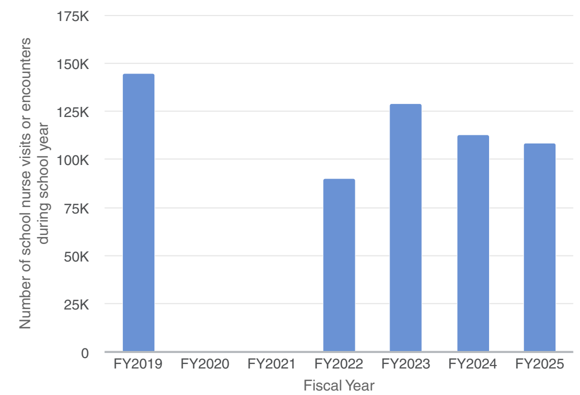
# of school nurse visits/encounters during school year

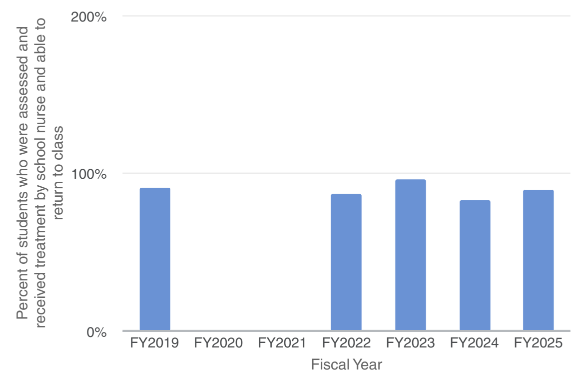
no data for FY20 and FY21 due to COVID impact on school year



Data Updated: Sep 02, 2025, 1:44 PM

% of students treated by school nurse and returned to class

no data for FY20 and FY21 due to COVID impact on school year



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DEPARTMENT CONTACT

Name: Erin Shoe, MPH

Title: Public Health Director

Email: erin.shoe@cabarrushealth.org

Phone: 704-920-1203

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.

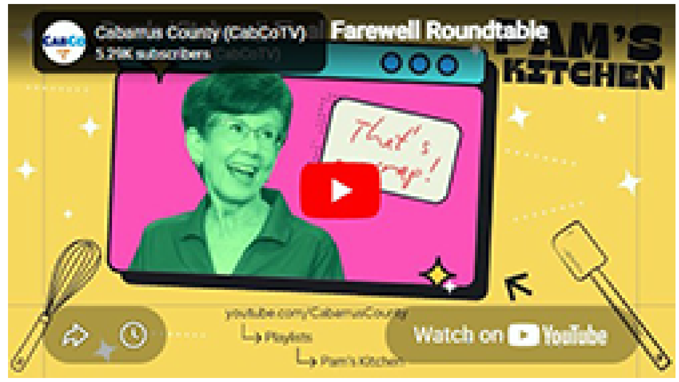
This is done to improve the lives of our community members by connecting them to agriculture to create wellness and prosperity.

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

FY25 HIGHLIGHTS

Received a $45,000 Cannon Foundation Grant.
Hurricane Helene impacted a Fall Plant Sale grower in Burnsville allowing Extension Master Gardeners to utilize the greenhouse to meet the sale demand for native pollinator plants.
Fair visitors to the Extension booth caused an increase in registration and attendance of programs.
Ag Celebration showcased farms to over 200 members of the agricultural community.
The Preserve & Protect team from the Stewardship Task Force worked to outline goals for the year.
Recognition of Pam Outen & Christine Barrier retirement.
Compiled 2024 End of Year Impact Report.
In partnership with Westrock Coffee Company, we have started a barrel distribution to help the community have access to rainwater barrels and reduce excess inventory at Westrock.
The Preserve & Protect team from the Stewardship Task Force worked to implement the Voluntary Ag District Dinner, Podcast showcasing two Century Farms and Planned for Preserving Working Lands event.
Staff held volunteer appreciation week activities that included workshops, lunch & learn and recognition breakfast.
We hosted 1,800 6th-grade students at the Grow Cabarrus Agribusiness & Environmental School Immersion Days.
All four of our teams placed at the South Central 4-H District Dinah Gore Food Challenge competition; two will advance to the state competition.
A new class of Extension Master Gardener Volunteers started in February.

FY26 FOCUS

Efficiency - We are all working together to redesign the office, assess redundancies and redesign new staff member job descriptions to help ease the burdens of data collection, paperwork processing and time management.
Organization - Our new support staff will work together with the CED to implement a cohesive asset management process with an efficient check-in/check-out system, full inventory with pictures and clear communication on processes

and availability. Our 4-H staff will work to create a cohesive structured school and afterschool curriculum process that will allow for curriculum-aligned activities for each grade level that will be incorporated into the asset management process. Agriculture staff will incorporate check out for regularly requested items from the community.

Growing Partners List for Community Foods System - We will continue to advocate for a thriving community food system in Cabarrus County, increasing the number of food growers in the community, increasing the access for community members to fresh foods and educating the public on affordable healthy meals.

Preserve & Protect - We will continue to advocate for agriculture and educate the public on the heritage of Cabarrus County agriculture. We will support farmers through education and promote succession planning to help protect their lasting legacy. We will continue to advocate for urban farming in planning sessions and work to be good stewards of the land.

5410 - Cooperative Extension Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$59,450	$70,950	$73,899
TOTAL	**$59,450**	**$70,950**	**$73,899**

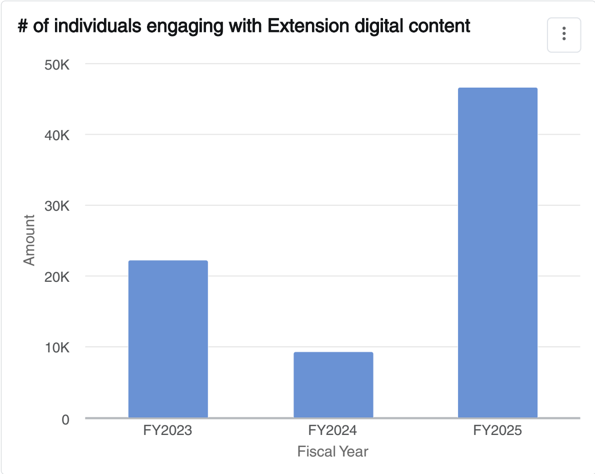
5410 - Cooperative Extension Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$402,747	$427,737	$387,571
Supplies	$44,850	$58,850	$60,800
Other Services & Charges	$13,725	$16,575	$15,155
Other Operation Cost	$9,000	$11,200	$11,200
Maintenance & Repair	$1,500	$1,500	$1,500
TOTAL	**$471,822**	**$515,862**	**$476,226**

5410 - Cooperative Extension Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$59,450	$70,950	$73,899
Expenses	$471,822	$515,862	$476,226
REVENUES LESS EXPENSES	**-$412,372**	**-$444,912**	**-$402,327**

PERFORMANCE MEASURES



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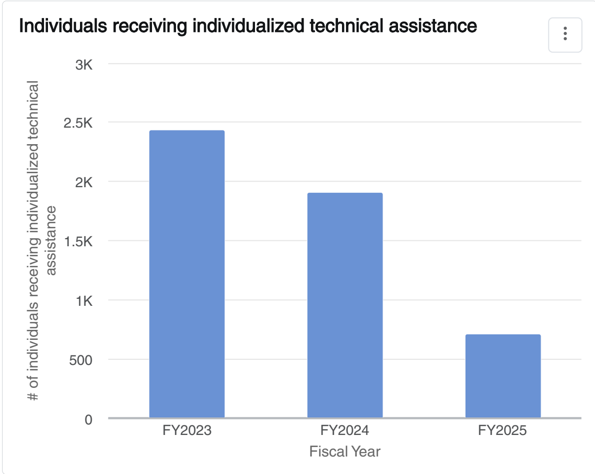

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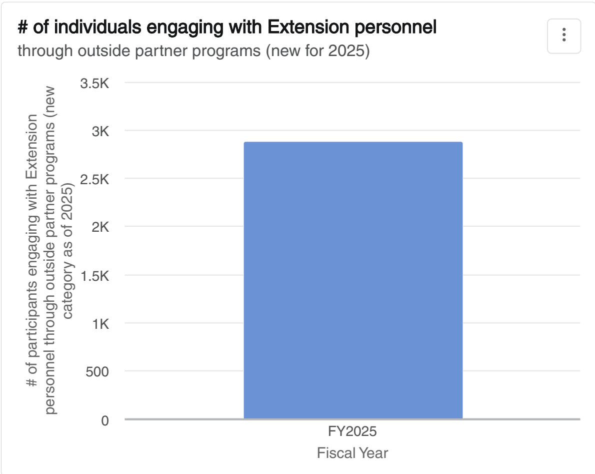

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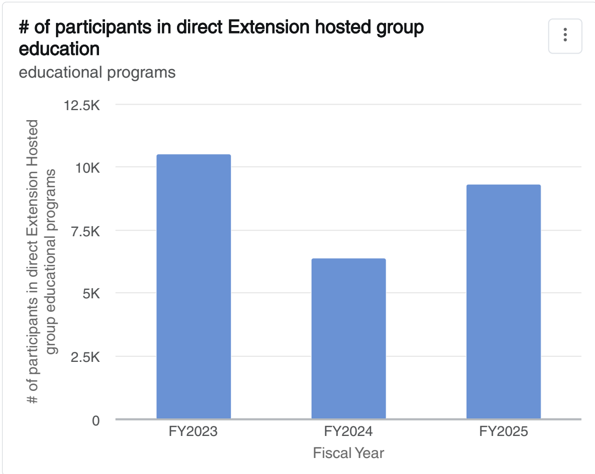

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DEPARTMENT CONTACT

Name: Tracy LeCompte

Title: Cabarrus County Extension Director

Email: tlecompte@cabarruscounty.us

Phone: 704-920-3319

MISSION

Cabarrus County Adult & Aging Services (AAS) division supports personal independence and social, physical and emotional well-being for disabled and older adults and their families.

OVERVIEW

Adult & Aging Services provides a variety of support options to help individuals thrive and improve their quality of life. They include the following:

Adult Care Home Licensure and Monitoring: Adult home specialists conduct 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. Social workers investigate complaints and provide technical assistance to facilities.
Adult Day Care and Health Services: Supports older adults in maintaining personal independence and promotes their social, physical, and emotional well-being through structured programs.
Adult Placement: Social workers assist individuals and families in planning for and locating appropriate adult care homes or nursing facilities.
Adult Protective Services (APS): Investigates allegations of abuse, neglect, or exploitation of disabled adults and offers protective services and referrals based on evaluation outcomes.
In-Home Aide Services: Provides support to older adults and adults with disabilities through in-home aides who assist with activities of daily living, such as bathing, dressing, and personal hygiene, to help maintain independence.
Guardianship Services: Offered to adults who have been legally declared incompetent and need a court-appointed guardian to make decisions on their behalf.
Individual and Family Adjustment Services: Social workers help individuals and families identify and address challenges, improve coping skills, and become more self-reliant in solving problems and seeking assistance.
LunchPlus Clubs: A wellness program that offers nutritious meals along with engaging social, physical, and educational activities designed to support overall well-being.
Special Assistance In-Home Services (SA/IH): Assists Medicaid-eligible individuals who are at risk of institutionalization in remaining safely at home through supplemental income and supportive services.

LOCATION

Milestone Building (4855 Milestone Ave., Kannapolis)
Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)
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/NorthWest Cabarrus: Bethpage Presbyterian Church (6020 Mooresville Rd, Kannapolis)
Midland: United Love Baptist Church (11487 Flowes Store Rd., Midland)
Mt. Pleasant: Mt. Pleasant LunchPlus Club (8615 Park Dr., Mt. Pleasant)

INTERACTIVE RESIDENT EXPERIENCES

Adult and Family Services Cabarrus County
NC DHHS: Aging and Adult Services
Adult Services | NCDHHS
NC DHSR: Adult Care Licensure Section

SIGNIFICANT DATES

March: Social Work Appreciation Month
May: National Older American Month
June: National Elder Abuse Awareness

FY25 HIGHLIGHTS

Expanded Adult and Aging Services Division Intake staff by adding a new Intake Social Worker II to build capacity to manage an ever-increasing caseload and waitlist for caregiver services.

Revamped the LunchPlus Club sites to recognize changes in clientele preferences and to ensure fiscal stewardship of county resources. Also enhanced outreach and social media to educate the community about this important resource.

Implemented measures to improve communication with Customer Service staff at the Cannon location, ensuring better service for clients through Microsoft Teams and video conferences. This approach eliminates the need to refer AAS clients to Milestone, saving them the time and trouble of driving to another location for information and services.

Expanded 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.

FY26 FOCUS

In alignment with the department's strategic goals, our division will focus on the following areas in FY26:

1. Enhancing Specialized Guardianship Support
We will strengthen care for adults with complex needs by partnering with the county's Behavioral Health department and with an experienced private case management agency, as needed. This approach ensures high-need guardianship cases are supported by clinically trained professionals who specialize in complex medical and behavioral health challenges.

2. Strengthening Transition Planning for Young Adults with Disabilities
We will work collaboratively with internal and external partners to improve transition planning for youth with disabilities as they age out of the child welfare system. Our goal is to ensure continuity of care and support that meets each young adult's unique needs as they move into adulthood.

3. Empowering Staff and Strengthening Cross-divisional Collaboration
We are committed to empowering our Adult Services staff by fostering a strong, division-wide voice in decision-making and solution development. To improve collaboration and service delivery, we will expand staff understanding of internal programs and create a centralized SharePoint hub to provide easy access to community-based resources.

4. Expanding Community Education and Outreach

We will increase outreach and education to raise community awareness about elder abuse, neglect, and exploitation. These efforts will also promote the full range of services available through DSS Adult and Aging programs, helping individuals and families access the support they need.

5660 - Adult & Family Serv Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$577,981	$670,740	$726,306
TOTAL	**$577,981**	**$670,740**	**$726,306**

5660 - Adult & Family Serv Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,827,536	$2,157,631	$2,192,493
Employee Benefits	$847,593	$966,249	$1,085,193
Other Operation Cost	$97,068	$96,291	$96,923
Other Services & Charges	$41,376	$11,413	$42,508
TOTAL	**$2,813,574**	**$3,231,584**	**$3,417,117**

5660 - Adult & Family Serv Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$577,981	$670,740	$726,306
Expenses	$2,813,574	$3,231,584	$3,417,117
REVENUES LESS EXPENSES	**-$2,235,593**	**-$2,560,844**	**-$2,690,811**

5750 - Nutrition Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$172,480	$175,591	$174,004
Sales & Services	$26,000	$23,000	$23,000
TOTAL	**$198,480**	**$198,591**	**$197,004**

5750 - Nutrition Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$374,315	$439,347	$391,370
Supplies	$312,100	$339,100	$219,000
Employee Benefits	$216,338	$237,488	$244,688
Other Operation Cost	$32,932	$32,500	$46,300
Other Services & Charges	$8,637	$3,183	$9,384
TOTAL	**$944,322**	**$1,051,618**	**$910,742**

5750 - Nutrition Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$198,480	$198,591	$197,004
Expenses	$944,322	$1,051,618	$910,742
REVENUES LESS EXPENSES	**-$745,842**	**-$853,027**	**-$713,738**

5760 - Senior Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$275,392	$301,982	$301,982
Intergovernmental - Grants - Other	$165,588	$188,088	$188,088
Sales & Services	$200	$200	$200
Miscellaneous	$100	$100	$100
TOTAL	**$441,280**	**$490,370**	**$490,370**

5760 - Senior Services Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$428,243	$476,023	$476,023
Personnel Services	$237,686	$275,427	$288,134
Employee Benefits	$108,913	$121,512	$138,605
Other Services & Charges	$27,478	$25,631	$30,407
Supplies	$15,758	$22,285	$22,285
TOTAL	**$818,077**	**$920,878**	**$955,454**

5760 - Senior Services Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$441,280	$490,370	$490,370
Expenses	$818,077	$920,878	$955,454
REVENUES LESS EXPENSES	**-$376,797**	**-$430,508**	**-$465,084**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	32.00	31.10	32.00	31.10	32.00	31.10	-	-

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	10.00	7.60	10.00	7.60	-	-

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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

The county will complete 85% of APS evaluations involving allegations of abuse or neglect within 30 days of the report.
The county will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.
The county will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date.

DEPARTMENT CONTACT

Name: Rekita McDuffie

Title: DSS Deputy Director

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Phone: 704-920-1570

DEPARTMENT CONTACT

Name: Tammy Bare

Title: Adult & Aging Services Program Administrator

Email: tabare@cabarruscounty.us

Phone: 704-920-1400

MISSION

The Cabarrus County Child Welfare Division is dedicated to ensuring the safety, permanency, and well-being of children at risk of abuse, neglect, or dependency. We respond promptly to accepted reports and work closely with families through comprehensive assessment, coordination, and delivery of services tailored to address each child's safety, risk factors, and family needs. Our staff remain vigilant and committed to protecting vulnerable children and supporting their families toward stability and resilience.

Abuse involves a caregiver intentionally harming a child physically, emotionally, or sexually.
Neglect is the failure to provide for a child's basic needs, such as food, shelter, supervision, education, or medical care.
Dependency refers to situations where a child has no caregiver capable or willing to care for them safely.

OVERVIEW

Child Protective Services (CPS) works to protect children from abuse, neglect, and dependency by assessing reports, investigating concerns, and supporting families in creating safe, stable homes.

We respond to reports of child maltreatment and work directly with families to understand their needs and challenges. Our trained social workers assess safety concerns and connect families with the resources and services they need to improve home stability and keep children safe. Our key services include:

CPS Intake

The **intake process** is the first step in North Carolina's Child Protective Services (CPS) system. CPS reviews all reports of suspected child abuse, neglect, or dependency to determine whether they meet legal criteria for intervention.
If a report is accepted, it is assigned to either a Family Assessment or an Investigative Assessment, based on the level of concern. Each case receives a response time—immediate, within 24 hours, or within 72 hours—depending on the potential risk to the child's safety.

Assessments

When a report is accepted, social workers begin either a Family Assessment or Investigative Assessment:

Family Assessments focus on engaging caregivers and addressing non-severe neglect.
Investigative Assessments are used for suspected abuse or more serious neglect and may involve legal action or emergency placement.

In both approaches, CPS works with families through home visits, interviews, and service coordination (e.g., counseling, mental health care, or parenting support) to ensure children are safe and families receive the help they need.

After-Hours Services

Our **after-hours team** responds to emergencies and reports of abuse or neglect during evenings, weekends, and holidays.

Trained staff are always available to assess safety concerns, provide crisis intervention, and arrange emergency placements in coordination with law enforcement, hospitals, and other partners.

In-Home Services

In-Home Services are designed to help families resolve issues that may threaten child safety—such as substance use, domestic violence, or unmet basic needs—while keeping children in their homes whenever safely possible.
We work with families to create personalized plans that may include parenting support, counseling, financial assistance, and other community-based services. Our goal is to strengthen families and prevent the need for foster care.

Permanency Planning Services

When a child must be removed from their home, **Permanency Planning Services** ensure they have a safe, temporary placement and a clear path toward a permanent, stable future.
Whether through reunification, guardianship, or adoption, we work closely with children, families, and caregivers to support the child's well-being and long-term success. Services include case management, health and education coordination, and support for foster and kinship placements.

Adoption Services

When children in foster care cannot return home safely, our **Adoption Services** help them find permanent, loving families. We guide prospective adoptive families through the process with training, home studies, and support. We prioritize maintaining sibling connections, cultural ties, and—in some cases—relationships with birth families. Post-adoption services are available to ensure ongoing stability.

Foster Home Licensing Services

Foster families play a vital role in child welfare. Our **Foster Home Licensing** team recruits, trains, and licenses individuals and families to provide safe, nurturing care for children in need.
Licensing includes home studies, background checks, and training to ensure caregivers meet all safety and care standards. Ongoing support and training are provided to help foster families succeed and support positive outcomes for children.

LINKS – Foster Care Independence Program

The **LINKS program** supports youth ages 13–21 in foster care as they prepare for life after care.
Services include:

- Life skills training (budgeting, cooking, time management)
- Education and employment support
- Housing assistance
- Access to healthcare and mental health resources
- Mentoring and long-term support

Our goal is to help young people build the skills, confidence, and connections they need to thrive as independent adults.

LOCATION

Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)

INTERACTIVE RESIDENT EXPERIENCES

Child Welfare webpage
Foster Care & Adoption Resources

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

March: Social Work Appreciation
April: Child Abuse Prevention
May: National Foster Care Awareness
November 22, 2025: National Adoption Day

FY25 HIGHLIGHTS

Hosted several foster parent recruitment events.
Licensed 5 new foster families.
We were honored to collaborate with the SUDA Institute /SUN Project in securing a grant from the Duke Endowment. This presentation focused on showcasing the program's impact, highlighting success stories, and demonstrating measurable outcomes in support of families affected by substance use. Our joint effort aimed to advocate for the continuation and expansion of funding to ensure the long-term sustainability and growth of this critical initiative.

FY26 FOCUS

In alignment with the department's strategic goals, our division will focus on the following areas in FY26:

1. Strengthening Child Welfare Practice Through Standards, Data, and Accountability
We're improving the way we serve children and families by putting consistent systems in place across all our child welfare programs. From intake to permanency planning, we're using data tools, clear workflows, and ongoing quality reviews to better support families at every stage of the process.

2. Supporting and Empowering Our Workforce
We're building a strong, inclusive, and supportive workplace that helps our staff grow and thrive. We will be focused on training and professional development, celebrating staff achievements, and improving communication. A well-trained, motivated, and consistent team supporting your family with compassion and professionalism.

3. Partnering with the Community to Strengthen Families
We're deepening collaboration with schools, housing, healthcare, legal services, and other vital partners to better support the children and families we serve. We will focus on formalizing partnerships with shared goals and responsibilities and sharing knowledge and resources across agencies. Strengthening these partnerships will allow us to better support families so they do not have to navigate systems alone.

5630- Child Welfare Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$4,757,442	$4,866,964	$5,541,708
Sales & Services	$7,500	$7,500	$5,000
TOTAL	**$4,764,942**	**$4,874,464**	**$5,546,708**

5630- Child Welfare Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$6,170,108	$7,182,825	$7,319,023
Other Operation Cost	$2,943,208	$3,583,474	$3,624,468
Employee Benefits	$2,785,845	$3,152,062	$3,500,297
Other Services & Charges	$381,850	$292,000	$421,361
Supplies	$2,800	$4,000	$4,000
TOTAL	**$12,283,811**	**$14,214,361**	**$14,869,149**

5630- Child Welfare

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$4,764,942	$4,874,464	$5,546,708
Expenses	$12,283,811	$14,214,361	$14,869,149
REVENUES LESS EXPENSES	**-$7,518,869**	**-$9,339,897**	**-$9,322,441**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services										
Child Welfare	100.00	99.63	103.00	102.63	100.00	99.63	100.00	99.63	-	-

PERFORMANCE MEASURES

95% of all eligible foster youth will receive a face to face visit each month
95% of all screened-in report will be initiated within required timeframes

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MISSION

The Economic and Family Support Services (EFSS) Division delivers essential public assistance programs to enhance the economic security, wellness, and independence of Cabarrus County residents. EFSS includes the administration of Medicaid, Food and Nutrition Services (FNS), Family Support Services (Work First, Energy Assistance, Subsidized Child Care, Prevention), Child Support Services, Non-Emergency Medical Transportation (NEMT), and Customer Service. Each of these services supports the department's strategic goals and state-mandated priorities.

OVERVIEW

Child Support Services

Overview: Child Support Services is a federally mandated program that ensures children receive consistent financial support from their non-custodial parents. Cabarrus County's Child Support team works with families to establish paternity, set up and enforce child support orders, and collect/distribute child support payments. By securing court-ordered support, the program promotes economic stability and well-being for children and custodial parents, and it reduces the need for other public assistance. Services include locating non-custodial parents, establishing paternity, setting support orders, enforcing orders (through tools like income withholding, tax refund intercepts, license revocation, etc.), and processing the payments that are collected.

Program Components:

Parent Location: Utilizing investigative tools and inter-agency resources to locate non-custodial parents who may owe child support (including employment and address searches).

Paternity Establishment: Legally establishing the biological father of a child (if parents were not married). This can involve voluntary acknowledgment or DNA testing and court orders.

Support Order Establishment: Working with the court system to obtain child support orders that dictate how much the non-custodial parent must pay, based on state guidelines that consider income and the needs of the child (including health insurance and child care costs, if applicable).

Enforcement & Collections: Ensuring compliance with support orders using enforcement remedies such as wage garnishments, interception of tax refunds or unemployment benefits, revocation of professional or driver's licenses for non-payment, levying bank accounts, and, if necessary, contempt of court proceedings.

Customer Service

Overview: The Customer Service Unit is the front-facing entry point for all EFSS programs. Customer Service staff greet and assist residents as they navigate various benefits and services, ensuring equitable access through in-person assistance, telephone support, and online resources. This team is critical in maintaining a welcoming, informative, and efficient environment for all who seek help from the department, and they often provide the first impression of the agency.

Program Components:

Front Desk Reception: Greets visitors at the Human Services Center, checks in clients for appointments, provides applications or informational materials, and directs individuals to the appropriate program staff for further assistance.

Call Center Operations: Handles high volumes of incoming calls related to Medicaid, FNS, Child Support, Work First, etc., answering questions, checking case statuses, and guiding callers on how to apply or get information.
Mailroom and Document Imaging: Processes incoming mail and faxes, and scans documents into NCFAST (the state's case management system) so that caseworkers have up-to-date information. Also manages outgoing mail for the division.
ePASS and Virtual Interview Support: Assists clients with the online ePASS system (Electronic Pre-Assessment Screening Service) for applying and managing benefits online. Also facilitates virtual interviews by helping clients use video kiosks or by scheduling remote appointments.
Language Access: Ensures that all residents, regardless of language, can access services. The team arranges interpreters or uses bilingual staff for non-English-speaking clients and provides translated materials as needed, in compliance with civil rights requirements.

Family Support Services

Family Support Services encompasses four interconnected programs designed to promote family stability, encourage workforce participation, and support the healthy development of children. This unit administers Work First, Energy Assistance, Subsidized Child Care, and Prevention Services – providing a continuum of support for families navigating economic hardship.

Work First Cash Assistance (TANF)

Overview: Work First is North Carolina's Temporary Assistance for Needy Families (TANF) program, designed to promote self-sufficiency through employment. The program provides short-term financial assistance and supportive services to families with children, emphasizing a "work-first" approach to reduce dependency on public assistance.

Program Components:

Short-Term Services and Benefits: Immediate assistance to address crises or short-term needs.
Benefit Diversion: A one-time lump sum payment to resolve a short-term crisis or specific episode of need, as an alternative to ongoing cash assistance.
Emergency Assistance: Aid for sporadic emergency needs (e.g., preventing a utility cut-off or eviction).
Work First Services: Support services for low-income families (below 200% of poverty level) to help them become job-ready and secure employment.
Employment Services: Job training, education, and job placement support for parents receiving Work First, to expedite their entry or re-entry into the workforce.
Supportive Services: Assistance with related needs such as transportation, childcare, and work readiness (e.g., appropriate clothing or tools for a job).
Retention Services: Follow-up services to help families maintain long-term employment and avoid returning to public assistance.

Energy Assistance Programs (LIEAP & CIP)

Overview: The Low-Income Energy Assistance Program (LIEAP) and the Crisis Intervention Program (CIP) provide critical support to low-income households for heating and cooling needs. These programs help vulnerable families keep their homes at safe temperatures during winter and summer, reducing health and safety risks associated with extreme cold or heat.

Program Components:

LIEAP: A one-time vendor payment to help with heating expenses during the winter. Eligible households receive a direct payment to their heating fuel vendor (electric, gas, oil, etc.) once per heating season if they meet income and vulnerability criteria**.**
CIP: Emergency financial assistance available year-round for families in a heating or cooling crisis (e.g., imminent utility shut-off or empty fuel supply). CIP can provide funds to prevent disconnection or restore heating/cooling in qualifying emergencies.

Subsidized Child Care Assistance (SCCA)

Overview: The Subsidized Child Care Assistance program helps eligible families afford licensed child care, enabling parents or guardians to maintain employment or pursue education/training. By offsetting a portion of child care costs, SCCA supports working parents and promotes the safe, nurturing care of children in qualified child care settings.

Program Components:

- **Child Care Subsidies:** Financial aid provided to families, based on income and family size, to reduce the cost of childcare at approved providers. Parents pay a small percentage of the cost as a co-pay, and the subsidy covers the remainder.
- **Provider Choice:** Parents can choose from a network of licensed and regulated childcare centers or family childcare homes, giving them the flexibility to select care that best meets their child's needs (within program guidelines).
- **Ongoing Support:** The program conducts timely recertifications and processes changes (such as new employment or income changes) to ensure families remain eligible as long as they qualify, with minimal disruption in childcare services.

Prevention Services

Overview: Prevention Services is a voluntary, family-centered program that focuses on promoting the overall well-being of families and preventing crises before they escalate. The Cabarrus County Prevention team works collaboratively with parents and caregivers to define their own goals for success, advocating for their self-sufficiency and creating nurturing environments that support safe, stable, and healthy development for children. These services are often provided to families who have risk factors for involvement with Child Protective Services but who have no current open case – with the aim of strengthening the family and avoiding future crises.

Program Components:

- **Parenting Specialist:** A dedicated specialist who offers individualized parenting education and coaching (certified in the evidence-based ABC Parenting model) to help parents build effective parenting skills and resilience.
- **LiFT – Linking Families & Teens:** A program designed to strengthen communication and connection between parents and teenagers, addressing conflicts and building understanding within families with adolescents.
- **Protective Factors Coaching**: Staff work with families to build the Five Protective Factors that reduce the risk of child abuse/neglect:
  - Concrete support in times of need
  - Parental resilience
  - Knowledge of parenting and child development
  - Social and emotional competence of children
  - Social connections (support networks for families)

Food & Nutrition Services

Overview: Food and Nutrition Services, also known as the Supplemental Nutrition Assistance Program (SNAP), is a federally funded program that helps low-income individuals and families purchase food. The program supports nutritional well-being and reduces food insecurity by providing monthly electronic benefits (EBT cards) that can be used to buy eligible groceries. Cabarrus County DSS is responsible for determining eligibility, issuing benefits, and maintaining the integrity of the FNS program.

Program Components:

- Regular FNS Benefits: Monthly food assistance for eligible households based on income, resources, and household size.
- Expedited FNS: Accelerated food assistance for households in crisis, available within four days of application for those with an urgent need.
- Recertification Services: Ongoing eligibility reviews to ensure households continue to qualify, preventing interruptions in support if still eligible.
- Program Integrity (PI): Investigation and resolution of potential fraud or misuse of FNS benefits to uphold program rules.

Economic Services/Medicaid

Overview: Medicaid is a federal and state-funded health insurance program that provides essential coverage to low-income children, families, seniors, and individuals with disabilities. Cabarrus County administers all categories of Medicaid, including Modified Adjusted Gross Income (MAGI) programs, Aged Blind and Disabled (ABD) services, Long-Term Care (LTC) services, and Special Assistance (SA). The expansion of Medicaid that went into effect in December 2023 significantly increased enrollment, bringing many previously uninsured individuals into coverage.

Program Components:

Medicaid for Families and Children: Covers preventive and emergency medical services, prenatal care, and pediatric care for eligible children and parents.
Medicaid for Aged, Blind, and Disabled (ABD): Supports seniors and individuals with disabilities by providing health coverage for chronic conditions and long-term care.
Long-Term Services and Supports (LTSS): Includes nursing facility care and home- and community-based services such as the Community Alternatives Program for Disabled Adults (CAP/DA), Personal Care Services (PCS), and PACE (Program of All-Inclusive Care for the Elderly).
Special Assistance (SA): Provides financial assistance for low-income individuals in adult care homes (SA Adult) or for in-home care (SA In-H

LOCATIONS

The Milestone Building (4855 Milestone Ave., Kannapolis)
Cabarrus County Human Services Center (1303 S. Cannon Blvd., Kannapolis)
Dream Center (280 Concord Pkwy S Ste 110, Concord)

INTERACTIVE RESIDENT EXPERIENCES

NCDHHS - ePASS
Economic & Family Support Services Cabarrus County
Medicaid and Special Assistance Cabarrus County
Supplemental Nutrition Assistance Program (SNAP) Cabarrus County
Family Support Services Cabarrus County
Child Support Services Cabarrus County

FY25 HIGHLIGHTS

Virtual Service Expansion: Successfully implemented virtual interview stations, allowing staff in multiple locations to serve clients regardless of location. This innovation enhanced service accessibility and efficiency.
Community Engagement: Strengthened partnerships with community organizations (including El Puente Hispano, the Cabarrus County Sheriff's Office, Cooperative Christian Ministries, Cabarrus Health Alliance, and local churches) to improve outreach and reduce the stigma associated with seeking Social Services.
Consistent Performance Excellence: All program areas consistently met or exceeded state performance measures throughout the year, reflecting a commitment to quality and timeliness.
Innovative Technology Solutions: Collaborated with the IT Department to create virtual queues and enhance online application systems, making services more accessible to citizens and streamlining internal workflows.
Prevention Services Impact: Provided critical support to 400+ families through the Prevention Services program. This included delivering Thanksgiving meals to 31 families, distributing gift cards to 33 families for Christmas, and sponsoring 10 families with Christmas gifts – addressing immediate needs and spreading community goodwill.
Child Support Excellence: Achieved distinction as one of only five counties in North Carolina to exceed all federal and state incentive and self-assessment goals – and the only county to achieve this for four consecutive years – exemplifying outstanding performance in Child Support Services.

FY26 FOCUS

In alignment with the department's strategic goals, our division will focus on the following areas in FY26:

1. Expanding Access Through Virtual Services
We're modernizing the way clients connect with us by rolling out virtual interview stations and smart queuing systems at key service sites. These upgrades will reduce wait times, improve accessibility, and provide real-time, video-based service options—giving clients more flexibility and clearer service expectations.

2. Integrated Support Through Cross-Program Collaboration

By cross-training staff across Work First, Family Support, Child Support, and Economic Services, we're breaking down program silos. This means clients receive more holistic and seamless support, with fewer hand-offs and better coordination across services.

3. Strengthening Internal Processes for Faster Service

We're improving how our teams work together by streamlining internal communication and document handling. Tools like SharePoint, shared inboxes, and clear points of contact help staff respond more quickly and efficiently, leading to faster processing and more consistent service for clients.

4. Redesigning the Customer Experience Using Data Insights

We're enhancing the client experience by analyzing call center trends to improve how we manage phone support. From updated scripts to smarter call routing and callback options, these changes help reduce wait times and improve satisfaction for both clients and staff.

5615- Economic Family Support Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$1,668,634	$3,130,805	$772,827
TOTAL	**$1,668,634**	**$3,130,805**	**$772,827**

5615- Economic Family Support Services Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,154,991	$2,980,482	$1,559,071
Employee Benefits	$520,245	$1,346,204	$752,788
Other Operation Cost	$1,505,559	$450,884	$148,600
Other Services & Charges	$24,815	$12,775	$28,844
TOTAL	**$3,205,610**	**$4,790,345**	**$2,489,303**

5615- Economic Family Support Services

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,668,634	$3,130,805	$772,827
Expenses	$3,205,610	$4,790,345	$2,489,303
REVENUES LESS EXPENSES	**-$1,536,976**	**-$1,659,540**	**-$1,716,476**

5625 - Food & Nutrition Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$0	$0	$2,594,421
TOTAL	**$0**	**$0**	**$2,594,421**

5625 - Food & Nutrition Services Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$0	$1,935,005
Employee Benefits	$0	$0	$973,462
Other Operation Cost	$0	$0	$32,778
Other Services & Charges	$0	$0	$37,930
TOTAL	**$0**	**$0**	**$2,979,175**

5625 - Food & Nutrition Services Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$0	$0	$2,594,421
Expenses	$0	$0	$2,979,175

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
REVENUES LESS EXPENSES	**$0**	**$0**	**-$384,754**

5640 - Child Support Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$2,066,305	$2,279,683	$2,349,583
Sales & Services	$24,000	$34,000	$34,000
Miscellaneous	$800	$800	$400
TOTAL	**$2,091,105**	**$2,314,483**	**$2,383,983**

5640 - Child Support Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,327,284	$1,496,845	$1,566,206
Employee Benefits	$620,263	$688,791	$785,560
Other Services & Charges	$241,490	$215,123	$238,308
Other Operation Cost	$27,256	$26,500	$26,500
Supplies	$250	$250	$250
TOTAL	**$2,216,543**	**$2,427,509**	**$2,616,824**

5640 - Child Support Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,091,105	$2,314,483	$2,383,983
Expenses	$2,216,543	$2,427,509	$2,616,824
REVENUES LESS EXPENSES	**-$125,439**	**-$113,026**	**-$232,841**

5645- Economic Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$8,315,802	$7,598,358	$7,731,629
Sales & Services	$806,122	$72,080	$75,600
TOTAL	**$9,121,924**	**$7,670,438**	**$7,807,229**

5645- Economic Services Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$5,895,749	$6,392,992	$6,566,758
Employee Benefits	$2,791,124	$2,969,859	$3,374,655
Other Operation Cost	$1,967,981	$1,232,900	$1,202,900
Other Services & Charges	$112,317	$11,574	$118,838
Supplies	$50	$50	$50
TOTAL	**$10,767,221**	**$10,607,375**	**$11,263,201**

5645- Economic Services

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$9,121,924	$7,670,438	$7,807,229
Expenses	$10,767,221	$10,607,375	$11,263,201
REVENUES LESS EXPENSES	**-$1,645,297**	**-$2,936,937**	**-$3,455,972**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	51.00	51.00	23.00	23.00	23.00	23.00	-	-
Food & Nutrition Services**	-	-	-	-	33.00	33.00	33.00	33.00	-	-
Child Support Enforcement	23.00	23.00	24.00	24.00	24.00	24.00	24.00	24.00	-	-
Economic Services	119.00	119.00	119.00	119.00	117.00	117.00	117.00	117.00	-	-
TOTAL	**170.00**	**170.00**	**194.00**	**194.00**	**197.00**	**197.00**	**197.00**	**197.00**	**-**	**-**

**split from Economic Family Support Services in FY25

PERFORMANCE MEASURES

Program	FY25 Reach (Population Served)	FY25 Direct Support Provided
Medicaid	58,113 individuals (approx. 25% of county)	$192 million in healthcare dollars annually going back into the community.
Food & Nutrition Services	25,000+ individuals (avg. monthly)	$45 million in food assistance going directly to the community, annually.
Work First (TANF)	~90 families (avg. monthly cases)	$300 thousand in cash assistance and emergency aid annually to assist residents (FY25).
Energy Assistance (LIEAP/CIP)	4,500+ households (LIEAP season)	$1.07 million in heating/cooling aid annually.
Child Care Subsidy (SCCA)	1,000+ children (annual)	$10.9 million in childcare subsidies annually.
Child Support	4,500 cases (children supported)	$12.4 million collected for families annually.

Child Support

Paternity established for at least 50% of out-of-wedlock births in the caseload – Current paternity establishment rate: 101.85% (this percentage can exceed 100% because it compares a year's births to cumulative paternities established, reflecting catch-up on older cases).

Support orders in place for at least 50% of cases – Current cases under order: 88.55% (well above the minimum standard).

Collection of 40% of current support due – Current support collection rate: 74.40% (indicates nearly three-quarters of all support due is being collected on time).

At least 40% of cases with arrears (past-due support) receive a payment toward arrears annually – Current arrears payment rate: 72.84%.

Maintain a quality and timeliness score of ≥95% (a composite measure of case processing quality) – Current score: 100% (reflecting impeccable case management and adherence to procedures).

Family Support Services

95% of Work First applications are processed within 45 days of application.

95% of Work First recertifications (renewals) are processed by or before the last day of the current certification period.

At least 50% of single-parent households and 90% of two-parent households receiving Work First are engaged in countable work activities (meeting federal work participation rates).

95% of CIP emergency applications (households with no heat or cooling) are processed within 1 business day.

95% of CIP non-emergency applications (households with a source of heat/cooling but facing a crisis) are processed within 2 business days.

95% of new applications for childcare assistance are processed within 30 calendar days of application (to help eligible families begin receiving aid quickly).

Food & Nutrition Services

95% of expedited FNS applications are processed within 4 calendar days.

95% of regular FNS applications are processed within 25 calendar days.

95% of FNS recertifications are processed timely (by their due date).

90% of program integrity claims (fraud investigations) are established within 180 calendar days.

Medicaid:

85% of Special Assistance Adult Care Home (SAA) applications are processed within 45 calendar days (state standard).
85% of Special Assistance In-Home (SAI) applications are processed within 60 calendar days.
90% of all Medicaid applications are processed within 45–90 days (varies by program, per state guidelines).
96.8% accuracy rate on internal quality assurance reviews of Medicaid determinations.

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DEPARTMENT CONTACT

Name: Natalia Weaver

Title: Program Administrator - Customer Service

Email: nzweaver@cabarruscounty.us

Phone: 704-920-1642

DEPARTMENT CONTACT

Name: Lora Lipe

Title: Program Administrator - Family Support Services

Email: llipe@cabarruscounty.us

Phone: 704-920-1590

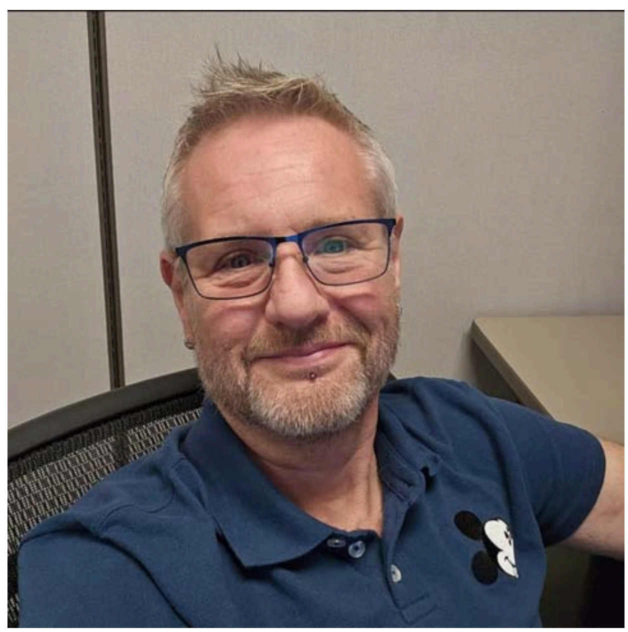
DEPARTMENT CONTACT

Name: Robert Cox

Title: Program Administrator - Food & Nutrition Services

Email: rgcox@cabarruscounty.us

Phone: 704-920-1880



DEPARTMENT CONTACT

Name: Heather Altman

Title: Program Administrator - Medicaid

Email: hlaltman@cabarruscounty.us

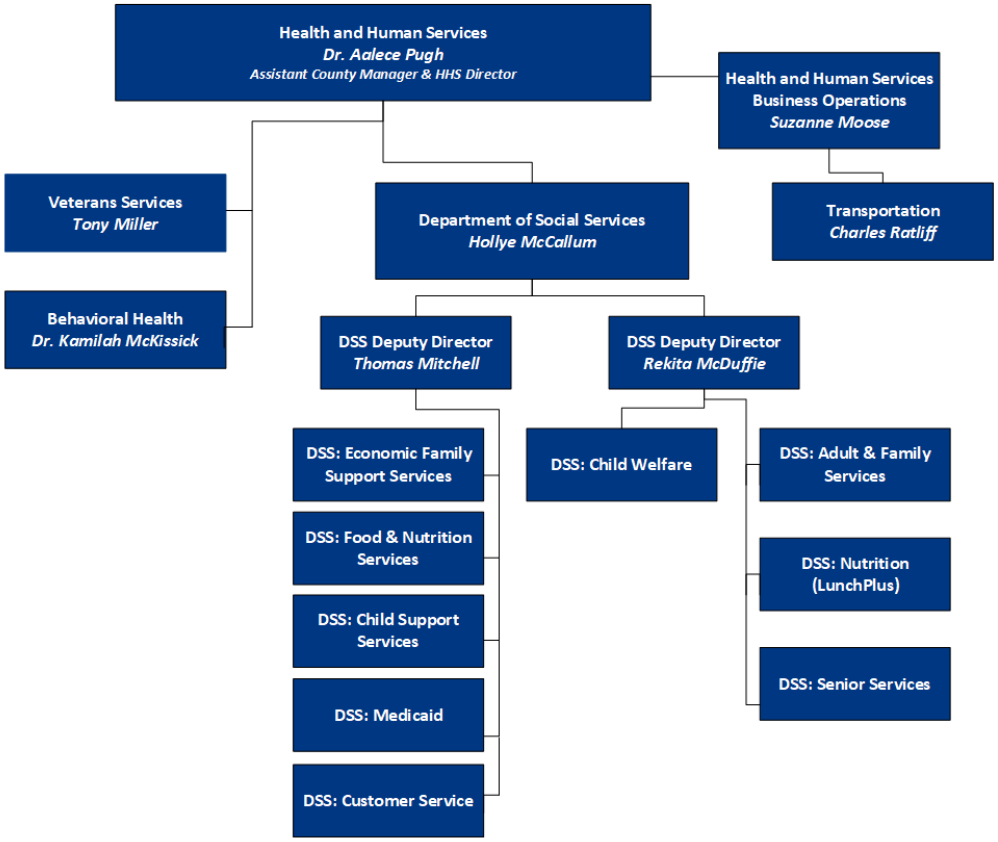
Phone: 704-920-1532

OVERVIEW

Cabarrus County Health and Human Services (HHS) is a consolidated human services agency (CHSA) providing social services and other resources to county residents. This service delivery method provides value to the community using the unique multi-disciplinary approach, offering improved efficiency, and increasing budgetary savings.

The Cabarrus County HHS umbrella contains Social Services, Behavioral Health, Transportation, and Veterans Services. Cabarrus HHS also collaborates with local health organizations, primarily the Cabarrus Health Alliance.

The largest division of HHS is Social Services which contains roughly nine sub-divisions/program areas and additionally an administrative division. The DSS Administration division/budget serves as a central location for division wide staff (such as the director and deputy directors) and for budget lines that are used by all divisions such as building/facility costs, postage, certain subscriptions/fees, etc.


Health and Human Services
Dr. Aalece Pugh
Assistant County Manager & HHS Director
Health and Human Services Business Operations
Suzanne Moose
Veterans Services
Tony Miller
Department of Social Services
Hollye McCallum
Transportation
Charles Ratliff
Behavioral Health
Dr. Kamilah McKissick
DSS Deputy Director
Thomas Mitchell
DSS Deputy Director
Rekita McDuffie
DSS: Economic Family Support Services
DSS: Child Welfare
DSS: Adult & Family Services
DSS: Food & Nutrition Services
DSS: Nutrition (LunchPlus)
DSS: Child Support Services
DSS: Senior Services
DSS: Medicaid
DSS: Customer Service

INTERACTIVE RESIDENT EXPERIENCES

Cabarrus County Health and Human Services Website
Cabarrus County Department of Social Services Website

LOCATION

DSS Building (1303 S Cannon Blvd., Kannapolis)
Milestone Building (4855 Milestone Ave., Kannapolis)

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
HHS Business Operations*	-	-	-	-	8.00	8.00	8.00	8.00	-	-

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
HUMAN SERVICES										
Social Services										
Administration	38.00	37.00	44.00	44.00	36.00	36.00	36.00	36.00	-	-

5600 - HHS Business Operations Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$0	$0	$583,488
Employee Benefits	$0	$0	$265,718
Other Services & Charges	$0	$0	$11,737
TOTAL	**$0**	**$0**	**$860,943**

5600 - HHS Business Operations Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$0	$0	$860,943
REVENUES LESS EXPENSES	**$0**	**$0**	**-$860,943**

5610- Department of Human Services Administration Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$407,135	$457,135	$475,000
Intergovernmental - Grants - Human Services	$538,194	$0	$0
TOTAL	**$945,329**	**$457,135**	**$475,000**

5610- Department of Human Services Administration Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$3,393,338	$3,384,232	$3,146,234
Other Operation Cost	$2,114,291	$2,330,201	$2,508,345
Employee Benefits	$1,200,415	$1,395,288	$1,383,836
Other Services & Charges	$568,645	$445,800	$504,465
Supplies	$460,690	$506,907	$468,300
Maintenance & Repair	$18,500	$19,500	$19,600
TOTAL	**$7,755,879**	**$8,081,928**	**$8,030,780**

5610- Department of Human Services Administration

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$945,329	$457,135	$475,000
Expenses	$7,755,879	$8,081,928	$8,030,780
REVENUES LESS EXPENSES	**-$6,810,550**	**-$7,624,793**	**-$7,555,780**

DEPARTMENT CONTACT

Name: Dr. Aalece Pugh

Title: Assistant County Manager/HHS Director

Email: apugh@cabarruscounty.us

Phone: 704-920-2153

DEPARTMENT CONTACT

Name: Suzanne Moose

Title: HHS Business Services Director

Email: ehmoose@cabarruscounty.us

Phone: 704-920-1400

DEPARTMENT CONTACT

Name: Hollye McCallum

Title: Social Services Director

Email: hlmccallum@cabarruscounty.us

Phone: 704-920-1400

DESCRIPTION

Funding for mandated health services that are provided through other agencies. This page illustrates General Fund revenues and expenses only.

VETERNARIAN 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 2026 adopted budget is $15,000.

MENTAL HEALTH - PARTNERS

Since September 1, 2021, the mental health services provider is Partners Health Management. Funding for FY 2026 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 2026 approved budget is $175,000.

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 2026 budget is $250,000.

BUDGET SUMMARY

5910 - Other Human Services Revenues (General Fund)

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales/Other Taxes	$350,000	$200,000	$175,000
Intergovernmental - Grants - Human Services	$0	$70,000	$70,000
Sales & Services	$98,880	$101,885	$105,000
TOTAL	**$448,880**	**$371,885**	**$350,000**

5910 - Other Human Services Expenses (General Fund)

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Services & Charges	$10,000	$10,000	$15,000
Contributions to Other Funds or Activities	$1,035,511	$2,955,511	$930,511
TOTAL	**$1,045,511**	**$2,965,511**	**$945,511**

5910 - Other Human Services (General Fund)

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$448,880	$371,885	$350,000
Expenses	$1,045,511	$2,965,511	$945,511
REVENUES LESS EXPENSES	**-$596,631**	**-$2,593,626**	**-$595,511**

CABARRUS COUNTY
America Thrives Here

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

FY25 HIGHLIGHTS

- Awarded 5310 Grant from the City of Concord
- Submitted for our FY26 5311 Admin/Capital Grant
- Submitted the Operating Statistical (OPSTAT) Report
- Submitted the National Transit Database (NTD) Report.
- During a portion of the year, Transportation was fully staffed. During this time, it seemed like morale was at its highest. Being full staff also helps reduce the amount of overtime awarded and the number of trips placed on the contracted vendor.

FY26 FOCUS

Develop and implement an Operations Manual: A comprehensive manual ensures consistency, compliance, and clarity across departments. Training all relevant staff by Q3 FY 2026 reinforces accountability.
Launch a formal compliance review process: Establishing a structured audit cycle by December 31, 2025, promotes staff alignment with procedures and operational standards.
Reduce preventable workplace accidents: Improving safety protocols and tracking adherence can cut incidents by 15% and support a stronger safety culture.
Enhance employee engagement and retention: Rolling out engagement initiatives in FY 2026 aims to improve satisfaction scores by 10% and lower turnover by 5%, strengthening team stability.
Strengthen third-party partnerships and financial sustainability: Securing strategic partners and improving cost recovery will support long-term sustainability and reduce reliance on internal funding.

5240 - Transportation Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$1,031,000	$1,031,000	$981,000
Intergovernmental - Grants - Other	$706,868	$1,349,229	$621,060
Intergovernmental - Grants - Human Services	$234,666	$234,666	$233,089
TOTAL	**$1,972,534**	**$2,614,895**	**$1,835,149**

5240 - Transportation Expenses

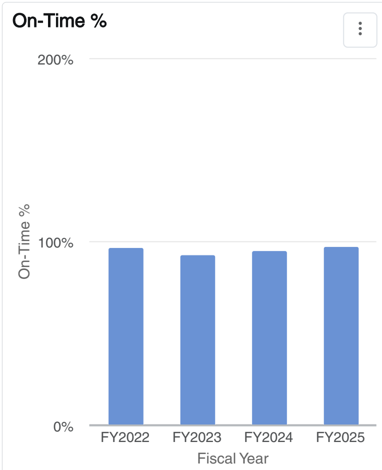
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,426,549	$1,497,071	$1,556,003
Employee Benefits	$754,166	$776,146	$895,454
Supplies	$536,483	$542,483	$242,883
Maintenance & Repair	$324,645	$350,000	$350,000
Capital Outlay	$0	$650,000	$366,184
Other Operation Cost	$194,415	$235,365	$234,865
Other Services & Charges	$36,301	$17,919	$44,679
TOTAL	**$3,272,559**	**$4,068,984**	**$3,690,068**

5240 - Transportation Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,972,534	$2,614,895	$1,835,149
Expenses	$3,272,559	$4,068,984	$3,690,068
REVENUES LESS EXPENSES	**-$1,300,025**	**-$1,454,089**	**-$1,854,919**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	32.00	32.00	32.00	32.00	32.00	32.00	-	-

PERFORMANCE MEASURES



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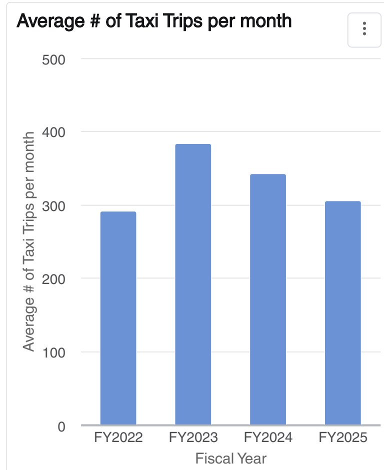

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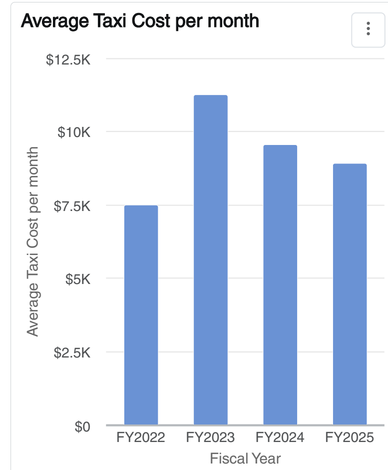

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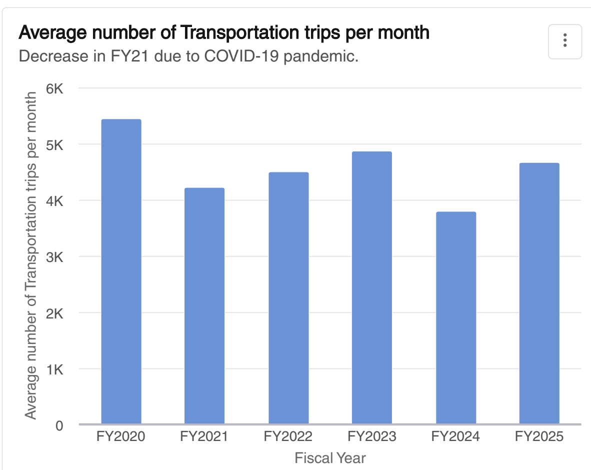

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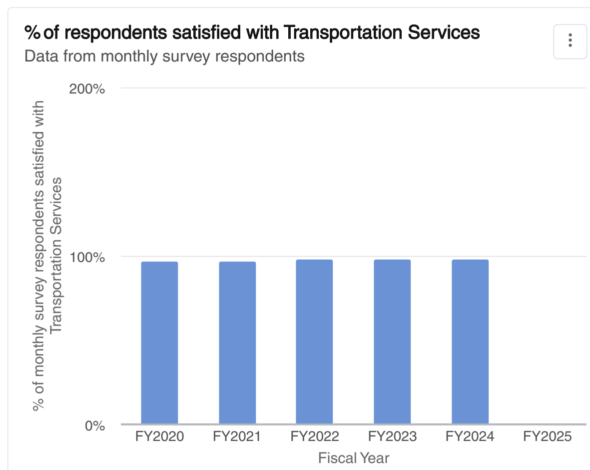

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DEPARTMENT CONTACT

Name: Charles Ratliff

Title: Transportation Manager

Email: crratliff@cabarruscounty.us

Phone: 704-920-1400

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

SIGNIFICANT DATES

March/April: Senior Health and Wellness Expo

September: Information booth at the County Fair
November: Veterans Day Program
December: Veterans Breakfast

FY25 HIGHLIGHTS

Through a grant from The Veterans Bridge Home, they sponsored a Mental Health First Aid training for all staff members in the month of July.
In October, Oak Grove Baptist Church hosted its 2nd Annual Motorcycle Ride with all proceeds benefiting the Cabarrus County Veterans Services pantry.
We had a very successful Veterans Day program with approximately 125 in attendance.
There was also a great collaboration with Oak Grove Baptist Church, and Veterans Bridge Home for our Christmas breakfast with 85 Veterans and family members in attendance.
We are fully staffed with five team members.

FY26 FOCUS

Areas of progress: Reaching more of the veteran population in Cabarrus County.
The opportunity to share the changes to guidelines and regulations that affect veterans.
Continued training for knowledge and support of those needing mental health support.

5110 - Veterans Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$2,000	$2,000	$2,000
TOTAL	**$2,000**	**$2,000**	**$2,000**

5110 - Veterans Services Expenses

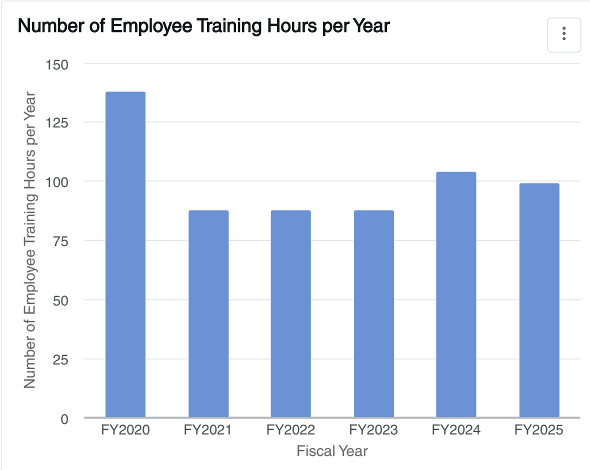
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$306,793	$361,894	$392,052
Employee Benefits	$134,228	$151,460	$176,853
Other Services & Charges	$10,465	$5,250	$11,915
Supplies	$3,750	$3,750	$4,750
Other Operation Cost	$756	$600	$1,200
TOTAL	**$455,992**	**$522,954**	**$586,770**

5110 - Veterans Services

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,000	$2,000	$2,000
Expenses	$455,992	$522,954	$586,770
REVENUES LESS EXPENSES	**-$453,992**	**-$520,954**	**-$584,770**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	-	-

PERFORMANCE MEASURES



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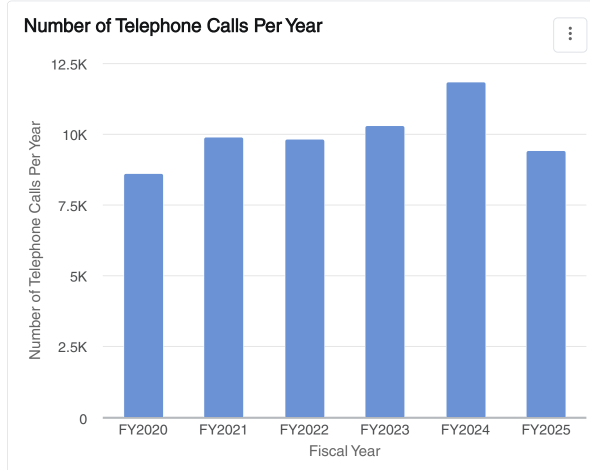

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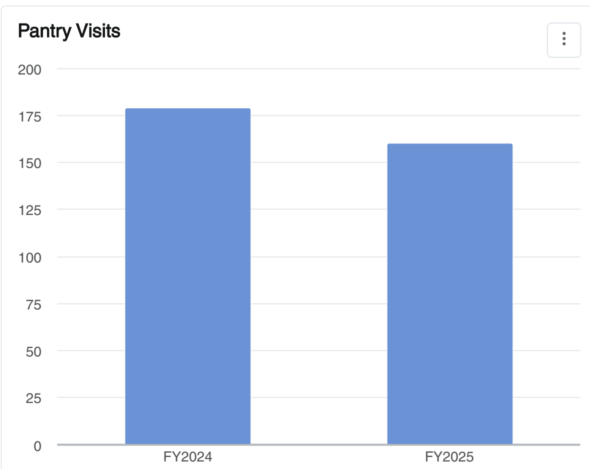

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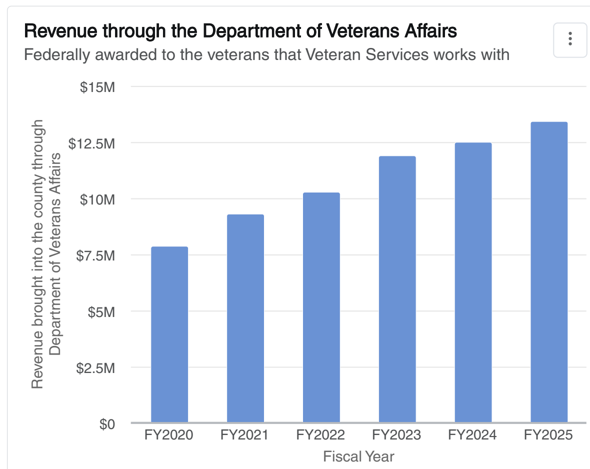

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DEPARTMENT CONTACT

Name: Tony R. Miller

Title: Veterans Services Director

Email: trmiller@cabarruscounty.us

Phone: 704-920-2870

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 2026 is $39,795,568.

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 2026, the contribution is $724,274.

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 $366,500 from the Cabarrus County Tourism Authority and a contribution of $614,133 from the General Fund for FY 2026.

Contribution to Internal Service Fund
For FY 2026, there is a $500,000 contribution to the internal service fund for legal contingency.

BUDGET SUMMARY

1960 - Contributions to Other Funds Expense Detail

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities			
Operations			
Cont to Comm Investment Fund	$44,105,961	$42,576,242	$39,795,568
Cont to CAEC/SMG	$943,717	$904,122	$614,133
Contribution to Landfill Fund	$618,400	$740,478	$724,274
Cont to Pension Trust Fund	$2,000,000	$0	$0
Cont to Internal Service Fund	$230,000	$0	$500,000
Cont to Community Dev Block Gt	$32,000	$45,000	$0
OPERATIONS TOTAL	**$47,930,078**	**$44,265,842**	**$41,633,975**
CONTRIBUTIONS TO OTHER FUNDS OR ACTIVITIES TOTAL	**$47,930,078**	**$44,265,842**	**$41,633,975**
TOTAL	**$47,930,078**	**$44,265,842**	**$41,633,975**

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 $440,000 was adopted for FY 2026, which includes: $30,000 for service awards, $300,000 for vacation payouts, $1,000,000 for longevity pay, $200,000 for implementing the salary study for Cabarrus County employees and $160,000 for other adjustments. Also in this line, the County has budgeted ($1,250,000) of lapse salary as a negative.

Other Benefits

These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of $13,500 annually per retiree. The FY 2026 adopted budget is $1,288,337. 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 2026 budget includes $25,000 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 2026 budget includes an additional $25,000 for power/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 2026, $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. The County also pays rent for the Veterans Services Office. For FY 2026, the budget is $120,000.

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 2026, 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 2026 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 $1,591,218 to cover unanticipated/unbudgeted costs that may occur during the year. A sum of $300,000 is budgeted for general Board contingency and $1,058,114 is budgeted for potential charter school funding adjustments due to increase in enrollment.

BUDGET SUMMARY

1910 - Non-Departmental Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales/Other Taxes	$45,070,000	$45,870,921	$45,887,032
Intergovernmental - Other	$6,200,650	$6,200,650	$6,200,650
Investments	$2,000,000	$4,500,000	$4,500,000
Other Financing Sources	$0	$0	$2,431,018
Miscellaneous	$36,200	$136,200	$136,200
Sales & Services	$61,500	$61,500	$61,500
TOTAL	**$53,368,350**	**$56,769,271**	**$59,216,400**

1910 - Non-departmental Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$2,754,178	$2,782,522	$440,000
Other Services & Charges	$1,135,022	$1,610,893	$1,646,218
Employee Benefits	$913,022	$913,023	$1,288,337
Other Operation Cost	$638,854	$638,854	$157,000
Supplies	$186,629	$270,868	$70,230
Maintenance & Repair	$12,000	$12,000	$12,000
TOTAL	**$5,639,705**	**$6,228,160**	**$3,613,785**

1910 - Non-departmental Summary

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$53,368,350	$56,769,271	$59,216,400
Expenses	$5,639,705	$6,228,160	$3,613,785
REVENUES LESS EXPENSES	**$47,728,645**	**$50,541,111**	**$55,602,615**

MISSION

Public Service Through Professionalism and Integrity.

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

OVERVIEW

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

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

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

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

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

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

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

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

LOCATION

244 Betsy Carpenter Place, Concord

INTERACTIVE RESIDENT EXPERIENCES

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

SIGNIFICANT DATES

October: Animal Welfare Week
April: Animal Care and Control Appreciation

FY25 HIGHLIGHTS

Received supplies donation from Chewy that was able to be given to the animal shelter and local residents

FY26 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

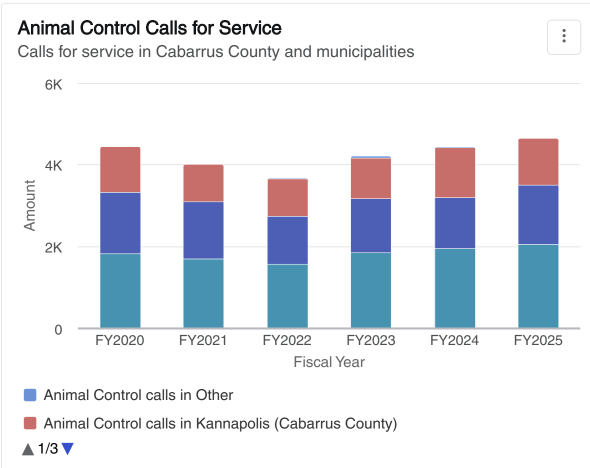
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$642,167	$842,522	$792,804
Employee Benefits	$281,844	$347,905	$366,399
Capital Outlay	$119,500	$143,000	$143,000
Supplies	$63,200	$70,000	$59,500
Maintenance & Repair	$37,000	$37,000	$32,000
Other Services & Charges	$19,387	$9,800	$27,427
Other Operation Cost	$7,264	$5,200	$5,200
TOTAL	**$1,170,363**	**$1,455,427**	**$1,426,330**

2140- Animal Control

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Expenses	$1,170,363	$1,455,427	$1,426,330
REVENUES LESS EXPENSES	**-$1,170,363**	**-$1,455,427**	**-$1,426,330**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Animal Control	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-

PERFORMANCE MEASURES



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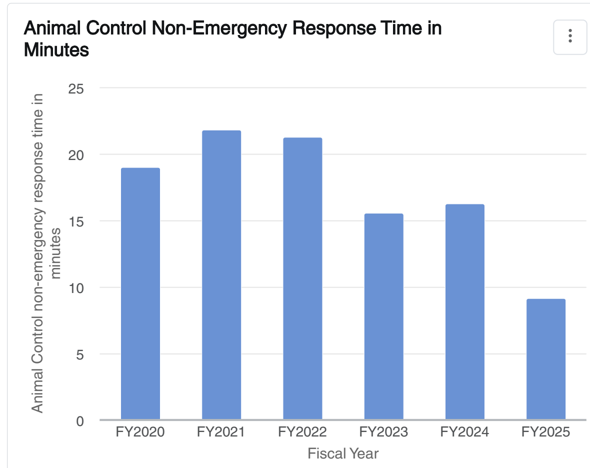

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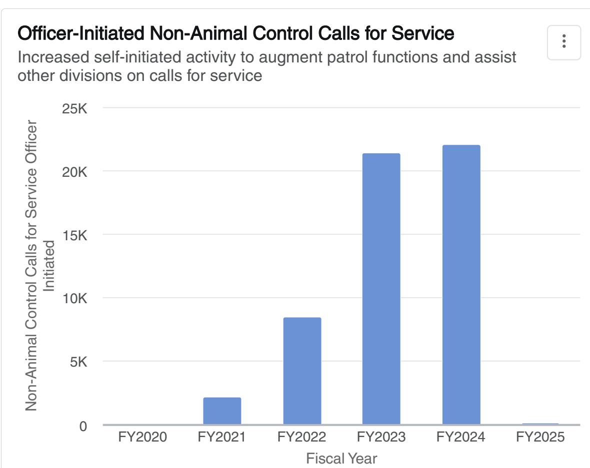

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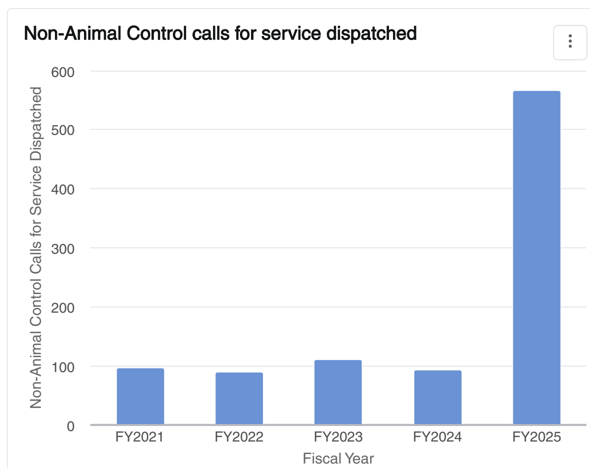

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288

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

FY25 HIGHLIGHTS

Rabies and Microchip Clinic: Each year, we try to host at least one low-cost Rabies Vaccine & Microchip Clinic to support Cabarrus County pet owners. This helps increase the number of vaccinated animals in our community and makes it easier to reunite them with their family should they get lost.
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 70% overall through reclaims and adoptions.
Assistance in Western North Carolina: Shelter staff responded to a request for assistance in Henderson County after Hurricane Helene to operate animal portion of emergency shelter.

FY26 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.
Reducing unnecessary euthanasia

2145- Animal Shelter Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Miscellaneous	$16,000	$18,000	$16,000
Sales & Services	$11,000	$15,000	$15,000
TOTAL	**$27,000**	**$33,000**	**$31,000**

2145- Animal Shelter Expenses

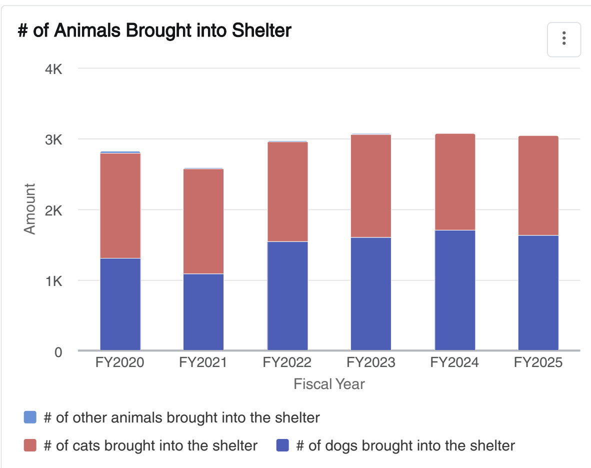
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$434,333	$535,887	$546,141
Employee Benefits	$190,461	$218,858	$245,191
Supplies	$143,300	$160,250	$168,950
Other Services & Charges	$43,063	$41,300	$51,074
Maintenance & Repair	$1,200	$600	$600
Other Operation Cost	$432	$600	$600
TOTAL	**$812,789**	**$957,495**	**$1,012,556**

2145- Animal Shelter

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$27,000	$33,000	$31,000
Expenses	$812,789	$957,495	$1,012,556
REVENUES LESS EXPENSES	**-$785,789**	**-$924,495**	**-$981,556**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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



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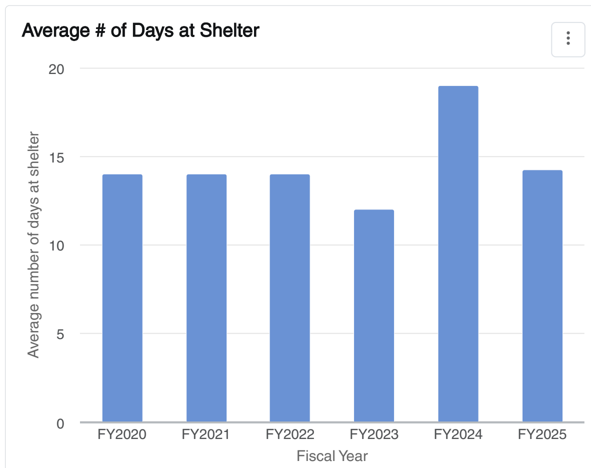

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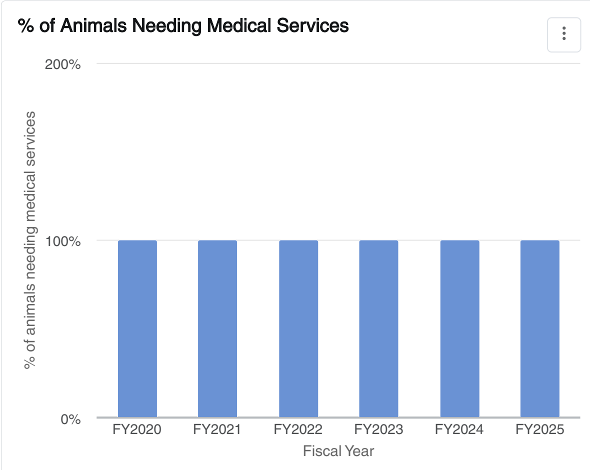

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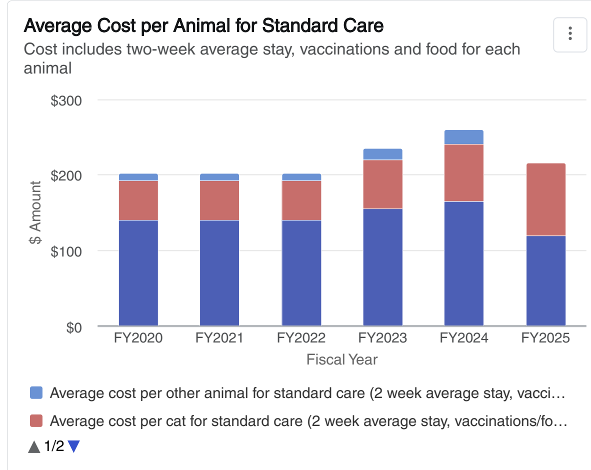

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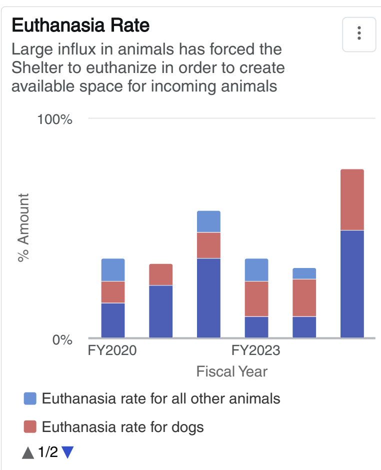

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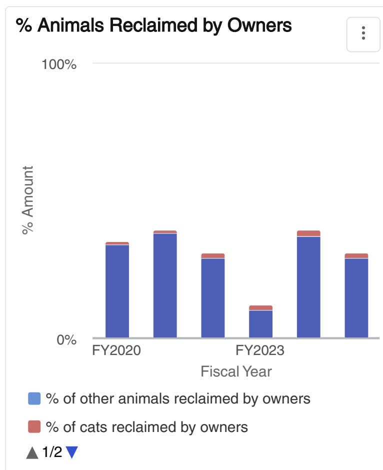

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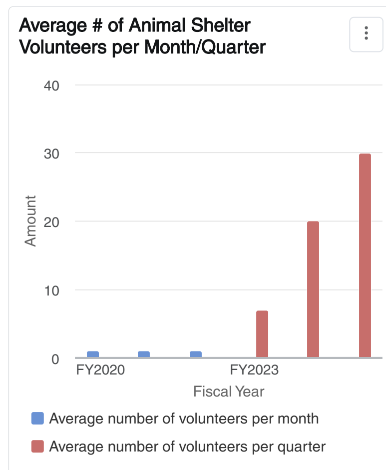

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3288

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 inspection 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

FY25 HIGHLIGHTS

Higher interest rates and sewer capacity issues have slowed development some.
Very wet winter and higher interest rates. We are now seeing the impact of Sewer Capacity Issues from WSAAC.

FY26 FOCUS

Continue to improve our phone response and promotion of SelectTXT.
Continue to communicate with the local Homebuilders Association with feedback and reports.
Continue to evolve the "fail forward" concept with our outside partners.

2410 - Construction Standards Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Permits & Fees	$4,800,000	$5,400,000	$5,500,000
Other Financing Sources	$221,755	$363,344	$343,990
Sales & Services	$180,320	$282,991	$282,991
TOTAL	**$5,202,075**	**$6,046,335**	**$6,126,981**

2410 - Construction Standards Expenses

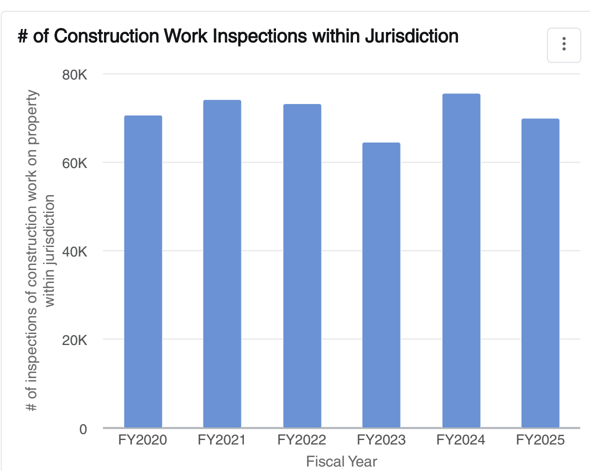
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$2,646,538	$2,782,102	$2,993,811
Employee Benefits	$1,165,630	$1,223,564	$1,423,276
Supplies	$890,787	$1,296,213	$922,986
Other Operation Cost	$332,674	$616,679	$595,479
Capital Outlay	$65,000	$65,000	$85,000
Other Services & Charges	$82,895	$44,785	$86,504
Maintenance & Repair	$18,551	$17,992	$19,925
TOTAL	**$5,202,075**	**$6,046,335**	**$6,126,981**

2410 - Construction Standards

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$5,202,075	$6,046,335	$6,126,981
Expenses	$5,202,075	$6,046,335	$6,126,981
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Construction Standards	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	-	-

PERFORMANCE MEASURES



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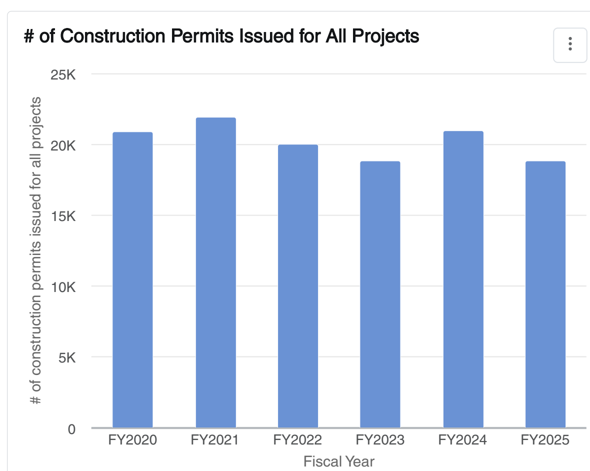

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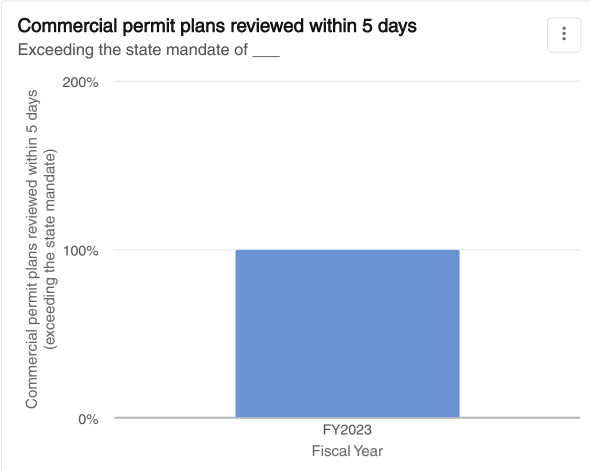

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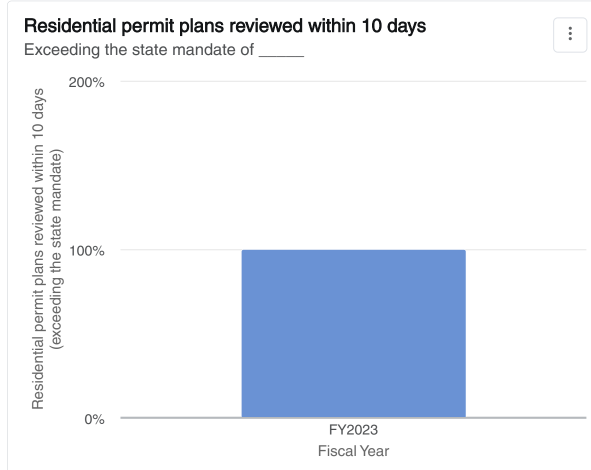

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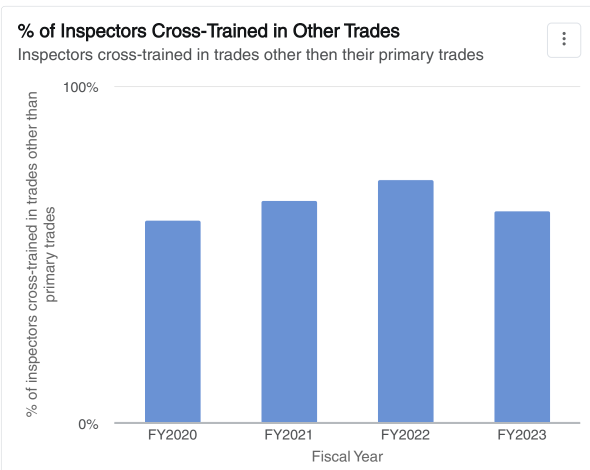

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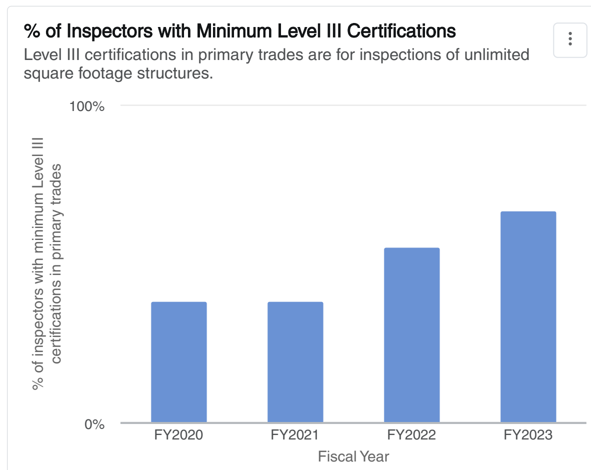

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DEPARTMENT CONTACT

Name: Matt Love

Title: Construction Standards Director

Email: tmlove@cabarruscounty.us

Phone: 704-920-2128

CABARRUS COUNTY
America Thrives Here

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.
2023: The community welcomed the 250,000-square-foot expansion/renovation that will ultimately connect to the 1975 Courthouse.

2210 - Courts Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Other	$368,000	$368,000	$368,000
TOTAL	**$368,000**	**$368,000**	**$368,000**

2210 - Courts Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$1,079,455	$1,081,320	$954,578
Maintenance & Repair	$210,000	$210,000	$170,000
Supplies	$117,500	$139,000	$143,000
Personnel Services	$100	$100	$100
Employee Benefits	$28	$31	$32
Other Services & Charges	$2	$0	$3
TOTAL	**$1,407,086**	**$1,430,451**	**$1,267,713**

2210 - Courts

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$368,000	$368,000	$368,000
Expenses	$1,407,086	$1,430,451	$1,267,713
REVENUES LESS EXPENSES	**-$1,039,086**	**-$1,062,451**	**-$899,713**

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

FY25 HIGHLIGHTS

- CCSO makes Detention Center programs a priority to assist those who desire to become productive members of society to make the transition.
- The Detention Center continues to partner with Cabarrus Health Alliance to establish an in-house Behavioral Health Team. This team works with inmates to help connect them with services that they need while in jail and when they reenter the community. Opioid recovery funds are being used to fund the Medicated Assisted Treatment in the Detention Center.
- Detention Center staffing has been a concern for years, however, with the salary study implementation, vacancies have been cut in half with many strong candidates in the process. This is already having a major impact on cutting overtime costs. Our officers have worked mandatory overtime for over four years, and this is finally being cut.
- Inmate population is slowly increasing as seen in the increase in average daily inmate population.

FY26 FOCUS

Manage staffing to maintain the budgeted overtime allowance
Update the Guard 1 rounds tracking software
Replace the current AFIS fingerprint system to the required upgraded model
Track the Average Daily Population closely and make recommendations for the appropriate staffing levels.

2130 - Detention Center Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$742,200	$876,000	$902,500
Intergovernmental - Grants - Other	$0	$0	$60,000
TOTAL	**$742,200**	**$876,000**	**$962,500**

2130 - Detention Center Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$8,883,238	$11,439,276	$12,108,739
Employee Benefits	$4,109,696	$4,956,542	$5,642,722
Supplies	$1,320,450	$1,514,500	$1,645,000
Other Services & Charges	$1,313,397	$1,317,700	$1,648,659
Other Operation Cost	$435,276	$693,700	$499,100
Maintenance & Repair	$6,000	$6,000	$10,000
TOTAL	**$16,068,057**	**$19,927,718**	**$21,554,220**

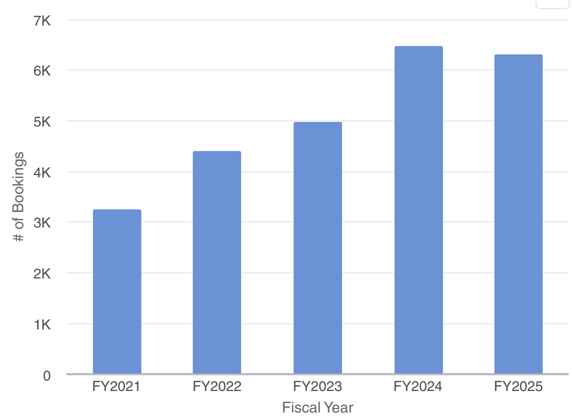
2130 - Detention Center

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$742,200	$876,000	$962,500
Expenses	$16,068,057	$19,927,718	$21,554,220
REVENUES LESS EXPENSES	**-$15,325,857**	**-$19,051,718**	**-$20,591,720**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Detention Center	158.00	154.62	158.00	154.62	158.00	154.62	158.00	154.62	-	-

PERFORMANCE MEASURES

of bookings



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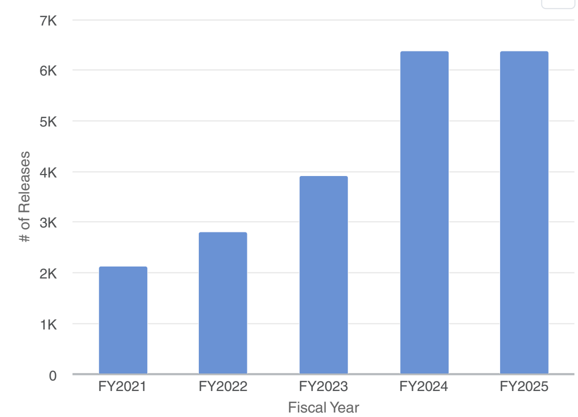
# of releases



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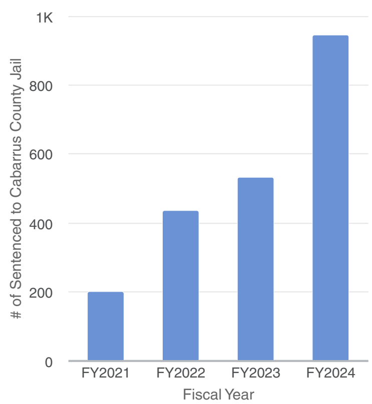
Sentenced to Cabarrus County Jail



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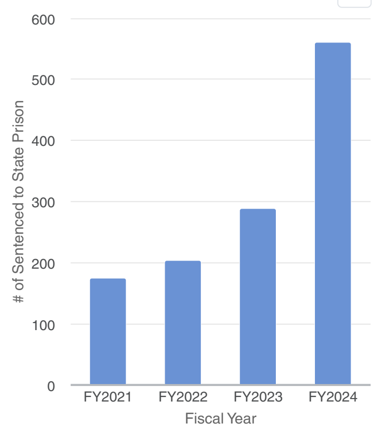
Sentenced to State Prison



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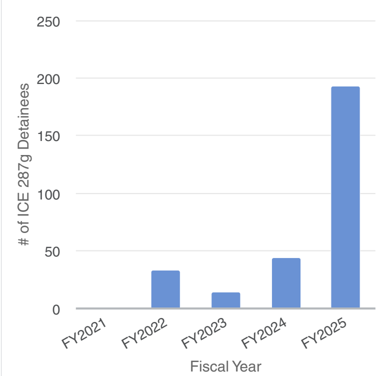
# of ICE 287g detainees

Under 287(g), ICE delegates specific immigration enforcement authority (Jail Enforcement Model) to designated officers



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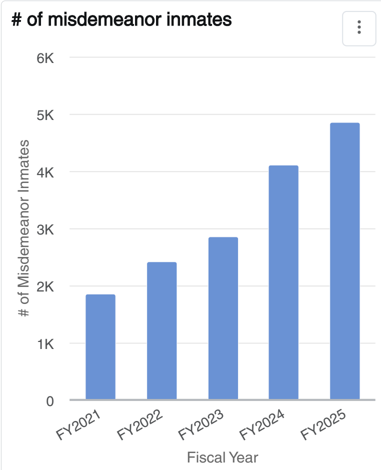

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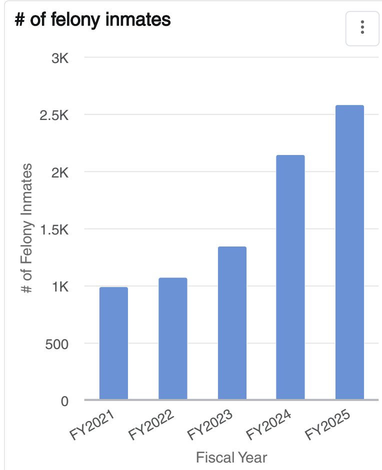

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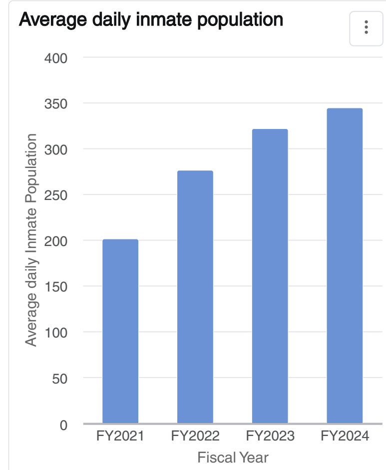


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

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

FY25 HIGHLIGHTS

Staff conducted two successful tabletop exercises.

FY26 FOCUS

Over the past two years, the Emergency Management staff has made significant strides in increasing our impact and output. Moving into FY26, we plan to continue making progress by focusing on the following key areas, though it's important to note that these efforts are constrained by our current small staff size.

Facilitate a variety of exercises to improve County resilience and preparedness by leveraging our existing staff and available resources. While the small staff size limits the number of exercises we can realistically conduct, we will prioritize those that provide the greatest impact. These exercises are crucial for testing and validating our emergency management plans, ensuring that we are prepared for a range of incidents.

Improve and update existing plans, and develop new plans as needed based on the outcomes of our exercises and the availability of staff. While our ability to write and revise plans is directly influenced by staff availability, we will continue refining our plans to keep them relevant and effective, especially as we identify gaps or emerging risks through exercises.

Conduct outreach to both established and new community partners to enhance community preparedness.

Outreach efforts are critical for engaging the public and strengthening community resilience. However, due to staff limitations, this outreach will be prioritized based on available resources, focusing on the most essential partnerships and activities that can be realistically managed.

2710-Emergency Management Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Property Taxes	$7,099,003	$9,549,821	$9,650,712
Intergovernmental - Grants - Other	$62,500	$83,542	$67,500
Permits & Fees	$30,000	$24,390	$24,390
Miscellaneous	$25,000	$25,000	$25,000
TOTAL	**$7,216,503**	**$9,682,753**	**$9,767,602**

2710-Emergency Management Expenses

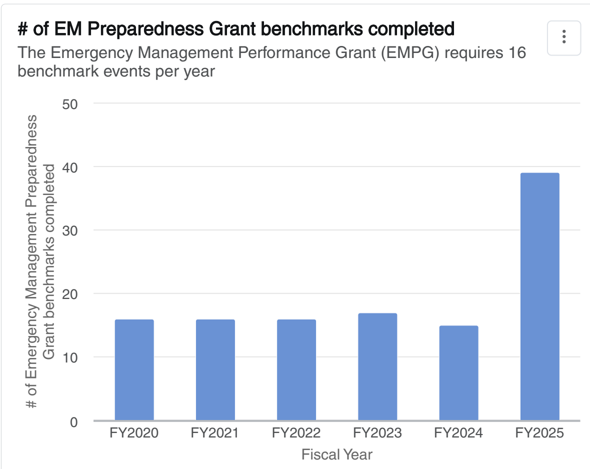
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$7,099,003	$9,549,821	$9,650,712
Personnel Services	$239,303	$260,978	$262,215
Employee Benefits	$100,517	$108,907	$119,507
Other Operation Cost	$30,429	$44,050	$44,650
Other Services & Charges	$15,968	$21,565	$25,858
Supplies	$9,103	$13,070	$16,051
Maintenance & Repair	$5,906	$6,700	$15,700
TOTAL	**$7,500,229**	**$10,005,091**	**$10,134,693**

2710- Emergency Management

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$7,216,503	$9,682,753	$9,767,602
Expenses	$7,500,229	$10,005,091	$10,134,693
REVENUES LESS EXPENSES	**-$283,726**	**-$322,338**	**-$367,091**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-

PERFORMANCE MEASURES



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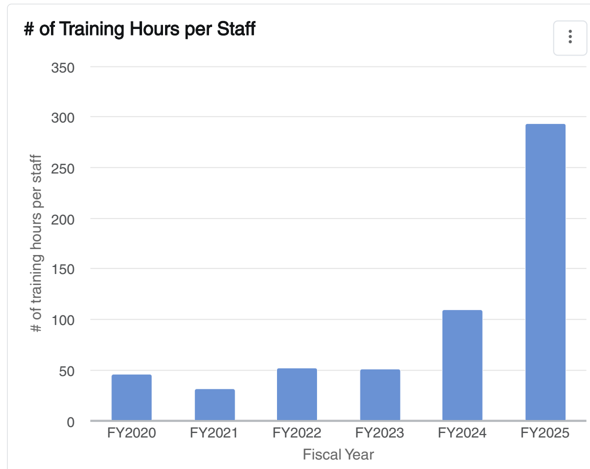

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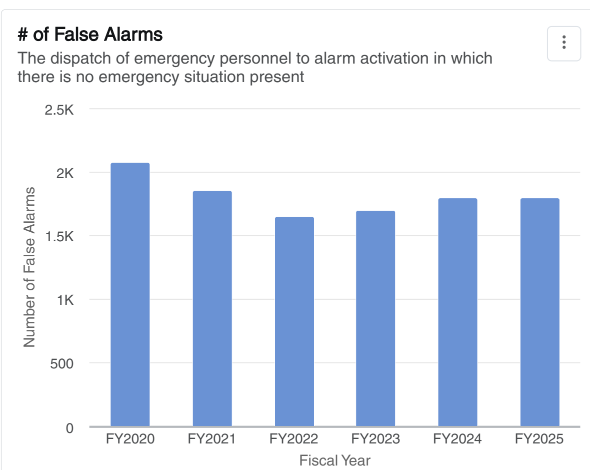

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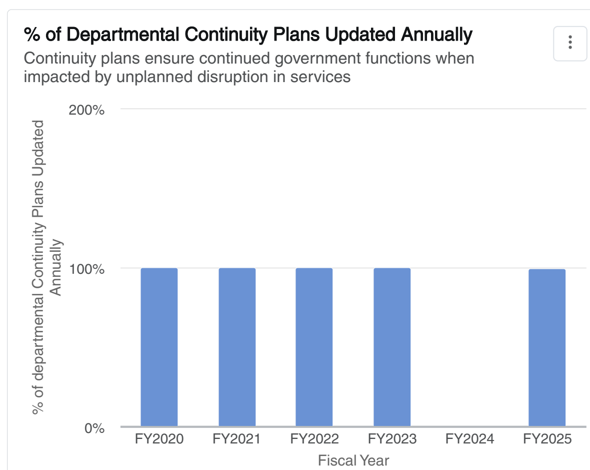

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DEPARTMENT CONTACT

Name: Jason Burnett

Title: Emergency Management Director

Email: jaburnett@cabarruscounty.us

Phone: 704-920-2143

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. The agency also provides paramedic care, which is the highest level of pre-hospital care available, 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

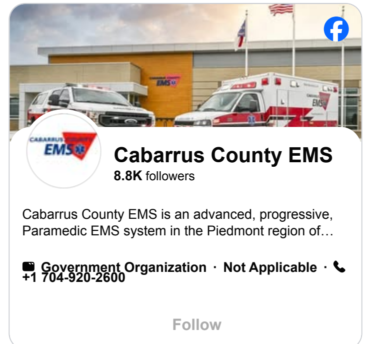
Cabarrus EMS also provides inter-facility advanced life support transfers (critical care) to address an unmet need for Cabarrus County citizens

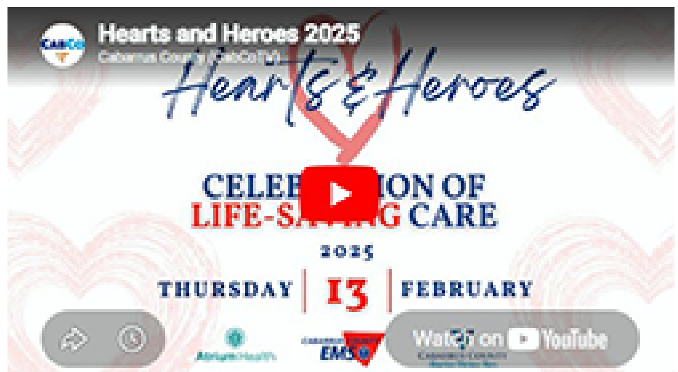
LOCATION

Emergency Medical Services Headquarters (793 Cabarrus Ave. W, 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

FY25 HIGHLIGHTS

Cannon Foundation Grant – pediatric supplies, training
Cardiac arrest survival percentages are low. This is normal with a small "n," and will likely increase as we average the four quarters.
Sgt. Jeff Penninger retired
New Stryker stretchers deployed and in service
Nine employees graduated from paramedic programs across the area
Master Paramedic Tyler Carpenter received a clinical preceptor award from CPCC
Tammy Jacobs was awarded Paramedic of the Year by American Legion Post 51
1st Annual Trunk or Treat at EMS HQ was a huge success
Annual (employee-driven) breast cancer fundraiser was held. Staff can purchase breast cancer awareness T-shirts to wear on duty during October.
Held a Holiday Bash at EMS HQ

Alicia Marchand joined the team as our new Simulation Specialist
Master Paramedic Doug Bickerstaff retired
Hurricane Helene response – EMS personnel deployed, EMS HQ collection site for donations

FY26 FOCUS

Continue to evaluate the workplace survey and implement strategies to address areas of improvement.
Stay engaged with staff, continue to promote a positive workplace culture, and keep everyone involved in our processes.

2730-Emergency Medical Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$7,514,000	$9,114,000	$9,503,589
Miscellaneous	$100,000	$100,000	$100,000
Intergovernmental - Grants - Other	$3,000	$0	$20,000
TOTAL	**$7,617,000**	**$9,214,000**	**$9,623,589**

2730-Emergency Medical Services Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$8,740,382	$10,372,313	$11,097,948
Employee Benefits	$4,113,590	$4,806,337	$5,506,872
Supplies	$856,307	$1,117,347	$1,159,086
Capital Outlay	$504,000	$1,184,467	$827,500
Other Operation Cost	$761,701	$784,601	$803,946
Other Services & Charges	$316,222	$184,660	$432,017
Maintenance & Repair	$197,000	$296,800	$263,800
Contributions to Other Funds or Activities	$13,000	$19,500	$19,500
TOTAL	**$15,502,202**	**$18,766,025**	**$20,110,669**

2730 - EMS

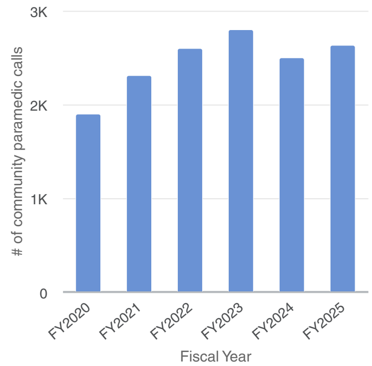
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$7,617,000	$9,214,000	$9,623,589
Expenses	$15,502,202	$18,766,025	$20,110,669
REVENUES LESS EXPENSES	**-$7,885,202**	**-$9,552,025**	**-$10,487,080**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Emergency Medical Services	167.00	137.40	179.00	148.20	179.00	148.20	179.00	148.20	-	-

PERFORMANCE MEASURES

of Community Paramedic Calls

The community paramedic program contributes to community wellness and appropriate use of health resources.



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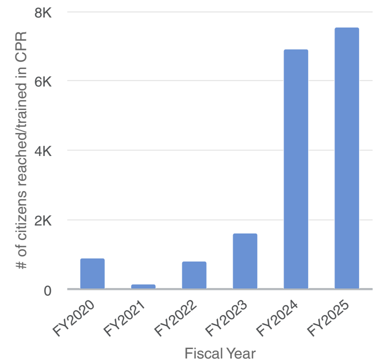
of Citizens Reached/Trained in CPR

Decrease in CPR trained in FY21 due to COVID-19 restrictions.



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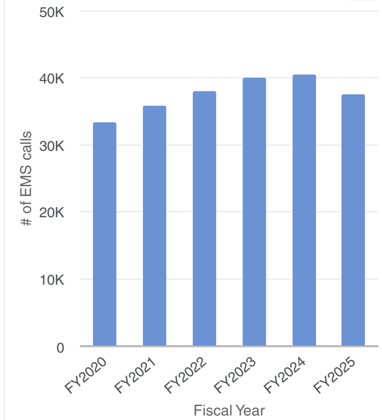
of EMS Calls



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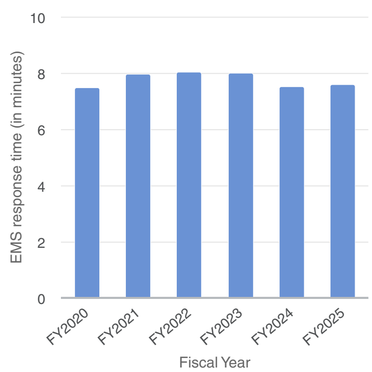
EMS Response Time (in minutes)

Increase in response time due to personal protective equipment (PPE) requirements with COVID-19.



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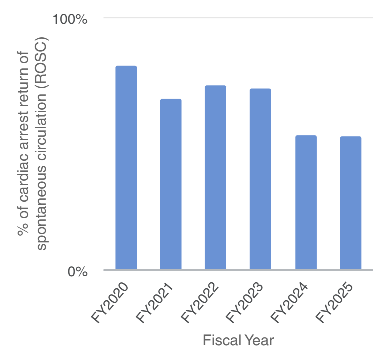
% of Cardiac Arrest Return of Spontaneous Circulation (ROSC)

Return of spontaneous circulation (ROSC) means patient regained pulse in CPR. % is total Utstein arrests regaining pulse



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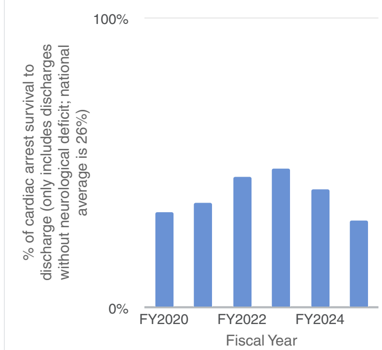
% of Cardiac Arrest Survival to Discharge

National cardiac arrest survival to discharge is 26% VS Cabarrus at 36-40%. % is Utstein discharges compared to total.



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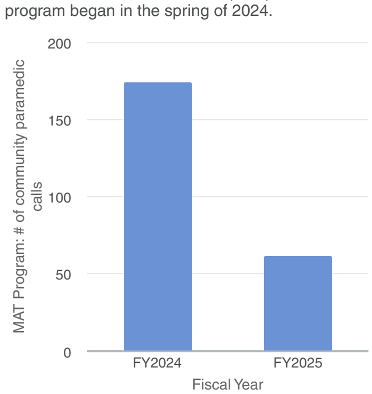
Community Paramedic calls within MAT program

Medicated Assisted Treatment (MAT) program began in the spring of 2024.



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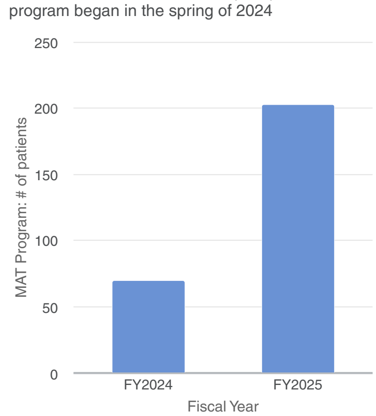
MAT Program Patients

Medicated Assisted Treatment (MAT) program began in the spring of 2024



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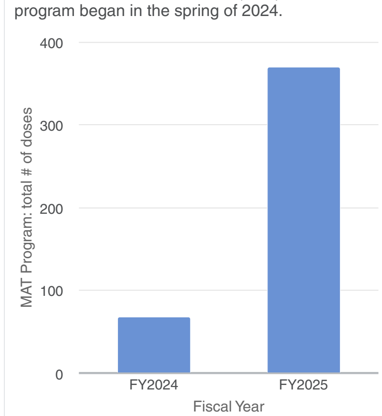
MAT Program Total Doses

Medicated Assisted Treatment (MAT) program began in the spring of 2024.



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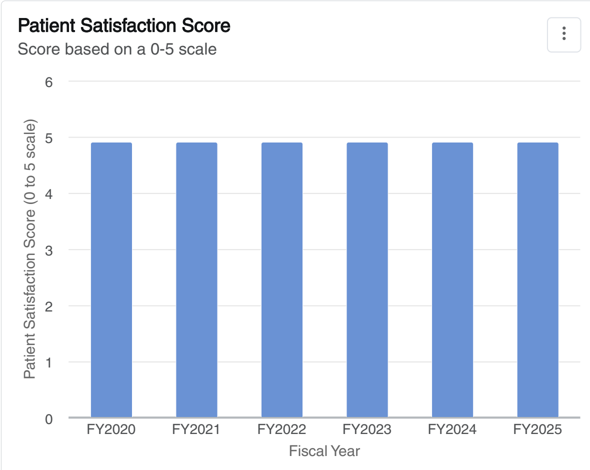

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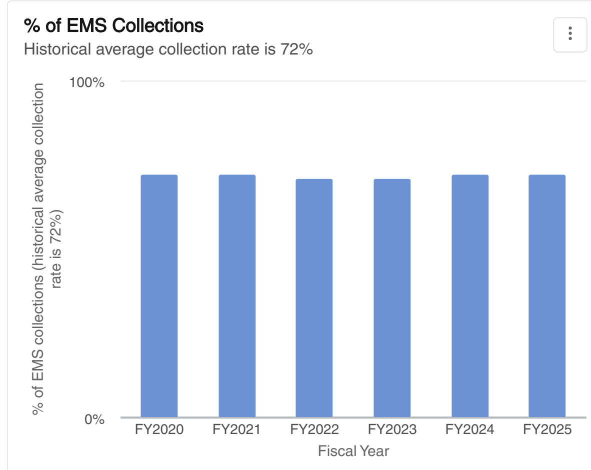

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DEPARTMENT CONTACT

Name: James Lentz

Title: Emergency Medical Services Chief

Email: jwlentz@cabarruscounty.us

Phone: 704-920-2600

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: National Public Safety Telecommunications Week

FY25 HIGHLIGHTS

RTIC – Installed the video wall for the Real Time Information Center to be more efficient and deploy proper resources for high-risk situations. Real time monitoring of locations within Cabarrus County. (State Grant)

FY26 FOCUS

Implementation and deployment of new Motorola RMS and CAD system.
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 and build 'Public/Private' inclusion in the center

2740 - Emergency Telephone Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$346,955	$415,212	$602,830
Other Financing Sources	$64,683	$201,433	$13,121
Investments	$5,000	$10,000	$10,000
TOTAL	**$416,638**	**$626,645**	**$625,951**

2740 - Emergency Telephone Expenses

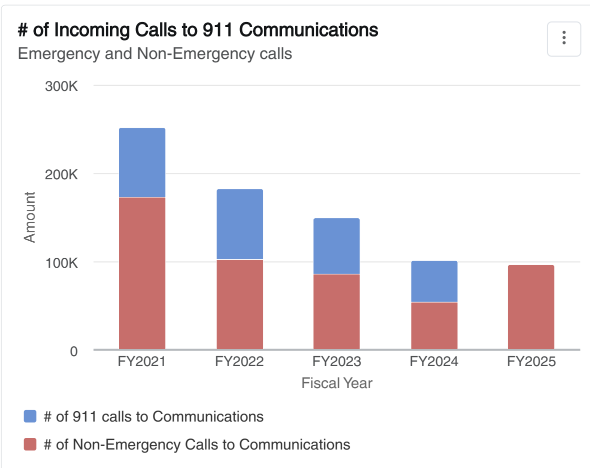
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Other Operation Cost	$331,638	$467,175	$388,840
Capital Outlay	$85,000	$85,000	$148,000
Supplies	$0	$22,000	$15,345
Other Services & Charges	$0	$0	$31,000

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
TOTAL	**$416,638**	**$574,175**	**$583,185**

2740 - Emergency Telephone

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$416,638	$626,645	$625,951
Expenses	$416,638	$574,175	$583,185
REVENUES LESS EXPENSES	**$0**	**$52,470**	**$42,766**

PERFORMANCE MEASURES



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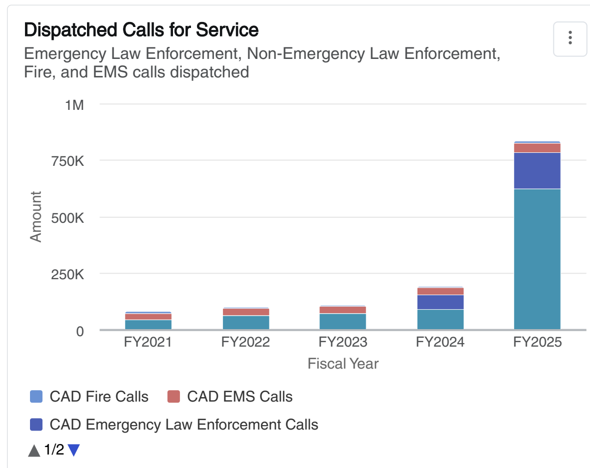

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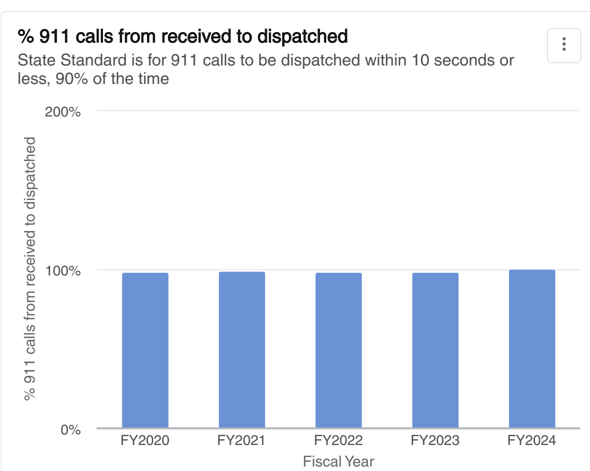

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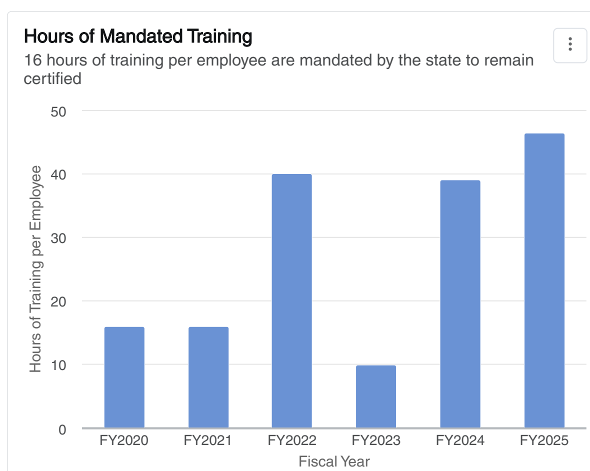

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3011

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.

Section 3 – Fire 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, 2025, and ending June 30, 2026:

Allen Fire Tax District	**11.0 ¢**
Based on estimated assessed valuation in the Allen Fire Tax District of $1,002,452,701	
Cold Water	**8.0 ¢**
Based on estimated assessed valuation in the Cold Water Fire Tax District of $631,846,277	
Concord Rural	**12.5 ¢**
Based on estimated assessed valuation in the Concord Rural Fire Tax District of $33,118,555	
Flowes Store	**10.0 ¢**
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of $444,552,356	
Georgeville	**9.0 ¢**
Based on estimated assessed valuation in the Georgeville Fire Tax District of $519,231,071	
Gold Hill	**9.0 ¢**
Based on estimated assessed valuation in the Gold Hill Fire Tax District of $80,291,830	
Harrisburg Rural	**15.0 ¢**
Based on estimated assessed valuation in the Harrisburg Fire Tax District of $1,347,732,515	
Jackson Park (City of Concord)	**12.5 ¢**
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of $253,154,577	
Kannapolis Rural	**10.0 ¢**
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of $378,222,257	
Midland	**10.0 ¢**
Based on estimated assessed valuation in the Midland Fire Tax District of $1,410,666,796	
Mt. Mitchell	**10.0 ¢**
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of $202,584,799	
Mt. Pleasant Rural	**11.0 ¢**
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of $830,474,962	
Northeast	**12.0 ¢**
Based on estimated assessed valuation in the Northeast Fire Tax District of $256,781,564	
Odell	**5.9 ¢**
Based on estimated assessed valuation in the Odell Fire Tax District of $1,959,121,532	
Richfield-Misenheimer	**7.0 ¢**
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of $27,289,935	
Rimer	**10.0 ¢**
Based on estimated assessed valuation in the Rimer Fire Tax District of $413,017,558	

BUDGET SUMMARY

2720 - Fire Districts Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales/Other Taxes	$1,661,330	$1,703,079	$2,162,708
TOTAL	**$1,661,330**	**$1,703,079**	**$2,162,708**

2720 - Fire Districts Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Contributions to Other Funds or Activities	$1,661,330	$1,703,079	$2,162,708
TOTAL	**$1,661,330**	**$1,703,079**	**$2,162,708**

2720 - Fire Districts

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,661,330	$1,703,079	$2,162,708
Expenses	$1,661,330	$1,703,079	$2,162,708
REVENUES LESS EXPENSES	**$0**	**$0**	**$0**

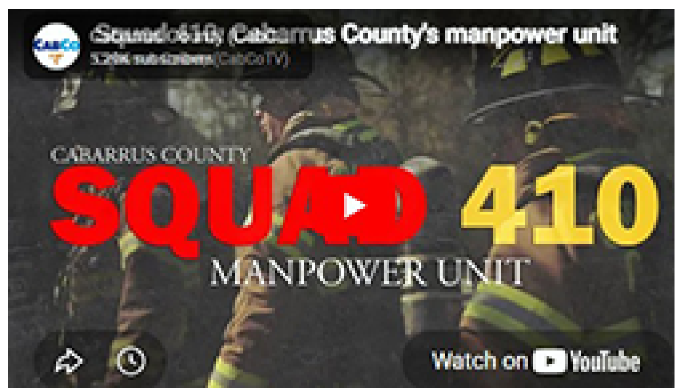
CABARRUS COUNTY
America Thrives Here

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: Fire Prevention Week

FY25 HIGHLIGHTS

- Implemented and further developed the Iops360 program management software and Vector Solutions Training Software.
- Finished the fee study with planning and construction standards to propose fee updates for commissioner consideration.
- Continued site development and equipment updates at Station 2 to accommodate Squad 410.
- Replaced budgeted continuation FM vehicle to include up-fits.
- Replaced and updated aged FM equipment and added needed equipment and depleted items.

FY26 FOCUS

Assess and update the Cabarrus County Fire Prevention Ordinance to solidify our fire prevention and protection strategies and processes.
Monitor and update County fire department response plans to optimize efficient and effective emergency responses.
Enhance processes and procedures to improve consistency and thoroughness of inspection processes and procedures.
Implement an alternate fee collection process for permits to improve customer service.

2715-Fire Services Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Permits & Fees	$18,000	$18,000	$75,000
TOTAL	**$18,000**	**$18,000**	**$75,000**

2715-Fire Services Expenses

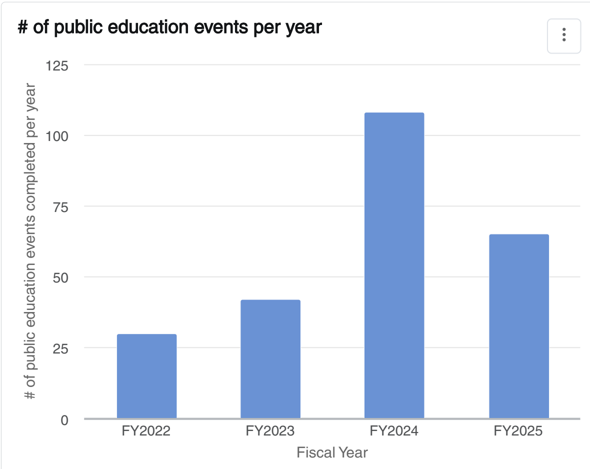
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$972,201	$1,195,511	$1,254,008
Employee Benefits	$462,618	$536,990	$611,763
Other Services & Charges	$356,723	$345,104	$370,376
Supplies	$67,800	$70,550	$81,950
Maintenance & Repair	$45,923	$26,200	$10,000
Other Operation Cost	$17,035	$15,355	$15,480
TOTAL	**$1,922,300**	**$2,189,710**	**$2,343,577**

2715- Fire Services

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$18,000	$18,000	$75,000
Expenses	$1,922,300	$2,189,710	$2,343,577
REVENUES LESS EXPENSES	**-$1,904,300**	**-$2,171,710**	**-$2,268,577**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Fire Services	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	-	-

PERFORMANCE MEASURES



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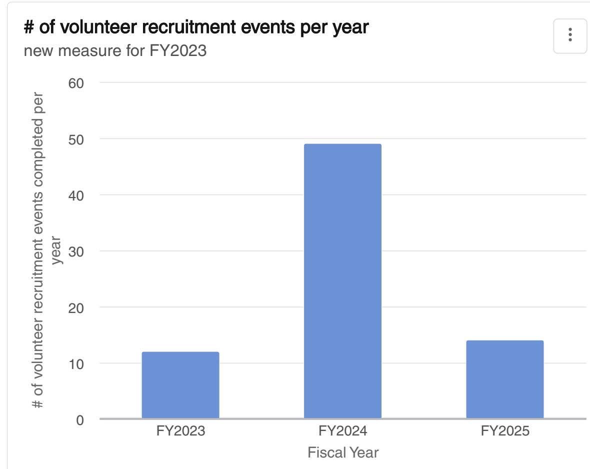

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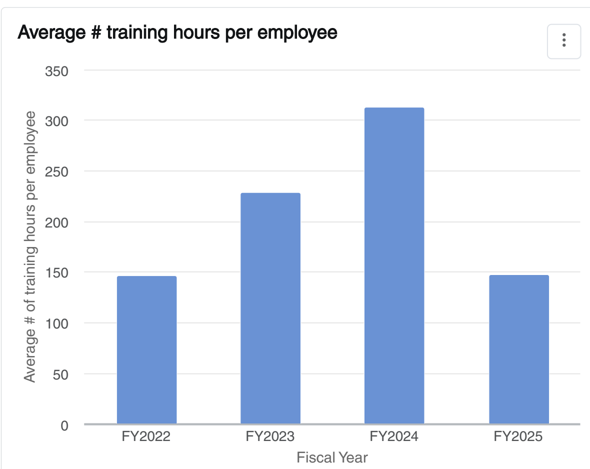

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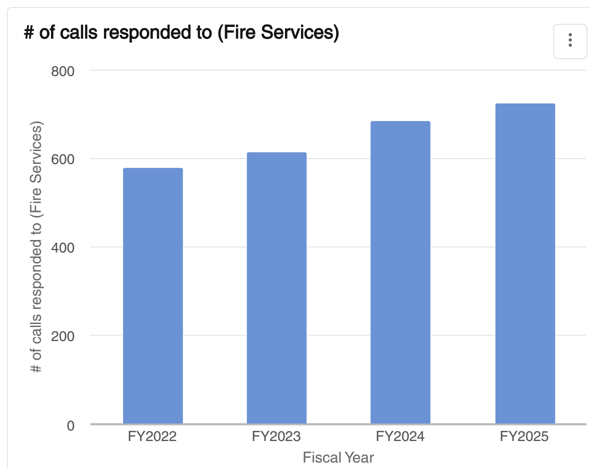

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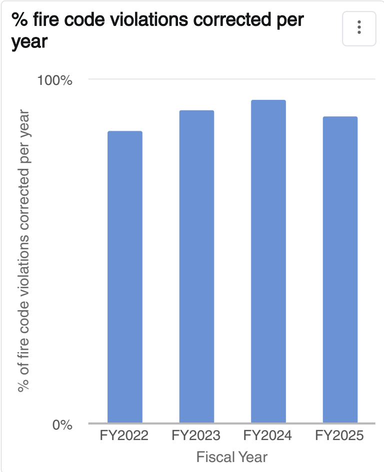

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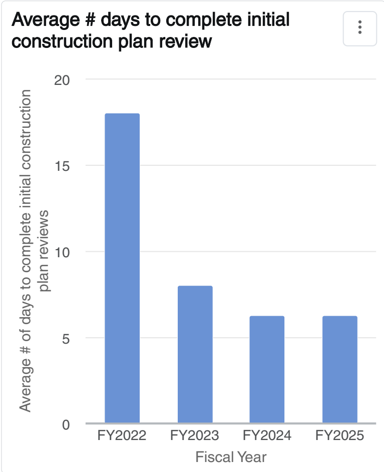

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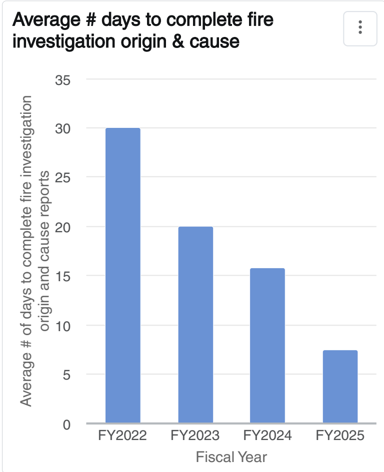


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Jacob Thompson

Title: Fire Marshal

Email: jathompson@cabarruscounty.us

Phone: 704-920-2562

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.

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

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

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

LOCATION

6456 Morehead Rd, Harrisburg

INTERACTIVE RESIDENT EXPERIENCES

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

2115 - Harrisburg Sheriff Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$2,554,331	$2,366,128	$3,725,281
TOTAL	**$2,554,331**	**$2,366,128**	**$3,725,281**

2115 - Harrisburg Sheriff Expenses

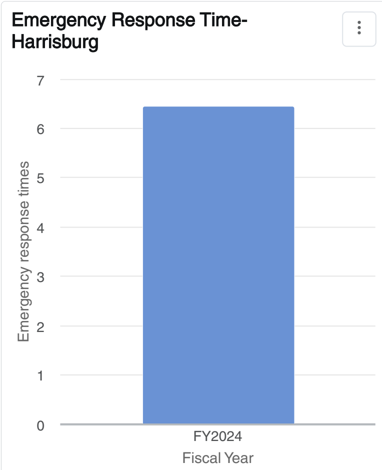
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,506,876	$2,143,523	$2,689,672
Employee Benefits	$693,447	$906,351	$1,214,116
Capital Outlay	$521,125	$62,000	$324,300
Supplies	$87,325	$159,829	$39,000
Other Services & Charges	$42,521	$0	$59,048
Other Operation Cost	$13,956	$8,400	$8,400
TOTAL	**$2,865,250**	**$3,280,103**	**$4,334,536**

2115 - Harrisburg Sheriff

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$2,554,331	$2,366,128	$3,725,281
Expenses	$2,865,250	$3,280,103	$4,334,536
REVENUES LESS EXPENSES	**-$310,920**	**-$913,975**	**-$609,255**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	29.00	29.00	29.00	29.00	-	-

PERFORMANCE MEASURES



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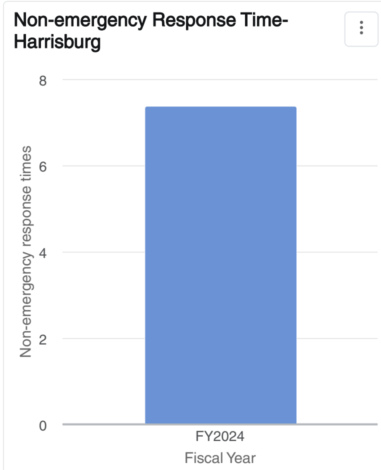

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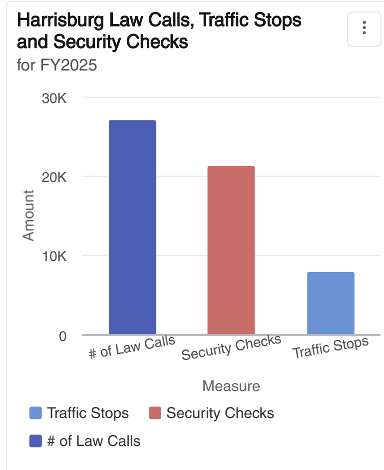


Data Updated: Sep 02, 2025, 1:44 PM

DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$151,193	$172,652	$241,039
TOTAL	**$151,193**	**$172,652**	**$241,039**

2116 - Midland Sheriff Expenses

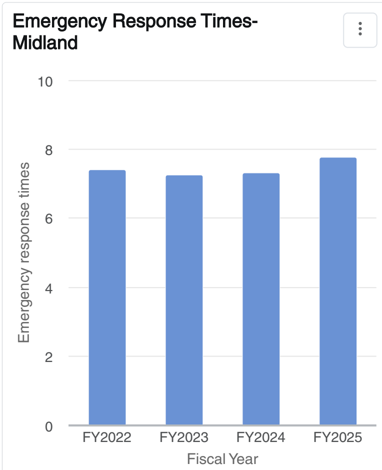
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$220,197	$306,003	$361,677
Employee Benefits	$106,537	$134,188	$165,473
Other Services & Charges	$4,818	$0	$7,957
TOTAL	**$331,552**	**$440,191**	**$535,107**

2116 - Midland Sheriff

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$151,193	$172,652	$241,039
Expenses	$331,552	$440,191	$535,107
REVENUES LESS EXPENSES	**-$180,359**	**-$267,539**	**-$294,068**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	4.00	4.00	-	-

PERFORMANCE MEASURES



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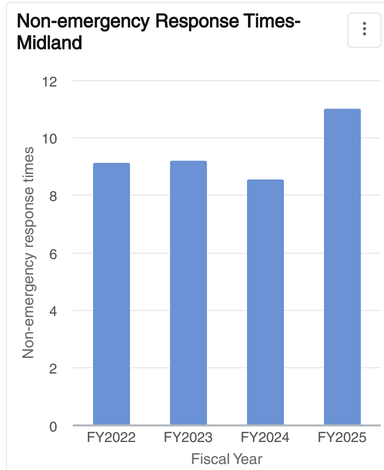

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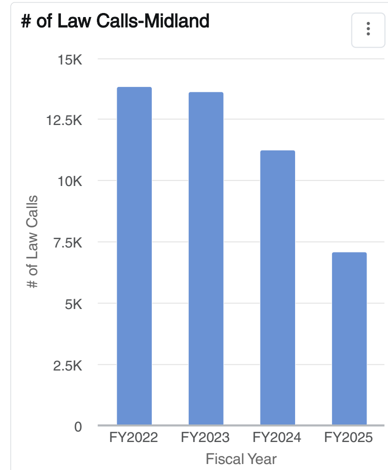

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

MISSION

Public Service Through Professionalism and Integrity.
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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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$151,193	$172,652	$241,039
TOTAL	**$151,193**	**$172,652**	**$241,039**

2117 - Mt. Pleasant Sheriff Expenses

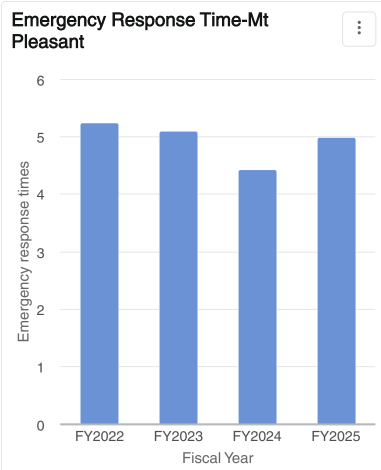
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$233,741	$355,374	$322,420
Employee Benefits	$110,447	$148,852	$153,313
Other Services & Charges	$5,142	$0	$7,094
Other Operation Cost	$0	$600	$0
TOTAL	**$349,330**	**$504,826**	**$482,827**

2117 - Mt. Pleasant Sheriff

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$151,193	$172,652	$241,039
Expenses	$349,330	$504,826	$482,827
REVENUES LESS EXPENSES	**-$198,137**	**-$332,174**	**-$241,788**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	4.00	4.00	-	-

PERFORMANCE MEASURES



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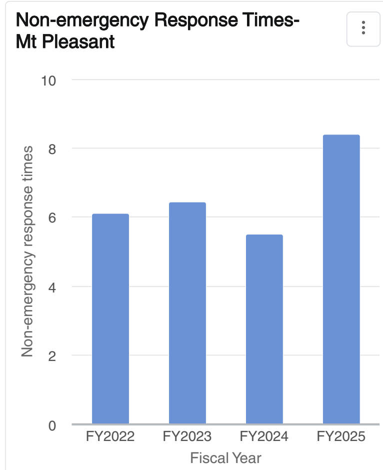

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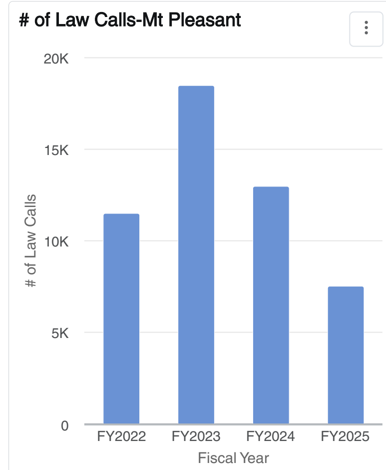

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

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.

The following programs are included in Cabarrus County's FY26 JCPC Funding Plan:

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.

Truancy Court Mediation aims to promote improved school attendance, decrease absenteeism, return habitually truant students to regular school attendance, increase academic performance, and teach skills that will improve family communication and enable students to be successful. The program should keep youth from becoming involved with the juvenile justice system.

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.

Transforming Future Community Service provides justice-involved youth with structures, interest-based opportunities that promote accountability and skill development. Participants earn money toward victim restitution while engaging in meaningful service projects. Grounded in a trauma-informed approach, the program fosters responsibility, reduces recidivism, and helps youth build positive connections within their community.

Transforming Futures Career Exploration empowers justice-involved youth with the skills and experiences needed for success. Through immersive XR training, hand-on learning, and soft skills development, participants explore career pathways in a real-world context. The program culminates with a business pitch competition and graduation where youth earn a $500 stipend for successfully completing a 100-hour course.

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.

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

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Human Services	$480,792	$480,792	$444,427
TOTAL	**$480,792**	**$480,792**	**$444,427**

2910 - Other Public Safety Expenses

	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted
Consultants	$1,436.00	$1,436.00	$1,750.00
Forester	$94,225.00	$128,176.00	$102,486.00
Medical Examiner	$122,500.00	$122,500.00	$122,500.00
Medicare	$10,171.00	$10,171.00	$13,000.00
Other Benefits	$20,000.00	$30,000.00	$35,000.00
Social Security	$43,489.00	$43,489.00	$50,000.00
Special Separation Allowance	$701,425.00	$799,780.00	$900,000.00
Teen Court Resolve Program	$444,427.00	$444,427.00	$444,427.00
Workers' Compensation	$1,738.00	$1,738.00	$1,738.00
TOTAL	**$1,439,411.00**	**$1,581,717.00**	**$1,670,901.00**

2910- Other Public Safety

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$480,792	$480,792	$444,427
Expenses	$1,441,214	$1,581,717	$1,670,901
REVENUES LESS EXPENSES	**-$960,422**	**-$1,100,925**	**-$1,226,474**

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

FY25 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 a partnership with Cabarrus County Schools. Every elementary school officer and every middle school officer with the Cabarrus County Sheriff's Office is at least partially funded by grants. Cabarrus County provides officers to the high schools, early college campuses, and Mary Francis Wall Pre-K.
School Resource Officers are strongly encouraged to take an active roll in mentoring and counselling students. Officers are encouraged to be involved with S.A.V.E clubs at all levels. S.A.V.E. stands for students against violence everywhere and is put on by the Sandy Hook Promise.
School Resource Officers play a vital role in anonymous school reporting 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.

> The Youth Development Division hosts two full weeks of summer camps. The first week targets rising fifth-grade students and the second week targets middle school students. The camp focuses on building positive relationships with students, having meaningful lessons about safety, and providing a fun and safe atmosphere for local youth.

The DARE Decision Making Model is currently taught in 5th grade in schools that have a Sheriff's Deputy as a School Resource Officer. The Youth Development Division is currently in the process of creating a lesson more appropriate for 7th and 8th graders in Cabarrus County focusing on our local trends.
School Resource Officers teach Active Shooter response to administrators and staff at our local schools.
School Resource Officers work with the Cabarrus County Sheriff's Office K-9 division to hold random drug searches.

FY26 FOCUS

Continue our priority with the placement of SROs in all schools and targeting predators of children.

2118 - SRO Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Intergovernmental - Grants - Other	$1,403,520	$1,763,460	$1,793,420
TOTAL	**$1,403,520**	**$1,763,460**	**$1,793,420**

2118 - SRO Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$1,740,489	$2,301,497	$2,452,403
Employee Benefits	$791,815	$976,533	$1,122,268
Other Services & Charges	$38,215	$0	$53,825
Other Operation Cost	$1,296	$1,200	$2,400
TOTAL	**$2,571,815**	**$3,279,230**	**$3,630,896**

2118 - SRO

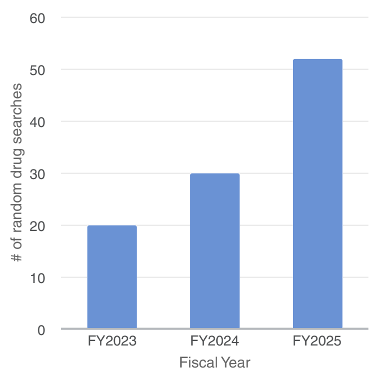
	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$1,403,520	$1,763,460	$1,793,420
Expenses	$2,571,815	$3,279,230	$3,630,896
REVENUES LESS EXPENSES	**-$1,168,295**	**-$1,515,770**	**-$1,837,476**

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 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	27.00	27.00	-	-

PERFORMANCE MEASURES

# of random drug searches

Middle School, High School and Early Colleges have at least 1 per semester, per school.



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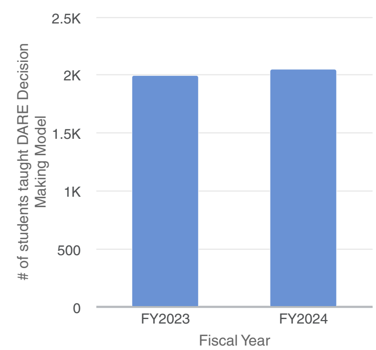
# of students in DARE Decision Making Model

All Fifth Grade students are offered the DARE Decision Making Model by DARE-certified Officers



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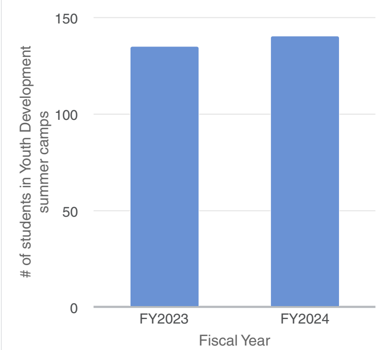
# of students in Youth Development summer camps

Youth Development summer camps are offered for the first 2-3 weeks of summer break



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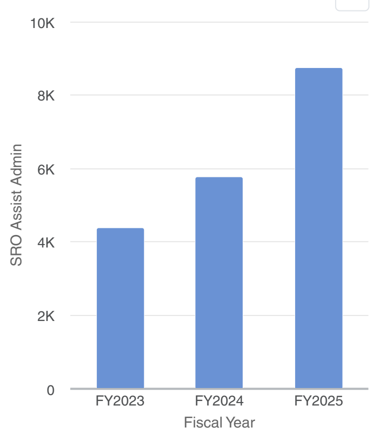
SRO Assist Admin



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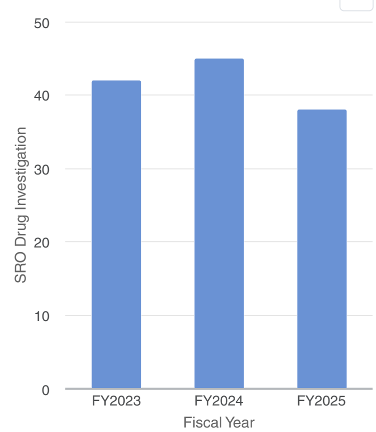
SRO Drug Investigation



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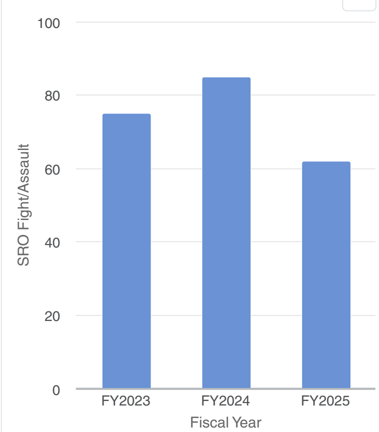
SRO Fight/Assault



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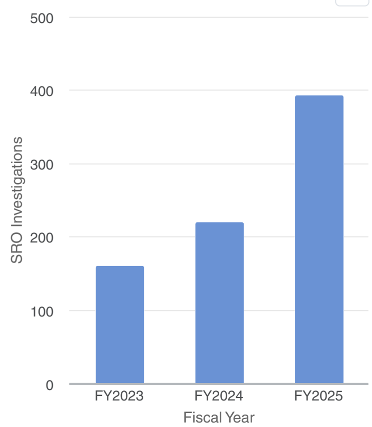
SRO Investigations



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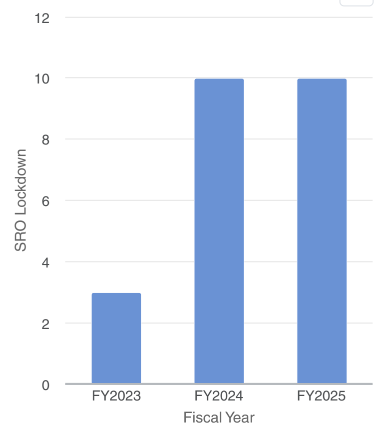
SRO Lockdown



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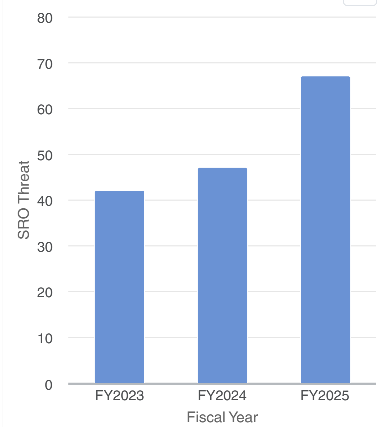
SRO Threat



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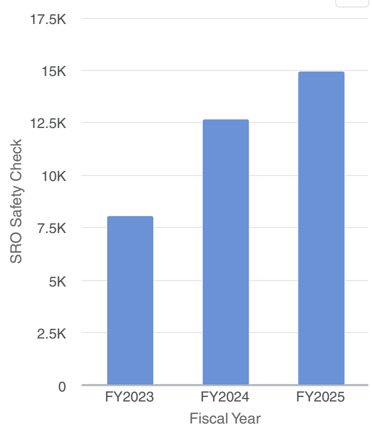
SRO Safety Check



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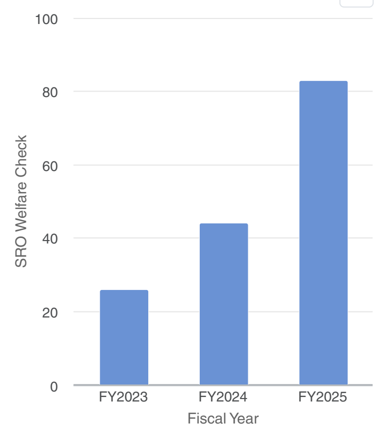
SRO Welfare Check



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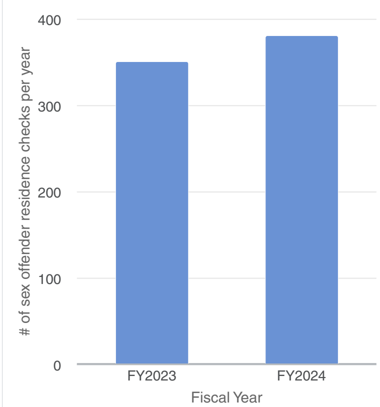
of sex offender residence checks per year



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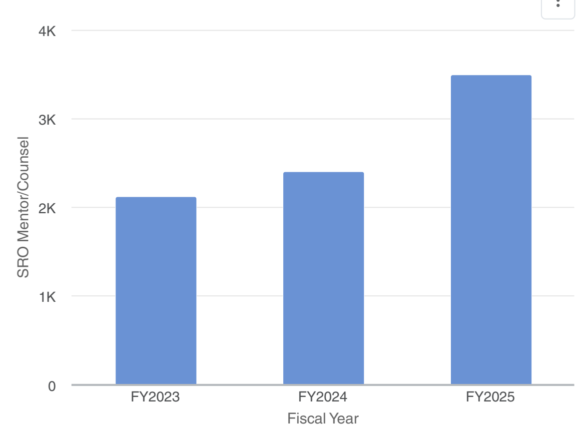
SRO Mentor/Counsel



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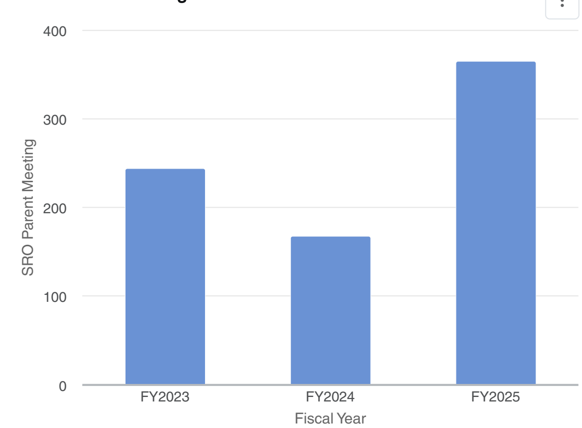
SRO Parent Meeting



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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

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 264 sworn law-enforcement officers, 117 detention officers and 63 civilian staff members that work diligently to provide excellent service to our community. There are also eight part-time staff members (many of whom are retired law enforcement officers) to supplement our services at a lower cost to the taxpayer.

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

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

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

LOCATION

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

Public services offered at the Administrative Building include:

- Concealed Carry Permit
- Fingerprinting

These services are only offered to Cabarrus County residents.

INTERACTIVE RESIDENT EXPERIENCES

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

SIGNIFICANT DATES

August: National Night Out
May: Law Day

FY25 HIGHLIGHTS

- The Cabarrus County Sheriff's Office continues to investigate and bring to justice the perpetrators of major crimes, to include 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 street of Cabarrus County.
- The investigation of computer devices through forensics is a major part of investigating all crimes now.
- 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.
- 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, 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 that desire to become productive members of society make the transition to do so.
Wellness Program: Contracted with an embedded clinician for the mental well-being of our employees, as well as creating a wellness officer to liaison with the clinician and focus on physical wellness. (State Grant)
Bomb Squad Equipment: Replacement and augmentation of equipment for Bomb Squad. (State Grant)
RTIC – Installed the video wall for the Real Time Information Center to be more efficient and deploy proper resources for high-risk situations. Real time monitoring of locations within Cabarrus County. (State Grant)

FY26 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 RMS and CAD system
Human Trafficking Detectives: Working human trafficking cases, child exploitation cases to target predators targeting the vulnerable as well as educate the public (State Grant)
Youth safety and security of our youth: Continued priority with the placement of SROs 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 and build 'Public/Private' inclusion in the center
Detention Center programs: Continued priority that includes the implementation of Medicated Assisted Treatment (MAT) for those with Opioid Use Disorder (Opioid Recovery Funds)
Recruiting: Our goal is to decrease our vacancy rate even more with highly qualified individuals that have the desire to serve their community.

2110-Sheriff's Office Revenues

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Sales & Services	$286,000	$454,000	$556,600
Intergovernmental - Grants - Human Services	$150,000	$337,471	$337,471
Permits & Fees	$185,000	$185,000	$141,000
TOTAL	**$621,000**	**$976,471**	**$1,035,071**

2110-Sheriff's Office Expenses

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Personnel Services	$12,755,027	$16,297,010	$16,606,897
Employee Benefits	$5,746,660	$6,883,427	$7,691,853
Supplies	$1,971,533	$2,678,825	$2,636,570
Other Operation Cost	$1,353,891	$1,476,050	$1,507,350
Capital Outlay	$1,601,150	$1,555,000	$1,152,270
Other Services & Charges	$522,330	$318,100	$672,611
Maintenance & Repair	$280,500	$320,500	$209,500
TOTAL	**$24,231,092**	**$29,528,912**	**$30,477,051**

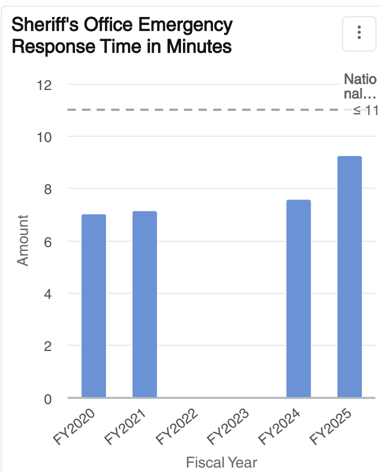
2110- Sheriff Administration

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
Revenues	$621,000	$976,471	$1,035,071
Expenses	$24,231,092	$29,528,912	$30,477,051

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget
REVENUES LESS EXPENSES	-$23,610,092	-$28,552,441	-$29,441,980

	FY 2024 ADOPTED		FY 2025 ADOPTED		FY 2025 REVISED		FY 2026 ADOPTED		ADOPTED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
PUBLIC SAFETY										
Sheriff										
Administration & Operations	198.00	197.75	199.00	198.75	200.00	199.75	200.00	199.75	-	-

PERFORMANCE MEASURES



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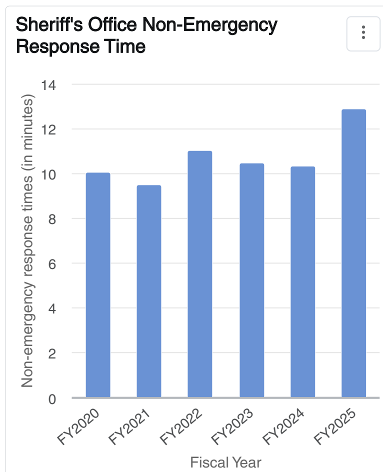

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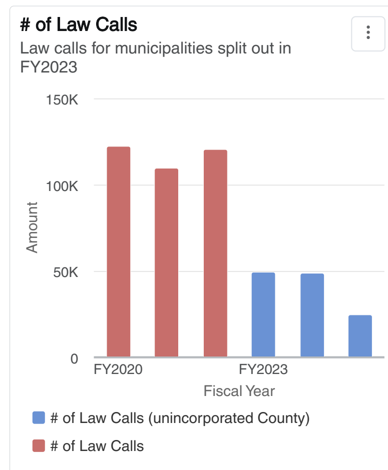

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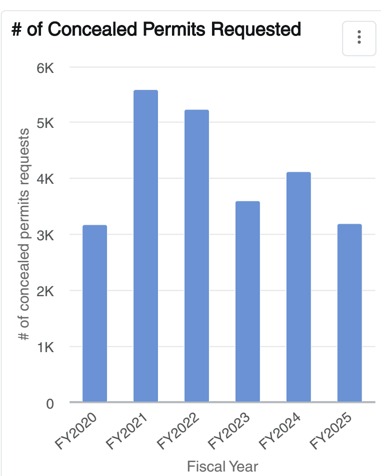

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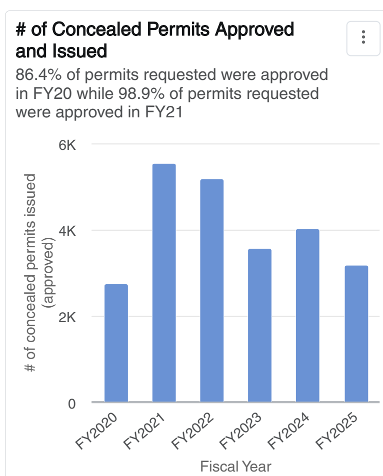

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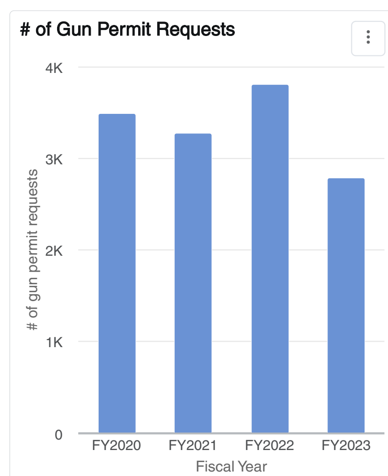

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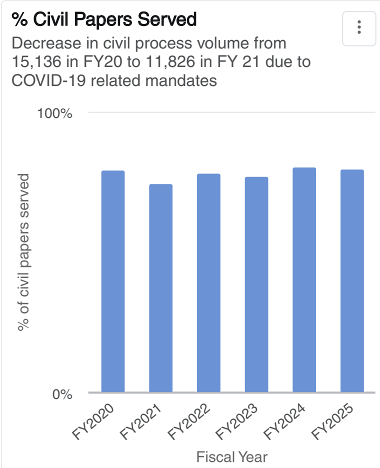

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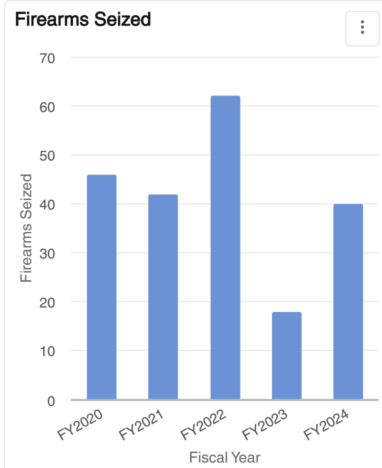

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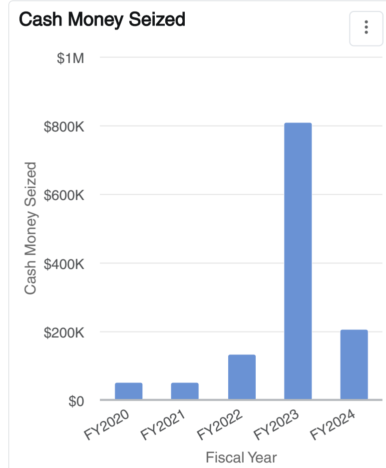

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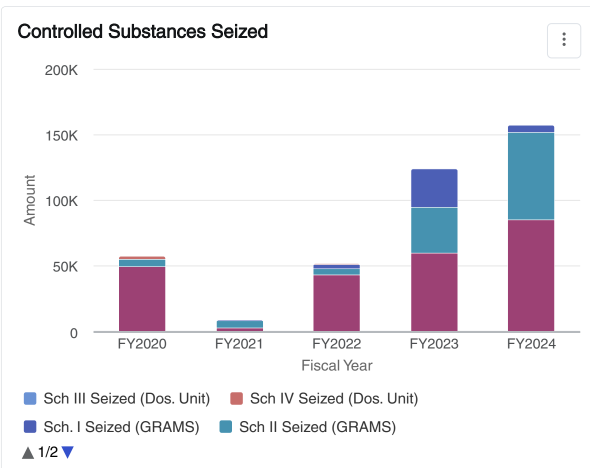

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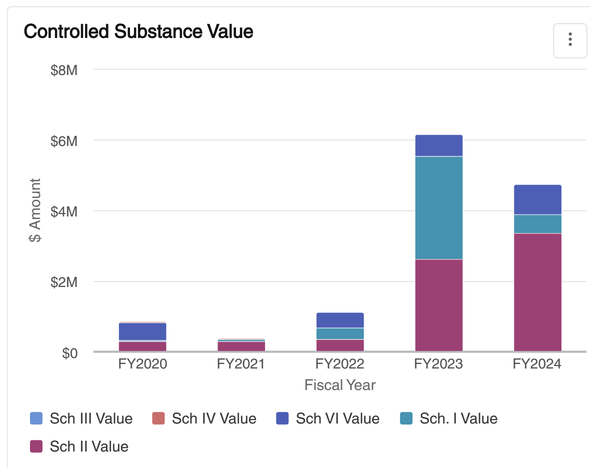

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DEPARTMENT CONTACT

Name: Van Shaw

Title: County Sheriff

Email: vwshaw@cabarruscounty.us

Phone: 704-920-3000

DEBT SERVICE

FY 2026 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, 2025:

DEBT SERVICE			
DEBT CATEGORY	**PRINCIPAL**	**INTEREST**	**TOTAL**
GO Bonds:			
Schools	$5,864,040	$123,318	$5,987,358
Rowan Cabarrus Community College	400,960	4,712	405,672
COPS/LOBS:			
Schools	317,544,316	115,036,593	432,580,909
Sheriff Administration Building	3,200,000	113,764	3,313,764
Jail Housing Unit	12,270,000	759,276	13,029,276
Parking Deck	6,300,000	1,620,938	7,920,938
Courthouse	107,430,125	51,231,744	158,661,869
Senior Center/Library	27,987,364	13,990,587	41,977,951
New DSS Facility	76,255,000	38,115,125	114,370,125
Other governmental Projects	51,552,735	25,772,524	77,325,259
Rowan Cabarrus Community College	12,955,460	2,806,250	15,761,710
Financing Agreements:			
Wallace Property-Installment	1,897,273	572,727	2,470,000
TOTAL	**$623,657,273**	**$250,147,558**	**873,804,831**

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
GO Bonds - Schools								
GO 2020 Refunding - Schools	7-16-20	1.60	Principal	3,168,360	2,695,680	-	-	-
			Interest	84,482	38,836	-	-	-
GO Bonds - Schools Total			**Principal**	**$ 3,168,360**	**$ 2,695,680**	**$ -**	**$ -**	**$ -**
			Interest	**84,482**	**38,836**	**-**	**-**	**-**
			Subtotal	**$ 3,252,842**	**$ 2,734,516**	**$ -**	**$ -**	**$ -**
GO Bonds - Rowan Cabarrus Community College (RCCC)								
GO 2020 Refunding	7-16-20	1.60	Principal	216,640	184,320	-	-	-
			Interest	3,228	1,484	-	-	-
GO Bonds - RCCC Total			**Principal**	**$ 216,640**	**$ 184,320**	**$ -**	**$ -**	**$ -**
			Interest	**$ 3,228**	**$ 1,484**	**$ -**	**$ -**	**$ -**
GO Bonds - Grand Total			**Principal**	**$ 3,385,000**	**$ 2,880,000**	**$ -**	**$ -**	**$ -**
			Interest	**87,710**	**40,320**	**-**	**-**	**-**
			Grand Total	**$ 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 2026	FY 2027	FY 2028	FY 2029	FY 2030
COPS/LOBS - Schools								
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00 - 0.07	Principal	1,335,000	-	-	-	-
			Interest	408,925	-	-	-	-
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal	2,375,000	2,330,000	2,285,000	-	-
			Interest	174,051	114,914	56,897	-	-
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal	4,970,000	4,860,000	4,760,000	4,655,000	
			Interest	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	1,817,163	1,632,663	1,448,163	1,263,663	1,079,163
LOBS - Schools 2017 issue	10-26-17	3.00 - 5.00	Principal	2,855,000	2,855,000	2,855,000	2,855,000	2,850,000
			Interest	1,468,750	1,326,000	1,183,250	1,040,500	897,750
LOBS - Schools 2018 issue	5-16-18	3.050	Principal	2,410,000	2,410,000	2,410,000	1,460,000	1,460,000
			Interest	665,205	591,700	518,195	444,690	400,160
LOBS - Schools 2022 issue	6-1-22	5.00	Principal	1,935,000	1,935,000	1,930,000	1,930,000	1,930,000
			Interest	1,643,750	1,547,000	1,450,250	1,353,750	1,257,250
LOBS- Schools 2024A issue	10-29-24	5.00	Principal	2,829,793	2,829,793	2,829,793	2,829,793	2,829,793
			Interest	2,758,112	2,616,622	2,475,133	2,333,643	2,192,154
LOBS - Schools 2024B Issue CCS (BH,MFW,OS)	11-27-24	5.00	Principal	3,485,000	3,485,000	3,480,000	3,480,000	3,480,000
			Interest	3,393,375	3,219,125	3,045,000	2,871,000	2,697,000
LOBS - Schools 2024B Issue KCS	11-27-24	5.00	Principal	635,288	635,288	635,288	635,288	635,288
			Interest	619,250	587,485	555,721	523,956	492,192
LOBS - Schools 2024B Issue KCS (HVAC FP)	11-27-24	5.00	Principal	701,133	701,133	699,717	699,717	699,717
			Interest	332,472	297,415	262,394	227,408	192,422
LOBS - Schools 2024B Issue CCS (HVAC CHS, WH)	11-27-24	5.00	Principal	1,461,817	1,461,817	1,458,863	1,458,863	1,458,863
			Interest	693,181	620,091	547,074	474,131	401,188
			Principal	**$ 28,683,031**	**$ 27,193,031**	**$ 27,033,661**	**$ 23,693,661**	**$ 19,033,661**
			Interest	**$ 14,459,208**	**$ 12,912,745**	**$ 11,779,335**	**$ 10,650,047**	**$ 9,609,279**
			Subtotal	**$ 43,142,239**	**$ 40,105,776**	**$ 38,812,996**	**$ 34,343,708**	**$ 28,642,940**
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	$ 720,000	$ 720,000
			Interest	300,120	273,280	246,440	219,600	197,640
LOBS- 2024B issue RCCC HVAC	11-27-24	5.00	Principal	312,050	312,050	311,420	311,420	311,420
			Interest	147,972	132,369	116,782	101,211	85,640
			Principal	**$ 1,192,050**	**$ 1,192,050**	**$ 1,191,420**	**$ 1,031,420**	**$ 1,031,420**
			Interest	**$ 448,092**	**$ 405,649**	**$ 363,222**	**$ 320,811**	**$ 283,280**
COPS/LOBS - RCCC Total			**Subtotal**	**$ 1,640,142**	**$ 1,597,699**	**$ 1,554,642**	**$ 1,352,231**	**$ 1,314,700**

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
COPS/LOBS - Other									
LOBS 2015A Refunding - Sheriff Adm Bldg COPS 2007	3-26-15	2.38	Principal		1,620,000	1,580,000	-	-	-
			Interest		76,160	37,604	-	-	-
LOBS 2015C Refunding - Jail Housing Unit COPS 2008C	3-26-15	2.51	Principal		3,195,000	3,110,000	3,025,000	2,940,000	-
			Interest		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		270,375	244,125	217,875	191,625	165,375
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		2,470,750	2,325,250	2,179,750	2,034,250	1,888,750
LOBS- 2024A issue - New DSS Facility	10-29-24	5.00	Principal		3,815,000	3,815,000	3,815,000	3,815,000	3,815,000
			Interest		3,717,375	3,526,625	3,335,875	3,145,125	2,954,375
LOBS- 2024A issue - Courthouse	10-29-24	5.00	Principal		2,901,717	2,901,717	2,901,717	2,901,717	2,901,717
			Interest		2,828,213	2,683,128	2,538,041	2,392,956	2,247,870
LOBS- 2024A issue - Other government projects	10-29-24	5.00	Principal		2,578,490	2,578,490	2,578,490	2,578,490	2,578,490
			Interest		2,513,174	2,384,250	2,255,326	2,126,401	1,997,476
LOBS- 2024B issue - Senior Ctr/Public Library	11-27-24	5.00	Principal		1,399,712	1,399,712	1,399,712	1,399,712	1,399,712
			Interest		1,364,375	1,294,390	1,224,404	1,154,419	1,084,433
COPS/LOBS - Other Total			**Principal**		**18,944,919**	**18,819,919**	**17,154,919**	**17,069,919**	**14,129,919**
			Interest		**13,548,399**	**12,723,155**	**11,900,993**	**11,118,570**	**10,338,279**
			Subtotal	**$**	**32,493,318**	**$ 31,543,074**	**$ 29,055,912**	**$ 28,188,489**	**$ 24,468,198**
COPS/LOBS - Grand Total			**Principal**	**$**	**48,820,000**	**$ 47,205,000**	**$ 45,380,000**	**$ 41,795,000**	**$ 34,195,000**
			Interest		**28,455,699**	**25,909,180**	**23,926,768**	**21,988,217**	**20,145,198**
			Grand Total	**$**	**77,275,699**	**$ 73,246,549**	**$ 69,423,550**	**$ 63,884,428**	**$ 54,425,838**

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
Capital Leases/Installment Financing								
Installment Financing - Land Wallace Property	12-18-08	4.00	Principal	$ 114,109	$ 118,673	$ 123,420	$ 128,357	$ 133,491
			Interest	75,891	71,327	66,580	61,643	56,509
Installment Financing - Grand Total			**Principal**	**$ 114,109**	**$ 118,673**	**$ 123,420**	**$ 128,357**	**$ 133,491**
			Interest	**75,891**	**71,327**	**66,580**	**61,643**	**56,509**
			Grand Total	**$ 190,000**	**$ 190,000**	**$ 190,000**	**$ 190,000**	**$ 190,000**
Annual Debt Service								
Bank Service Charges				$ 60,000	$ 500,000	$ 75,000	$ 500,000	$ 500,000
Principal - Total				52,319,109	50,203,673	45,503,420	41,923,357	34,328,491
Interest - Total				28,619,300	26,020,827	23,993,348	22,049,860	20,201,707
TOTAL ANNUAL DEBT SERVICE				**$ 80,998,409**	**$ 76,724,500**	**$ 69,571,768**	**$ 64,473,217**	**$ 55,030,198**

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 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, 2025

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, 2025 *unaudited		$46,408,696,311
Legal debt margin:		
Debt limit 8% of total assessed value		$3,712,695,705
Debt applicable to debt limitation:		
Total bonded debt	$ 6,265,000	
Total certificates of participation/ limited obligation bonds	615,495,000	
Total installment financings	1,897,273	
Total leases	2,959,325	
Total debt applicable to limitations		$626,616,598
Legal debt margin		$3,086,079,107

Source: Cabarrus County Finance

Bond Ratings

General Obligation Bond Ratings

Credit Rating Agency	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Moody's	Aa1	Aa1	AAA	AAA	AAA	AAA
Standard & Poors	AA+	AA+	AA+	AA+	AAA	AAA
Fitch	AA+	AA+	AAA	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.

Ordinance No. 2025-13

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, 2025, and ending June 30, 2026:

I. **General Fund**

a. It is estimated that the following revenues will be available in the General Fund:

Ad Valorem Tax Levy	280,066,034
Sales Tax/Other	49,039,740
Intergovernmental	31,450,692
Permits and Fees	9,652,880
Sales and Services	19,219,193
Investment Earnings	4,500,000
Miscellaneous	377,700
Other Financing Sources	5,205,008
TOTAL REVENUES	**399,511,247**

b. The following expenditures are budgeted in the General Fund:

General Government	47,118,706
Public Safety	97,737,353
Economic and Physical Development	8,093,106
Human Services	66,614,473
Cultural and Recreational	11,482,104
Cabarrus County Schools	
Instructional Services	79,182,495
Charter Schools	7,590,442
Technology Support Services	7,259,163
Building and Grounds Maintenance	15,198,894
Other Schools (School Parks, Special Olympics)	148,534
Schools Information Technology Services (ITS)	36,324
Kannapolis City Schools	
Instructional Services	9,386,345
Charter Schools	880,966
Technology Support Services	833,868
Building Maintenance	1,260,567
Grounds Maintenance	141,600
Schools Information Technology Services (ITS)	8,832
Rowan-Cabarrus Community College	
Current Expense	4,903,500
Other Programs	
Contributions to Other Funds	41,633,975
TOTAL EXPENDITURES	**399,511,247**

II. **Community Investment Fund (CIF)**

a. It is estimated the following revenues will be available in the Community Investment Fund:

Sales Tax	28,710,260
Intergovernmental - Grants- Other	404,000
Investments	2,000,000
Lottery Proceeds	3,000,000
Other Financing Sources	59,795,997
TOTAL REVENUES	**93,910,257**

b. The following expenditures are budgeted in the Community Investment Fund:

Debt Service	
Public Schools	
Principal	31,851,391
Interest	14,541,305
Capital Outlay	1,120,000
Rowan Cabarrus Community College	
Principal	1,408,690
Interest	453,705
Capital Outlay	100,000
Other Debt Service	39,014,318
Contribution to Capital Project Fund	4,870,848
Legal Fees	100,000
Bank Service Charges	450,000
TOTAL EXPENDITURES	**93,910,257**

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	632,000
Investment Earnings	60,000
Miscellaneous	5,000
Other Financing Sources	2,006,208
TOTAL REVENUES	**2,703,208**

b. The following expenditures are budgeted in the Cabarrus Arena and Events Center Fund:

Personnel Services	176,635
Operations	2,526,573
TOTAL EXPENDITURES	**2,703,208**

IV. **Opioid Settlement Fund**

a. It is estimated the following revenues will be available in the Opioid Settlement Fund:

Miscellaneous	1,400,000
Other Financing Sources	1,789,703
TOTAL REVENUES	**3,189,703**

b. The following expenditures are budgeted in the Opioid Settlement Fund:

Personnel Services	359,122
Operations	1,586,706
Contributions to Other Fund or Activities	1,243,875
TOTAL EXPENDITURES	**3,189,703**

V. **Landfill Fund**

a. It is estimated the following revenues will be available in the Landfill Fund:

Sales Tax/Other	75,000
Intergovernmental	53,000
Permits and Fees	180,000
Sales and Services	1,874,000
Other Financing Sources	724,274
TOTAL REVENUES	**2,906,274**

b. The following expenditures are budgeted in the Landfill Fund:

Personnel Services	1,032,996
Operations	1,873,278
TOTAL EXPENDITURES	**2,906,274**

VI. 911 Emergency Telephone Fund

a. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund:

Intergovernmental	442,764
Investment Earnings	10,000
Fund Balance	13,121
TOTAL REVENUES	**465,885**

b. The following expenditures are budgeted in the 911 Emergency Telephone Fund:

Operations	465,885
TOTAL EXPENDITURES	**465,885**

VII. Social Services Fund

a. It is estimated the following revenues will be available in the Social Services Fund:

Sales & Services	475,000
TOTAL REVENUES	**475,000**

b. The following expenditures are budgeted in the Social Services Fund:

Operations	475,000
TOTAL EXPENDITURES	**475,000**

VIII. Intergovernmental Fund

a. It is estimated the following revenues will be available in the Intergovernmental Fund:

Sales & Services	2,605,000
TOTAL REVENUES	**2,605,000**

b. The following expenditures are budgeted in the Intergovernmental Fund:

Education	2,605,000
TOTAL EXPENDITURES	**2,605,000**

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	23,865,172
Investment Earnings	75,000
Miscellaneous	725,000
TOTAL REVENUES	**24,665,172**

b. The following expenditures are budgeted in the Health and Dental Insurance Fund:

Operations	24,665,172
TOTAL EXPENDITURES	**24,665,172**

Budget Ordinance

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	4,450,455
Investment Earnings	50,000
Fund Balance	3,062,563
TOTAL REVENUES	**7,563,018**

b. The following expenditures are budgeted in the Workers Compensation and Liability Fund:

Operations	7,563,018
TOTAL EXPENDITURES	**7,563,018**

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	9,650,712
TOTAL REVENUES	**9,650,712**

b. The following expenditures are budgeted in the Fire Tax Districts Fund:

Allen Fire Tax District	1,088,914
Cold Water Fire Tax District	499,159
Concord Rural Fire Tax District	40,881
Flowes Store Fire Tax District	438,995
Georgeville Fire Tax District	461,467
Gold Hill Fire Tax District	71,359
Harrisburg Rural Fire Tax District	1,996,329
Jackson Park (City of Concord) Fire Tax District	312,488
Kannapolis Rural Fire Tax District	373,494
Midland Fire Tax District	1,393,033
Mt. Mitchell Fire Tax District	200,052
Mt. Pleasant Rural Fire Tax District	902,103
Northeast Fire Tax District	304,286
Odell Fire Tax District	1,141,433
Richfield-Misenheimer Fire Tax District	18,864
Rimer Fire Tax District	407,855
TOTAL EXPENDITURES	**9,650,712**
GRAND TOTAL — ALL FUNDS – REVENUES	**547,645,476**
GRAND TOTAL — ALL FUNDS – EXPENDITURES	**547,645,476**

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, 2025, and ending June 30, 2026, 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, 2025, of $48,853,329,072, 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 $45,485,319,072 and vehicle of $3,368,010,000.

Budget Ordinance

Section 3 – Fire 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, 2025, and ending June 30, 2026:

Allen Fire Tax District	**11.0 ¢**
Based on estimated assessed valuation in the Allen Fire Tax District of $1,002,452,701	
Cold Water	**8.0 ¢**
Based on estimated assessed valuation in the Cold Water Fire Tax District of $631,846,277	
Concord Rural	**12.5 ¢**
Based on estimated assessed valuation in the Concord Rural Fire Tax District of $33,118,555	
Flowes Store	**10.0 ¢**
Based on estimated assessed valuation in the Flowe's Store Fire Tax District of $444,552,356	
Georgeville	**9.0 ¢**
Based on estimated assessed valuation in the Georgeville Fire Tax District of $519,231,071	
Gold Hill	**9.0 ¢**
Based on estimated assessed valuation in the Gold Hill Fire Tax District of $80,291,830	
Harrisburg Rural	**15.0 ¢**
Based on estimated assessed valuation in the Harrisburg Fire Tax District of $1,347,732,515	
Jackson Park (City of Concord)	**12.5 ¢**
Based on estimated assessed valuation in the Jackson Park (City of Concord) Fire Tax District of $253,154,577	
Kannapolis Rural	**10.0 ¢**
Based on estimated assessed valuation in the Kannapolis Rural Fire Tax District of $378,222,257	
Midland	**10.0 ¢**
Based on estimated assessed valuation in the Midland Fire Tax District of $1,410,666,796	
Mt. Mitchell	**10.0 ¢**
Based on estimated assessed valuation in the Mt. Mitchell Fire Tax District of $202,584,799	
Mt. Pleasant Rural	**11.0 ¢**
Based on estimated assessed valuation in the Mt. Pleasant Rural Fire Tax District of $830,474,962	
Northeast	**12.0 ¢**
Based on estimated assessed valuation in the Northeast Fire Tax District of $256,781,564	
Odell	**5.9 ¢**
Based on estimated assessed valuation in the Odell Fire Tax District of $1,959,121,532	
Richfield-Misenheimer	**7.0 ¢**
Based on estimated assessed valuation in the Richfield-Misenheimer Fire Tax District of $27,289,935	
Rimer	**10.0 ¢**
Based on estimated assessed valuation in the Rimer Fire Tax District of $413,017,558	

Section 4 – Authorized Positions

The Board authorizes **1,532** total positions equaling **1,457.79** full-time equivalents.

Section 5 – Authorizations

a. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, and the terms of which budget are hereby specifically incorporated by reference.

b. That there are hereby appropriated to the Fire Tax Districts the revenues from collection of the Fire Tax Districts Ad Valorem tax at the rates stated in Section 3 to cover the cost for servicing all districts.

c. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:

   1. The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.

   2. Requirements for accounting for the management and expenditure of county funds.
   3. Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the county funds.

d. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.

e. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.

f. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

g. The County Manager or designee may enter and execute change orders or amendments to construction contracts in amounts less than $90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

h. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

i. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.

j. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

k. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

l. 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
(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

Budget Ordinance

Section 6

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2025-2026 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 16th day of June 2025.

Board of Commissioners

Lauren Linker

Lauren Linker, Clerk to the Board

CABARRUS COUNTY SEAL 1792 NORTH CAROLINA

Fee Change

Landfill	Yard Waste Disposal Fee	$42.00 / ton	$45.00 / ton
Landfill	Tipping Fee	$45.00 / ton	$54.00 / 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.

Community Information

Government

Date of Incorporation: 1792

Form of Government: Commission-Manager

Number of Employees (Full Time Equivalents): 1,457.79

County Seat: Concord

Area Statistics

Population (July 1, 2024 estimate from US Census): 244,925

Area in square miles: 364

Taxes

NC Sales Tax: 4.75%

Cabarrus County Local Sales Tax: 2.25%

Cabarrus County Property Tax Rate per $100 Value: 0.576

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: 463
- Number of fire personnel volunteers: 274

**includes East Gold Hill and Richfield-Misenheimer*

Sheriff's Department:
- Stations: 1 main, 5 substations
- Number of sworn personnel: 264 full time
- Number of detention officers: 117 full time
- Number of civilians: 54 full time, 9 part time
- Number of patrol units: 261

MEDICAL

Hospitals: 1

Number of licensed beds: 457

ECONOMY

Construction Permits Issued (July 1, 2024 - June 30, 2025): 18,569

Zoning Permits Issued (July 1, 2024 - June 30, 2025): 485

Unemployment Rate (February 2025 - NCDOC): 3.4%

Median Household Income (2023 Estimates - US Census): $86,084

Per Capita Personal Income (2023 Estimates): $40,652

CULTURE AND RECREATION

County Facilities - Operated

	Frank Liske Park	Camp Spencer Park	Vietnam Veterans Park	Rob Wallace Park	Mt. Pleasant Active Living Center	Concord Active Living Center	Virginia Foil Park	Afton Ridge Active Living Center	Other	TOTAL
Parks	1	1	1	1						4
Undeveloped Parks (acres)*				160					736	896
Senior Centers					1	1		1		3
Picnic Shelters	12	2	4	3						21
Indoor Picnic/Rental Facilities	2	3								5
Walking Trails (miles)	4.21	1.82	2.8	5.95		0.75	1			16.53
Baseball Fields							3			3
Softball Fields	4									4
Soccer Fields	11						2			13
Tennis Courts	2									2
Pickleball Courts (part of tennis court)	12									12
Ampitheatre	1									1
Playgrounds	5	1	2	2			1			11
Nature Playgrounds	1	1	1	1						4
Horseshoe Pits	11	2	2							15
Sand Volleyball Courts	8	1	3							12
Exercise Stations	15	6	8				6			35
Shuffleboard			2			2		2		6
Bocce						4		2		6
Cabins		6								6
Tent Sites		7								7
Group Camping		1								1
Pool		1								1
18-hole Mini Golf	1									1
18-hole Disc Golf	1									1
9-hole Disc Golf			1	1						2
Fitness Centers					1	2		1		4
Bike Skills Area				2						2
Dog Run			1							1
Paddleboats	11									11
Archery Range		1								1

615 acres at St. Stephen's Church Rd park and 121 acres at Chester Property

County Owned Facilities - operated by a Municipality	1
School Parks (utilized by ALPS)	3

EDUCATION

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	**35,169**	**4,022** **KCS children in Cabarrus County limits*	**39,191**

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	2024 Assessed Valuation *	Percentage of Total Assessed Valuation
1	Eli Lilly and Company	Pharmaceutical	$653,002,707	1.49%
2	Corning Inc	Manufacturing	$419,148,432	0.95%
3	Hendrick Corporation	Automotive & Sports	$359,186,213	0.82%
4	Charlotte Motor Speedway Inc	Sports - Racing	$272,759,701	0.62%
5	Mall at Concord Mills LP	Retail Center	$266,049,328	0.61%
6	Duke Energy Corp	Public Service - Utilities	$236,578,739	0.54%
7	Weinstein Properties	Real Estate - Residential	$216,182,810	0.49%
8	Progress Residential	Real Estate - Residential	$210,923,980	0.48%
9	Great Wolf Lodge of the Carolinas	Amusement / Entertainment	$200,085,201	0.46%
10	FirstKey Homes LLP	Real Estate - Residential	$190,294,880	0.43%
			$3,024,211,991	**6.89%**
	Total 2024 Assessed Valuation, including Public Service**		$43,910,068,939	

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.*
*** Excludes values of vehicles.*
Estimated as of: 08/01/2025
Source: Department of Cabarrus County Assessor

Top Ten Principal Employers in Cabarrus County, NC

Rank	Company Name	Industry	Class	Employees
1	Cabarrus County Schools	Educational Services	Public Sector	4400+
2	Atrium Health Cabarrus	Health Care and Social Assistance	Public Sector	4200+
3	Amazon Services Inc.	Transportation and Warehousing	Private Sector	2500+
4	Cabarrus County	Public Administration	Public Sector	1300+
5	City of Concord	Public Administration	Public Sector	1100+
6	Wal-Mart Associates Inc.	Retail Trade	Private Sector	1000+
7	Corning Incorporated	Manufacturing	Private Sector	900+
8	Kannapolis City Schools	Educational Services	Public Sector	800+
9	Federal Express Corp	Transportation and Warehousing	Private Sector	700+
10	Eli Lilly and Company	Wholesale Trade	Private Sector	680+

Source: Cabarrus Economic Development Corporation (May 2025)

Statistical Information

County	OSBM population (2023 projection)	FY2023-24 County Employees (FTE)	FY2023-24 General Fund Budgeted Expenditures	FY2023-24 Budget Property Tax Revenue	FY2023-24 Property Tax Rates (per $100)	Relation to Cabarrus County
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

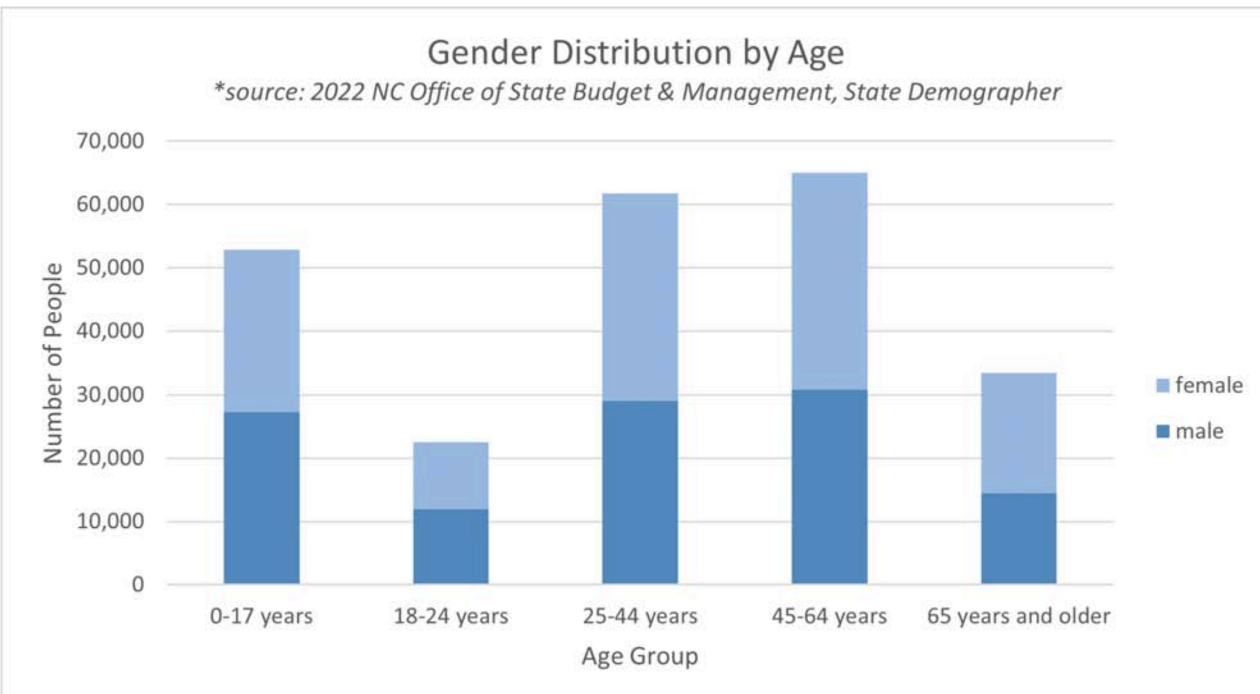
MSA = Charlotte Metropolitan Statistical Area County

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

	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ADOPTED	FY25 ADOPTED	FY26 ADOPTED
REVENUE SOURCE										
1/2 cent Sales Tax Article 40 30%	$ 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	$ 5,027,780
1/2 cent Sales Tax Article 42 60%	$ 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	$ 10,730,240
1/4 cent Sales Tax Article 46 100%	$ 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	$ 12,952,240
Lottery used for School Debt Service	$ 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	$ 3,000,000
QSCB Subsidy	$ 717,727	$ 718,883	$ 721,581	$ 724,279	$ 730,239	$ 730,239	$ 729,988	$ 404,000	$ 404,000	$ 404,000
Fines & Forfeitures	$ 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	$ 2,605,000
School Resource Officers								$ 1,403,520	$ 1,763,460	$ 1,793,420
TOTAL	**$ 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**	**$ 36,512,680**
EXPENDITURE CATEGORY										
Current Expense	$ 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	$ 113,262,932
Capital Outlay General Fund	$ 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	$ 1,120,000
ITS Services	$ 76,146	$ 41,391	$ 45,156	$ 45,153	$ 45,153	$ 45,153	$ 45,156	$ 45,156	$ 45,156	$ 45,156
Debt Service	$ 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	$ 46,392,696
Fines & Forfeitures	$ 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	$ 2,605,000
School Nurses	$ 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	$ 5,501,213
School Resource Officers								$ 2,571,815	$ 3,279,230	$ 3,630,896
TOTAL	**$ 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**	**$ 172,557,893**
NET COUNTY COST										
GRAND TOTAL	**$ (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)**	**$ (136,045,213)**

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.

Acronyms

4-H Head, Heart, Health and Hands (Cooperative Extension)
ACFR Annual Comprehensive Financial Report
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
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
LGC Local Government Commission
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

TELEPHONE DIRECTORY

FY 2026 Annual Budget

Departments/Agencies

Active Living and Parks - 704-920-3484
Byron Haigler, 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
Sean Newton, County Manager
Kelly Sifford, Deputy County Manager
Aalece Pugh, PhD, Assistant County Manager

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

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

Community Development - 704-920-2142
Zoning - 704-920-2141

Construction Standards - 704-920-2128
Matt Love, Director

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
Ashley Dobbins, Director

Social Services - 704-920-1400
Hollye McCallum, Director

Transportation - DSS - 704-920-2246

Information Services - 704-920-2487
Todd Shanley, Chief of Staff/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
Afton Branch - 704-920-2030

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