



CABARRUS COUNTY
BOARD OF COMMISSIONERS

2026 ANNUAL RETREAT
Government Center Multipurpose Room
February 27-28, 2026

FRIDAY, FEBRUARY 27, 2026

5:00 p.m.	Welcome, Introductions and Overview
5:05 p.m.	Revenues and Expenses Pg. 3 <ul style="list-style-type: none"> • Budget/Finance Update/CIP – <i>Jim Howden, Finance Director</i> • FY27 Budget Forecast/Update – <i>Rosh Khatri, Budget Director</i>
6:35 p.m.	Break for Dinner
7:05 p.m.	Revaluation Pg. 54 <i>David Thrift, Tax Administrator</i>
7:35 p.m.	Property Discussion Pg. 66 <i>Kyle Bilafer, Assistant County Manager</i>
Recess	Until February 28, 2026 at 8:00 a.m.

SATURDAY, FEBRUARY 28, 2026

8:00 a.m.	Cabarrus County Schools Pg. 75 <i>Dr. John Kopicki, Superintendent</i>
8:45 a.m.	Kannapolis City Schools Pg. 102 <i>Dr. Sara Newell, Superintendent</i>
9:30 a.m.	Rowan Cabarrus Community College Pg. 120 <i>Dr. Carol Spalding, President</i>
10:15 a.m.	Break
10:30 a.m.	Insurance/Health Clinic Pg. 143 <i>Ashley Dobbins, Human Resources Director and Johanna Ray, Health and Wellness Manager</i>
11:45 a.m.	Sheriff's Office Pg. 194 <i>Sheriff Van Shaw Chief Deputy Tessa Burchett</i>
12:30 p.m.	Break for Lunch
1:00 p.m.	EMS – Rate Changes Pg. 230 <i>Chief James Lentz and Deputy Chief Justin Brines Virtual: Kim Stanley</i>
1:15 p.m.	EDC Pg. 244 <i>Gretchen Carson, President and Chief Executive Officer</i>
1:45 p.m.	Cabarrus Health Alliance (CHA) Pg. 257 <i>Erin Shoe, Health Director and Chief Executive Officer</i>
2:15 p.m.	Marketing Survey/Hot Jobs Pg. 285 <i>Ashley Dobbins, Human Resources Director</i>
3:00 p.m.	Break
3:15 p.m.	Transportation/Squad 410/Child Welfare Pg. 302 <i>Aalece Pugh, Assistant County Manager, Jason Burnett, Emergency Management Director and Jacob Thompson, Fire Marshal Douglas Hall, County Attorney / General Counsel</i>
4:15 p.m.	Volunteer Fire Departments Pg. 332 <i>Jacob Thompson, Fire Marshal</i>
4:30 p.m.	Landfill Pg. 376 <i>Kevin Grant, Environmental Management Director</i>

5:15 p.m.	Discussion
5:30 p.m.	Adjourn



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Revenues and Expenses

Budget / Finance Update / CIP

Jim Howden, Finance Director
Rosh Khatri, Budget Director
Kyle Bilafer, Assistant County Manager



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Revenues and Expenses

Budget / Finance Update

Jim Howden, Finance Director

FY26 Financial Update

Board of Commissioners Retreat
February 27, 2026



CABARRUS COUNTY
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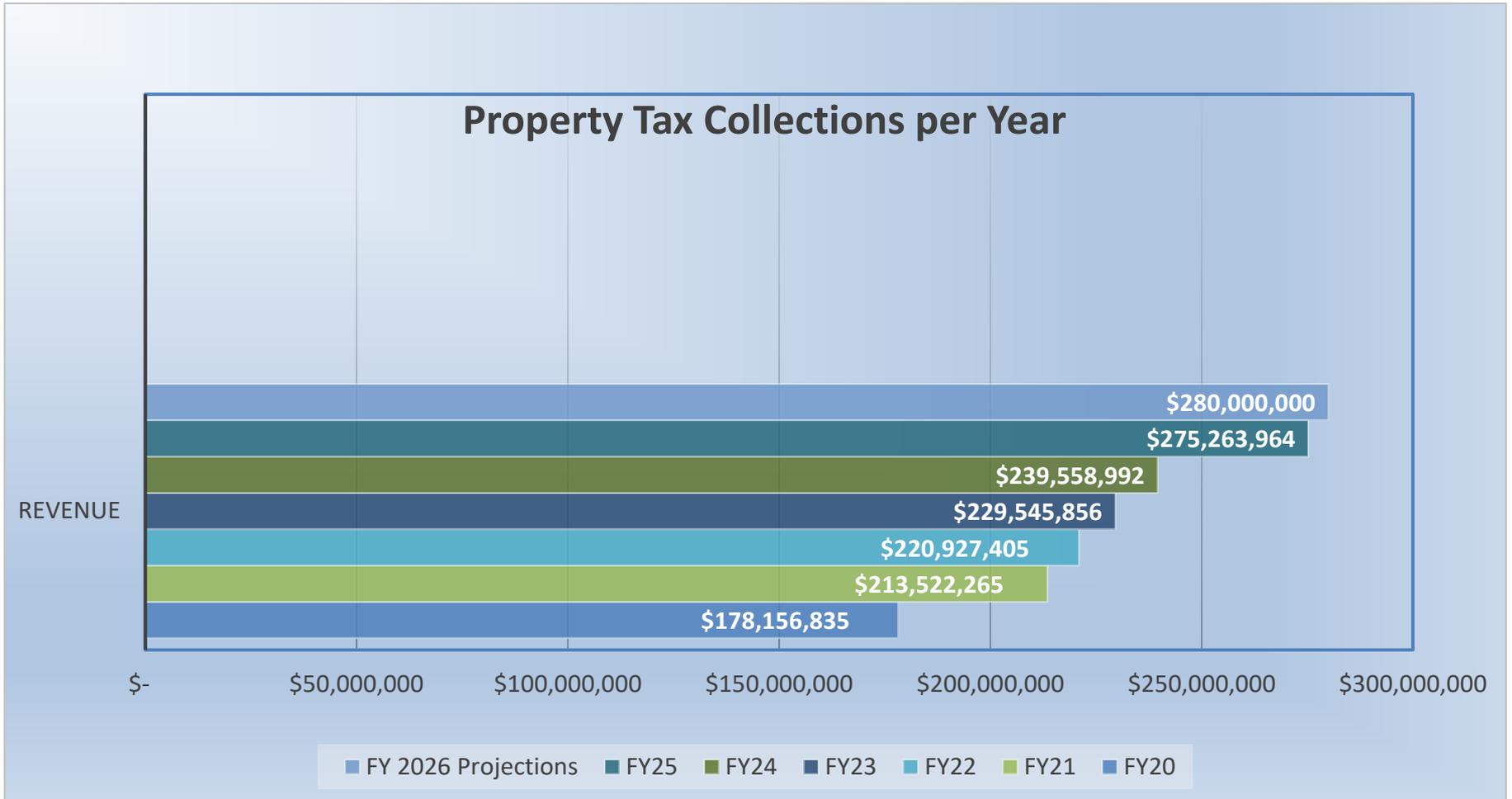
Fiscal Year 2026

- ▼ As of January 31, 2026
- ▼ General Fund Budget: \$415.9 million
- ▼ Current Revenues: \$325.8 million
- ▼ Current Expenses: \$235.3 million

FY 26 Revenues: Current Property Taxes

- ▼ Budget for FY 2026: \$279.5 million
 - ▼ Current Property Tax (Real, Personal, Public, Vehicle Tax)
- ▼ Collections FY 2026 (as of 1/31/26): \$265.1 million
- ▼ Estimating a 99.0% collection rate for the year
- ▼ Estimated property taxes for FY 2026: \$280 million

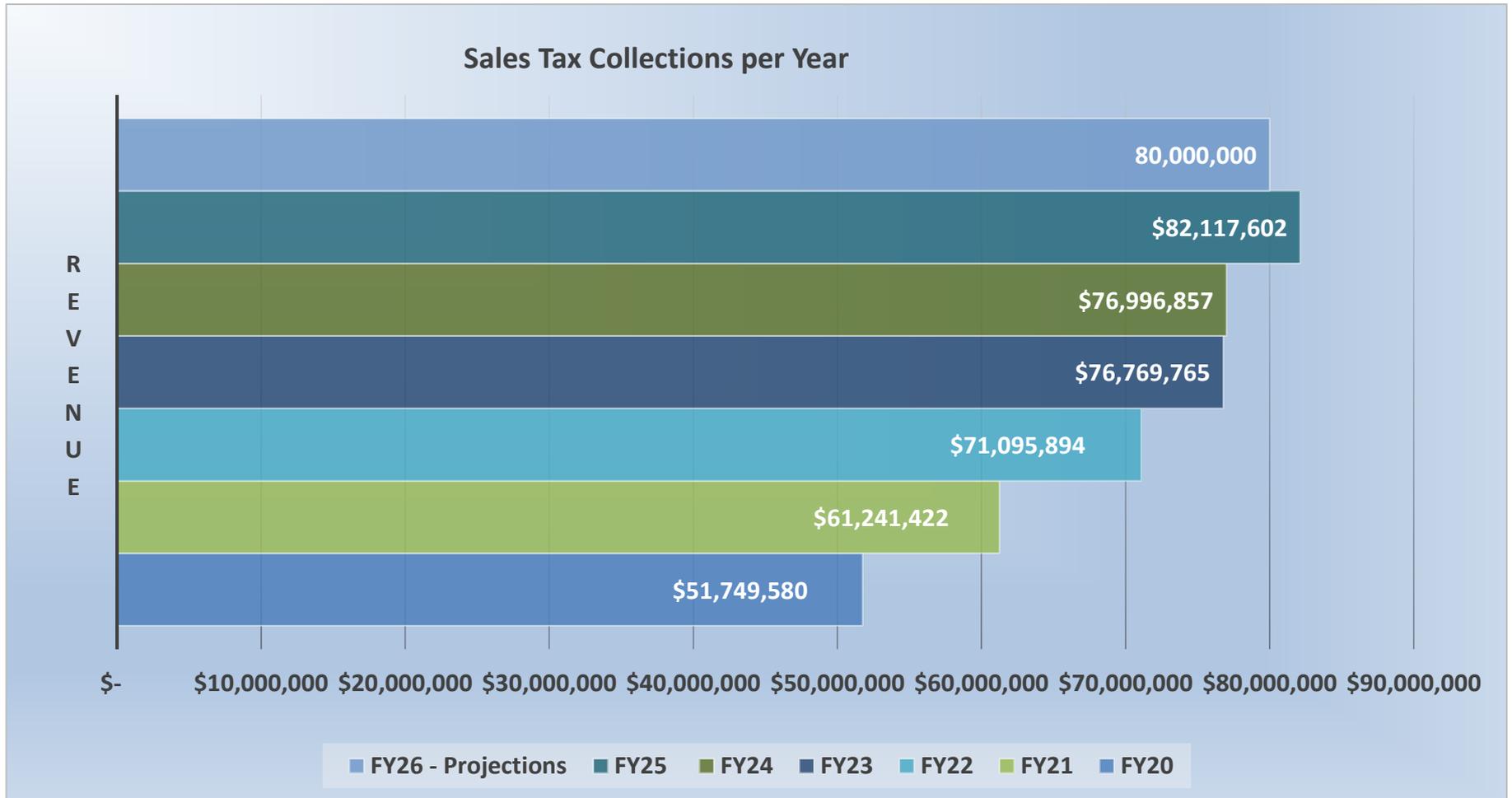
Property Taxes



FY 26 Revenues: Sales Taxes

- ▼ Budget for FY 2026: \$74.6 million
- ▼ Projection of total collections for FY 2025: \$80.0 million
(based on the first six months of collection data)
- ▼ Estimate revenues for FY 2026: \$5.4 million over budget

Sales Taxes Annually



FY 26 Revenues: Major Fees

▼ Ambulance Fees – \$9.5 million Budget

- As of January 2026 - \$6.3 million. Projection \$10.5 million

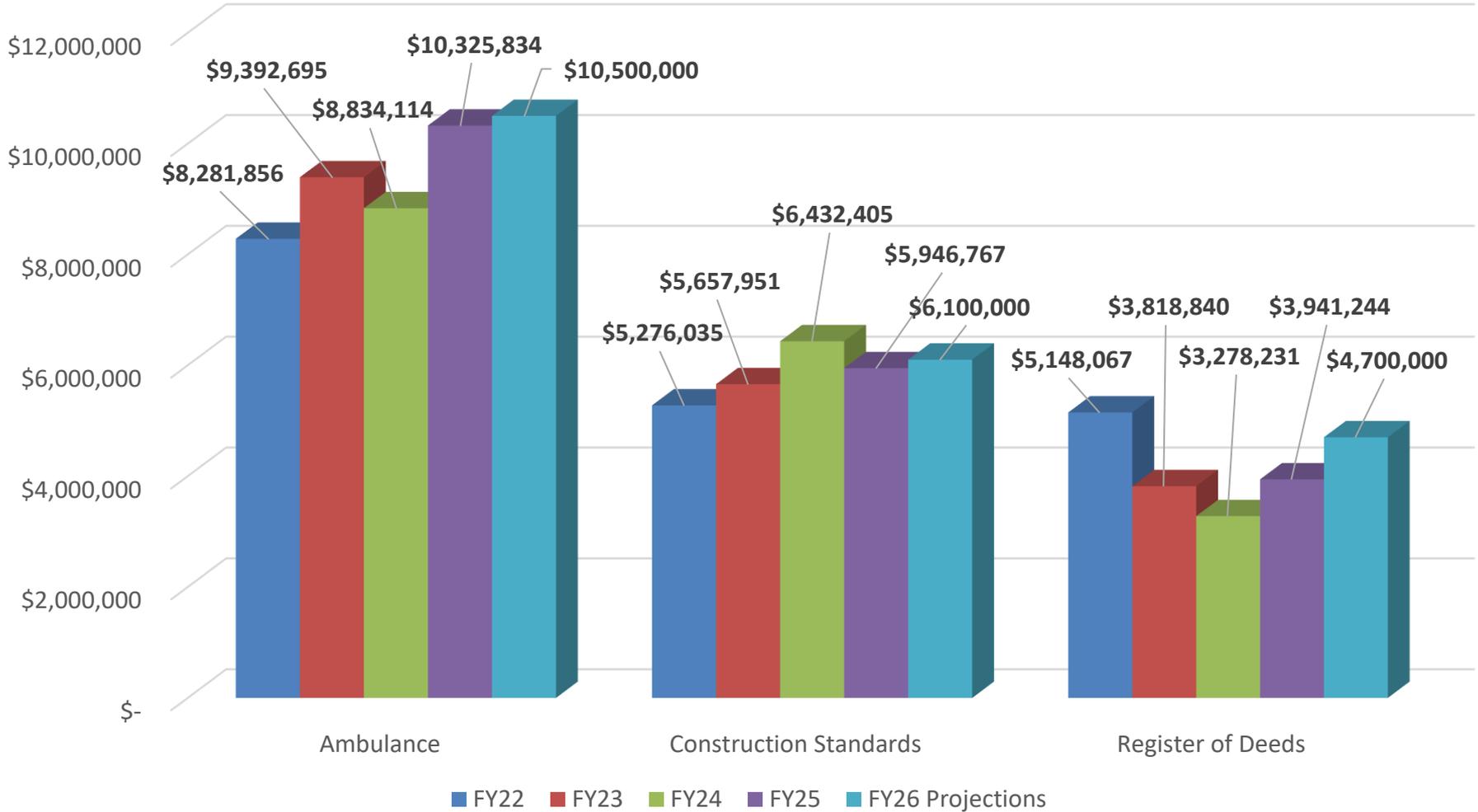
▼ Register of Deeds – \$3.8 million Budget

- As of January 2026 - \$2.5 million. Projection \$4.7 million

▼ Construction Standards – \$5.5 million Budget

- As of January 2026 - \$3.9 million. Projection \$6.1 million

Revenues: Major Fees



FY 2026 Expenditures

- ▼ As of January: 61.2% of budget is spent or encumbered
- ▼ All debt, transfers to other funds and education expenditures are anticipated to equal budget
- ▼ Salaries and Benefits expenditures are currently at \$84.9 million of a budget of \$161.1 million, 52.7%.
- ▼ Operational expenditures plus encumbrances are currently at \$163.8 million of a budget of \$246.6 million, 66.4%.
- ▼ Capital expenditures plus encumbrances are currently at \$5.9 million of a budget of \$8.2 million, 71.9%.

FY 2026 Summary

- ▼ Estimating revenues to be \$415 million which is 100% of the budget.
- ▼ Estimating expenditures and encumbrances to be \$395 million which is 95% of the budget.
- ▼ Combination would add \$20 million to fund balance.

FY 2026 Summary

 Questions?



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Revenues and Expenses

CIP

Kyle Bilafer, Assistant County Manager

Proposal Name	FY26	FY27	FY28	FY29	FY30	FY31	Future Years	Project Total
ADA Transition Plan	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	\$ -	\$ 750,000.00
Animal Shelter Cremation Chamber Replacement	\$ -	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500.00
Arena Additional Entertainment Area Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arena Asphalt Repair CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00	\$ 700,000.00
Arena - Midway Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00
Arena Midway Stage and Dining Deck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Arena Pave Front Overflow Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Camp T.N. Spencer Park Multiple Building Consolidation and Renovations	\$ 550,000.00	\$ -	\$ -	\$ 5,350,000.00	\$ -	\$ -	\$ -	\$ 5,900,000.00
Carolina Thread Trail	\$ -	\$ -	\$ 2,800,000.00	\$ -	\$ -	\$ -	\$ 28,000,000.00	\$ 30,800,000.00
Chester Park	\$ -	\$ -	\$ -	\$ 4,500,000.00	\$ -	\$ -	\$ -	\$ 4,500,000.00
Concord Library Exterior Renovations	\$ 80,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
Concord Library Interior Renovations	\$ 350,000.00	\$ -	\$ 4,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 4,850,000.00
Cooperative Extension Building Expansion	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 1,550,000.00	\$ 1,650,000.00
Elections Equipment Replacement	\$ -	\$ -	\$ -	\$ 641,000.00	\$ -	\$ -	\$ -	\$ 641,000.00
EMS Headquarters HWY 601 Access Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000.00	\$ 3,500,000.00
Fire Services (Squad 410) Replacement Vehicle	\$ -	\$ -	\$ 850,000.00	\$ -	\$ -	\$ -	\$ -	\$ 850,000.00
Frank Liske Park Ballfield Overflow Parking Lot Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ 1,250,000.00
Frank Liske Park Boat Docks	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
Frank Liske Park Second Entrance	\$ 7,375,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,375,000.00
Frank Liske Park Synthetic Turf for Existing Soccer Fields	\$ -	\$ -	\$ -	\$ -	\$ 10,600,000.00	\$ -	\$ 10,600,000.00	\$ 21,200,000.00
Frank Liske Park Tennis Courts Major Renovations	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ 1,500,000.00
Gen Gov- Critical One Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Governmental Center Exterior Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
Governmental Center Generator Replacements	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ 1,500,000.00
Governmental Center Interior Renovations	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 925,000.00	\$ -	\$ -	\$ 1,125,000.00
Governmental Center Landscaping Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
Household Hazardous Waste Facility	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ 5,000,000.00	\$ 7,000,000.00
Household Hazardous Waste Storage Building Replacement	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 250,000.00
IAM Grounds Maintenance Building Replacement	\$ -	\$ 3,100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100,000.00
Interior ADA Bathroom Renovations at Governmental Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jail Housing/Annex Roof Replacement	\$ -	\$ 415,000.00	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 615,000.00
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00
Landfill Compactor Backup/Replacement	\$ -	\$ -	\$ 850,000.00	\$ -	\$ -	\$ -	\$ -	\$ 850,000.00
Landfill Dump Truck Replacement	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
Library Replacement/Expansion	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ 3,000,000.00	\$ 4,500,000.00
Milestone HVAC Replacement	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
Mobile Generators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
Multi Building Exterior Envelope Repairs	\$ 400,000.00	\$ -	\$ 500,000.00	\$ -	\$ 350,000.00	\$ -	\$ -	\$ 1,250,000.00
One Time Critical Public Safety Vehicles	\$ 724,830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724,830.00
Phase 5/6 C&D Landfill Expansion	\$ 600,000.00	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ 2,600,000.00
Playground Replacements/Renovations	\$ -	\$ 180,000.00	\$ -	\$ -	\$ 210,000.00	\$ -	\$ -	\$ 390,000.00
Prime Farmland Soil & Water Conservation Easement	\$ 170,000.00	\$ 170,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 365,000.00
Public Safety Training Facility	\$ -	\$ -	\$ 3,500,000.00	\$ 70,000,000.00	\$ -	\$ -	\$ -	\$ 73,500,000.00
Riparian Buffer and Floodplain Conservation	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00
Rob Wallace Park Dam Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
Rob Wallace Park Phase III & IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000,000.00	\$ 28,000,000.00
Sheriff's Department Animal Shelter	\$ -	\$ 2,000,000.00	\$ 15,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 17,000,000.00
Sheriff's Office & Detention Center Generator Replacement(s)	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000.00	\$ -	\$ -	\$ 3,200,000.00
Sheriff Training & Firing Range Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ 1,100,000.00
Significant Natural Heritage Areas	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00	\$ -	\$ -	\$ 750,000.00
St. Stephens Regional Park Phase I	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 4,000,000.00	\$ -	\$ -	\$ 4,350,000.00
Vietnam Veterans Park Shuffleboard Amenity Area Renovations	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 330,000.00	\$ 380,000.00
GRAND TOTAL	\$ 10,999,830.00	\$ 8,032,500.00	\$ 30,600,000.00	\$ 81,941,000.00	\$ 27,860,000.00	\$ -	\$ 90,880,000.00	\$ 250,313,330.00

Projects Funded Through Landfill Fund Balance
Projects Funded Through Deferred Tax Fund

FY27-FY29 Capital Improvement Plan (CIP) Pay-As-You-Go (PAYGO)

Project Name	FY27	
ADA Transition Plan	150,000	
Cabarrus County Schools Reserve for Teacher Raises	6,000,000	
Cabarrus County Frank Liske Park 2nd Entrance	2,000,000	
Animal Shelter Cremation Chamber Replacement	17,500	
IAM Grounds Maintenance Building	3,100,000	
Jail Annex Roof replacement	415,000	
Parks - Playground Replacements/Renovations	180,000	
Animal Shelter Design and Engineering	1,100,000	12,962,500
RCCC- Building S203 Roof Replacement	480,000	
RCCC- South Campus Hardscape Emergent Repair	43,200	
RCCC- Deferred Maintenance	897,500	
RCCC- S202 Renovation Completion	256,200	
RCCC- Security Systems Emergent Improvements and Expansion	205,200	
RCCC- Information Systems Technology Replacements	450,000	2,332,100
CCS- Deferred Maintenance	1,397,460	
CCS- Charles Boger School Roof Replacement	1,800,000	
CCS- Cox Mill High School Roof Replacement	2,567,500	
CCS- WR Odell Primary Roof Replacement	1,800,000	
CCS- Concord High Parking and Drive Replacement (partially funded in FY 26)	1,248,600	
CCS- Parking and Drive Replacement at NW Middle	1,000,000	
CCS- Additional Tennis Court at Concord High School	750,000	
CCS- Central Cabarrus High School Parking and Drive Replacement (partially funded in FY 26)	864,000	11,427,560
KCS- Deferred Maintenance	1,147,000	
KCS-McKnight Sewer Replacement/Kitchen Upgrade	575,000	
KCS- Activity Bus (partially funded in FY 26)	65,000	
KCS-GW Carver/Career Center repaving	750,000	
KCS- Forest Park Elementary repaving	750,000	
KCS- AL Brown ADA Accessibility Bsseball/Band Room/Chorus Room	1,500,000	
KCS- KPAC Roof Replacement	4,000,000	8,787,000
TOTAL PROJECTS	35,509,160	35,509,160
REMAINING FUNDS	424	



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Revenues and Expenses

FY27 Budget Forecast / Update

Rosh Khatri, Budget Director

Budget Forecast / Update Fiscal Year 2027

Budget Retreat

February 27, 2026



CABARRUS COUNTY
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Agenda



Revenue Outlook



Expenditure Outlook

- Continuation Budget



Next Steps

Disclaimers

- All figures presented are preliminary/tentative and are still being vetted.
- Figures will change until a recommended budget is submitted in May.



Revenues

Revenues

Revenue	FY26 Adopted	FY27 Projected	Difference
Property Tax	\$280,066,034	\$286,649,423	\$6,583,389
Sales & Other Taxes	49,039,740	50,745,000	1,705,260
Intergovernmental	31,450,692	30,770,540	(680,152)
Permits & Fees	9,652,880	9,498,270	(154,610)
Sales & Services	19,219,193	21,088,335	1,869,142
Investment	4,500,000	7,000,000	2,500,000
Miscellaneous	377,700	373,900	(3,800)
Other Financing Sources	5,205,008	6,249,039	1,044,031
TOTAL	399,511,247	412,374,507	12,863,260

Revenues - Details

Property Tax - Detail 60XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Property Tax Current Year Collections	258,720,495	263,117,256	4,396,761
Property Tax Delinquent Collections	1,500,000	1,500,000	-
Vehicles Tax Current Year Collections	19,305,539	21,462,167	2,156,628
Property Tax Interest	400,000	350,000	(50,000)
Vehicle Tax Interest	140,000	220,000	80,000
Property Tax Total	280,066,034	286,649,423	6,583,389

Revenues - Details

Sales & Other Taxes - Detail 61XX			
Account Name	FY 2026	FY 2027 Proposed	Difference
Sales Tax	48,049,740	49,600,000	1,550,260
Cable Franchise	450,000	400,000	(50,000)
Gross Receipts Tax	275,000	370,000	95,000
Gross Receipts Tax Heavy Equipment	90,000	225,000	135,000
ABC 5 Cents per Bottle	175,000	150,000	(25,000)
	49,039,740	50,745,000	1,705,260

Revenues - Details

Intergovernmental - Detail 62XX, 63XX, 64XX			
Account Name	FY 2026	FY 2027 Proposed	Difference
Soc Service Admin Reimb	17,290,270	16,899,662	(390,608)
Foster Care & Board Home	2,041,204	1,753,285	(287,919)
Dept of Public Safety Grant	187,471	-	(187,471)
Global Grants Program <i>(Project VITAL)</i>	70,000	-	(70,000)
ROAP/EDTAP	65,657	113,127	47,470
Transportation Grant	395,017	160,429	(234,588)
NC Dept of Transportation	148,947	92,964	(55,983)
ABC Profits	200,000	220,000	20,000
Medicaid Hold Harmless	6,000,000	7,000,000	1,000,000
Community Development Grants	485,000	-	(485,000)
Other - <i>(Combined all accounts with variances less than + (-) \$25K)</i>	4,567,126	4,531,073	(36,053)
	31,450,692	30,770,540	(680,152)

Revenues - Details

Permits & Fees - Detail 65XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Register of Deeds Fees	3,792,000	3,792,000	-
Fire Code Permits	75,000	50,000	(25,000)
Inspection Fees	5,500,000	5,400,000	(100,000)
Gun Permit Fee	141,000	111,000	(30,000)
Other Permits & Fees - <i>(Combined all accounts with variances less than + (-) \$25K)</i>	144,880	145,270	390
	9,652,880	9,498,270	(154,610)

Revenues - Details

Sales & Services - Detail 66XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Tax Collection Fee	232,000	290,000	58,000
Garnishment Fees	75,000	155,000	80,000
Program Fees	1,769,717	1,531,618	(238,099)
Service Fees	340,277	415,254	74,977
Concession Fees	109,000	159,500	50,500
Ambulance Fees	9,489,589	11,422,581	1,932,992
Medicaid reimbursement	950,000	750,000	(200,000)
Officer Fees	390,000	473,800	83,800
Radio Reimbursement	51,000	12,000	(39,000)
Jail Inmate Confinement Fee St	-	84,360	84,360
Other Sales & Services- - <i>(Combined all accounts with variances less than + (-) \$25K)</i>	5,812,610	5,794,222	(18,388)
	19,219,193	21,088,335	1,869,142

Revenues - Details

Investment - Detail 67XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Interest on Investments	4,500,000	7,000,000	2,500,000
	4,500,000	7,000,000	2,500,000

Revenues - Details

Miscellaneous - Detail 68XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Contributions and Private Donations	116,100	112,300	(3,800)
Other <i>(Combined all accounts with no variances)</i>	261,600	261,600	-
	377,700	373,900	(3,800)

Revenues - Details

Other Financing Sources - Detail 69XX

Account Name	FY 2026	FY 2027 Proposed	Difference
Contribution from Internal Service Fund <i>(WC)</i>	2,431,018	2,500,000	68,982
Fund Balance Appropriated- <i>(Economic Incentive Grants)</i>	2,430,000	3,434,000	1,004,000
Fund Balance Appropriated - <i>(Construction Standards)</i>	343,990	315,039	(28,951)
	5,205,008	6,249,039	1,044,031

Select Revenues Sources *(Budget to Actual Comparison)*

	Fiscal Years					
	2023	2024	2025	2026	2027	2027
				<i>Current Fiscal Year</i>	<i>Increase Proposed</i>	<i>Budget</i>
Property Taxes						
Adopted Budget	226,563,987	236,516,760	269,281,057	280,066,034	6,583,389	286,649,423
Actual Collections	231,483,636	240,250,343	275,902,073	TBD		
Difference (Actual - Budget)	4,919,649	3,733,583	6,621,016	TBD		
Percent Over Budget	2.2%	1.6%	2.5%			
Sales Tax						
Adopted Budget	41,400,000	46,731,330	47,574,000	48,049,740	1,550,260	49,600,000
Actual Collections	48,910,120	49,086,120	52,431,110	TBD		
Difference (Actual - Budget)	7,510,120	2,354,790	4,857,110	TBD		
Percent Over Budget	18.1%	5.0%	10.2%			
Investment Income						
Adopted Budget	200,000	2,000,000	4,500,000	4,500,000	2,500,000	7,000,000
Actual Collections	7,067,637	12,998,974	10,360,567	TBD		
Difference (Actual - Budget)	6,867,637	10,998,974	5,860,567	TBD		
Percent Over Budget	3433.8%	549.9%	130.2%			
Self Insurance Fund (WC) - Excess Fund Balance Transfer to GF <i>(One-time, Non-recurring)</i>					2,500,000	2,500,000

Select Revenues Sources *(Budget to Actual Comparison)*

	2022	2023	2024	2025	2026	2027	2027
					<i>Current Fiscal Year</i>	<i>Increase Proposed</i>	<i>Budget</i>
Gross Receipts Tax (6135)							
Adopted Budget	225,000	275,000	275,000	275,000	275,000	95,000	370,000
Actual Collections	315,372	346,973	370,605	371,820	TBD		
Difference (Actual - Budget)	90,372	71,973	95,605	96,820	TBD		
Percent Over Budget	40.2%	26.2%	34.8%	35.2%	TBD		
Gross Receipts Tax Heavy Equip (6136)							
Adopted Budget	80,000	90,000	90,000	90,000	90,000	135,000	225,000
Actual Collections	133,844	291,615	287,326	238,274	TBD		
Difference (Actual - Budget)	53,844	201,615	197,326	148,274	TBD		
Percent Over Budget	67.3%	224.0%	219.3%	164.7%	TBD		
Tax Collection Fee (6601)							
Adopted Budget	225,000	232,000	232,000	232,000	232,000	58,000	290,000
Actual Collections	234,051	245,976	258,090	297,808	TBD		
Difference (Actual - Budget)	9,051	13,976	26,090	65,808	TBD		
Percent Over Budget	4.0%	6.0%	11.2%	28.4%	TBD		
Garnishment Fees (6602)							
Adopted Budget	75,000	75,000	75,000	75,000	75,000	80,000	155,000
Actual Collections	111,649	148,338	172,269	171,468	TBD		
Difference (Actual - Budget)	36,649	73,338	97,269	96,468	TBD		
Percent Over Budget	48.9%	97.8%	129.7%	128.6%	TBD		

Select Revenues Sources *(Budget to Actual Comparison)*

	2022	2023	2024	2025	2026	2027	2027
					<i>Current Fiscal Year</i>	<i>Increase Proposed</i>	<i>Budget</i>
Property Tax Interest (6021)							
Adopted Budget	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	(50,000.00)	350,000
Actual Collections	553,447	478,690	386,324	362,611	TBD		
Difference (Actual - Budget)	153,447	78,690	(13,676)	(37,389)	TBD		
Percent Over Budget	38.4%	19.7%	-3.4%	-9.3%	TBD		
Vehicle Tax Interest (6022)							
Adopted Budget	140,000	140,000	140,000	140,000	140,000	80,000.00	220,000
Actual Collections	194,794	244,827	286,156	265,248	TBD		
Difference (Actual - Budget)	54,794	104,827	146,156	125,248	TBD		
Percent Over Budget	39.1%	74.9%	104.4%	89.5%	TBD		
Medicaid Hold Harmless (6445)							
Adopted Budget	2,000,000.00	3,500,000.00	6,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00	7,000,000
Actual Collections	7,655,333	9,595,794	8,308,612	8,476,402	TBD		
Difference (Actual - Budget)	5,655,333	6,095,794	2,308,612	2,476,402	TBD		
Percent Over Budget	282.8%	174.2%	38.5%	41.3%	TBD		
ABC Profits (6404)							
Adopted Budget	120,000.00	120,000.00	200,000.00	200,000.00	200,000.00	20,000.00	220,000
Actual Collections	227,863	242,721	251,567	923,766	TBD		
Difference (Actual - Budget)	107,863	122,721	51,567	723,766	TBD		
Percent Over Budget	89.9%	102.3%	25.8%	361.9%	TBD		
PCard Rebates (6630)							
Adopted Budget	21,000.00	21,000.00	40,000.00	40,000.00	40,000.00	5,000.00	45,000
Actual Collections	37,593	41,841	47,901	47,870	TBD		
Difference (Actual - Budget)	16,593	20,841	7,901	7,870	TBD		
Percent Over Budget	79.0%	99.2%	19.8%	19.7%	TBD		



Expenditure Outlook

Continuation Expenditures

Expenditures	FY26 Adopted	FY27 Projected	Difference
91 - Personnel Services	\$107,759,641	\$110,465,808	\$2,706,167
92 - Employee Benefits	51,643,030	53,423,387	1,780,357
93 - Supplies	10,966,761	10,852,664	(114,097)
94 - Other Operation Costs	23,859,430	23,444,119	(415,311)
95 - Maintenance & Repair	2,165,435	2,231,400	65,965
96 - Other Services & Charges	10,158,007	9,177,877	(980,130)
97 - Contributions to Other Funds or Activities	189,651,283	196,318,638	6,667,355
98 - Capital Outlay	3,307,660	3,382,200	74,540
TOTAL	399,511,247	409,296,093	9,784,846

Continuation Expenditures

Salary & Benefits - Summary (91XX / 92XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Salaries <i>(Full Time, Part Time, Other)</i>	104,602,468	107,566,995	2,964,527
Overtime	3,157,173	2,898,813	(258,360)
Insurance <i>(Health, Vision, Life)</i>	19,347,796	19,362,120	14,324
Social Security	6,545,877	6,733,812	187,935
Medicare	1,537,177	1,582,541	45,364
Retirement	15,053,758	16,399,676	1,345,918
Workers' Compensation	2,434,483	2,506,667	72,184
Deferred Compensation 401k	5,109,373	5,238,221	128,848
Other Benefits	1,614,566	1,600,350	(14,216)
	159,402,671	163,889,195	4,486,524

Continuation Expenditures

Supplies - Summary (93XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Circulation stock	900,000	927,000	27,000
Health & Safety Materials	37,610	-	(37,610)
Postage	447,720	498,865	51,145
Minor Office Equipment & Furn	1,561,520	1,726,250	164,730
Food	1,584,300	1,737,650	153,350
Minor Technology Equipment	1,304,591	1,146,996	(157,595)
Fuel	1,433,462	1,122,191	(311,271)
Medical Supplies	613,658	661,103	47,445
Other Supplies <i>(Combined all accounts with variances less than + (-) \$25K)</i>	3,083,900	3,032,609	(51,291)
	10,966,761	10,852,664	(114,097)

Continuation Expenditures

Other Operation Cost - Summary (94XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Power	2,896,058	2,840,004	(56,054)
Purchased Services	12,537,337	13,060,894	523,557
Child State Foster Care	3,007,190	2,665,956	(341,234)
Adoption Assistance	290,978	322,215	31,237
JOBS Participation Expenditure	62,000	37,000	(25,000)
Operations - <i>(Community Development Grants)</i>	534,555	91,000	(443,555)
Other Operations Costs <i>(Combined all accounts with variances less than + (-) \$25K)</i>	4,531,312	4,427,050	(104,262)
	23,859,430	23,444,119	(415,311)

Continuation Expenditures

Maintenance & Repair - Summary (95XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Buildings & Grounds Maintenance / Materials	969,500	955,500	(14,000)
Autos & Trucks Maintenance	1,004,735	1,079,525	74,790
Other Maintenance & Repair <i>(Combined all accounts with variances less than +/- \$10K)</i>	191,200	196,375	5,175
	2,165,435	2,231,400	65,965

Continuation Expenditures

Other Services & Charges - Summary (96XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Consultants	228,655	190,855	(37,800)
Engineers	378,500	99,500	(279,000)
Architects	225,000	100,000	(125,000)
Legal Fees	1,108,200	899,100	(209,100)
Travel and Education	735,815	693,590	(42,225)
Insurance & Bonds	1,965,431	2,005,046	39,615
Medical Consultants	1,621,000	1,440,250	(180,750)
Medical Treatments	50,000	105,000	55,000
Marketing Activities	155,195	107,000	(48,195)
Elections Expense	362,225	182,860	(179,365)
Other Services & Charges <i>(Combined all accounts with variances less than + (-) \$25K)</i>	3,327,986	3,354,676	26,690
	10,158,007	9,177,877	(980,130)

Continuation Expenditures

Contributions to Other Funds & Activities - Summary (97XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Schools (CCS & KCS)	121,882,874	127,419,024	5,536,150
Rowan Cabarrus Community College	4,903,500	5,124,158	220,658
Contributions to Community Investment Fund	39,795,568	40,435,000	639,432
Cabarrus Health Alliance	12,649,861	13,351,076	701,215
Public Health Authority <i>(Project VITAL)</i>	70,000	-	(70,000)
Mental Health Services	610,511	585,511	(25,000)
Economic Incentive Grants	2,430,000	3,434,000	1,004,000
Contribution to Landfill Fund	724,274	252,475	(471,799)
Obligation-City of Kannapolis	1,922,325	2,110,865	188,540
Contribution to Internal Service Fund	500,000	-	(500,000)
Contribution to Arena	614,133	-	(614,133)
Fire Districts	2,162,708	2,200,000	37,292
Other Contributions to Funds & Activities <i>(Combined all accounts with variances less than +/- \$25K)</i>	1,385,529	1,406,529	21,000
	189,651,283	196,318,638	6,667,355

Continuation Expenditures

Capital Outlay - Summary (98XX)

Account Name	FY 2026	FY 2027 Proposed	Difference
Matching Grants <i>(Transportation Grants)</i>	366,184	-	(366,184)
Equipment & Furniture	90,250	62,900	(27,350)
Technology	148,156	80,000	(68,156)
Motor Vehicles	2,703,070	3,239,300	536,230
	3,307,660	3,382,200	74,540

Summary Recap

Account Type	FY27 Projected
Revenues	\$412,374,507
Expenditures	409,296,093
Surplus / (Deficit)	3,078,414

Pending / Known Items

Summary Recap	Revenues	Expenditures	Balance
			Surplus/ (Deficit)
	412,374,507	409,296,093	3,078,414
Pending / Known Items:	Revenues	Expenditures	Balance
Health Insurance Cost Increase <i>(Estimated)</i>	-	2,500,000	(2,500,000)
Education Partner Funding Request Pending <i>(CCS, KCS, RCCC) 4.5% included</i>	-	TBD	TBD
New Pod for Detention Center <i>(16 New Positions + Utility Costs) FY27 (Cost Based on staggered Hire Date)</i>	-	1,217,269	(1,217,269)
Sheriff's Office Governmental Unit Needs 24/7 Coverage <i>(5 New Positions +1 Reclass)</i>	195,373	589,965	(394,592)
Additional Social Services Admin Reimbursement <i>(Based on latest data received from State and review of current trends/ updated projections)</i>	573,204	-	573,204
Additional Revenues <i>(Soccer Field Revenues & Revenue from Lease)</i>	117,500	-	117,500
Economic Development Incentive Grants Revised Estimates	(1,474,000)	(1,474,000)	-
Fire Districts- Expansion of Staffing Grant <i>(Request to double current Staffing Grant allocation) Removed per consensus</i>	-	-	-
Total Pending / Known Items	(587,923)	2,833,234	(3,421,157)
Surplus / (Deficit)	411,786,584	412,129,327	(342,743)

Five Year Financial Plan

Plan Assumptions

Revenues	Property Tax	2.00%
Revenues	Sales Tax	2.00%
Revenues	Intergovernmental	0.00%
Revenues	Permits & Fees	2.00%
Revenues	Sales & Services	2.00%
Expenditures	Personnel	5.00%
Expenditures	Operating	3.00%
Expenditures	Schools	4.50%
Expenditures	CHA	4.00%

Five Year Financial Plan General Fund

	Tax Rate: \$0.5760					
	FY 2026 Adopted	FY 2027 Proposed	FY 2028	FY 2029 Revaluation	FY 2030	FY 2031
REVENUES						
Property Tax	280,066,034	286,649,423	291,905,287	297,261,911	302,721,268	308,285,368
Sales Tax	49,039,740	50,745,000	51,759,900	52,795,098	53,851,000	54,928,020
Intergovernmental Revenue/Grants	31,450,692	31,539,117	31,539,117	31,539,117	31,539,117	31,539,117
Permits & Fees	9,652,880	9,498,270	9,688,235	9,882,000	10,079,640	10,281,233
Sales & Services	19,219,193	21,198,335	21,622,302	22,054,748	22,495,843	22,945,760
Investment Earnings	4,500,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Miscellaneous	377,700	381,400	381,400	381,400	381,400	381,400
Other Financial Sources	5,205,008	4,775,039	4,053,039	9,674,039	12,834,039	13,500,039
Grand Total Revenue	399,511,247	411,786,584	417,949,280	430,588,313	440,902,307	448,860,936
EXPENSES						
General Government						
Personnel Expenses	159,402,671	168,123,429	176,529,600	185,356,080	194,623,884	204,355,079
Operating Expenses	49,094,677	47,703,644	49,134,754	50,608,796	52,127,060	53,690,872
Contributions to Other Funds						
Contribution to Community Investment Fund	39,795,568	40,435,000	40,435,000	40,435,000	40,435,000	40,435,000
Contribution to Landfill Fund	724,274	252,475	260,049	267,851	275,886	284,163
Contribution to Internal Service Fund	500,000	-	-	-	-	-
Education						
Cabarrus County Schools	101,640,552	106,214,377	110,994,024	115,988,755	121,208,249	126,662,620
Charter Schools	9,762,626	10,201,944	10,661,032	11,140,778	11,642,113	12,166,008
Kannapolis City Schools	11,622,380	12,145,387	12,691,930	13,263,066	13,859,904	14,483,600
Rowan Cabarrus Community College	4,903,500	5,124,158	5,354,745	5,595,708	5,847,515	6,110,653
Special Olympics	98,534	98,534	98,534	98,534	98,534	98,534
Outside Agencies						
Cabarrus Arena & Events Center	614,133	-	-	-	-	-
Cabarrus Arts Council	27,000	27,000	27,000	27,000	27,000	27,000
Cabarrus Health Alliance	12,649,861	13,351,076	13,885,119	14,440,524	15,018,145	15,618,871
City of Concord	-	-	-	-	-	-
City of Concord (MSD)	400,000	421,000	421,000	421,000	421,000	421,000
City of Kannapolis (Debt)	1,322,325	1,320,865	-	-	-	-
City of Kannapolis (MSD)	600,000	790,000	790,000	790,000	790,000	790,000
Economic Development Corporation	425,000	425,000	425,000	400,000	400,000	400,000
Economic Development Incentive Grants	2,430,000	1,960,000	3,738,000	9,359,000	12,519,000	13,185,000
Fire District Sales Tax Contributions	2,162,708	2,200,000	2,244,000	2,288,880	2,334,658	2,381,351
Juvenile Crime Prevention Council (JCPC)	459,927	459,927	459,927	459,927	459,927	459,927
Mental Health Bottle Tax	175,000	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	-	-	-
Spay Program	15,000	15,000	15,000	15,000	15,000	15,000
Total Expense	399,511,247	412,129,327	429,025,224	451,566,411	472,713,387	492,195,188
Estimated Surplus/(Deficit)	-	(342,743)	(11,075,944)	(20,978,098)	(31,811,080)	(43,334,252)

Five Year Financial Plan

General Fund

Tax Rate: \$0.5760

	FY 2026 Adopted	FY 2027 Proposed	FY 2028	FY 2029 Revaluation	FY 2030	FY 2031
REVENUES						
Property Tax	280,066,034	286,649,423	291,905,287	297,261,911	302,721,268	308,285,368
Sales Tax	49,039,740	50,745,000	51,759,900	52,795,098	53,851,000	54,928,020
Intergovernmental Revenue/Grants	31,450,692	31,539,117	31,539,117	31,539,117	31,539,117	31,539,117
Permits & Fees	9,652,880	9,498,270	9,688,235	9,882,000	10,079,640	10,281,233
Sales & Services	19,219,193	21,198,335	21,622,302	22,054,748	22,495,843	22,945,760
Investment Earnings	4,500,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Miscellaneous	377,700	381,400	381,400	381,400	381,400	381,400
Other Financial Sources	5,205,008	4,775,039	4,053,039	9,674,039	12,834,039	13,500,039
Grand Total Revenue	399,511,247	411,786,584	417,949,280	430,588,313	440,902,307	448,860,936

Five Year Financial Plan

	FY 2026 Adopted	FY 2027 Proposed	FY 2028	FY 2029 Revaluation	FY 2030	FY 2031
EXPENSES						
General Government						
Personnel Expenses	159,402,671	168,123,429	176,529,600	185,356,080	194,623,884	204,355,079
Operating Expenses	49,094,677	47,703,644	49,134,754	50,608,796	52,127,060	53,690,872
Contributions to Other Funds						
Contribution to Community Investment Fund	39,795,568	40,435,000	40,435,000	40,435,000	40,435,000	40,435,000
Contribution to Landfill Fund	724,274	252,475	260,049	267,851	275,886	284,163
Contribution to Internal Service Fund	500,000	-	-	-	-	-
Education						
Cabarrus County Schools	101,640,552	106,214,377	110,994,024	115,988,755	121,208,249	126,662,620
Charter Schools	9,762,626	10,201,944	10,661,032	11,140,778	11,642,113	12,166,008
Kannapolis City Schools	11,622,380	12,145,387	12,691,930	13,263,066	13,859,904	14,483,600
Rowan Cabarrus Community College	4,903,500	5,124,158	5,354,745	5,595,708	5,847,515	6,110,653
Special Olympics	98,534	98,534	98,534	98,534	98,534	98,534

Five Year Financial Plan

	FY 2026 Adopted	FY 2027 Proposed	FY 2028	FY 2029 Revaluation	FY 2030	FY 2031
Outside Agencies						
Cabarrus Arena & Events Center	614,133	-	-	-	-	-
Cabarrus Arts Council	27,000	27,000	27,000	27,000	27,000	27,000
Cabarrus Health Alliance	12,649,861	13,351,076	13,885,119	14,440,524	15,018,145	15,618,871
City of Concord	-	-	-	-	-	-
City of Concord (MSD)	400,000	421,000	421,000	421,000	421,000	421,000
City of Kannapolis (Debt)	1,322,325	1,320,865	-	-	-	-
City of Kannapolis (MSD)	600,000	790,000	790,000	790,000	790,000	790,000
Economic Development Corporation	425,000	425,000	425,000	400,000	400,000	400,000
Economic Development Incentive Grants	2,430,000	1,960,000	3,738,000	9,359,000	12,519,000	13,185,000
Fire District Sales Tax Contributions	2,162,708	2,200,000	2,244,000	2,288,880	2,334,658	2,381,351
Juvenile Crime Prevention Council (JCPC)	459,927	459,927	459,927	459,927	459,927	459,927
Mental Health Bottle Tax	175,000	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	-	-	-
Spay Program	15,000	15,000	15,000	15,000	15,000	15,000
Total Expense	399,511,247	412,129,327	429,025,224	451,566,411	472,713,387	492,195,188
Estimated Surplus/(Deficit)	-	(342,743)	(11,075,944)	(20,978,098)	(31,811,080)	(43,334,252)

Closing the Gap Ideas / Options

Surplus / (Deficit)	411,786,584	412,129,327	(342,743)
Closing the Gap Ideas / Options:	Revenues	Expenditures	Balance
Suspend Longevity Pay for FY 2027	-	(1,000,000)	1,000,000
Employee Insurance Contribution	-	(650,000)	650,000
Bring In-House the Child Welfare Attorney Function <i>(Net)</i>	(94,482)	(188,964)	94,482
Emergency Medical Services - Proposed Rate Adjustment	1,500,000	-	1,500,000
Fund Balance Appropriation	TBD	-	-
Total Closing the Gap Ideas	1,405,518	(1,838,964)	3,244,482
Revised Totals Surplus / (Deficit)	413,192,102	410,290,363	2,901,739

Steps Remaining in Budget Process

- ❖ Annual Board Retreat *(February 27 and 28)*
- ❖ Department Budget Conference *(Month of March)*
- ❖ Budget Workshop #1— *(April 14th) Education Partners*
- ❖ County Manager Recommended Budget to BOC *(May 18th)*
- ❖ Budget Public Hearing *(June 1st)*
- ❖ Budget Workshop #2 *(June 4th) (If Needed)*
- ❖ Budget Adoption by BOC *(June 15th)*

Questions ?



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Revaluation

David Thrift, Tax Administrator

PROPERTY TAX & REVALUATION

BOC Retreat 2026

DAVID THRIFT

Cabarrus County Tax Administrator



CABARRUS COUNTY
America Thrives Here

PROPERTY TAX & REVALUATION

Focus Topics

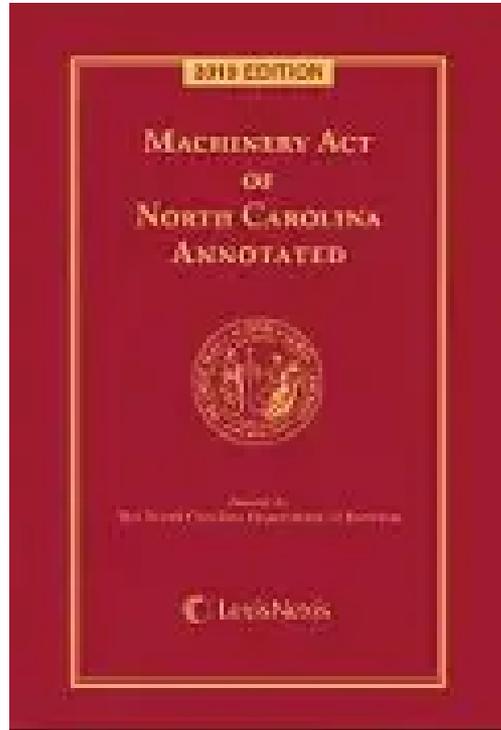
- Property Tax
- What is a Revaluation, When and Why do we do them?
- Could we do Revaluations more often?

NC Constitution Article V

Sec. 2. State and local taxation.

- The power of taxation shall be exercised in a just and equitable manner, for public purposes only, and shall never be surrendered, suspended, or contracted away.
- Only the General Assembly shall have the power to classify property for taxation, which power shall be exercised only on a State-wide basis and shall not be delegated.
- No class of property shall be taxed except by uniform rule, and every classification shall be made by general law uniformly applicable in every county, city, and town, and other unit of local government.
- Property belonging to the State, counties, and municipal corporations shall be exempt from taxation, and the General Assembly may exempt certain properties and exemptions shall be made on a State-wide basis.

North Carolina General Statutes



Chapter 105 Machinery Act



REVALUATION

WHEN?

NCGS 105-286 – Time for general reappraisal of property.

- Mandated to be performed at least once every 8 years
 - Commissioners can determine the frequency
- Mandatory Advancement
 - County Population > 75,000
 - NCDOR Sales Ratio <.85 or >1.15



REVALUATION

WHY?

EQUITY

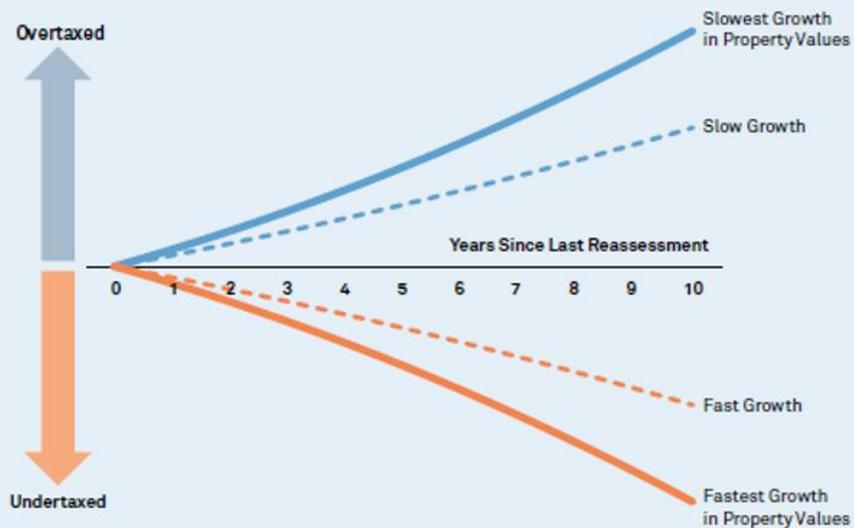
Our Property Tax System is Ad Valorem – Latin meaning:

“According to VALUE”

Sales Ratio is the relationship between current tax value and sales price. $AV/SP=Ratio$ or A property with a tax value of \$240,000 that sells for \$300,000 has a ratio of 80%.

Figure 5.1
Tax Inequities Grow Without Reassessment

The longer a jurisdiction goes without reassessing property values, the greater tax inequities become. Properties with the slowest growth in values (or largest declines) become increasingly overtaxed. Properties with the fastest growth become increasingly undertaxed.



“Often the most affluent areas appreciate the most rapidly.”



REVALUATION TIMELINE

Project Timeframe – May 1, 2026 – June 30, 2028

- May 2026 thru September 2026 – Pictometry/NBHD Review and Analysis
- September 2026 – Updated Test System and Created Reval File
- May 2026 thru February 2027 - Development of preliminary Schedule of Values
- December 2026 thru October 2027 – Appraise all properties using the Schedule of Values to arrive at “**fair market value**”.
- February 2027 thru October 2027 Develop Capitalization Rates to be used with Income Approach
- October 2027 thru December 2027 – Presentation and Adoption of the final Schedule of Values.
- November 2027 thru January 2028 – Final Review and Application of Schedule of Values.
- February 2028 – Mail Notice of Assessed Value to the taxpayers.
- February 2028 thru June 2028 – Receive, Process, Review Appeals to Value.
 - Informal Reviews
 - Board of Equalization and Review

REVALUATION COST

Cabarrus County 2024 Revaluation Cost

\$1,850,000 or \$18.90/Parcel

Cabarrus County Projected 2028 Revaluation Cost

\$2,454,500 or \$24.54/Parcel

Average reported last Reval Cost – All NC Counties

\$25.00/Parcel

Average projected next Reval Cost – 12 Most Comparable Size NC Counties

\$27.85/Parcel

Estimated Cost to Contract Outside Vendor

\$30.00/Parcel (Minimum)

CABARRUS COUNTY

Estimated Cost to conduct Revaluations on a 1 or 2 YR Frequency

\$25 -\$30/Parcel - \$2,500,000 - \$3,000,000 per Revaluation

Questions?





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Property Discussion

Kelly Sifford, Interim County Manager
Kyle Bilafer, Assistant County Manager

FY 27 Budget Retreat

Properties Discussion



CABARRUS COUNTY
America Thrives Here

Properties Updates Slide 1

- County will own CHA building in Kannapolis after 06-30-27
 - \$13.5M with additional \$1.7 M invested
 - Suggest Lease moving forward without any County OPEX
 - Requesting approval to pursue a lease
- Land Leases For Towers on School Property
 - When owned by County –vs- when owned by Schools

Properties Updates Slide 2

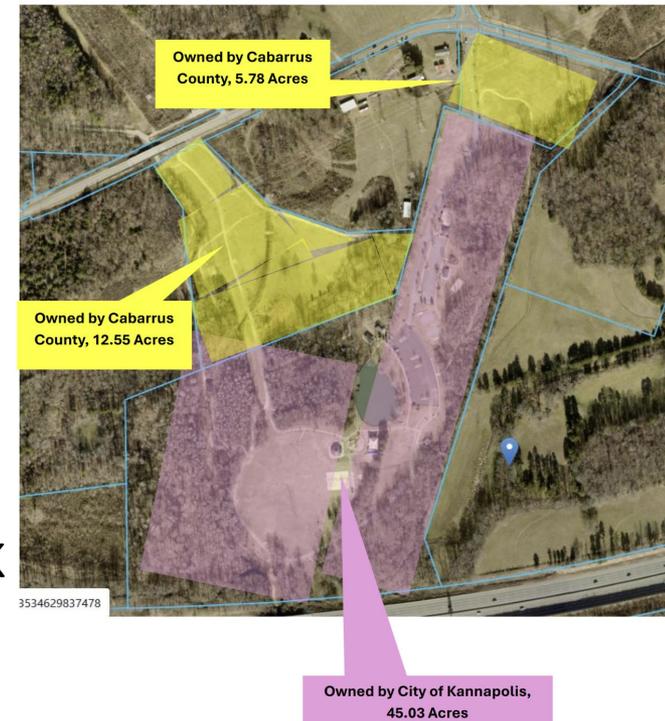
- Camp Spencer
 - Lease expires June 2028 – Does Board wish to pursue renewal?
 - Staff have pushed out CIP for this location - Board acknowledgement
 - Staff recommends structural repairs – Board acknowledgement
- MP Enrichment Center (former MP Senior Center)
 - Expires in May 2026 and is \$1 annually
 - Renewal will come with actual lease rate –estimated at \$26,100
 - Currently facilitates the LunchPlus services for MP
 - All other activities have been relocated to MP Library & Active Living Center
 - Sub lease basement to MP Food Ministry

Properties Updates Slide 3

- Vietnam Veterans Park

- County owns a portion
- Developed in 2005 (PARTF @ 300K)
- City of Kannapolis owns majority
- Current lease extension expires in Aug. 2026
- City didn't discuss at their retreat
- Original Lease was 20 years starting in 1999
- Previously offered back to City
- County purchased our parcels in 2018 for 375K
- Options
 - Continue to extend lease and operate
 - Offer to City again
 - Request the land
 - Cease operations

26-01-16 Vietnam Veterans Park Acreage Breakdown



Properties Updates Slide 4

- Former MP Ballfields
 - Not sold when former MPMS was sold
 - VFP was built to provide new fields
 - Association still wants to use these
 - There is a cost to county
 - The plan was to sell this parcel
 - Board's Input?



Properties – Options

- Cooperative Extension Building

- Legal review: GIS does not have a deed reference, lists owner as “Cabarrus County Board of Health”. Found the recorded dedication of the property to the Board of Health for 50 years commencing 10/1/1974, so this dedication has expired, and the property is vested in the County for disposal how the County wishes. The prior 1917 deed from Mrs. Missouri Brown to the County does not have a reversionary clause.
- AV \$1,560,680
- 15,708 SF
- Exterior - greenhouse, pollinator garden, seed machine storage building
- # of staff housed
 - COOP: 17 employees when fully staffed
 - Soil & Water: 4 county staff and 1 vacant USDA Natural Resources Conservation Services
 - USDA: 3-4 in office each day (8 swipe cards total for landing spots)
- Current lease with USDA Farm Services does not expire until Dec. 2029
 - Lease payment is \$32,599.90 annually

Properties – Options

- Milestone Building

- Legal review: We filed a condemnation action 9/3/21 and deposited \$8,000,000.00 as estimated compensation. This was disbursed by consent order to Cardinal on 10/28/21. We then dismissed the court case on 12/13/21, but Dogwood sought to set aside the consent order because they had not been paid anything. Dogwood contended they had been given a right of first refusal and/or contract to purchase the property, which right had to also be condemned. We paid Dogwood \$130,000
- 67,918 SF
- # of staff housed: 185 landing locations once CCTS moves there (field based)
- Current lease with Partners Health Management expires in August 2028
 - We can terminate the lease
 - \$8,291.67 per month lease payment with annual CPI increase

Properties – Options

– AV

- \$17,948,340. From a sales comparison analysis, there is just not much comparable data. But what little I have available might indicate a lower value between \$10 and \$14M. If we approach it from an Income Model, I expect a reasonable range to be in the same area of \$11M to \$14M
- Total Assessed value of vacant Lots - \$4,204,270



FY 27 Budget Retreat

OPEX Discussion



CABARRUS COUNTY
America Thrives Here

OPEX

Vietnam Veterans Park		Harrisburg Library		Afton Library & ALC	
ALP's Expense	\$91,246	Library System Expense	\$738,749	Library System Expense	\$1,131,007
ALP's Revenue	(\$16,703)	Library System Revenue	(\$13,520)	Library System Revenue	(\$14,183)
IAM Expenses	\$289,672	IAM Expenses	\$77,812	ALP's Expense	\$267,762
OPEX	\$364,215	OPEX	\$803,041	ALP's Revenue	(\$11,500)
Frank Liske Park		Midland Library		OPEX \$1,758,775	
ALP's Expense	\$413,346	Library System Expense	\$464,738	Mount Pleasant Library & ALC & VFP	
ALP's Revenue	(\$388,561)	Library System Revenue	(\$2,120)	Library System Expense	\$679,550
IAM Expenses	\$889,951	IAM Expenses	\$75,775	Library System Revenue	(\$3,131)
OPEX	\$914,735	OPEX	\$538,393	ALP's Expense	\$178,509
TN Camp Spencer Park		Kannapolis Library		ALP's Revenue	(\$16,950)
ALP's Expense	\$305,986	Library System Expense	\$989,063	IAM Expenses	\$310,710
ALP's Revenue	(\$126,994)	Library System Revenue	(\$16,582)	OPEX	\$1,148,688
IAM Expenses	\$166,060	IAM Expenses	\$138,241	Library Administration	
OPEX	\$345,052	OPEX	\$1,110,722	Library System Expense	\$2,208,944
Rob Wallace Park		Concord Library		Library System Revenue	(\$365,242)
ALP's Expense	\$313,807	Library System Expense	\$1,609,541	OPEX	\$1,843,702
ALP's Revenue	(\$20,776)	Library System Revenue	(\$21,461)		
IAM Expenses	\$117,040	IAM Expenses	\$532,231		
OPEX	\$410,072	OPEX	\$2,120,311		
Cooperative Extension					
Revenue (programs and leases)	(\$107,935)				
County department(s) expenses	\$952,646				
IAM Expenses	\$102,807				
OPEX	\$947,518				

OPEX Clarifying Notes

- **Libraries**

- The revenues consist of public copying, memorials and donations, books sales, lost or damaged book fees, and Friends reimbursements. These revenues are so inconsistent that we can't project accurately for each branch, so they are combined in Library Administration
- The revenues listed for branches are out of county fees, lost cards, lost materials, book sales, etc.
- A bulk of the administration expenses are used collaboratively across the system. For example, office supplies includes book processing materials, library cards, and printer paper for the public; circulation stock is all the books and items that checkout including e-resources. We also have literacy and outreach services expenses in the administration account.
- Libraries revenues & expenses are from budget 26-27
- All Library ITS expenses are carried in ITS budget.

- **Active Living & Parks (ALP's)**

- ALP's revenue & expenses from 24-25 (MP & Afton were not full 12 months, so used budgeted numbers)
- All ALP's ITS expenses are carried in ITS budget.

- **Cooperative Extension**

- COOP & SW revenues & expenses from budget 26-27

- **Infrastructure & Asset Management (IAM)**

- Bulk of expenses are actual from FY 24-25 other than newly constructed locations that were extrapolated from portions of FY 24-25 and FY 25-26
- Does not include fuel, mileage, labor benefits, inclement weather costs, stock materials, bulk landscaping materials, or any 9501 projects not completed in that fiscal year



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Schools

Cabarrus County Schools

Dr. John Kopicki, Superintendent

Budget Trends - Board of Commissioners Planning Retreat

Dr. John Kopicki, Superintendent
Phillip Penn, Chief Financial Officer



Agenda

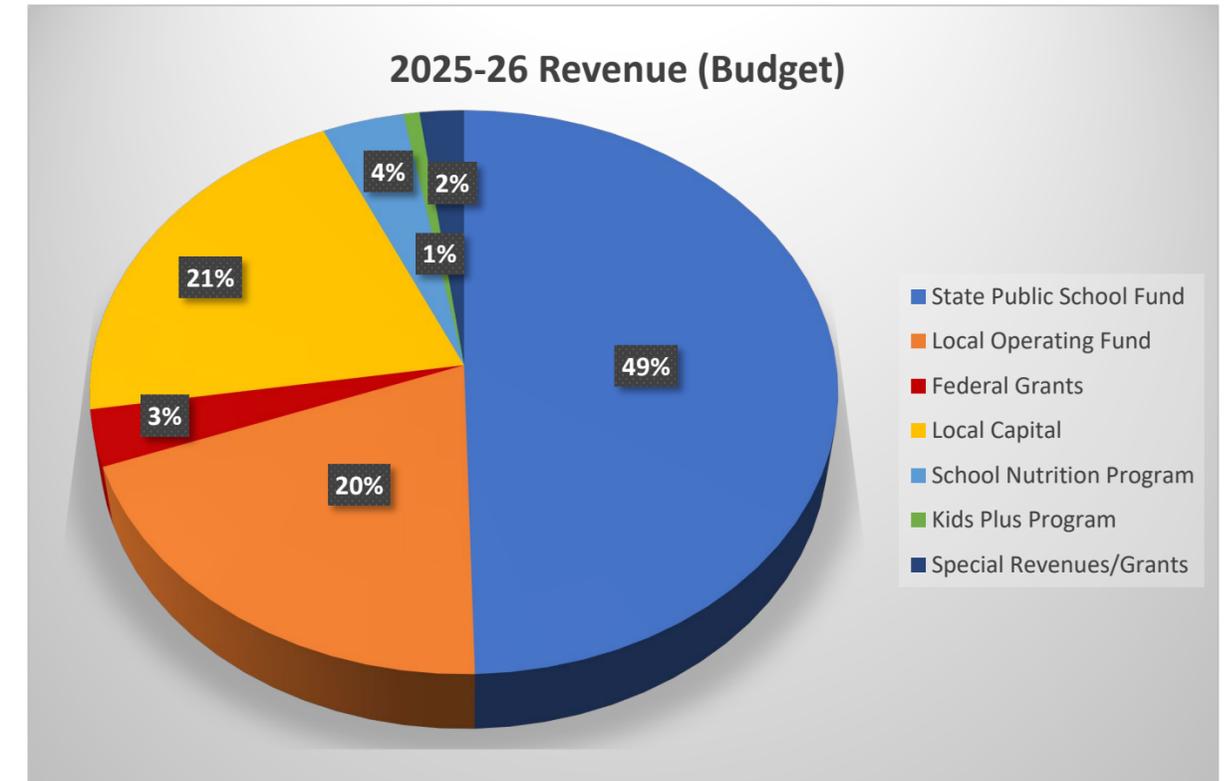
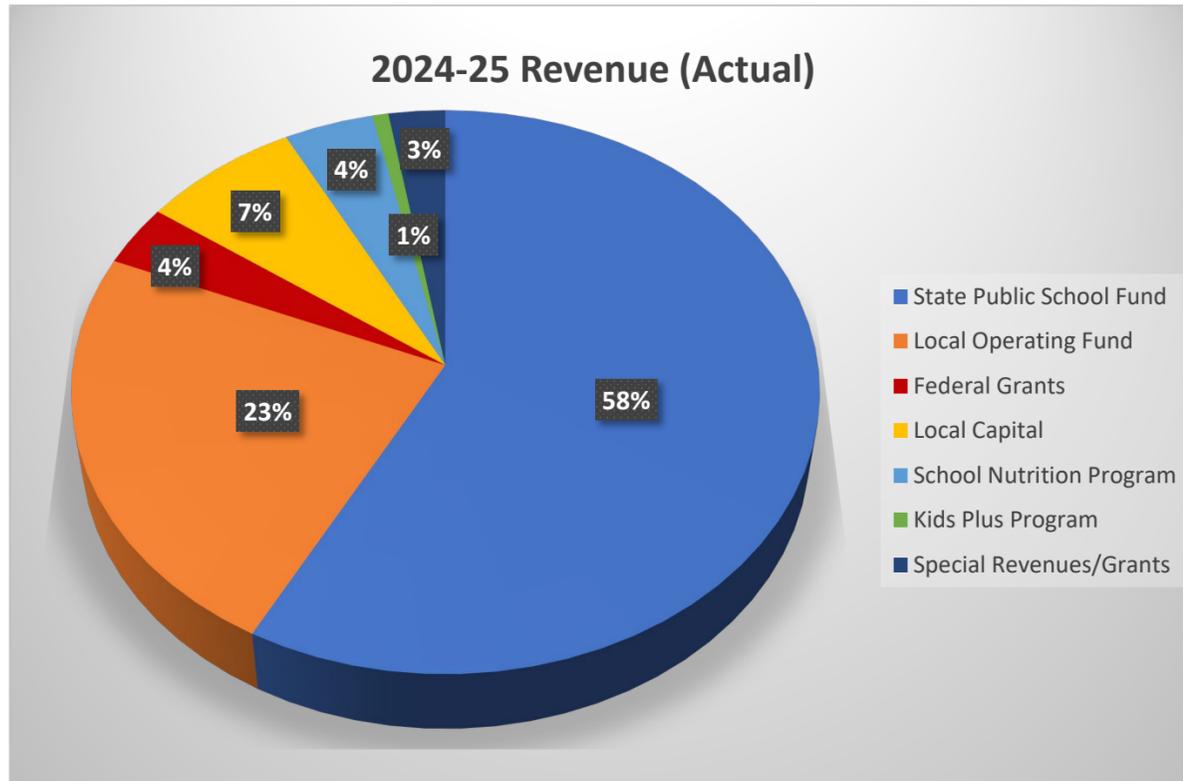
- School funding and benchmark spending data
- Student growth and the allotment process
- EC student growth and facilities
- Key budget drivers impacting 2026-27
- Cost mitigation
- Q&A





Background and Key Trends

How are Cabarrus County Schools Funded?



Revenue	2024-25		2025-26	
	Actual		Budget	
State Public School Fund	262,013,007	57.9%	263,380,597	49.6%
Local Operating Fund	106,152,103	23.4%	104,612,365	19.7%
Federal Grants	15,960,964	3.5%	17,180,886	3.2%
Local Capital	33,829,460	7.5%	110,324,758	20.8%
School Nutrition Program	19,211,213	4.2%	20,553,000	3.9%
Kids Plus Program	3,453,067	0.8%	4,050,000	0.8%
Special Revenues/Grants	<u>12,136,825</u>	<u>2.7%</u>	<u>11,125,487</u>	<u>2.1%</u>
Total	452,756,639	100.0%	531,227,093	100.0%

Notes: Amounts allotted to Charter Schools excluded in both period. In 2024-25, Local Operating and Special Revenues include fund balance appropriations of \$6.8 and \$3.8, million, respectively.

Per Pupil Expenditures by Source of Funds

Cabarrus County Schools currently ranks 108th out of 115 districts in the state in per pupil expenditures, largely driven by State and Federal funding levels.

Year	LEA Name	State PPE	State Rank	Federal PPE	Federal Rank	Local PPE	Local Rank	Total PPE	Total Rank
2025	Cabarrus County Schools	7,413.51	112	829.61	108	3,417.99	33	11,661.12	108
2025	Brunswick County Schools	7,977.80	93	1,315.15	87	4,122.16	18	13,415.11	65
2025	Charlotte-Mecklenburg Schools	7,648.94	107	1,278.60	91	4,360.08	14	13,287.62	69
2025	Cumberland County Schools	7,996.10	90	1,839.47	46	2,382.82	82	12,218.39	96
2025	Gaston County Schools	7,789.44	100	1,289.40	89	3,564.02	30	12,642.87	86
2025	Guilford County Schools	7,984.54	92	1,737.67	55	4,050.38	20	13,772.59	53
2025	Johnston County Public Schools	8,018.17	89	1,416.42	77	2,771.93	64	12,206.53	97
2025	New Hanover County Schools	7,797.75	99	990.30	104	4,159.31	17	12,947.36	77
2025	Onslow County Schools	7,755.15	102	1,478.66	73	3,292.57	36	12,526.38	93
2025	Union County Public Schools	7,206.51	113	628.32	114	3,347.35	34	11,182.18	110
2025	Wake County Schools	7,466.00	110	752.45	109	4,310.23	15	12,528.68	92
2025	Winston Salem / Forsyth County Schools	7,893.91	96	1,807.61	49	3,902.03	25	13,603.55	57
2025	STATE TOTAL	8,152.33		1,498.37		3,417.39		13,068.10	

Source: NC Department of Public Instruction



Benchmark Spending Data

Roughly 27% of our operating expenditures are from Local funding.

Most of our operating funding is spent at the classroom level.

Percent of Operating Funds from Local						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cabarrus County Schools	23.7%	25.3%	23.0%	23.5%	24.0%	26.5%
Johnston County Schools	19.0%	16.9%	18.3%	20.3%	21.4%	22.9%
Union County Schools	27.1%	25.4%	25.9%	27.2%	27.0%	26.9%
State of NC	23.8%	22.5%	22.1%	23.0%	23.6%	26.7%
Percent of Local Operating Funds Spent at School Level						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cabarrus County Schools	48.6%	47.7%	45.8%	45.7%	46.9%	55.4%
Johnston County Schools	52.8%	49.9%	48.6%	46.6%	46.3%	47.9%
Union County Schools	53.3%	51.1%	50.2%	49.7%	50.5%	56.7%
State of NC	57.4%	59.1%	61.1%	56.5%	55.9%	54.8%
Percent of All Operating Funds Spent on Instructional Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cabarrus County Schools	77.6%	77.3%	77.0%	77.0%	77.4%	77.3%
Johnston County Schools	81.9%	83.2%	82.0%	77.9%	75.3%	74.7%
Union County Schools	77.7%	78.1%	77.7%	77.3%	77.7%	79.3%
State of NC	78.6%	80.1%	78.8%	77.2%	76.3%	76.3%

Source: Internal analysis using NC Department of Public Instruction Data Analysis and Reporting Tool (DART)



Academic Ranking: What's the Return on Investment

In the past seven years Cabarrus County Schools have improved dramatically in the State rankings on a key measures of academic performance.

Percent Grade Level Proficiency Rankings

	2014	2015	2016	2017	2018	2019	2021	2022	2023	2024	2025
Cabarrus County Schools	27	27	28	35	33	15	12	12	15	13	7
Johnston County Public Schools	38	37	43	54	81	84	59	41	42	35	30
Union County Public Schools	2	2	3	3	3	3	1	2	2	2	1
State of North Carolina	45	N/A	49	53	50	51	48	48	48	44	41



Historic and Projected Enrollment

Current projections suggest continued steady growth in enrollment through 2033-34, adding roughly 1,300 students.

	MLD from PMR Month 2 (Source: NCDPI Statistical Profile, Part IV: Monthly Student Accounting, Table B4- Interactive Report)																
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
TOTAL	27,707	27,848	28,598	29,196	29,979	30,077	29,987	31,291	31,972	32,523	33,059	33,631	32,710	33,505	34,692	35,025	35,235
Change		141	750	598	783	98	-90	1,304	681	551	536	572	-921	795	1,187	333	210
Growth Rate		0.51%	2.69%	2.09%	2.68%	0.33%	-0.30%	4.35%	2.18%	1.72%	1.65%	1.73%	-2.74%	2.43%	3.54%	0.96%	0.60%

Local PMR/MLD	1-5 year Projections					6-10 Year Projections				
2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
35,255	35,338	35,471	35,641	35,870	36,130	36,270	36,429	36,601	36,570	36,587
20	83	133	170	228	260	141	159	172	-31	17
0.06%	0.24%	0.38%	0.48%	0.64%	0.72%	0.39%	0.44%	0.47%	-0.09%	0.05%

Source: Historical data: NC Department of Public Instruction; Projections: CCS internal demographer



How Allotments are Determined

The majority of State allotments are formula-driven, but with little flexibility to move funds between Program Resource Codes (PRCs).

State Initial Allotment Formulas Per HB125	
2025-26	
Initial Allotment per HB125 - Base PRCs	
Category	Basis of Allotment (Funding Factors are rounded.)
Classroom Teachers (PRC 0001)	The average Teacher salary increase is n/a at Planning.
<i>Grade Kindergarten</i>	1 per 18 in ADM.
<i>Grade 1</i>	1 per 16 in ADM.
<i>Grades 2 - 3</i>	1 per 17 in ADM.
<i>Grades 4 - 6</i>	1 per 24 in ADM.
<i>Grades 7 - 8</i>	1 per 23 in ADM.
<i>Grade 9</i>	1 per 26.5 in ADM.
<i>Grades 10 - 12</i>	1 per 29 in ADM.
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.
<i>International Faculty</i>	IFE Conversions are calculated at the Teacher statewide average salary including benefits (\$79,250).
School Building Administration (PRC005)	Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel.
Principals	Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM.
Assistant Principals	1 month per 98.53 ADM (rounded to nearest whole month). ←

Source: NC Department of Public Instruction



How Allotments are Determined

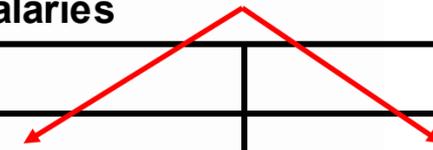
Academically or Intellectually Gifted Students (PRC 0034)	\$1,502.34 per child for 4% of ADM.
Transportation (PRC 0056)	Allotments are provided by Office of Transportation/Operations. 98.95% of the current budget was released at Preliminary Initial Allotments (per Transportation formula). Any reserved funds must be distributed after April 1 of that fiscal year and be allocated to all school units based on efficiency.
Classroom Materials/Instructional Supplies/Equipment (PRC 0061)	\$31.06 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing ←
At-Risk Student Services (PRC 0069)	Each LEA receives the dollar equivalent of one resource officer (\$91,310) per high school. Of the remaining funds, 50% is distributed based on ADM (\$102.02 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$487.03 per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$330,758).
Textbooks (PRC 0131)	\$37.15 per ADM in grades K-12. ←

Children with Disabilities (Exceptional Children) (PRC 0032)	
<i>School-Aged</i>	\$5,593.34 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13.00% cap of the allotted ADM. ←
<i>Preschool</i>	Base of \$79,250 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK- 5, (\$5,528.06) per child.
<i>Developmental Day Care (3-21) (PRC 063), Community Residential Centers (PRC 089 effective FY24-25), Group Homes (PRC 089 effective FY24-25)</i>	Approved applications, revisions, and grants.



How Allotments are Determined

Employee Benefits		
Category	Basis of Allotment	
Hospitalization	\$8,500 per position per year.	
Retirement	24.67% of total salaries.	
Social Security	7.65% of total salaries.	
Statewide Average Salaries		
Category	Base	Base + Benefits
Classroom Teachers	\$53,469	\$79,250
Program Enhancement Teachers	\$53,572	\$79,386
Principals	\$7,782	\$11,005
Assistant Principals (MOE)	\$6,493	\$9,442
School Health Personnel	\$60,383	\$88,398
Instructional Support	\$58,668	\$86,129
Career Technical Ed. (MOE)	\$5,363	\$7,946
School Resource Officer	\$62,582	\$91,310



How Allotments are Determined

ABC Transfer Restrictions	
Category	Restrictions
Central Office Administration	No funds shall be transferred into this category.
Teacher Assistants	No funds shall be transferred out of this category.
Academically or Intellectually Gifted	No funds shall be transferred out of this category.
CTE Months and Support	Transferred only as permitted by federal law and grants or rules by State Board of Education.
Driver Training	No funds shall be transferred into or out of this category.
Children with Disabilities	No funds shall be transferred out of this category.
Limited English Proficiency	No funds shall be transferred out of this category.
School Technology	No funds shall be transferred into or out of this category.
Average Daily Membership (ADM) Growth	No funds shall be transferred into this category.
Textbooks	No funds shall be transferred into or out of this category.
Hurricane Relief and Recovery	No funds shall be transferred into or out of this category.
Position/MOE Allotments	No transfers into position or MOE categories. No transfers to purchase the same type of position.
Conversions to Dollars	See the Allotment Policy Manual for the conversion rate of a specific PRC.

Source: NC Department of Public Instruction



How Does Student Growth Impact Local Spending?

- Even if additional teachers are State-funded, the Local operating budget will increase because of the 13% supplement we currently pay to certified staff. Adjusted for payroll taxes and pension, the 13% increases to 17.2% of the base salary.
- If additional teachers must be locally funded, we absorb 100% of the cost within the Local operating budget.
- The State does not fully cover our student transportation costs. If student growth gives rise to additional routes or buses, there is an incremental cost to the Local operating budget.
- Each new student will require supplies and materials, all of which is incremental to the existing Local operating budget.

EC Student Growth and Spending

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 (Est.)
Children With Disabilities Curricular Services	\$24,722,677	\$25,694,404	\$25,535,928	\$25,253,774	\$27,892,637	\$31,203,932
Occupational Therapy Services	\$1,491,540	\$1,420,100	\$1,384,519	\$1,725,725	\$1,836,484	\$2,049,719
Speech and Language Pathology Services	\$4,562,816	\$4,868,310	\$4,989,845	\$6,008,746	\$6,022,712	\$6,718,147
Audiology Services	\$101,262	\$112,753	\$110,355	\$110,954	\$86,615	\$209,295
Pre-K Children with Disabilities Curricular Services	\$2,648,426	\$2,645,146	\$2,748,537	\$3,680,982	\$3,795,837	\$4,016,995
Total	\$33,526,721	\$34,740,713	\$34,769,184	\$36,780,181	\$39,634,284	\$44,198,088
Total Students	3,710	3,797	3,991	4,232	4,317	4,392
Cost/Student	\$9,037	\$9,150	\$8,712	\$8,691	\$9,181	\$10,063
State Funding	\$19,286,590	\$19,443,181	\$21,070,884	\$23,301,004	\$25,634,166	\$26,018,068
Federal Funding - Ongoing	\$6,446,111	\$6,562,425	\$6,721,944	\$7,634,473	\$7,025,348	\$7,001,086
Federal Funding - Temporary ESSER	\$332,810	\$1,654,371	\$1,547,338	\$732,811	\$0	\$0
Unfunded (locally funded) portion of cost	\$7,461,210	\$7,080,736	\$5,429,018	\$5,111,893	\$6,974,770	\$11,178,934

2026 Proposed Long-Term Capital Plan (Facilities)

1
NCHS
1800 seat HS/400 additional seats; relieves CMHS

2
New Elementary
842 seat ES for growth in the northwest part of the county

3
CCHS
Replacement HS for CCHS for additional capacity

4
Deferred Maintenance
HVACs, roofs, and parking lots at schools various schools

12
Southern HS
1800 seat HS in southern part of the county

Priority	Project/Facility Priority Order (Not Project Completion Order)	Budget*
1	Replacement for Northwest Cabarrus High School (replacement/growth)	\$135 Million
2	New Northwest Elementary School (growth)	\$60 Million
3	Replacement for Central Cabarrus HS (replacement/additional capacity)	\$140 Million
4	Deferred Maintenance (HVACs, roofs, and parking lots)	\$45 Million
5	Renovation for Northwest Cabarrus MS (former Northwest Cabarrus HS campus)	\$55 Million
6	Renovation of old RBMES (future Pre-K Center)	\$15 Million
7	Deferred Maintenance (HVACs, roofs, and parking lots)	\$45 Million
8	Replacement for Wolf Meadow Elementary (replacement/additional capacity)	\$65 Million
9	Middle School Auditoriums (add auditoriums to JNFR, <u>HiRMS</u> , CCGMS, & <u>HaRMS</u>)	\$30 Million
10	Deferred Maintenance (HVACs, roofs, and parking lots)	\$45 Million
11	New Southwest Elementary School (growth)	\$65 Million
12	New Southern High School (growth)	\$160 Million

5
Renovation for NCMS
1200 Students/300 additional seats; NCMS moves to site of former NCHS

11
New Elementary
910 seat ES for growth in the southwest part of the county

6
Renovation of old RBMES
Renovate to serve as site of future Pre-K center

10
Deferred Maintenance
HVACs, roofs, and parking lots at various schools

9
MS Auditorium Additions
Auditorium additions for JNFR, HiRMS CCGMS, HaRMS

8
WMES Replacement
910 seat ES/200 additional seats/replaces aging facilities

7
Deferred Maintenance
HVACs, roofs, and parking lots at various schools





Key Budget Drivers 2026-27

Key Budget Drivers for 2026-27

- **Salary and benefit costs.** The lack of a State budget for 2025-26 continues to cloud the biggest cost driver for CCS in 2026-27.
- **Replacement devices for students and staff.** Gen 6 iPads are reaching obsolescence, and roughly half of our instructional staff are overdue for a device upgrade, in addition the normal replacement cycle for Chromebooks.
- **Promethean boards.** 17 of our schools requested Promethean boards to continue the phased upgrades we have been implementing over the last two years.
- **Software.** Software renewal pricing continues to climb at a rate that far exceeds overall inflation. This also constrains our ability to fund certain software packages at a District level.
- **Increased cost of School Resource Officers (SROs).** A sharp and unexpected decline in a State safety grant and increased personnel costs within both agencies may require increased Local funding.

Key Budget Drivers for 2026-27

- **New Math curriculum.** Math will be the next subject where we start to standardize the curriculum across the District. This will be a significantly smaller expense compared with the ELA curriculum implementation.
- **Vehicles.** Facilities and Maintenance, Technology and Transportation have all submitted requests for replacement vehicles due to fleet age.
- **Insurance.** Property rates have stabilized, but total costs will reflect exposure growth due to inflation and three new school buildings coming online this calendar year. Auto rates will climb between 5% and 10%.
- **School bus cameras.** Transportation has proposed an upgrade of 288 systems for live video feed and complete replacement of 42 older systems. This will allow the fleet of 330 vehicles to have live viewing abilities and for remote download of video content.



Cost Mitigation

Reducing Locally-Funded Certified Staff

- Since the 2023-24 fiscal year, CCS leadership has actively worked to reduce the number of certified staff paid for by the Local operating budget. This has been done through several initiatives, most notably more precise and consistent scheduling across middle schools and high schools, and a more robust and transparent allotment process.
- To that end, budgeted, certified full-time equivalents (FTEs) have declined over the last three years, with a targeted drop of 14 positions in 2026-27:
 - 2023-24 294
 - 2024-25 254
 - 2025-26 194
 - 2026-27 (est.) 180

Competitive Pricing Practices

- In the last three years, we've continued to go beyond what's required for competitive pricing in our purchasing and contracting.
- Leveraging state and other government contracts.
- Utilizing collective purchasing partnerships such as TIPS-USA and Omnia Partners.
- Reducing project scope for work that can be done internally.
- Direct negotiation with the lowest bidder.
- Use of government surplus sites.
- Where appropriate, buying used instead of new.
- Eliminating use of evergreen terms in contracts.
- Revisiting long-standing sole source agreements.

School Construction Practices

- Defining scope early and protecting it. We establish clear educational programming and space needs before moving into design.
- Driving continuous cost management during design and throughout construction. Using the Construction Manager at Risk delivery method, we receive real-time cost estimating throughout design.
- Utilizing standardized and repeatable design solutions with space, systems, and finishes.
- Employing lifecycle value-based decision making and facility engagement. Project decisions consider durability, energy performance, and maintenance impacts in addition to initial construction cost.

Wake County Schools	
Project Type	Total Project Costs
Elementary	\$ 520 Per/Sq.
High Schools	\$ 511 Per/Sq.
Guilford County Schools	
Project Type	Total Project Budget
Elementary	\$ 602 Per/Sq.
Middle Schools	\$ 517 Per/Sq.
Cabarrus County	
Project Type	Total Project Budget
Elementary	\$ 408 Per/Sq.
Middle/High School	\$ 281 Per/Sq.
Charlotte/Mecklenburg County	
Project Type	Total Project Budget
Elementary	\$ 408 Per/Sq.
Middle/High School	\$ 441 Per/Sq.



Programmatic Review/Clear Fiscal Ownership

- Prior to renewal of software, curriculum or other resources, challenging if the expenditure is delivering the utility that was expected.
- Reducing/shifting low-participation or redundant programs.
- Requiring any new purchases to be clearly aligned with strategic objectives.
- Drastic improvement in understanding the total cost of program choice, utilization of the North Carolina Virtual Public School, and other activities that drive cost into the system.
- Designated 'gatekeepers' who are now overseeing the use of some resources at a district level.

Bring Corporate Best Practices to Government

- Utilizing a modified zero-based budget, where each line item is reviewed with school principals or department leaders.
- Better cash flow management with accounts payable, moving closer to just in time disbursements.
- Where possible, issuing ACH payments instead of mailing physical checks.
- Continuous market scans to ensure cash is invested to maximize interest income and minimize bank service charges.
- More aggressive measures to prevent fraud.

Maximize Revenue

- Utilizing to the maximum extent possible alternative investment vehicles for excess cash (NC Treasurer's Short Term Investment Fund and North Carolina Capital Management Trust).
- Ongoing reviews of EC expenditures to maximize potential Medicaid reimbursement.
- Ongoing discussions with Medicaid consultant and NC Department of Social Services regarding more timely and consistent payment of Medicaid reimbursements to CCS.



Questions?



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Schools

Kannapolis City Schools

Dr. Sara Newell, Superintendent



Cabarrus County Commissioners Work Session

February 28, 2026

STRATEGIC PLAN



Big Rock P
Operating

KCS Vision
KCS Mission

2025-2030

Building Systems of Support



2025-20

Engaging and Aligned Instruction



Future-1 Grad



Creating future-ready graduates through a tradition of innovation and a standard of academic excellence.



Empowering every student to maximize their potential through rigorous, equitable learning within a culture of safety and belonging.



Rising in

Rising in Excellence. Rooted in Tradition



Rooted in Tradition. Rising in Excellence



Kannapolis City Schools Strategic Plan 2025-2030

Rising in Excellence. Rooted in Tradition

Core Values

Our Core Values are the non-negotiable beliefs that shape our culture. They act as our compass, guiding how we treat one another, how we make decisions, and the character we model for our students.

and Mission

Our "North Star," describing the future we are working to create for every student. Our Mission is our daily "Why," defining our purpose and the unique role Kannapolis City Schools plays in the lives of our children and community.

Operating Principles

Our Operating Principles are the "how" of our work. They describe the specific behaviors and mindsets (Building Systems of Support, Leveraging Feedback, and Empowering Collective Action) that we use to move our strategic work forward.

Key Priorities

Our highest-leverage focus areas. By narrowing our focus to four critical priorities, we ensure that our resources are dedicated to the initiatives that will have the greatest impact on student success.

Performance Measures

Performance Measures are our "Scorecard." These are the specific, data-driven metrics we use to track our progress, maintain transparency, and hold ourselves accountable for achieving the goals outlined in this plan.

Operational Framework

Our Operational Framework is our district's "Playbook" for the research-based strategies (Clearly Define Learning, Engage Learners, Check for Understanding, and Ensure Teaching is consistently engaging and effective) that will drive our success.

Page 5

Core Values

...begins and ends with what is best for the student. We strive for "good enough." We are student-centered in our thinking that our high expectations and academic rigor are designed to unlock the unique potential of every child.

...together than we are alone. We foster a culture of respect for our staff, families, and the community. We break down silos and work as a unified team to ensure that "The Explosion" reaches every classroom.

...while boldly embracing the future. We use the latest innovations and "future-ready" tools, but we keep the focus on personal, face-to-face relationships that have the power to change lives.

...to provide the specific supports, resources, and opportunities for every student to thrive. Our students succeed because we see the individual needs of each child and care for them.

...to ensure the highest level of performance. We act with integrity and are accountable to our students and the community. We do what we say we will do, ensuring our daily work is rooted in a commitment to academic rigor.

KCS VISION & MISSION



Vision

Creating future-ready graduates through a tradition of innovation and a standard of academic excellence.

Mission

Empowering every student to maximize their potential through rigorous, equitable learning within a culture of safety and belonging.

WHO ARE WE?



ENROLLMENT PER SCHOOL

A.L. Brown High School (ALB)	1,695
Kannapolis Middle School 7th & 8th (KMS 7/8)	767
Kannapolis Middle School 6th (KMS 6)	376
G.W. Carver Elementary School (GWCE)	489
Jackson Park Elementary School (JPE)	512
Forest Park Elementary School (FPE)	427
Fred L. Wilson Elementary School (FLWE)	398
Shady Brook Elementary School (SBE)	297
North Kannapolis Elementary School (NKE)	266
McKnight Child Development Center (McK)	134

109

Total K-12	5,227
Total Including Pre-K	5,361

WHO ARE WE?



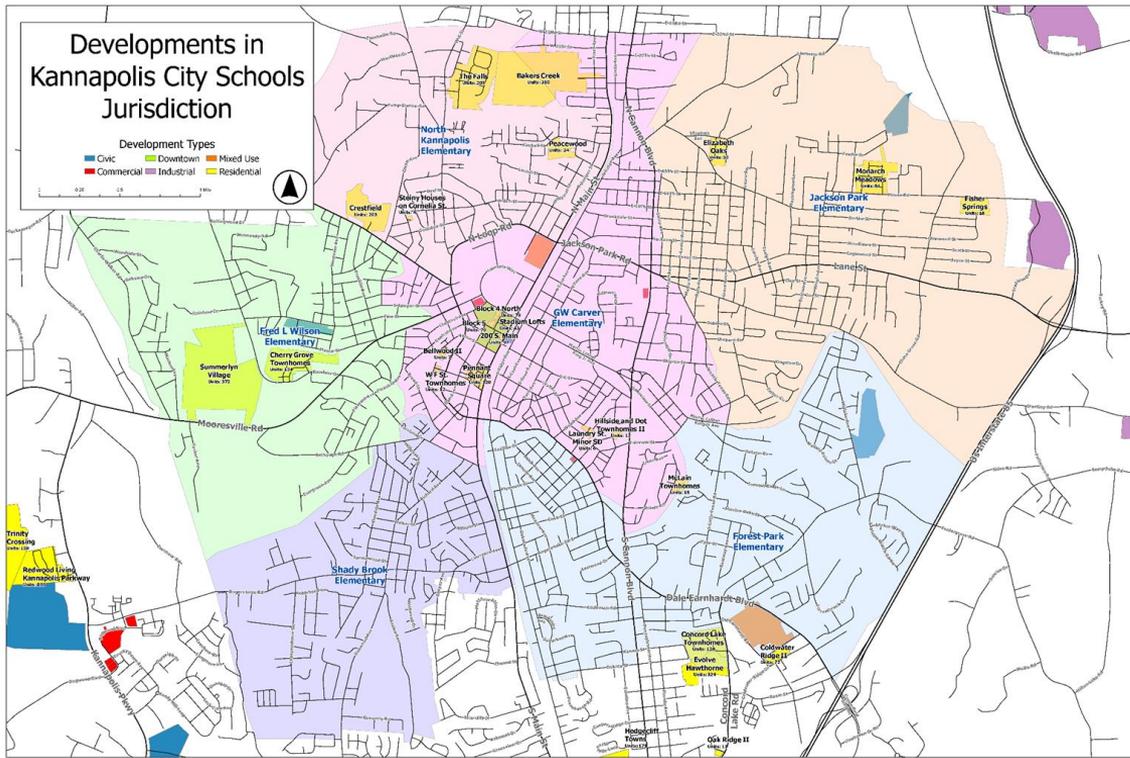
Enrollment: 5,361 (77% reside in Cabarrus County) **Staff: 750**

DEMOGRAPHICS

Hispanic	Black	White	Multi-racial
43%	27%	22%	8%

Economically Disadvantaged	Multilingual Language Learners	Special Education Services (EC)
69%	17%	13%

DISTRICT DEVELOPMENT MAP



Development of Kannapolis projected growth +1155 by 2030

- Current enrollment remaining consistent
- Charter school enrollment had slight increase

Open Space

- *Fred L. Wilson Elementary**
- *G.W. Carver Elementary**
- Middle Schools (6th and 7th & 8th Building)

Maximum Capacity

- Jackson Park Elementary
- A.L. Brown High School
- North Kannapolis Elementary

**Currently 1633 total units under construction or recently completed in these attendance zones (923 units in GWCE and 710 units in FLWE)*

REVIEW OF 2025-2026 BUDGET CUTS

District Level - 7.5 positions

School Level - 12 positions

Programs Ended - 1

Other Changes

- Two Assistant Principal positions replaced as 11-month rather than 12-month
- Decreased number of Exceptional Children Teacher contracts (1 remaining)
- Drivers Education Coordinator moved from position to stipend
- Facility Coordinator moved from position to stipend
- Reduced spending in all department and school budgets

These reductions have been reviewed in collaboration with key leadership across the district, schools, and program areas. While some changes have produced positive outcomes—often meeting or exceeding expectations—certain challenges remain. Those areas are currently under review to identify solutions that align with our strategic plan and core values, while continuing to avoid adding costs back into the budget.

2025-2026 USE OF COUNTY FUNDS

- Local supplement bonus increase
- Mowing
- Guaranteed energy savings
- Technology refresh
 - Forest Park, Jackson Park, Fred L. Wilson
- Instructional money to enhance classrooms
 - CKLA, CommonLit (Reading) and Open Up (Math) at Kannapolis Middle School
- Compensation for salary and benefit increases
- Held new bus money (need additional funds)

2026-2027 NEEDS

- **Instructional Resources**
 - CKLA/CK Renewal Year **(\$85,000)**
 - Canvas (*grades 3-12*) **(\$20,800)**
 - Annual Textbook Funds (*College and Career Promise*) **(\$201,562)**
- **Technology Upgrades**
 - Yearly Refresh **(\$896,408)**
 - Google System Costs (*additional add by Google is \$3/staff*) **(\$2,400)**
- **Recruitment and Retention Efforts**
 - Statewide and local vacancies
 - Cost of utilizing local funds for substitutes
- **Operational Expense Increases**
 - Property and Liability Insurance **(estimating a 9% increase)**
 - Utilities **(estimating a 9% increase)**
 - Contracted Services - looking at ways to reduce costs by reducing services but remaining costs are expected to increase
- **School Resource Officer (SRO)**
 - Local match requirement to sustain grant-funded positions **(\$58,667)**

SMALL CAPITAL PROJECTS

Life Safety Improvements

- Camera Upgrades (Systemwide)
- Blind Replacement and Window Tinting: ALB, KMS 6th, FPE, and GWCE (inner courtyard)
- Intercom Retrofit: JPE
- Emergency Generator: NKE

Building Improvements

- Digital Marquees: FLWE, SBE, and FPE
- Playground Improvements: FLWE (EC) and GWCE (EC)
- Ceiling Replacement: Career Center (Welding Shop)
- HVAC Improvements: NKE (Front Office Area)
- K/1 Furniture: Systemwide
- Boiler Replacement: FLW and KMS 7th & 8th
- Drainage Improvements: McKnight

Floor/Paint/Concrete/Parking Lots

- VCT and Carpet Replacement: GWCE and FLW (K/1)
- Parking Lot Repaving: SBE (Front Lot)
- Parking Lot Entrance Repair: FPE

Technology Infrastructure

- Promethean Board Replacement: Systemwide (as needed)
- TV Replacement: Systemwide (as needed)

CIP/DEFERRED MAINTENANCE PROJECTS



In Progress

- **North Kannapolis Roof Replacement**
 - In the bidding process with Cabarrus County Maintenance taking the lead

- **A.L. Brown Water Pipe Replacement/Abatement**
 - In the design phase with Cabarrus County Maintenance taking the lead



LARGE CAPITAL PROJECTS



In Progress

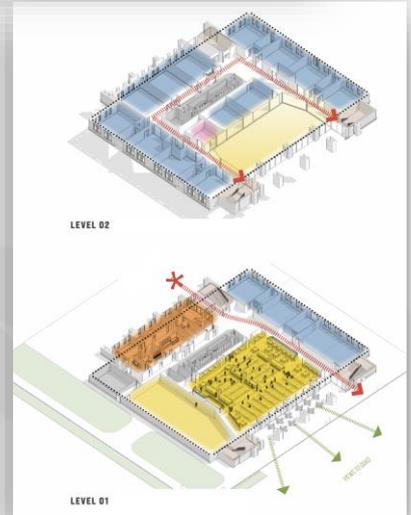
- **Jackson Park Elementary (\$26,500,000)**

- 40,000 sq/ft, 16 classrooms, gymnasium
- Hired YCH as architect and Vannoy as the CM@R
- Pre-construction phase



- **A.L. Brown High School (\$31,500,000)**

- 50,000 sq/ft, 16 classrooms, cafeteria
- Hired Little Associates as architect and New Atlantic as the CM@R
- Pre-construction phase



- **Forest Park HVAC (\$6,000,000)**

- Completion date set for July 2027

OTHER PROJECTS



Transportation (\$75,000)

- Completion of Activity Bus purchase (balance needed to complete last year's request)

Energy Savings Invoice (\$197,000)

- Energy Savings Plan repayment (continuation of prior-year capital-funded initiative)



CHALLENGES FOR FY 2027

- Federal and state funding volatility requiring ongoing monitoring
- Title II, III, and IV funds projected to remain flat per P.L. 119-75 (2/3/26)
- Future revenue impacts from scheduled state income tax cuts
- Unavoidable salary and benefit growth
- Inflationary pressure on operating expenses
- Ongoing review of programs to ensure alignment with impact and value



THEMES FOR FY 2027



Educational Excellence & Continuity

- Kannapolis City Schools remains steadfast in its commitment to delivering high-quality education and maintaining the academic standards our students deserve.

Fiscal Stewardship & Responsibility

- We serve as careful stewards of local, state, and federal resources, ensuring every dollar is managed with transparency and long-term sustainability in mind.

Prioritizing People & Stability

- Our budget strategy focuses on "maintaining current state" by protecting student-facing positions and avoiding expanded requests in a challenging economic climate.

FY 2027 PRIORITIES

- An increase in current expense funding to offset inflationary and benefit-driven cost increases, maintain current staffing and services, and protect high-need student programs amid federal uncertainty.
- An increase in Local Supplemental Bonus to remain competitive across the region for teacher recruitment.
- Smaller Capital Projects (includes Deferred Maintenance)
 - HVAC (KMS 7th & 8th, JPE)
 - Roof (ALB – KPAC, Arts)
 - Paving (GWCE)
- Large Capital Projects
 - Jackson Park Elementary Addition
 - A.L. Brown High School Addition





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Schools

Rowan-Cabarrus Community College

Dr. Carol Spalding, President



Cabarrus County Commission Fiscal Year 2027 Budget Request

Dr. Carol Spalding, *President*

Jonathan Chamberlain, *Chief Officer, College Environment*

Tara Trexler, *Chief Officer, Finance*

Saturday, February 28, 2026

2023-2028 Strategic Plan

+ Mission

Rowan-Cabarrus Community College improves lives and builds community through public higher education and workforce development.

+ Vision

Building sustainable futures through the power of learning.



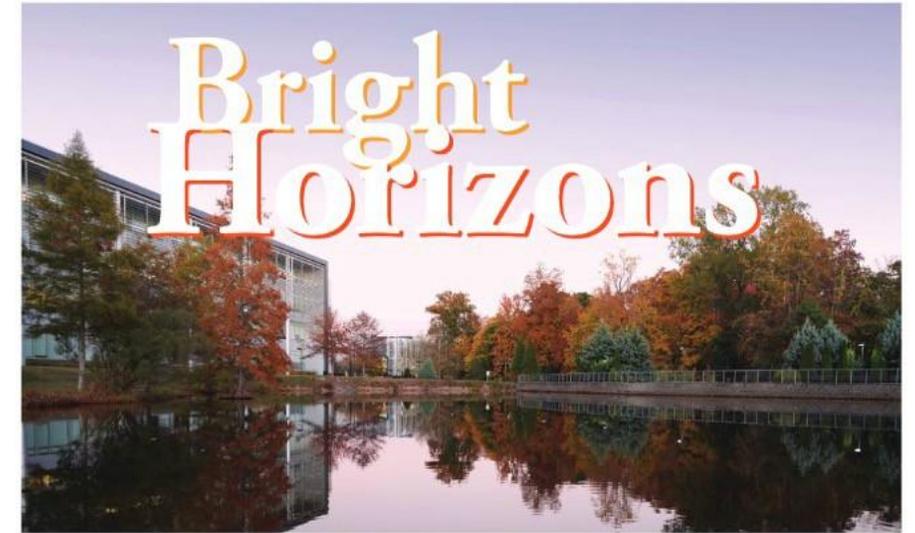


NC is #1 in Workforce Development in the United States

North Carolina's community college system earned the top ranking in the 2026 workforce development rankings released by Site Selection Magazine.

Of the 58 community colleges, Rowan-Cabarrus is:

- 6th Largest Community College with 22,449 students
- 3rd Largest in Workforce Development with 14,380 students
- 4th Largest in Apprenticeship Training with 186 students across 9 employers
- 2nd in Public Service Training with 6,915 students



Refreshed report card gives North Carolina outstanding marks.

If you're ready to graduate your company's operations to the next level on a foundation of skills and talent, North Carolina is a good place to enroll.

So say the results of Site Selection's 2026 Workforce Development Rankings, based on an updated index of criteria that, like a good workforce, know how to get after it. We also have introduced more per-capita metrics. Top-performing states hail from all corners of the country.

Site Selection rankings published throughout the year use the publication's Conway Projects Database of corporate end-user facility investment projects to take the measure of regional economic development agencies. So it only makes sense that any measure of state workforce development take into account that workforce's prowess, whether measured by credentials, certificates and degrees; technical skills and productivity; or something equally important to employee and employer

alike: return on investment.

"Thanks to partners like Lumina Foundation, ACT and Strada, we have even more metrics that home in on skills and credentials that have ROI and value. And we added BLS workforce productivity measures.

"Site Selection's revised ranking system underscores what we know to be true: States thrive when their people have the skills and credentials that drive economic growth," says Lumina's Data and Measurement Strategy Director

Chris Mullin.

What's North Carolina doing right? "North Carolina's strength is our people," says North Carolina Governor Josh Stein. "Our excellent public schools, community colleges and universities produce hundreds of thousands of talented graduates each year." Noting that collaboration among businesses, educational institutions and governments was key to 2025 being the state's best year of job announcements

SITE SELECTION WORKFORCE DEVELOPMENT RANKINGS 2026

1	North Carolina
2	Utah
3	Illinois
4	Michigan
5	California
6	Oklahoma
7	Texas
8	Missouri
9	Ohio
10	Arizona

The North campus of Wake Tech Community College, a two-year technical school in Raleigh, Wake County, North Carolina. Photo by EMERITAS/Getty Images

Nationally Recognized by the American Association of Community Colleges for Two Consecutive Years in 2025 and 2026



**Top 3 in Exemplary
CEO/Board Relationship**



**Top 5 in Outstanding
College/Corporate Partnership**



6th LARGEST COMMUNITY COLLEGE IN NORTH CAROLINA

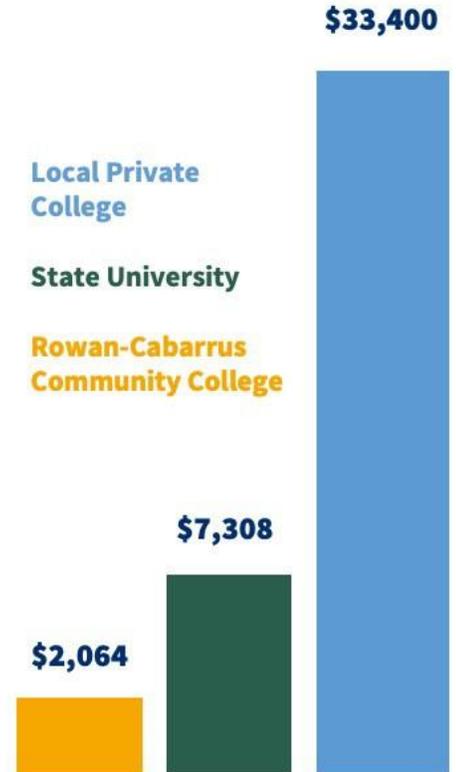


5 CAMPUSES SERVING ROWAN AND CABARRUS COUNTIES



TUITION COST COMPARISON

Estimated Annual Cost



EMPLOYEES

Full-Time **406** Part-Time **918**



#3 IN WORKFORCE DEVELOPMENT AMONG ALL 58 NORTH CAROLINA COMMUNITY COLLEGES

In the 2024-25 academic year, **7,195** individual students were enrolled in online sections totaling **22,128** seats.

FULLY ONLINE PROGRAMS **18** DEGREES **33** CERTIFICATES **5** DIPLOMAS

Institutional Profile



2024-2025 Enrollment

9,925 Curriculum Students
+ **14,380** Continuing Education Students

24,305 **TOTAL ROWAN-CABARRUS
STUDENTS**

13.7% increase from 2021-2022

24% full-time enrollment
76% part-time enrollment

Continuing Education 2024-2025 Enrollment

#2
IN CONTINUING
EDUCATION

#1
IN EMS



58,600+
TOTAL REGISTRATIONS

#1
IN FIRE
TRAINING

#3
IN CRIMINAL
JUSTICE



300+
COMPANIES SERVED



High School Programs and Partnerships

N.C. SCHOOL REPORT CARDS

A

Cabarrus Early College of Technology

A

Cabarrus-Kannapolis Early College

B

Rowan County Early College

COLLEGE ENROLLMENT

2,738 CCP students enrolled in 2024-2025

SACSOC

all **28** high school sites are certified as off-campus instructional sites



13.5% increase in Cabarrus County CCP students from 2021-2025

A.A.	A.A.T.P.	A.S.T.P.	A.S.	A.F.A.	A.E.
ASSOCIATE IN ARTS	ASSOCIATE IN ARTS IN TEACHER PREP.	ASSOCIATE IN SCIENCE IN TEACHER PREP.	ASSOCIATE IN SCIENCE	ASSOCIATE IN FINE ARTS	ASSOCIATE IN ENGINEERING

NORTH CAROLINA
INDEPENDENT
COLLEGES & UNIVERSITIES

 THE UNIVERSITY OF
NORTH CAROLINA SYSTEM

More than 15 transfer agreements to more than 60 baccalaureate degree programs.

All literacy built into courses to support workforce development.



GARDNER-WEBB
UNIVERSITY

LIVINGSTONE
COLLEGE

CATAWBA COLLEGE
EST. 1851

Lees  McRae
COLLEGE


FAYETTEVILLE
STATE UNIVERSITY

Pfeiffer
UNIVERSITY


WINGATE
1896

Transfer Success

Apprenticeships

Program Length: 1-5 years

Program Cost: 100% of tuition and fees are covered by their company

Program Offerings:

- Industrial Maintenance Technician Consortium (3 employer sponsors)
- Electrician (NC Association of Electrical Contractors)
- Plumbing, Pipefitting, Welding (Mechanical Trades Carolina)
- Employer-Sponsored Apprenticeship Programs (Daimler, Rowan Helping Ministries, Ketchie, Inc. and Legrand)

All apprentices are full-time employees at their company.



Work-Based Learning Success

Four North Carolina Student of the Year Winners Since 2019



**Kendrick Steele, Rowan-Cabarrus student and
2023 N.C. Work-Based Learning Student of the Year**

Our work-based learning program excels at preparing students for their careers

N.C. WBLA Student of the Year Winners

Hope Bovard, 2019

Trent Philips, 2021

Aleah Abernathy, 2022

Kendrick Steele, 2023

N.C. WBLA Outstanding Employer of the Year

N.C. Music Hall of Fame, 2022

N.C. WBLA Outstanding Member of the Year

Hanif Miller, 2025

SkillsUSA

17 SkillsUSA National Champions since 2013



Cabarrus County Campuses



South Campus

- Relocated Basic Law Enforcement Training (BLET) program from the Cabarrus County Sheriff's Office Building in 2025
- Opened New Welding Lab in 2023



Rowan-Cabarrus at NCRC

- Launched BioWorks Program in 2022
- Built Aseptic Lab in 2025
- Added Nurse Aide Classroom in 2025
- Macy's joins RJG and Okuma in ATC customized flex lab

Cabarrus County Campuses



College Station

- Houses Cosmetology, Esthetics Technology, Manicuring and Nail Technology, and Cosmetology Instructor programs
- Added Massage Therapy Program in 2026
- Centralized Shipping and Receiving for the College's campuses



Cabarrus Business and Technology Center

- Expanded Construction Trade Programs
- Started New Plumbing Program in 2026
- New Automotive Training Program
- Work-Based Learning Program

When Space Is Full, Opportunity Is Limited...

Classrooms are booked daily from 8 a.m.-8 p.m.

South Campus, Building S203



■ Curriculum Classes

■ Corporate and Continuing Education Classes

Cabarrus County Enrollment is Growing Faster than the Cabarrus County Population, Creating a Need for More Space



8.5% More

residents now live in Cabarrus County compared to 2020, based on census estimates.



22% Increase

in Cabarrus County residents attending the College since 2020.



4,090

students served on South Campus.

Cabarrus County is the ninth fastest growing county in North Carolina.

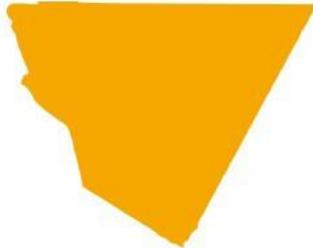
We need your support to expand space and facilities at the College's Cabarrus County locations through



**Constructing a
New Workforce
Innovation Center**



**Renovating
Current South
Campus Buildings**



**Land
Acquisition**

Strategic Priorities

Funding History:

In 2018, Cabarrus County funded the purchase of 23 acres of additional property, doubling the size of South Campus.

In 2024, the Cabarrus County Commission approved a new building for Workforce Innovations.

Funding Source:

- In 2025, County funded \$5,922,000 for Design and Development
- In 2026, County allocated \$49,350,000 in the 2027 Cabarrus County Budget for Construction



South Campus Workforce Innovations Center



Perspective
Building Entry



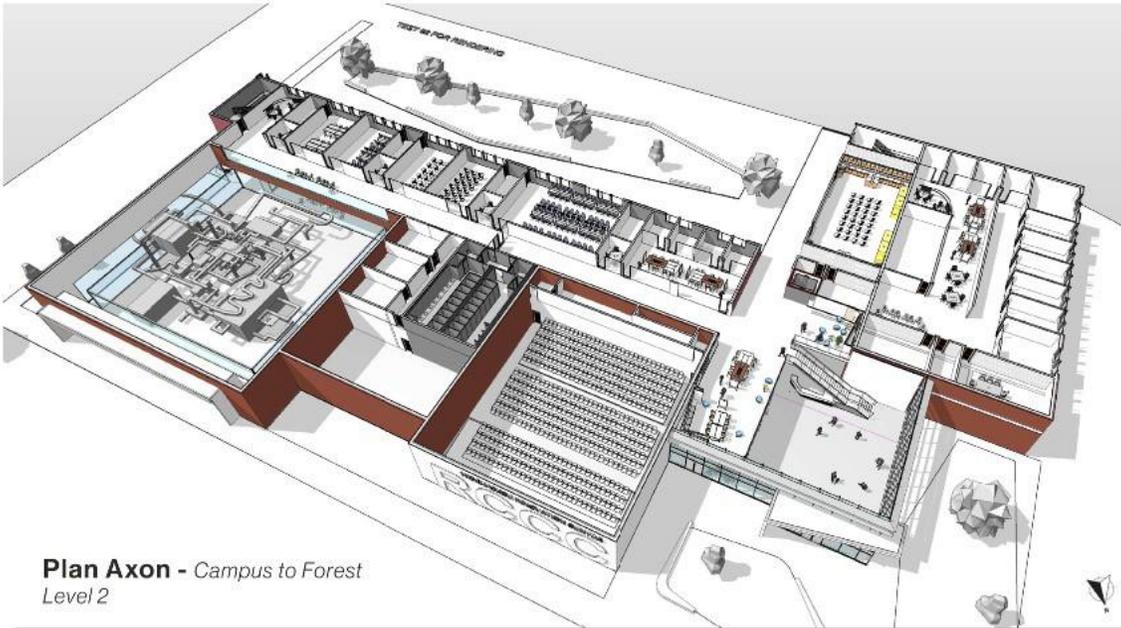
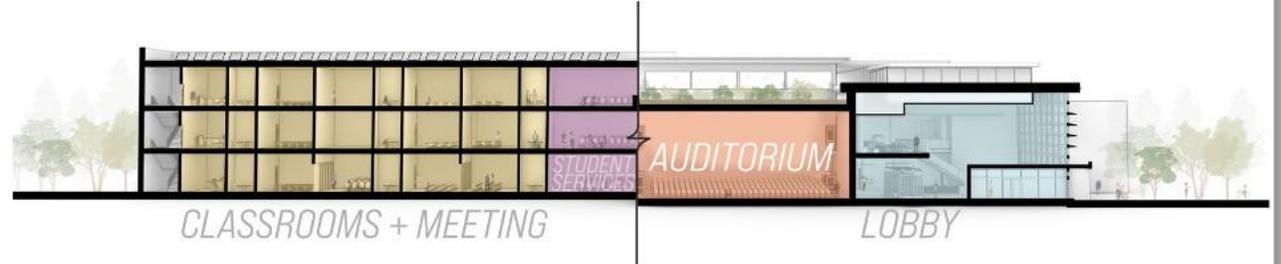
Interior View
Lobby Lower Level



Interior View
Lobby Upper Level

Planning Building Section

Campus to Forest



Plan Axon - *Campus to Forest*
Level 2

**In January 2026, Rowan-Cabarrus
Selected Little Architects to Design the
South Campus Workforce Innovations Center.**



2,015

degrees, diplomas
and certificates
awarded in 2025



44% of 2025 graduates were from Cabarrus County.



More than 600 graduates participated in the ceremony, ranging in ages from 16 to 67.

Our graduates create a
\$ 238 Million
impact every year.

- Lightcast Economic Impact Report, November 2021



**WE MAKE EVERY
INVESTMENT COUNT.**

Thank you!



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Insurance / Health Clinic

Ashley Dobbins, Human Resources Director
Johanna Ray, Health and Wellness Manager



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Insurance

Health Insurance

Ashley Dobbins, Human Resources Director



CABARRUS COUNTY

2026 MEDICAL/RX MARKETING RESULTS

February 28th, 2026

Larry Reece, Senior Vice President

Lynda Clyne, Senior Account Executive

Katie Timerson, Account Manager

www.usi.com

Medical Markets

- Cigna; Incumbent
- Aetna
- Blue Cross Blue Shield North Carolina (BCBSNC)
- UMR (United Healthcare)

USI procured proposals from the above markets for administration fees, fee credits, improved terms and deals, performance guarantees, multi-year rate guarantees, and underlying claims cost containment fees.

Based on the results of the discount study and network savings analysis, marketing was limited to the above carriers with qualified networks and superior discounts.

Pharmacy Markets

- Cigna; Incumbent
- Aetna
- Blue Cross Blue Shield North Carolina (BCBSNC) / Prime
- UMR (United Healthcare)
- RxBenefits (consolidator of stand-alone Pharmacy Benefit Managers/PBMs)

Other stand-alone Pharmacy Benefit Managers/PBMs:

- National Cooperative
- CVS
- OptumRx
- Express Scripts

USI procured proposals from the above markets for pharmacy benefits administration for improved terms and rebates, options to carve-out pharmacy from medical TPA, and multi-year terms.

Medical Provider Summary Access

Access	Cigna	BCBSNC	UHC	Aetna
Provider Disruption Analysis	97.4% In-Network	99% In-Network	99.2% In-Network	99.91% In-Network
GEO (Access within 10 Miles)	99.9% Access	97.2% Access	99.2% Access	98.8% Access

Above study based on utilization of Cabarrus County members top facilities and physicians in the last 12 months

Medical TPA Analysis Summary

Admin Fees; First Year

Annualized	Cigna Current	Cigna Renewal	Aetna	BCBSNC Prime Rx	BCBSNC RxB/ESI	UHC
Administration Fees	\$561,107	\$529,235	\$430,113	\$525,888	\$620,568	\$478,080
-1 st Year Admin Credits	-\$75,000	-\$100,000	-\$40,000	-\$50,000	-\$50,000	-\$100,000
+Run-Out Admin Fees if leave Cigna			\$50,000	\$50,000	\$50,000	\$50,000
TOTAL 1st year Admin Fees	\$486,107	\$429,235	\$440,113	\$525,888	\$620,568	\$428,080
TOTAL 1st year Admin Fee Savings		-\$56,872	-\$45,994	\$39,781	+\$134,461	-\$58,027
Annual Technology Credit (Benefitfirst)	-\$20,000	-\$20,000				
Wellness Credits	-\$50,000	-\$50,000	-\$50,000			
Rate Guarantees		2 years + 3% next 2 years	3 years	3 years		1 year with escalators years 2 and 3

Note: Above financials based on 1,328 enrolled employees

Medical TPA Analysis Summary Admin Fees; Second Year

Annualized	Cigna Current	Cigna Renewal	Aetna	BCBSNC Prime Rx	BCBSNC RxB/ESI	UHC
Administration Fees	\$561,107	\$529,235	\$430,113	\$525,888	\$620,568	\$487,642
2 nd Year Admin Credits	-\$75,000	-\$75,000	-\$40,000	-\$50,000	-\$50,000	-\$45,000
TOTAL 1st year Admin Fees	\$486,107	\$454,235	\$390,113	\$475,888	\$570,568	\$442,642
TOTAL 2nd year Admin Fee Savings		-\$31,872	-\$95,994	-\$10,219	+84,461	-\$43,465
Annual Technology Credit (Benefitfirst)	-\$20,000	-\$20,000				
Wellness Credits	-\$50,000	-\$50,000	-\$35,000			

Note: Above financials based on 1,328 enrolled employees

Medical TPA Analysis Summary

Admin Fees; 3-Year Summary

Annualized	Cigna Current	Cigna FINAL	Aetna	BCBSNC Prime Rx	BCBSNC RxB/ESI	UHC
Administration Fees	\$1,683,320	\$1,603,581	\$1,290,338	\$1,577,664	\$1,861,704	\$1,463,084
Minus Admin Credits	-\$225,000	-\$225,000	-\$80,000	-\$150,000	-\$150,000	-\$190,000
+ Cigna Run-Out Fees (1 st year)			\$50,000	\$50,000	\$50,000	\$50,000
TOTAL Admin Fees	\$1,458,320	\$1,378,581	\$1,260,338	\$1,477,664	\$1,761,704	\$1,323,084
TOTAL Admin Fee Savings over Current		-\$79,739	-\$197,982	+19,344	+303,384	-\$135,263
Annual Technology Credit (Benefitfirst)	-\$60,000	-\$60,000				
Wellness Credits	-\$150,000	-\$150,000	-\$120,000			

Note: Above financials based on 1,328 enrolled employees

Medical/Rx Estimated Annual Claims Spend +Admin Fees; First Year

Projected	Cigna Renewal	Cigna 3 Plans	Aetna	BCBSNC Prime Rx	BCBSNC RxB/ESI	BCBSNC/ESI 3 Plans
Medical Spend	\$15,025,021	\$14,889,920	\$14,731,593	\$14,318,043	\$14,318,043	\$14,182,943
Pharmacy Spend	\$4,162,565	\$4,105,238	\$4,229,710	\$4,339,638	\$4,256,933	\$4,199,605
Total Admin & Stop Loss Fees + Cigna Runout	\$2,292,830	\$2,292,830	\$2,353,747	\$2,439,484	\$2,484,164	\$2,484,164
Est. HSA Funding	\$834,000	\$718,950	\$834,000	\$834,000	\$834,000	\$718,950
Total Est. Cost 1st Year	\$22,314,416	\$22,006,938	\$22,149,051	\$21,931,165	\$21,893,140	\$21,585,662
% Increase from Current	10.40%	8.80%	9.60%	8.50%	8.30%	6.80%
\$ Savings from Renewal		\$307,478	\$165,366	\$383,251	\$421,277	\$728,755

- HSA funding is reflected in the percentage increases shown in the table above; however, it is not included in the individual projections on the following pages. As a result, the projected increase percentages may not align exactly and may vary by up to 1%.

* Cigna Current Terms showing estimated Rx Spend prior to Pharmacy Marketing and improved discounts and rebates; Medical Claims Spend using USI Discount Study (+/- 2% margin of error)

Medical/Rx Estimated Annual Claims Spend +Admin Fees; Second Year

Additional Savings	Cigna Renewal	Aetna	BCSNC Prime Rx	BCSNC RxB/ESI
Medical Discounts	\$0	\$213,500	\$764,900	\$764,900
Pharmacy	\$520,436	\$453,291	\$343,363	\$426,069
Administration	\$0	\$64,122	(\$21,653)	(\$116,333)
Total Adtl. Savings in Year 2	\$520,436	\$730,913	\$1,086,610	\$1,074,635
\$ Savings from Renewal		\$210,477	\$566,174	\$554,199

* Cigna Current Terms showing estimated Rx Spend prior to Pharmacy Marketing and improved discounts and rebates; Medical Claims Spend using USI Discount Study

Overall Comments on Medical/Rx Marketing

Overview of Medical/Rx Marketing and Considerations

- Marketing results with improved admin fees for medical, admin fee holidays, and pharmacy deals and rebates
- Pharmacy marketing suggests keeping pharmacy “carved-in” if stay with Cigna, “carved-out” if move to BCBSNC.
- Pharmacy Rebate & Discount improvements average of \$700k to \$1M
- Medical Provider Discount Study shows Aetna, BCBSNC and UHC all superior to Cigna (margin of error +/- 2%)
- 7/1/2026 Updated Medical/Rx Renewal Forecast with improved Cigna terms is 10.8% or \$2.1M increase. (Healthcare Trend in the US is between 10-12%; Many employers are experiencing increases of 18-25%).
- While competing carriers can match plan design at a high-level, there will be some pharmacy disruption in all offers, and Cabarrus County must consider “magnitude” of change to meet budget

Pharmacy Marketing Results Summary

Observations

- Cigna and other carriers almost doubled pharmacy rebates compared to current; improvements from current pharmacy program of approximately 16% to 24% in savings
- Cigna has the greatest improvements in pharmacy savings
- Aetna is second, BCBSNC third

Medical/Rx Marketing Summary (Cigna, Aetna and BCBSNC)

- The four biggest players in health insurance have offers that are all within 2% of each other on a \$22M budget.
 - Focus on PPO discounts would suggest Cabarrus has the best chance to save with BCBSNC.
 - Focus on Pharmacy suggests the County has the best chance to save with Cigna.
 - Focus on fixed Administration Fees (5% of overall budget) suggests Aetna is the least expensive by a small amount.
 - **In Summary, the overall least expensive program would be BCBSNC. The savings potential is \$430k, most of which is in superior PPO discounts with a margin of statistical accuracy to actual of +/- 2%. Applying a probability of 50% of that would suggest a savings of \$200k on a \$21M program or 1%.**
- Aetna has the lowest administration fees, approximately \$118k better compared to Cigna's renewal, over three years. However Cigna is offering the strongest credits for Wellness and Technology
- BCBSNC has the highest administration fees; however BCBSNC has the strongest provider discounts (margin of error +/- 2%)
- Provider Discount Study: BCBSNC #1, Aetna #2, Cigna #4 (United Healthcare #3, but overall, their offer with fixed fees and pharmacy are not compelling).
- Cabarrus County should also consider the level of disruption to members
- **Fully-Insured proposals are 25% to 40% above current!**

Level of Pharmacy Disruption for Members with potential carrier change

- Drug Formulary Difference. Negative drug tier changes, impact to member copay, approximately 10% of members. Note: There will be “winners and losers”, with some members experiencing a positive impact with lower copays.
- Open prescription in mail and specialty. Migration will require member engagement.
- Prior Authorization. Step Therapy program changes and migration.
- Separate ID cards IF carve-out Pharmacy

Level of Medical/Other Member Disruption with potential carrier change

- Behavioral Health providers and open sessions under therapy protocol with require migration and employee involvement.
- Aetna and BCBSNC underlying medical policy slightly different than Cigna.
- Transition of Care available for members with serious medical conditions and ongoing treatment; member engagement
- Employee facing tools: website, EOBs, disease management programs, wellness programs all different look and feel. All robust, but requires members to create new logins and education for use.
- Banking changes for HSA accounts

Level of Disruption to HR Staff with potential carrier change

- Wellness program changes and alignment with clinic; establishing claims file feeds
- Implementation of new carrier; HR involvement with weekly meetings for approximately 90 days
 - Involvement of HR Staff (new EDI files, benefits administration programming, communication to employees, new reporting, etc.)
 - Involvement of Cabarrus personnel for claims funding, banking changes
- Employee communications regarding change

So, what does this all mean??

- So...what does this all translate to in a Self-Funded Forecast for 7/1/2026 through 7/1/2027? Adding in Admin Fees, Fee Holidays, Pharmacy, Provider Discounts....let's take a look!

USI Forecast for Plan Year 7/1/2026 to 7/1/2027 with New Terms

USI Forecast 7/1/2026 Cigna Renewal & Delta Dental (est. increase \$2.1M)

Projection - February, 2026

Claims based on 12 months		Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25		\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	(\$1,802,787)	\$0	(\$1,802,787)
Adjusted net paid claims		\$12,473,421	\$5,227,650	\$17,701,071	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	\$99,465	\$20,802	\$120,266	\$2,677	\$122,944
Estimated adjusted incurred claims		\$12,572,886	\$5,248,452	\$17,821,338	\$675,483	\$18,496,820
Average enrollment (2)	÷	1,328	1,328	1,328	1,109	
Estimated incurred claims PEPM		\$788.96	\$329.35	\$1,118.31	\$50.75	\$1,169.06
Trend (3)						
Annual Trend %		9.1%	10.9%	9.6%	4.3%	9.4%
Trend Months		12	12	12	12	
Trend Factor		1.091	1.109	1.096	1.04	
Contract Size Adjustment		0.998	0.998	0.998	1.000	
Estimated trended claims PEPM		\$859.19	\$364.58	\$1,223.76	\$52.94	\$1,276.70
Estimated enrollment (4)	x	1,328	1,328	1,328	1,099	
Estimated trended claims		\$13,691,999	\$5,809,917	\$19,501,916	\$698,123	\$20,200,039
Adjustments & Misc. Charges						
Capitation (5)		\$1,333,022	\$0	\$1,333,022		\$1,333,022
Drug rebates (6)		\$0	(\$1,126,915)	(\$1,126,915)		(\$1,126,915)
Estimated contract & rebate improvements (7)		\$0	(\$520,436)	(\$520,436)		(\$520,436)
Estimated impact of plan design changes (8)	+	TBD	TBD	\$0	TBD	\$0
Estimated adjusted claims		\$15,025,021	\$4,162,565	\$19,187,586	\$698,123	\$19,885,709
Estimated Fixed Costs (9)						
Administration Fees		\$529,235		\$529,235	\$84,931	\$614,165
Fee Holiday		(\$100,000)		(\$100,000)		(\$100,000)
Stop Loss Premium (45.0%)		\$1,863,596		\$1,863,596		\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	\$7,544		\$0		\$0
Total fixed costs		\$2,300,374		\$2,292,830	\$84,931	\$2,377,761
Total Projected Cost						
2026 Total estimated costs		\$17,325,395	\$4,162,565	\$21,480,416	\$783,054	\$22,263,470
2026 Total estimated costs PEPM		\$1,087.19	\$261.21	\$1,347.92	\$59.38	\$1,407.29
Current 2025 Estimate (used by The County)				\$1,216.37	\$59.33	\$1,275.70
Potential Increase/(Decrease) to budget				10.8%	0.1%	10.3%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Based on Capitation Fees for R12 period ending Nov-25
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on pharmacy improvements per new Cigna offer
- (8) Based on no plan design changes
- (9) Based on the 2026 Cigna renewal and newly negotiated offer.
- (10) PCORI @ \$3.72 PEPY (1965 member estimate) for R12 period ending Nov-25

USI Forecast 7/1/2026 with Aetna & Delta Dental (est. increase \$1.9M)

Projection - February, 2026

Claims based on 12 months	Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25	\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	<u>(\$1,802,787)</u>	<u>(\$1,802,787)</u>
Adjusted net paid claims	\$12,473,421	\$5,227,650	\$17,701,071	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	<u>\$99,465</u>	<u>\$20,802</u>	<u>\$120,266</u>	<u>\$122,944</u>
Estimated adjusted incurred claims	\$12,572,886	\$5,248,452	\$17,821,338	\$675,483	\$18,496,820
Average enrollment (2)	÷	<u>1,328</u>	<u>1,328</u>	<u>1,109</u>	
Estimated incurred claims PEPM	\$788.96	\$329.35	\$1,118.31	\$50.75	\$1,169.06
Trend (3)					
Annual Trend %	9.1%	10.9%	9.6%	4.3%	9.4%
Trend Months	12	12	12	12	
Trend Factor	1.091	1.109	1.096	1.04	
Contract Size Adjustment	0.998	0.998	0.998	1.000	
Estimated trended claims PEPM	\$859.19	\$364.58	\$1,223.76	\$52.94	\$1,276.70
Estimated enrollment (4)	x	<u>1,328</u>	<u>1,328</u>	<u>1,099</u>	
Estimated trended claims	\$13,691,999	\$5,809,917	\$19,501,916	\$698,123	\$20,200,039
Adjustments & Misc. Charges					
Capitation (5)	\$1,199,720	\$0	\$1,199,720		\$1,199,720
Estimated Improved Medical Claims Provider Discounts	(\$160,125)		(\$160,125)		(\$160,125)
Drug rebates (6)	\$0	(\$1,126,915)	(\$1,126,915)		(\$1,126,915)
Estimated contract & rebate improvements (7)	\$0	<u>(\$453,291)</u>	(\$453,291)		(\$453,291)
Estimated impact of plan design changes (8)	+	<u>TBD</u>	<u>TBD</u>	<u>\$0</u>	<u>TBD</u>
Estimated adjusted claims	\$14,731,593	\$4,229,710	\$18,961,303	\$698,123	\$19,659,427
Estimated Fixed Costs (9)					
Administration Fees	\$480,113		\$480,113	\$84,931	\$565,043
Fee Holiday	(\$40,000)		(\$40,000)		(\$40,000)
Stop Loss Premium (45.0%)	\$1,863,596		\$1,863,596		\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	<u>\$7,544</u>	<u>\$0</u>		<u>\$0</u>
Total fixed costs	\$2,311,252		\$2,303,708	\$84,931	\$2,388,639
Total Projected Cost					
2026 Total estimated costs	\$17,042,846	\$4,229,710	\$21,265,012	\$783,054	\$22,048,066
2026 Total estimated costs PEPM	\$1,069.46	\$265.42	\$1,334.40	\$59.38	\$1,393.78
Current 2025 Estimate (used by The County)			\$1,216.97	\$59.33	\$1,275.70
Potential Increase/(Decrease) to budget			9.7%	0.1%	9.3%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Fee for service claims cost for alternative carrier
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on pharmacy improvements per new Aetna offer
- (8) Based on no plan design changes
- (9) Based on the 2026 Aetna offer
- (10) PCORI @ \$3.72 PEPY (1965 member estimate) for R12 period ending Nov-25

USI Forecast 7/1/2026 with BCBSNC/Prime & Delta Dental (est. increase \$1.7M)

Projection - February, 2026

Claims based on 12 months	Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25	\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	(\$1,802,787)	(\$1,802,787)
Adjusted net paid claims	\$12,473,421	\$5,227,650	\$17,701,071	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	\$99,465	\$20,802	\$120,266	\$122,944
Estimated adjusted incurred claims	\$12,572,886	\$5,248,452	\$17,821,338	\$675,483	\$18,496,820
Average enrollment (2)	÷	1,328	1,328	1,328	1,109
Estimated incurred claims PEPM	\$788.96	\$329.35	\$1,118.31	\$50.75	\$1,169.06
Trend (3)					
Annual Trend %	9.1%	10.9%	9.6%	4.3%	9.4%
Trend Months	12	12	12	12	
Trend Factor	1.091	1.109	1.096	1.04	
Contract Size Adjustment	0.998	0.998	0.998	1.000	
Estimated trended claims PEPM	\$859.19	\$364.58	\$1,223.76	\$52.94	\$1,276.70
Estimated enrollment (4)	x	1,328	1,328	1,099	
Estimated trended claims	\$13,691,999	\$5,809,917	\$19,501,916	\$698,123	\$20,200,039
Adjustments & Misc. Charges					
Capitation (5)	\$1,199,720	\$0	\$1,199,720		\$1,199,720
Estimated Improved Medical Claims Provider Discounts	(\$573,675)		(\$573,675)		(\$573,675)
Drug rebates (6)	\$0	(\$1,126,915)	(\$1,126,915)		(\$1,126,915)
Estimated contract & rebate improvements (7)	\$0	(\$343,363)	(\$343,363)		(\$343,363)
Estimated impact of plan design changes (8)	+	TBD	TBD	TBD	\$0
Estimated adjusted claims	\$14,318,043	\$4,339,638	\$18,657,681	\$698,123	\$19,355,804
Estimated Fixed Costs (9)					
Administration Fees	\$575,888		\$575,888	\$84,931	\$660,819
Fee Holiday	(\$50,000)		(\$50,000)		(\$50,000)
Stop Loss Premium (45.0%)	\$1,863,596		\$1,863,596		\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	\$7,544	\$0		\$0
Total fixed costs	\$2,397,028		\$2,389,484	\$84,931	\$2,474,414
Total Projected Cost					
2026 Total estimated costs	\$16,715,071	\$4,339,638	\$21,047,165	\$783,054	\$21,830,219
2026 Total estimated costs PEPM	\$1,048.89	\$272.32	\$1,320.73	\$59.38	\$1,380.11
Current 2025 Estimate (used by The County)			\$1,216.37	\$59.33	\$1,275.70
Potential Increase/(Decrease) to budget			8.6%	0.1%	8.2%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Fee for service claim cost for alternative carrier
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on pharmacy improvements per new BCBSNC/Prime offer
- (8) Based on no plan design changes
- (9) Based on the 2026 BCBSNC renewal and negotiated offer.
- (10) PCORI @ \$3.72 PEPM (1965 member estimate) for R12 period ending Nov-25

USI Forecast 7/1/2026 with BCBSNC/RxB/ESI & Delta Dental (est. increase \$1.63M)

Projection - February, 2026

Claims based on 12 months	Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25	\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	<u>(\$1,802,787)</u>	<u>(\$1,802,787)</u>
Adjusted net paid claims		\$12,473,421	\$5,227,650	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	<u>\$99,465</u>	<u>\$20,802</u>	<u>\$120,266</u>	<u>\$122,944</u>
Estimated adjusted incurred claims		\$12,572,886	\$5,248,452	\$17,821,338	\$18,496,820
Average enrollment (2)	÷	<u>1,328</u>	<u>1,328</u>	<u>1,328</u>	<u>1,109</u>
Estimated incurred claims PEPM		\$788.96	\$329.35	\$1,118.31	\$50.75
Trend (3)					
Annual Trend %		9.1%	10.9%	9.6%	4.3%
Trend Months		12	12	12	12
Trend Factor		1.091	1.109	1.096	1.04
Contract Size Adjustment		0.998	0.998	0.998	1.000
Estimated trended claims PEPM		\$859.19	\$364.58	\$1,223.76	\$52.94
Estimated enrollment (4)	x	<u>1,328</u>	<u>1,328</u>	<u>1,328</u>	<u>1,099</u>
Estimated trended claims		\$13,691,999	\$5,809,917	\$19,501,916	\$698,123
Adjustments & Misc. Charges					
Capitation (5)		\$1,199,720	\$0	\$1,199,720	\$1,199,720
Estimated Improved Medical Claims Provider Discounts		(\$573,675)		(\$573,675)	
Drug rebates (6)		\$0	(\$1,126,915)	(\$1,126,915)	(\$1,126,915)
Estimated contract & rebate improvements (7)		\$0	<u>(\$426,069)</u>	(\$426,069)	(\$426,069)
Estimated impact of plan design changes (8)	+	<u>TBD</u>	<u>TBD</u>	<u>\$0</u>	<u>TBD</u>
Estimated adjusted claims		\$14,318,043	\$4,256,933	\$18,574,976	\$698,123
Estimated Fixed Costs (9)					
Administration Fees		\$620,568		\$620,568	\$84,931
Fee Holiday		(\$50,000)		(\$50,000)	(\$50,000)
Stop Loss Premium (45.0%)		\$1,863,596		\$1,863,596	\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	<u>\$7,544</u>		<u>\$0</u>	<u>\$0</u>
Total fixed costs		\$2,441,708		\$2,434,164	\$84,931
Total Projected Cost					
2026 Total estimated costs		\$16,759,751	\$4,256,933	\$21,009,140	\$783,054
2026 Total estimated costs PEPM		\$1,051.69	\$267.13	\$1,318.34	\$59.38
Current 2025 Estimate (used by The County)				\$1,216.37	\$59.33
Potential Increase/(Decrease) to budget				8.4%	0.1%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Fee for service claim cost for alternative carrier
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on pharmacy improvements per new BCBSNC/RxB/ESI offer
- (8) Based on no plan design changes
- (9) Based on the 2026 renewal and newly negotiated offer.
- (10) PCORI @ \$3.72 PEPM (1965 member estimate) for R12 period ending Nov-25

2026 Stop Loss Comments & Observations

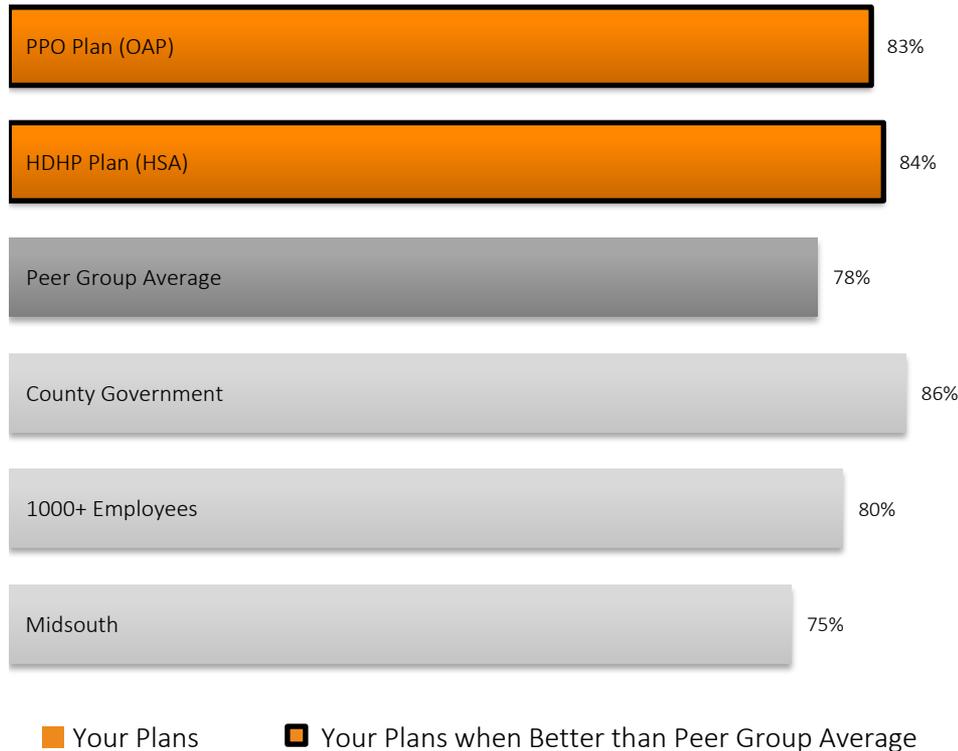
- USI projecting 45% increase to stop loss premium; rate cap with Cigna
- Stop Loss increase at 45%; or approximately \$572k annual increase in premium
- Stop Loss increase represents 22% of overall 10.8% increase
- YTD through November; stop loss ratio at almost 200%
- USI will bid stoploss across 10 markets once we have 9 months of claims data for the current policy year.
- USI bids stoploss (reinsurance) every year.

Adding a 3rd Medical Plan

Current Plan Design Value – Plan Richness

- Your current AV values are well aligned with peer benchmarking. Adding a 71% AV plan would place your benchmarking below market average.
- Difference in HDHP AV value on previous page does not consider HSA contributions by the county, but this slide does take the HSA contributions into account.

Plan Design Value



Employees want access to at least one medical plan that covers as much or more than what they can find at an average employer in their industry or geography.

Plan design value calculations reflect the average amount of total healthcare spend covered by the plan.

It includes the benefit of employer-funded accounts, such as HSAs or HRAs which can offset out-of-pocket spend.

 **GOAL:** Offer at least one plan that's richer than the Peer Group Average.

 **RESULT:** You have met or exceeded this goal; you have 2 plans that are higher than the benchmark.

Note: Plan design values may not be an exact match to estimates from USI's Actuarial Value Calculator.

Note: "ID" means there was insufficient data to calculate the benchmarks for that data point.

Plan Modeling – 3rd Plan Option

	Current Plan Designs		Proposed Plan Designs		
	PPO	HDHP	PPO	HDHP	New OAP
Plan Type					
HSA Seed					
Single	-	\$1,000	-	\$1,000	-
Family	-	\$1,000	-	\$1,000	-
Deductibles, OOPM, & Coinsurance					
Deductible (Individual / Family)	\$750 / \$1,500	\$1,650 / \$3,300	\$750 / \$1,500	\$1,650 / \$3,300	\$2,000 / \$4,000
Deductible Embedded / Non-embedded	Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded
OOP Max (Individual / Family)	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$6,000 / \$12,000
Coinsurance (Network / Non-Network)	80% / 60%	80% / 60%	80% / 60%	80% / 60%	80% / 60%
Wellness / Preventive Care	100%	100%	100%	100%	100%
Office Visits					
Primary	\$25	20% (ad)	\$25	20% (ad)	\$30
Specialist	\$38	20% (ad)	\$38	20% (ad)	\$60
Hospital / Facility Services					
Emergency Room	\$200	20% (ad)	200	20% (ad)	20% (ad)
Inpatient Hospital Facility	20% (ad)	20% (ad)	20% (ad)	20% (ad)	20% (ad)
Outpatient	20% (ad)	20% (ad)	20% (ad)	20% (ad)	20% (ad)
Prescription Drugs					
Generic	\$10	20% (ad)	\$10	20% (ad)	\$10
Preferred Brand	\$30	20% (ad)	\$30	20% (ad)	\$30
Non-Preferred Brand	\$50	20% (ad)	\$50	20% (ad)	\$50
Specialty Medication	25%; \$100 Max	20% (ad)	25%; \$100 Max	20% (ad)	25%; \$100 Max
Mail Order Pharmacy	2x	2x	2x	2x	2x

Assumed Enrollment	Current		Proposed		
	PPO	HDHP	PPO	HDHP	New OAP
EMP	370	633	333	538	132
ESP	33	39	30	35	7
ECH	54	91	49	82	15
FAM	37	71	33	64	11
Total	494	834	445	719	164
% of Enrollment	37.2%	62.8%	33.5%	54.1%	12.4%

Plan Values (without HSA Seed)	Current		Proposed		
Actuarial Value	82.8%	75.5% ¹⁷³	82.8%	75.5%	71.5%
Relative Value	1.00	0.91	1.00	0.91	0.86
Plan Change Value Relative to Current				0.9901	

Comparing All Options with Status Quo & 3rd Plan

	Employer	Employee	Total
Current	\$18,644,833	\$1,573,248	\$20,218,081
Cigna Status Quo	\$20,741,168	\$1,573,248	\$22,314,416
\$ Change	\$2,096,335	\$0	\$2,096,335
% Change	11.2%	0.0%	10.4%
Cigna w/ 3rd Plan	\$19,956,179	\$2,050,759	\$22,006,938
\$ Change	\$1,311,346	\$477,511	\$1,788,857
% Change	7.0%	30.4%	8.8%
BCBS NC	\$20,357,917	\$1,573,248	\$21,931,165
\$ Change	\$1,713,084	\$0	\$1,713,084
% Change	9.2%	0.0%	8.5%
BCBS NC & ESI	\$20,319,892	\$1,573,248	\$21,893,140
\$ Change	\$1,675,059	\$0	\$1,675,059
% Change	9.0%	0.0%	8.3%
BCBS NC & ESI w/ 3rd Plan	\$19,534,296	\$2,051,365	\$21,585,662
\$ Change	\$889,463	\$478,117	\$1,367,581
% Change	4.8%	30.4%	6.8%

USI Forecast 7/1/2026 Cigna Renewal & Delta Dental & Adding a 3rd Plan (est. increase \$1.9M)

Projection - February 17, 2026

Claims based on 12 months	Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25	\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	(\$1,802,787)	(\$1,802,787)
Adjusted net paid claims	\$12,473,421	\$5,227,650	\$17,701,071	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	\$99,465	\$20,802	\$120,266	\$122,944
Estimated adjusted incurred claims	\$12,572,886	\$5,248,452	\$17,821,338	\$675,483	\$18,496,820
Average enrollment (2)	÷	1,328	1,328	1,109	
Estimated incurred claims PEPM	\$788.96	\$329.35	\$1,118.31	\$50.75	\$1,169.06
Trend (3)					
Annual Trend %	9.1%	10.9%	9.6%	4.3%	9.4%
Trend Months	12	12	12	12	
Trend Factor	1.091	1.109	1.096	1.04	
Contract Size Adjustment	0.998	0.998	0.998	1.000	
Addition of 3rd Plan with 12.4% migration	0.990	0.990	0.990		
Estimated trended claims PEPM	\$850.71	\$360.98	\$1,211.69	\$52.94	\$1,264.63
Estimated enrollment (4)	x	1,328	1,328	1,099	
Estimated trended claims	\$13,556,898	\$5,752,589	\$19,309,487	\$698,123	\$20,007,611
Adjustments & Misc. Charges					
Capitation (5)	\$1,333,022	\$0	\$1,333,022		\$1,333,022
Drug rebates (6)	\$0	(\$1,126,915)	(\$1,126,915)		(\$1,126,915)
Estimated contract & rebate improvements (7)	\$0	(\$520,436)	(\$520,436)		(\$520,436)
Estimated impact of plan design changes (8)	+	TBD	\$0	TBD	\$0
Estimated adjusted claims	\$14,889,920	\$4,105,238	\$18,995,158	\$698,123	\$19,693,281
Estimated Fixed Costs (9)					
Administration fees (0.0% Medical; 7.5% Dental)	\$529,235		\$529,235	\$84,931	\$614,165
Fee Holiday	(\$100,000)		(\$100,000)		(\$100,000)
Stop Loss Premium (45.0%)	\$1,863,596		\$1,863,596		\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	\$7,544	\$0		\$0
Total fixed costs	\$2,300,374		\$2,292,830	\$84,931	\$2,377,761
Total Projected Cost					
2026 Total estimated costs	\$17,190,294	\$4,105,238	\$21,287,988	\$783,054	\$22,071,042
2026 Total estimated costs PEPM	\$1,078.71	\$257.61	\$1,335.84	\$59.38	\$1,395.22
Current 2025 Estimate (used by The County)			\$1,216.37	\$59.33	\$1,275.70
Potential Increase/(Decrease) to budget			9.8%	0.1%	9.4%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Based on Capitation Fees for R12 period ending Nov-25
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on no pharmacy improvements per USI negotiated pharmacy contract with Cigna (3-Year Deal)
- (8) Based on no plan design changes
- (9) Based on the 2026 Cigna renewal and newly negotiated offer.
- (10) PCORI @ \$3.84 PEPY (1965 member estimate) for R12 period ending Nov-25

USI Forecast 7/1/2026 with BCBSNC/RxB/ESI & Delta Dental & Adding a 3rd Plan (est. increase \$1.5M)

Projection - February 17, 2026						
Claims based on 12 months		Medical	Rx	Combined	Dental	Total
Paid claims from 12/01/24 to 11/30/25		\$14,276,208	\$5,227,650	\$19,503,858	\$672,805	\$20,176,664
Claims in excess of specific stop-loss level (1)	+	(\$1,802,787)	\$0	(\$1,802,787)	\$0	(\$1,802,787)
Adjusted net paid claims		\$12,473,421	\$5,227,650	\$17,701,071	\$672,805	\$18,373,877
Estimated adjustment for change in incurred claims liability	+	\$99,465	\$20,802	\$120,266	\$2,677	\$122,944
Estimated adjusted incurred claims		\$12,572,886	\$5,248,452	\$17,821,338	\$675,483	\$18,496,820
Average enrollment (2)	÷	1,328	1,328	1,328	1,109	
Estimated incurred claims PEPM		\$788.96	\$329.35	\$1,118.31	\$50.75	\$1,169.06
Trend (3)						
Annual Trend %		9.1%	10.9%	9.6%	4.3%	9.4%
Trend Months		12	12	12	12	
Trend Factor		1.091	1.109	1.096	1.04	
Contract Size Adjustment		0.998	0.998	0.998	1.000	
Addition of 3rd Plan with 12.4% migration		0.990	0.990	0.990		
Estimated trended claims PEPM		\$850.71	\$360.98	\$1,211.69	\$52.94	\$1,264.63
Estimated enrollment (4)	x	1,328	1,328	1,328	1,099	
Estimated trended claims		\$13,556,898	\$5,752,589	\$19,309,487	\$698,123	\$20,007,611
Adjustments & Misc. Charges						
Capitation (5)		\$1,199,720	\$0	\$1,199,720		\$1,199,720
Drug rebates (6)		\$0	(\$1,126,915)	(\$1,126,915)		(\$1,126,915)
Estimated contract & rebate improvements (7)		\$0	(\$426,069)	(\$426,069)		(\$426,069)
Estimated impact of improved medical claims discounts (8)	+	(\$573,675)	TBD	(\$573,675)	TBD	(\$573,675)
Estimated adjusted claims		\$14,182,943	\$4,199,605	\$18,382,548	\$698,123	\$19,080,671
Estimated Fixed Costs (9)						
Administration fees (0.0% Medical; 7.5% Dental)		\$670,568		\$670,568	\$84,931	\$755,499
Fee Holiday		(\$50,000)		(\$50,000)		(\$50,000)
Stop Loss Premium (45.0%)		\$1,863,596		\$1,863,596		\$1,863,596
PCORI Fee (Plan Year ending 2025) (10)	+	\$7,544		\$0		\$0
Total fixed costs		\$2,491,708		\$2,484,164	\$84,931	\$2,569,094
Total Projected Cost						
2026 Total estimated costs		\$16,674,650	\$4,199,605	\$20,866,712	\$783,054	\$21,649,765
2026 Total estimated costs PEPM		\$1,046.35	\$263.53	\$1,376.41	\$59.38	\$1,368.78
Current 2025 Estimate (used by The County)				\$1,216.37	\$59.33	\$1,275.70
Potential Increase/(Decrease) to budget				7.6%	0.1%	7.3%

Notes:

- (1) Based on \$250,000 ISL for Medical & Rx.
- (2) Based on average number of employees covered during experience period
- (3) Based on trend projections balanced with historical trend
- (4) Based on number covered as of Nov-25
- (5) Based on Capitation Fees for R12 period ending Nov-25 adjusted for the move to BCBS NC.
- (6) Based on paid drug rebates for R12 period ending Nov-25 with 100% paid to The County (rebates lag by 90 days)
- (7) Based on no pharmacy improvements per USI negotiated pharmacy contract with RxBenefits and Express Scripts.
- (8) Based on moving the current plan designs to BCBS NC with carved out pharmacy placed with Express Scripts through RxBenefits.
- (9) Based on the 2026 BCBS NC proposal.
- (10) PCORI @ \$3.84 PEPY (1,965 member estimate) for R12 period ending Nov-25

Contribution Analysis for Cigna Renewal & Delta Dental & Adding a 3rd Plan (est. increase \$1.9M)

Cabarrus County 2026 Forecasted Medical Rates

Cigna Add a 3rd Plan														
		July 1, 2025						July 1, 2026						
		Premium Equivalents	Monthly EE Contribution	Monthly ER Contribution	% Paid by ER	Maintain Current Contributions Adding \$50 to existing plans EE Tier			Maintain Current % of Rates (Same Cost Share)					
						Monthly EE Contribution	Monthly ER Contribution	% Paid by ER	Monthly EE Contribution	Monthly ER Contribution	% Paid by ER			
HDHP						HDHP								
EE	633	\$1,094.92	\$0.00	\$1,094.92	100.0%	EMP	538	\$1,161.15	\$50.00	\$1,111.15	95.7%	\$25.00	\$1,136.15	97.8%
Ee+Sp	39	\$1,525.50	\$350.00	\$1,175.50	77.1%	ESP	35	\$1,659.53	\$350.00	\$1,309.53	78.9%	\$380.75	\$1,278.78	77.1%
Ee+Ch	91	\$1,390.18	\$240.00	\$1,150.18	82.7%	ECH	82	\$1,553.86	\$240.00	\$1,313.86	84.6%	\$268.26	\$1,285.60	82.7%
EE+Fam	71	\$1,820.76	\$590.00	\$1,230.76	67.6%	FAM	64	\$2,037.89	\$590.00	\$1,447.89	71.0%	\$660.36	\$1,377.53	67.6%
Annual Total	834	\$12,100,290	\$928,560	\$11,171,730	92.3%	Annual Total	719	\$11,285,871	\$1,158,534	\$10,127,337	89.7%	\$1,091,793	\$10,194,078	90.3%
OAP						OAP								
EE	370	\$1,094.92	\$0.00	\$1,094.92	100.0%	EE	333	\$1,272.84	\$50.00	\$1,222.84	96.1%	\$25.00	\$1,247.84	98.0%
Ee+Sp	33	\$1,564.87	\$382.00	\$1,182.87	75.6%	Ee+Sp	30	\$1,819.16	\$382.00	\$1,437.16	79.0%	\$444.07	\$1,375.08	75.6%
Ee+Ch	54	\$1,465.22	\$301.00	\$1,164.22	79.5%	Ee+Ch	49	\$1,703.32	\$301.00	\$1,402.32	82.3%	\$349.91	\$1,353.41	79.5%
EE+Fam	37	\$1,921.64	\$672.00	\$1,249.64	65.0%	EE+Fam	33	\$2,233.91	\$672.00	\$1,561.91	69.9%	\$781.20	\$1,452.71	65.0%
Annual Total	494	\$7,283,791	\$644,688	\$6,639,103	91.1%	Annual Total	445	\$7,620,661	\$780,019	\$6,840,642	89.8%	\$774,404	\$6,846,256	89.8%
New OAP						New OAP								
EE						EE	132	\$1,098.87	\$0.00	\$1,098.87	100.0%	\$0.00	\$1,098.87	100.0%
Ee+Sp						Ee+Sp	7	\$1,570.52	\$261.00	\$1,309.52	83.4%	\$360.33	\$1,210.19	77.1%
Ee+Ch						Ee+Ch	15	\$1,470.51	\$157.00	\$1,313.51	89.3%	\$253.87	\$1,216.64	82.7%
EE+Fam						EE+Fam	11	\$1,928.58	\$481.00	\$1,447.58	75.1%	\$624.94	\$1,303.64	67.6%
Annual Total	0					Annual Total	164	\$2,381,456	\$112,206	\$2,269,250	95.3%	\$156,297	\$2,225,159	93.4%
HSA Seed						HSA Seed								
EE	633	\$83.33	\$0.00	\$83.33	100.0%	EE	538	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Ee+Sp	39	\$83.33	\$0.00	\$83.33	100.0%	Ee+Sp	35	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Ee+Ch	91	\$83.33	\$0.00	\$83.33	100.0%	Ee+Ch	82	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
EE+Fam	71	\$83.33	\$0.00	\$83.33	100.0%	EE+Fam	64	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Annual Total	834	\$834,000	\$0	\$834,000	100.0%	Annual Total	719	\$718,950	\$0	\$718,950	100.0%	\$0	\$718,950	100.0%
Grand Total Annual	1,328	\$19,384,081	\$1,573,248	\$17,810,833	91.9%	Grand Total Annual	1,328	\$21,287,988	\$2,050,759	\$19,237,229	90.4%	\$2,022,495	\$19,265,493	90.5%
Grand Total PEPM		\$1,216.37	\$98.72	\$1,117.65	91.9%	Grand Total PEPM		\$1,335.84	\$128.69	\$1,207.16	90.4%	\$126.91	\$1,208.93	90.5%
Change from Current \$						Change from Current \$		\$1,903,907	\$477,511	\$1,426,396		\$449,247	\$1,454,660	
Change from Current %						Change from Current %		9.8%	30.4%	8.0%		28.6%	8.2%	
Grand Total Annual w/ HSA	1,328	\$20,218,081	\$1,573,248	\$18,644,833	92.2%	Grand Total Annual	145	\$22,006,938	\$2,050,759	\$19,956,179	90.7%	\$2,022,495	\$19,984,443	90.8%
Grand Total PEPM w/ HSA		\$1,268.70	\$98.72	\$1,169.98	92.2%	Grand Total PEPM	177	\$1,380.96	\$128.69	\$1,252.27	90.7%	\$126.91	\$1,254.04	90.8%
Change from Current \$						Change from Current \$		\$1,788,857	\$477,511	\$1,311,346		\$449,247	\$1,339,610	
Change from Current %						Change from Current %		8.8%	30.4%	7.0%		28.6%	7.2%	

Contribution Analysis for BCBSNC/RxB/ESI & Delta Dental & Adding a 3rd Plan (est. increase \$1.5M)

Cabarrus County 2026 Forecasted Medical Rates



BCBS NC & Express Scripts & Adding a 3rd Plan

		July 1, 2025						July 1, 2026						
		Premium Equivalents	Monthly EE Contribution	Monthly ER Contribution	% Paid by ER			Premium Equivalents	Maintain Current Contributions Adding \$50 to existing plans EE Tier			Maintain Current % of Rates (Same Cost Share)		
						Monthly EE Contribution	Monthly ER Contribution		% Paid by ER	Monthly EE Contribution	Monthly ER Contribution	% Paid by ER	Monthly EE Contribution	Monthly ER Contribution
HDHP						HDHP								
EE	633	\$1,094.92	\$0.00	\$1,094.92	100.0%	EMP	538	\$1,138.17	\$50.00	\$1,088.17	95.6%	\$0.00	\$1,138.17	100.0%
Ee+Sp	39	\$1,525.50	\$350.00	\$1,175.50	77.1%	ESP	35	\$1,626.69	\$350.00	\$1,276.69	78.5%	\$373.22	\$1,253.47	77.1%
Ee+Ch	91	\$1,390.18	\$240.00	\$1,150.18	82.7%	ECH	82	\$1,523.11	\$240.00	\$1,283.11	84.2%	\$262.95	\$1,260.16	82.7%
EE+Fam	71	\$1,820.76	\$590.00	\$1,230.76	67.6%	FAM	64	\$1,997.56	\$590.00	\$1,407.56	70.5%	\$647.29	\$1,350.27	67.6%
Annual Total	834	\$12,100,290	\$928,560	\$11,171,730	92.3%	Annual Total	719	\$11,062,530	\$1,158,534	\$9,903,996	89.5%	\$911,967	\$10,150,564	91.8%
OAP						OAP								
EE	370	\$1,094.92	\$0.00	\$1,094.92	100.0%	EE	333	\$1,247.65	\$50.00	\$1,197.65	96.0%	\$0.00	\$1,247.65	100.0%
Ee+Sp	33	\$1,564.87	\$382.00	\$1,182.87	75.6%	Ee+Sp	30	\$1,783.16	\$382.00	\$1,401.16	78.6%	\$435.29	\$1,347.87	75.6%
Ee+Ch	54	\$1,465.22	\$301.00	\$1,164.22	79.5%	Ee+Ch	49	\$1,669.61	\$301.00	\$1,368.61	82.0%	\$342.99	\$1,326.62	79.5%
EE+Fam	37	\$1,921.64	\$672.00	\$1,249.64	65.0%	EE+Fam	33	\$2,189.70	\$672.00	\$1,517.70	69.3%	\$765.74	\$1,423.96	65.0%
Annual Total	494	\$7,283,791	\$644,688	\$6,639,103	91.1%	Annual Total	445	\$7,469,853	\$780,019	\$6,689,833	89.6%	\$661,156	\$6,808,696	91.1%
New OAP						New OAP								
EE						EE	132	\$1,077.12	\$0.00	\$1,077.12	100.0%	\$0.00	\$1,077.12	100.0%
Ee+Sp						Ee+Sp	7	\$1,539.44	\$263.00	\$1,276.44	82.9%	\$0.00	\$1,539.44	100.0%
Ee+Ch						Ee+Ch	15	\$1,441.41	\$158.00	\$1,283.41	89.0%	\$0.00	\$1,441.41	100.0%
EE+Fam						EE+Fam	11	\$1,890.41	\$483.00	\$1,407.41	74.5%	\$0.00	\$1,890.41	100.0%
Annual Total						Annual Total	164	\$2,334,329	\$112,812	\$2,221,517	95.2%	\$0	\$2,334,329	100.0%
HSA Seed						HSA Seed								
EE	633	\$83.33	\$0.00	\$83.33	100.0%	EE	538	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Ee+Sp	39	\$83.33	\$0.00	\$83.33	100.0%	Ee+Sp	35	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Ee+Ch	91	\$83.33	\$0.00	\$83.33	100.0%	Ee+Ch	82	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
EE+Fam	71	\$83.33	\$0.00	\$83.33	100.0%	EE+Fam	64	\$83.33	\$0.00	\$83.33	100.0%	\$0.00	\$83.33	100.0%
Annual Total	834	\$834,000	\$0	\$834,000	100.0%	Annual Total	719	\$718,950	\$0	\$718,950	100.0%	\$0	\$718,950	100.0%
Grand Total Annual	1,328	\$19,384,081	\$1,573,248	\$17,810,833	91.9%	Grand Total Annual	1,328	\$20,866,712	\$2,051,365	\$18,815,346	90.2%	\$1,573,123	\$19,293,589	92.5%
Grand Total PEPM		\$1,216.37	\$98.72	\$1,117.65	91.9%	Grand Total PEPM		\$1,309.41	\$128.73	\$1,180.68	90.2%	\$98.72	\$1,210.69	92.5%
Change from Current \$						Change from Current \$		\$1,482,631	\$478,117	\$1,004,513		-\$125	\$1,482,756	
Change from Current %						Change from Current %		7.6%	30.4%	5.6%		0.0%	8.3%	
Grand Total Annual w/ HSA	1,328	\$20,218,081	\$1,573,248	\$18,644,833	92.2%	Grand Total Annual	145	\$21,585,662	\$2,051,365	\$19,534,296	90.5%	\$1,573,123	\$20,012,539	92.7%
Grand Total PEPM w/ HSA		\$1,268.70	\$98.72	\$1,169.98	92.2%	Grand Total PEPM		\$1,354.52	\$128.73	\$1,225.80	90.5%	\$98.72	\$1,255.81	92.7%
Change from Current \$						Change from Current \$		\$1,367,581	\$478,117	\$889,463		-\$125	\$1,367,706	
Change from Current %						Change from Current %		6.8%	30.4%	4.8%		0.0%	7.3%	



Benefits Carrier/Pharmacy Options

- Remain with Cigna – maintain current two plans with pharmacy
 - Projected cost increase of 10.4% (\$2.1M increase)
- Remain with Cigna – Adding a third plan to our current two plans with pharmacy
 - Projected cost increase of 8.8% (\$1.8M increase)
- Transition to Blue Cross Blue Shield – maintain current two plans with pharmacy
 - Projected cost increase of 8.5% (\$1.7M increase)
- Transition to Blue Cross Blue Shield – maintain current two plans with pharmacy carve-out
 - Projected cost increase of 8.3% (\$1.6M increase)
- Transition to Blue Cross Blue Shield – Adding a third plan to our current two plans with pharmacy carve-out
 - Projected cost increase of 6.8% (\$1.4M increase)

**Includes HSA funds

Next Steps...

- Cigna requires a 90-day advance notice if terminating; by March 1st
- Decision needed on carrier and pharmacy today

Projected	Cigna Renewal	Cigna 3 Plans	Aetna	BCSNC Prime Rx	BCSNC RxB/ESI	BCSNC/ESI 3 Plans
Medical Spend	\$15,025,021	\$14,889,920	\$14,731,593	\$14,318,043	\$14,318,043	\$14,182,943
Pharmacy Spend	\$4,162,565	\$4,105,238	\$4,229,710	\$4,339,638	\$4,256,933	\$4,199,605
Total Admin & Stop Loss Fees + Cigna Runout	\$2,292,830	\$2,292,830	\$2,353,747	\$2,439,484	\$2,484,164	\$2,484,164
Est. HSA Funding	\$834,000	\$718,950	\$834,000	\$834,000	\$834,000	\$718,950
Total Est. Cost 1st Year	\$22,314,416	\$22,006,938	\$22,149,051	\$21,931,165	\$21,893,140	\$21,585,662
% Increase from Current	10.40%	8.80%	9.60%	8.50%	8.30%	6.80%
\$ Savings from Renewal		\$307,478	\$165,366	\$383,251	\$421,277	\$728,755

Appendix

Medical/Rx Marketing Fully Insured

Equivalent Rates for Cigna Current and Renewal (Self Funded, per USI forecast)

Benefit Outline	Current		Renewal	
	Self-Funded FIEs		Self-Funded Cigna Projection	
	HDHP	OAP	HDHP	OAP
Carrier	Cigna		Cigna	
Deductible (Individual/ Family)	\$1,650 / \$3,300	\$750 / \$1,500	\$1,700 / \$3,400	\$750 / \$1,500
Out-of-Pocket Maximum (Individual / Family)	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000
Deductible / OOP Embedded / Non-Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded
Annual HSA Contribution	\$1,000	N/A	\$1,000	N/A
Coinsurance (In / Out)	80% / 60%	80% / 60%	80% / 60%	80% / 60%
Wellness / Preventive Care	100%	100%	100%	100%
Primary Care Office Visit	80% (ad)	\$25 copay	80% (ad)	\$25 copay
Specialist Office Visit	80% (ad)	\$38 copay	80% (ad)	\$38 copay
Walk-In / Urgent Care Visit	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Emergency Room	80% (ad)	\$200 copay	80% (ad)	\$200 copay
Outpatient Lab / X-Ray	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Complex Imaging (MRI, CAT, PET, et al)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Outpatient Surgical Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Inpatient Hospital Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Retail Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay
Mail Order Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay
Specialty Prescription Drugs	20% (ad)	25% (minimum \$50/ maximum \$100)	20% (ad)	25% (minimum \$50/ maximum \$100)
Rates & Total Cost	HDHP	OAP		
Employee	633	370	\$1,094.92	\$1,094.92
Employee + Spouse	39	33	\$1,525.50	\$1,564.87
Employee + Child(ren)	91	54	\$1,390.18	\$1,465.22
Employee + Family	71	37	\$1,820.76	\$1,921.64
Annual Subtotal			\$12,100,290	\$7,283,791
Percent Change by Plan				13.6%
Annual Total (w/out HSA)				\$19,384,081
Change from Current				\$2,631,793
Percentage Change				13.6%

Notes

(dw) = deductible waived
(ad) = after deductible
(ad&c) = after deductible & coinsurance

Fully Insured Rates Marketing Comparison

Page 1

Cabarrus County
 Medical Plan
 Benefit Outline and Cost Summary
 July 1, 2026 Renewal Date

Benefit Outline	Current		Option 1		Option 2	
	Self-Funded FIEs		Cigna Fully-Insured		BCBS NC Fully-Insured	
	HDHP	OAP	HDHP	OAP	HDHP	OAP
Carrier	Cigna		Cigna		BCBS NC	
Deductible (Individual / Family)	\$1,650 / \$3,300	\$750 / \$1,500	\$1,700 / \$3,400	\$750 / \$1,500	\$1,700 / \$3,400	\$750 / \$1,500
Out-of-Pocket Maximum (Individual / Family)	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000
Deductible / OOP Embedded / Non-Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded
Annual HSA Contribution	\$1,000	N/A	\$1,000	N/A	\$1,000	N/A
Coinsurance (In / Out)	80% / 60%	80% / 60%	80% / 60%	80% / 60%	80% / 60%	80% / 60%
Wellness / Preventive Care	100%	100%	100%	100%	100%	100%
Primary Care Office Visit	80% (ad)	\$25 copay	80% (ad)	\$25 copay	80% (ad)	\$25 copay
Specialist Office Visit	80% (ad)	\$38 copay	80% (ad)	\$38 copay	80% (ad)	\$38 copay
Walk-In / Urgent Care Visit	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Emergency Room	80% (ad)	\$200 copay	80% (ad)	\$200 copay	80% (ad)	\$200 copay
Outpatient Lab / X-Ray	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Complex Imaging (MRI, CAT, PET, et al)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Outpatient Surgical Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Inpatient Hospital Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Retail Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay	20% (ad) / 20% (ad) / 20% (ad)	20% (ad) / 20% (ad) / 20% (ad)
Mail Order Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay	20% (ad) / 20% (ad) / 20% (ad)	20% (ad) / 20% (ad) / 20% (ad)
Specialty Prescription Drugs	20% (ad)	25% (minimum \$50/ maximum \$100)	20% (ad)	25% (minimum \$50/ maximum \$100)	20% (ad)	25% (minimum \$50/ maximum \$100)
Rates & Total Cost	HDHP	OAP				
Employee	633	370	\$1,094.92	\$1,094.92	\$1,125.69	\$1,269.81
Employee + Spouse	39	33	\$1,525.50	\$1,564.87	\$2,361.76	\$2,664.41
Employee + Child(ren)	91	54	\$1,390.18	\$1,465.22	\$2,137.02	\$2,410.85
Employee + Family	71	37	\$1,820.76	\$1,921.64	\$3,373.08	\$3,805.44
Annual Subtotal			\$12,100,290	\$7,283,791	\$14,863,535	\$9,944,909
Percent Change by Plan					22.8%	36.5%
Annual Total (w/out HSA)			\$19,384,081		\$24,808,444	\$27,495,303
Change from Current					\$5,424,363	\$8,111,222
Percentage Change					28.0%	41.8%

Notes

(dw) = deductible waived
 (ad) = after deductible
 (ad&c) = after deductible & coinsurance

Fully Insured Rates Marketing Comparison

Page 2

Cabarrus County
 Medical Plan
 Benefit Outline and Cost Summary
 July 1, 2026 Renewal Date

Benefit Outline	Current		Option 3		Option 4	
	Self-Funded FIEs		United Healthcare Fully-Insured		Aetna	
	HDHP	OAP				
Carrier	Cigna	Cigna	UHC	UHC	Aetna	Aetna
Deductible (Individual / Family)	\$1,650 / \$3,300	\$750 / \$1,500	\$1,700 / \$3,400	\$750 / \$1,500	\$1,700 / \$3,400	\$750 / \$1,500
Out-of-Pocket Maximum (Individual / Family)	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000	\$3,500 / \$5,000	\$4,000 / \$8,000
Deductible / OOP Embedded / Non-Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded	Non-Embedded	Embedded
Annual HSA Contribution	\$1,000	N/A	\$1,000	N/A	\$1,000	N/A
Coinsurance (In / Out)	80% / 60%	80% / 60%	80% / 60%	80% / 60%	80% / 60%	80% / 60%
Wellness / Preventive Care	100%	100%	100%	100%	100%	100%
Primary Care Office Visit	80% (ad)	\$25 copay	80% (ad)	\$25 copay	80% (ad)	\$25 copay
Specialist Office Visit	80% (ad)	\$38 copay	80% (ad)	\$38 copay	80% (ad)	\$38 copay
Walk-In / Urgent Care Visit	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Emergency Room	80% (ad)	\$200 copay	80% (ad)	\$200 copay	80% (ad)	\$200 copay
Outpatient Lab / X-Ray	80% (ad)	80% (ad)	80% (ad)	\$0	80% (ad)	80% (ad)
Complex Imaging (MRI, CAT, PET, et al)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Outpatient Surgical Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Inpatient Hospital Facility	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)	80% (ad)
Retail Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay	20% (ad) / 20% (ad) / 20% (ad)	\$10 copay / \$30 copay / \$50 copay
Mail Order Prescription Drug Copays	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay	20% (ad) / 20% (ad) / 20% (ad)	\$20 copay / \$60 copay / \$100 copay
Specialty Prescription Drugs	20% (ad)	25% (minimum \$50/ maximum \$100)	20% (ad)	25% (minimum \$50/ maximum \$100)	20% (ad)	25% (minimum \$100/ maximum \$150)
Rates & Total Cost	HDHP	OAP				
Employee	633	370	\$1,094.92	\$1,094.92	\$1,272.92	\$1,577.83
Employee + Spouse	39	33	\$1,525.50	\$1,564.87	\$1,773.50	\$2,198.31
Employee + Child(ren)	91	54	\$1,390.18	\$1,465.22	\$1,616.17	\$2,003.30
Employee + Family	71	37	\$1,820.76	\$1,921.64	\$2,116.76	\$2,623.80
Annual Subtotal			\$12,100,290	\$7,283,791	\$14,067,435	\$10,339,202
Percent Change by Plan					16.3%	41.9%
Annual Total (w/out HSA)			\$19,384,081		\$24,406,637	
Change from Current					\$5,022,556	
Percentage Change					25.9%	
Notes						
(dw) = deductible waived						
(ad) = after deductible						
(ad&c) = after deductible & coinsurance						

Thank you for your time



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**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Health Clinic

Health Clinic

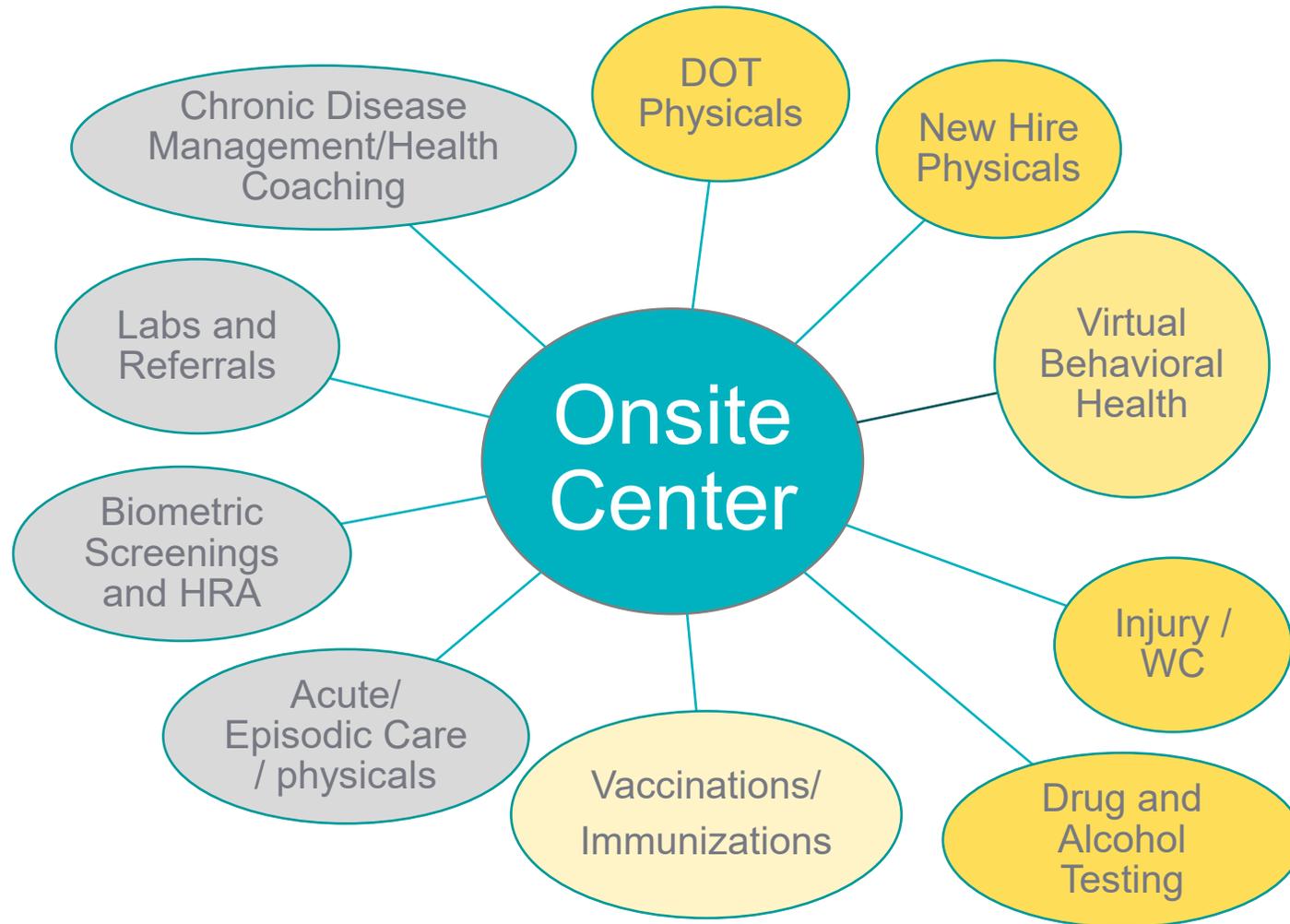
Johanna Ray, Health and Wellness Manager



On-Site Clinic ROI Report

Analyzing financial benefits of The Cabarrus County Employer Health Clinic

On-Site Clinic Services Available



2025 Clinic Utilization

1330

Unique Patients

2593

Total Visits

176

Workers Comp Visits

122

Occupational
Medicine Visits

Visit Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
DOT Physical	0	0	0	3	3	3	1	1	0	3	1	0	15
Injection	0	0	1	2	2	3	4	1	3	11	3	5	35
Lab	0	3	0	0	0	0	0	0	0	2	0	0	5
New Patient	1	0	0	1	3	6	3	0	2	9	4	2	31
Nurse Visit	25	28	41	35	29	25	27	28	41	56	26	40	401
Occ Med	5	4	10	16	10	13	9	2	4	11	3	35	122
Office Visit	201	153	179	140	121	132	130	127	122	113	94	110	1,622
Physical	5	17	5	10	11	10	9	10	13	3	9	7	109
Video Visit	7	4	7	9	7	5	4	7	9	8	2	8	77
Workers Comp	21	10	5	12	12	16	16	26	18	19	7	14	176
Total Arrived Visits	265	219	248	228	198	213	203	202	212	235	149	221	2593



Value of Service Breakdown

METRIC	FORMULA	RESULT
Procedure Code	12,071 Primary Care procedure codes x Averaged Managed Care Allowable	\$ 449,494.00
Occupational Medicine	427 Occupational Medicine Services x market rate if the same service was delivered in an ambulatory occupational medicine facility	\$23,745.00
Workers Compensation	183 documented workers compensation services X market rate if the same service was delivered in an ambulatory occupational medicine facility	\$54,900.00
Health Coaching	1585 Health Coaching Sessions x \$65.00	\$103,025.00
Biometric Screenings	1201 Screenings x \$70.00	\$84,070.00
	Total Value	\$715,234.00



On-Site Clinic ROI Overview

METRIC	VALUE
Total Clinic Operating Cost	\$669,486
Total Value of Services	\$715,234
Net Employer Savings	\$45,487*
ROI	6.8%
Benefit-Cost Ratio	1.07

*Does not include any reduction in overall PMPM or Emergency Room Diversion

Maximizing Productivity Savings



Significant Cost Savings

Reducing labor expenditure by utilizing 5,186 hours at \$24.78 per hour saves approximately \$128,500.

Productivity Savings	
Productivity Hours Saved	5186
Average Cabarrus County Hourly Rate	\$ 24.78
Total Productivity Costs Saved	\$ 128,509

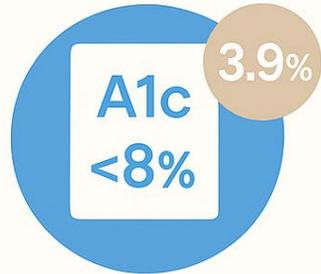
Cost Avoidance

- **Worker's Comp/Occupational Medicine:**

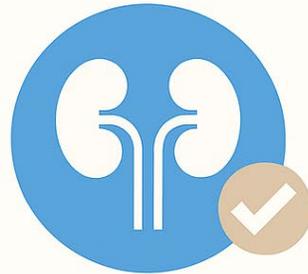
- Receive notes quickly (same day)
- Clinic has job descriptions for all employees, which allows detailed restrictions for return-to-work notes.
- Access to medical records to help aid in clinic's evaluations/notes.
- High level of communication with Risk/HR for any issues/questions with notes.
- WC visits at a primary care office:
 - \$200+ per visit.
 - Obtaining notes from PCP can be difficult and long process.
 - Billing issues for employees.
- Track vaccination records for Measles and other infections/disease for EMS.
- Fit testing for EMS and firefighters.
- Returns form for new hire physical quickly for Sheriff's, Transportation, fire fighters and EMS.

Health Outcomes

Clinically Significant Improvements (2024-2025)



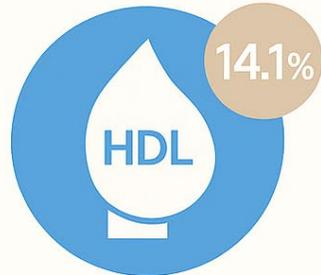
A1c/Glucose



Systolic BP



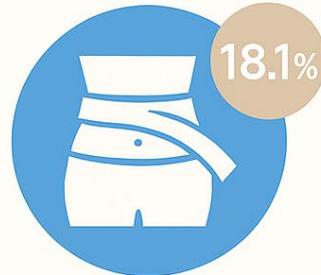
Diastolic BP



HDL Ratio



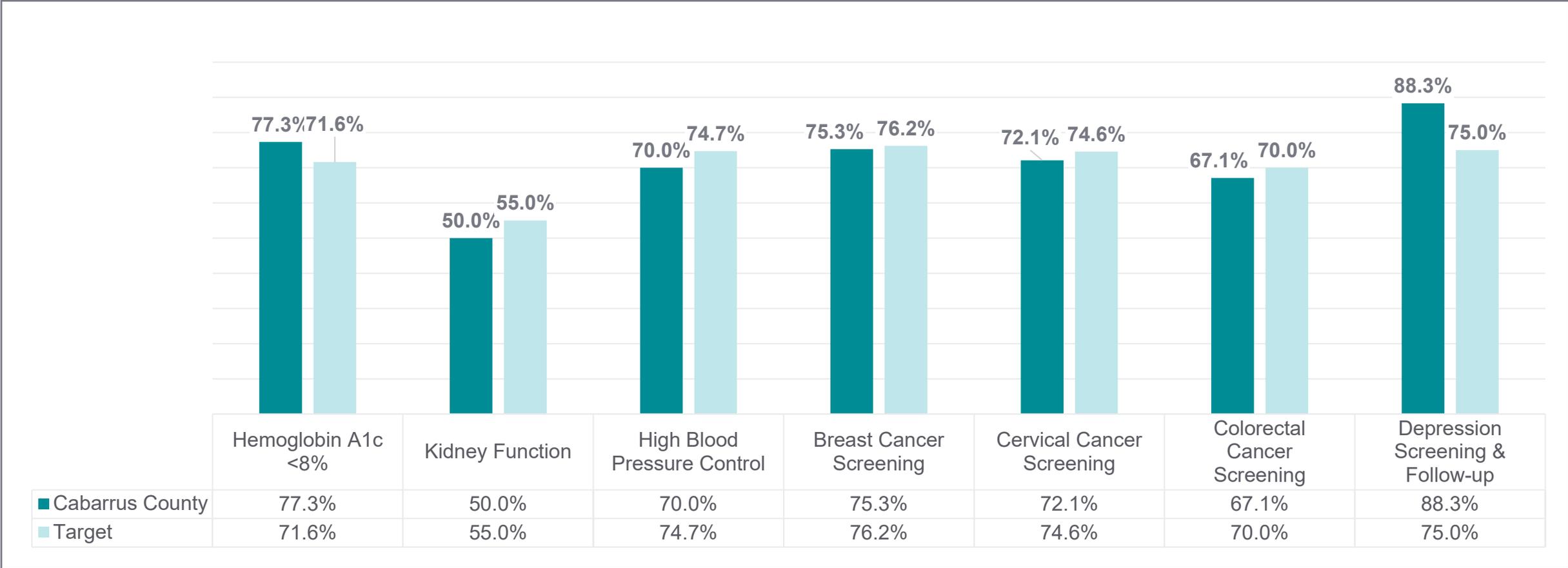
LDL



Waist Circumference

- A1c/Glucose 3.9% Decreases
- Systolic BP 13.7 % Decreases
- Diastolic BP 9.8% Decreased
- HDL Ratio 14.1% Decreased
- LDL 20.7% Decreased
- Waist Circumference 18.1% Decreased

Key Quality Targets & Scores



*As of July 28, 2025



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Sheriff's Office

Van Shaw, Sheriff
Tessa Burchett, Chief Deputy

FY27 Budget Conference: Sheriff's Office

March 2026



CABARRUS COUNTY
America Thrives Here

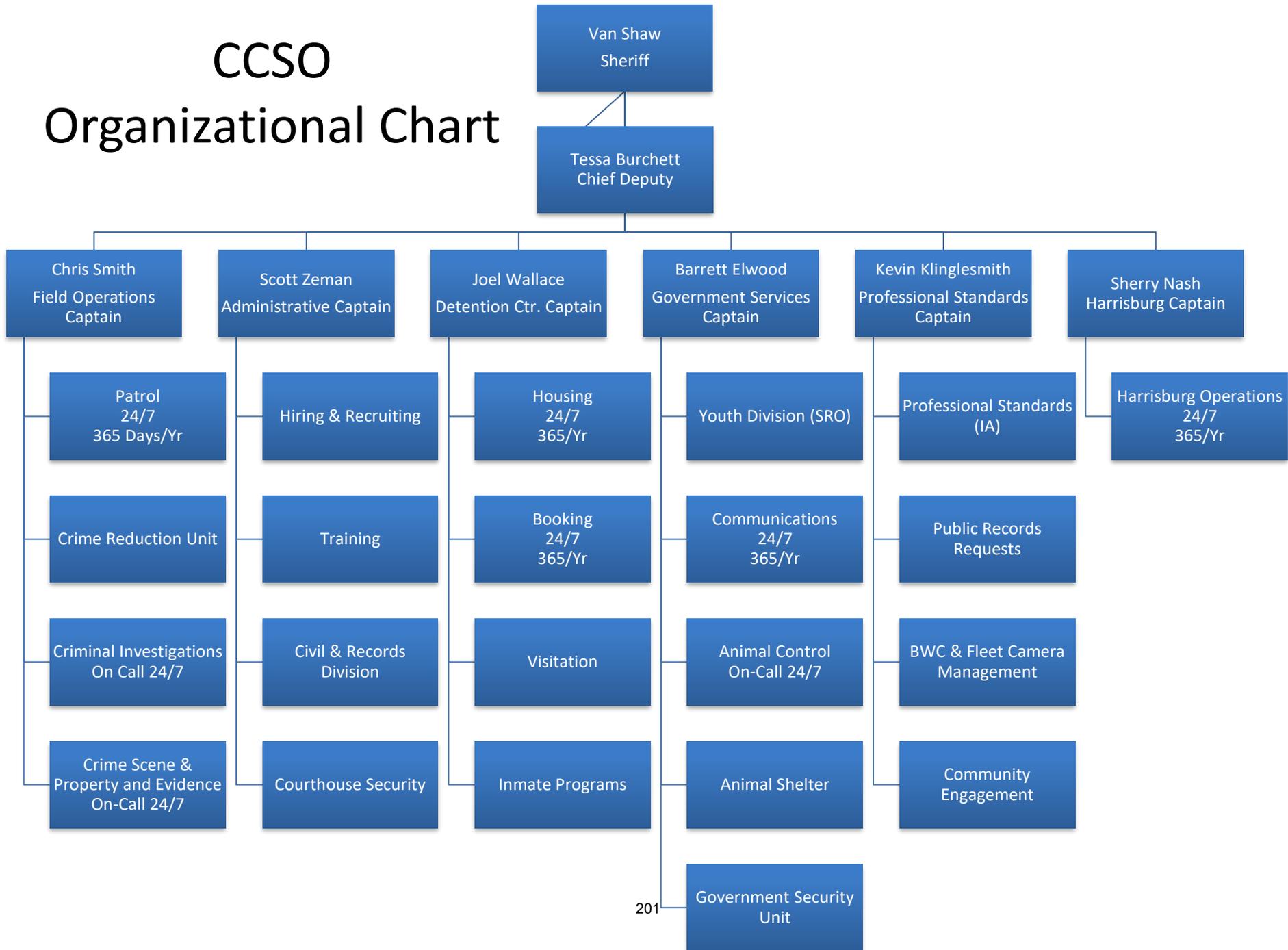
Year in Review

- 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 methamphetamine 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)

Year in Review Continued

- 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, much of this funded by Opioid Recovery Monies.
- **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)
- **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)
- **FEMA Reimbursements** – The Sheriff’s Office has requested reimbursements from FEMA for the role they played in the response to Western North Carolina for Hurricane Helene. These reimbursements should total just under \$200,000.00 and are in the process of completion and review.

CCSO Organizational Chart



Cabarrus County Sheriff's Office

Over 225,000 citizens
Approx. 360 square miles



Kannapolis Police



Concord Police



Locust Police

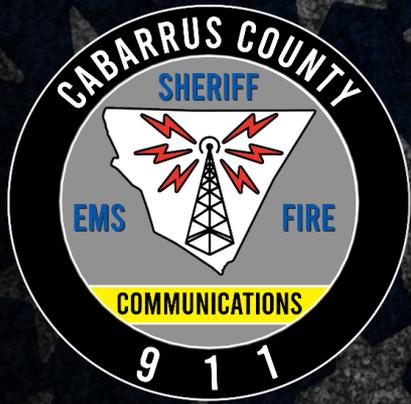




CCSO Divisions



- Patrol
- Crime Reduction Unit
- Criminal Investigations
- Vice Narcotics
- Crime Scene / SOR
- Communications
- Training
- Records
- Civil
- Youth Development
- Detention Center
- Courthouse Security
- Governmental Security
- Animal Control
- Animal Shelter
- Community Engagement/
Crime Prevention



CCSO Specialty Units

Special Response Team (SRT)

Civil Emergency Response Team (CERT)

Critical Incident Stress Management (CISM)

Special Vehicle Response Team (SVRT)

Crisis Negotiations

K-9 (part of Patrol Division)

Lake Enforcement

Bomb Squad

Clandestine Drug Lab Team

Motor Unit

Honor Guard

Drone Pilot Program

Polygraphist

Crime Prevention



Field Operations Program Data

CCSO field units continue to respond to calls (as seen by the numbers below), while continuing to proactively patrol streets and neighborhoods to deter and prevent crime and enforce traffic laws. The patrol squads are supplemented by the Crime Reduction Unit (targets higher crime areas) as well as the Traffic Unit.

Field Operations (Patrol, Traffic Unit and CRU)

2110 Program Summary Information

Emergency response times: 9:17 min

Non-emergency response times: 13:38 min

of Dispatched calls: 9660

of Self-initiated: 35,413

of concealed permits requested: 4134

of concealed permits issued (approved): 3604

Number of civil papers/% of civil papers served or returned: 14,794/ 88.2%

2116 Program Summary Information – Midland

Emergency response times: 7:18 min

Non-emergency response times: 11:19 min

of Law calls: 1452

of Self-initiated: 9465

2117 Program Summary Information – Mt. Pleasant

Emergency response times: 4:38 min

Non-emergency response times: 8:35 min

of Law calls: 666

of Self-initiated: 8694

2118 Program Summary Information – Harrisburg

Emergency response time: 5:13min

Non-emergency response time: 8:44

of Calls for Service: 4,614

Self-initiated calls: 44,961

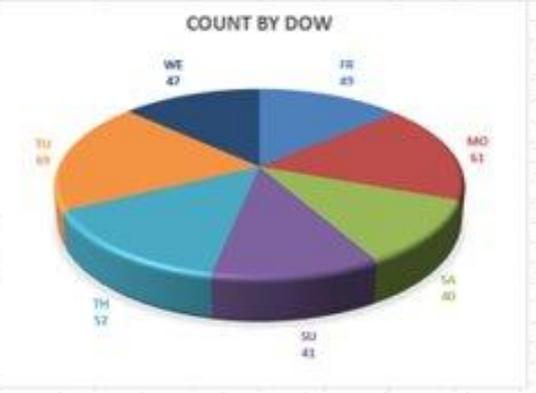
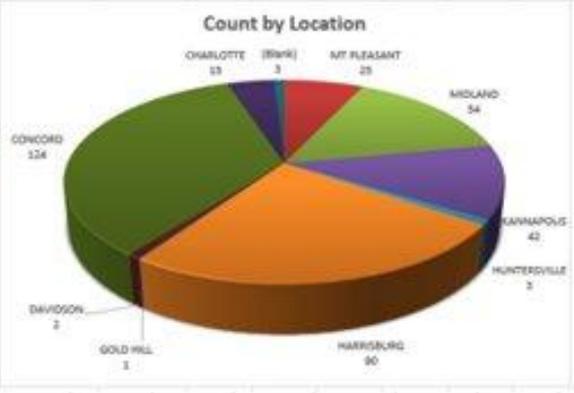
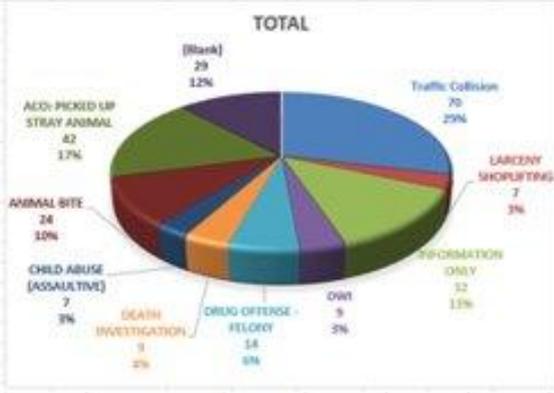
Incident Reports (both reported and pro-active)

Division	Part I Crime	Part II Crime
CID	266	869
Harrisburg	93	319
CRU	8	107
SRO	3	83
Patrol	117	777
SOR	0	40
TEEU	1	21
	488	2216

- Part I Offenses Include:
 - Homicide, Aggravated Assault, Robbery, Sexual Assault, Sexual Exploitation, B&Es, Felony Larceny, Misdemeanor Larceny, MV Larceny
- Part II Offenses Include:
 - Vice, Narcotics, SOR, Animal Control, Property Damage/Vandalism, Lost or Stolen Property, Misc. Felony, Misc. Misdemeanors, Missing Persons, Poss. Stolen Goods, Recovered Vehicles, Recovered Property, Calls for Service, Child Abuse Referrals, Death Investigations, Elder Abuse, Fire Investigations, FA Investigations, Fraud Investigations

Case Numbers

Trending_YTD															
	2024	2025	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Arson	3	5	3	0	0	0	0	0	0	0	1	0	0	1	100% Increase from previous month
Assaults	246	194	12	13	11	33	14	11	13	14	22	17	17	17	-- No Change from previous month
Larceny & Burglary (No	326	329	34	30	28	24	24	35	29	13	25	35	31	21	32% Decrease from previous month
MV Crimes	182	141	14	13	16	17	4	12	11	4	20	12	10	8	20% Decrease from previous month
Financial Crimes & Frauds	257	226	21	24	28	24	21	17	22	13	19	18	8	11	37% Increase from previous month
Death Investigations	72	103	13	9	9	9	9	7	14	0	8	8	6	11	83% Increase from previous month
Human Trafficking	11	30	19	0	0	0	0	6	4	1	0	0	0	0	-- No Change from previous month
Sex Assaults	111	82	9	6	10	9	13	3	5	8	1	4	8	6	25% Decrease from previous month
Vice/ Narcotics Offenses	281	332	26	27	27	22	25	34	26	27	32	37	28	21	25% Decrease from previous month
Runaway & Missing	69	47	2	1	1	9	1	2	5	7	4	5	9	1	88% Decrease from previous month



Vice & Narcotics/ Crime Reduction

Vice/Narcotics Statistics		Crime Reduction Unit		Vice/Narcotics & CRU
2025	Total	2025	Total	Totals
Traffic Stops	83	Traffic Stops	897	980
Surveillance Hours	891	Surveillance Hours	16	907
Narcotics Search Warrants	11	Residential Search Warrants	6	17
DNA/Cell Phone Search Warrants	60	DNA/Cell Phone Search Warrants	40	100
Arrest Warrants Obtained	56	Stolen Vehicles Recovered/Charged	11	
Drug Cases Initiated	37	Firearms Seized	42	61
Firearms Seized	19	Assist Other Agency	185	242
Federal Indictments	2			
Assist Other Agency	57			
Controlled Substances		Controlled Substances		Total Seizures
Sch. I Seized (grams)	8,963.80	Sch. I Seized (grams)	681.10	9,644.90
Sch. I Value	\$896,380.00	Sch. I Value	\$68,110.00	\$964,490
Sch. II Seized (grams)	62,733	Sch. II Seized (grams)	3,002	65,735
Sch. II Value	\$3,136,643.50	Sch. II Value	\$150,092.18	\$3,286,735.60
Sch. III Seized (Dos. Units)	0	Sch. III Seized (Dos. Units)	78	78
Sch. III Value	0	Sch. III Value		
Sch. IV Seized (Dos. Units)	0.5	Sch. IV Seized (Dos. Units)	12	12
Sch. IV Value	\$10.00	Sch. IV Value		
Sch. VI Seized (grams)	10,764.90	Sch. VI Seized (grams)	4,333.30	15,098.20
Sch. VI Value	\$1,047,649.00	Sch. VI Value	\$421,720.34	\$1,469,369.30
Sch. I (grams)				
Heroin/Fentanyl	8971.6			
Sch. II (grams)				
Crack/Cocaine	38,051.60			
Methamphetamine	24,248.07			

Youth Development Program Data

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.

Youth Development Program Data

MEASURES

- Visit <https://www.nasro.org/clientuploads/About-Mission/NASRO-To-Protect-and-Educate-nosecurity.pdf>
- School Resource Officers teach Active Shooter response to administrators and staff at our local schools.
- Numbers of calls for School Resource Officers between July 1, 2025, and January 12, 2026. These are numbers entered by School Resource Officers as self-initiated responses.
 - SRO Assist Admin: 4,398
 - SRO Drug Investigation: 27
 - SRO Fight/Assault: 12
 - SRO Investigations: 157
 - SRO Lockdown: 5
 - SRO Mentor/Counsel: 1,817
 - SRO Parent Meeting: 140
 - SRO Safety Check: 2,903
 - SRO Threat: 16
 - SRO Welfare Check: 36
- School Resource Officers work with the Cabarrus County Sheriff's Office K-9 division to hold random drug searches.
- 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.
- The Youth Development Division hosts three full weeks of summer camps. The first week targets rising fifth-grade students and the next weeks target 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.

Animal Shelter Program Data

MAJOR ACCOMPLISHMENTS:

- **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. We are looking at a change in operational hours to allow the public additional times on Saturdays to adopt animals starting in July of 2026.

CHALLENGES & TRENDS:

- **Staff:** We expanded our staff in 2023 to include an Animal Placement Coordinator as adoption and rescue demand grew to become too much for one person to facilitate both.
- **Health and welfare of animals:** Having large amounts of animals (healthy and sick) all living in close quarters (shelter setting), is a challenge, as it allows diseases to spread quickly. Preventing disease from entering the shelter and containing and controlling disease from being spread in the shelter is challenging. When disease is identified, protocols, developed with the assistance of a Veterinarian, are followed to determine the appropriate course of action.
- **Limited space:** Despite animal intakes steadily increasing each year, kennel space for the Animal Shelter has not increased since the building was built in 1996. Additionally, our personnel have increased and will continue to increase as approved, to meet operational needs as well as new programs.
- **The Overall Numbers:** In 2019, we had approximately 2,200 animals brought to the Animal Shelter. Fast forward to 2023 and the number of animals brought to the shelter is 3,079.

Animal Shelter Program Data

- **Challenges & Trends:**

- **Staff:** Staffing adequately with the ever-changing needs of the shelter is always a challenge. With added protocols in place due to illness outbreaks, the burden and workload on care staff has increased making daily cleaning tasks difficult to accomplish with the same number of personnel.
- **Health and welfare of animals:** Having large amounts of animals all living in close quarters creates a challenge and allows diseases to spread quickly even in a healthy population. Preventing disease from entering the shelter, containing and controlling outbreaks, and identifying sick animals before the onset of symptoms is challenging. When disease is identified, protocols, developed with the assistance of a Veterinarian, are followed to determine the appropriate course of action.
- **Limited Space:** Despite animal intakes steadily increasing each year, kennel space for the Animal Shelter has not increased since the building was constructed 30 years ago. Our personnel has increased which provides some help as we continue to meet operational goals. We have started limiting owner surrenders to a scheduling process. This allows the surrendered animals a chance to be placed in a foster facility or be adopted thus decreasing our euthanasia numbers. The only downside of this method, is around a 3-month waitlist for non-emergency owner surrenders.

Animal Shelter Program Data

MEASURE	FY 2025 ACTUAL	FY 2026 ESTIMATE	FY 2026 TARGET
	Cats/Dogs	Cats/Dogs	Cats/Dogs/other
# of animals brought into the shelter	1432/1532	1,500/1,600	N/A
Average number of days at shelter	22/12	17/14	12/12
% of animals needing medical services	100%	100%	100%
Average cost per animal for standard care (2 wk. average stay, vaccinations/food)	\$65/\$155/\$15	\$65/\$155/\$15	\$65/\$155/\$15
% of animals reclaimed by owners	1.5%/30%	2%/35%	5%/40%
Euthanasia rate	38%/21%	50%/25%	30%/20%
Average number of volunteers per month	12	14	16

Detention Center Program Data

- In-house Behavioral Health Team:** 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.
- Staffing – Cutting Overtime:** 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 which has been a huge morale boost.
 - Overtime Tracking Summary for 2130-** This document provides an overview of the reduction of overtime hours worked and associated costs across Fiscal Years 2024 through Fiscal Year 2026 (through 2nd Quarter).

Fiscal Year	Total Overtime Hours	Total Overtime Cost
FY24	19,824.45	\$714,416.77
FY25	12,912.42	\$570,627.61
FY26 (Q1-Q2)	5,647.36	\$256,988.20

Detention Budget Factors

Inmate Food (Skillet Kitchen) Contract increase: 7.2% - 9.45% increase this budget year (FY 26 : \$1,341,000 – FY 27 budget: \$1,432,000)

Inmate Medical Contract (Southern Health Partners) Contract Increase: 4% + \$2.62 per day for every inmate over 400 population

Uncertain Cost Pool Budget-SHP Contract covers \$5,000 per inmate in medical cost, anything over is paid for out of cost pool. There is no way to determine major medical emergencies of inmates that the county is mandated to pay for.

After discussions with county management, it was decided to go with a catastrophic inmate medical insurance policy to have more certainty in a budgeted amount.

Detention Budget Factors

Juvenile Justice increase, not in cost per juvenile inmate but in the number of held juvenile inmates.

Raise the Age legislation has moved all juveniles to the state juvenile detention center, regardless of who makes the arrest, it is the county's responsibility to pay for the cost of housing them.

The average monthly bill for Q1 & Q2 of FY 26 is \$70,000.00 per month

Expansion Need

Sheriff's Office - 2130

Due to many different reasons, our daily inmate population has continued to rise throughout the past fiscal year. The long-standing threshold of a number of inmates we can properly and safely house at our current staffing number is 400. This justification requests the addition of **16 Detention Officer positions** to support the activation and operation of an unused housing unit within the Cabarrus County Detention Center. These positions are critical to safely managing the continued growth in inmate population and to improving overall facility operations, safety, and security.

Detention Center Program Data

The Cabarrus County Detention Center is currently experiencing **overcrowding** across its active housing units, with a one day high population of **480 inmates**. The inmate population has continued to increase beyond the facility’s optimal capacity, resulting in multiple inmates being required to **sleep on the floor** due to lack of available bunks. This situation has placed additional strain on existing staff, compromised operational efficiency, and elevated safety risks for both staff and inmates. In the past, this has resulted in the state notating violations for overcrowding

At present, the Detention Division is operating with **all available housing units at or near maximum capacity**, and current staffing levels are insufficient to support the opening of the remaining unused housing unit. Without additional personnel, the facility cannot safely expand housing operations to accommodate the growing population.

MEASURE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 YTD
# of Bookings	4,981	6,481	5,969	3222
# of Misdemeanor Inmates	2,843	4,109	4,850	2621
# of Felony Inmates	1,341	2,146	2,580	1394
# of ICE 287g Detainees	14	44	317	228
Average daily inmate population	321	344	396	406

Detention Center Classification Requirements

Understanding Classification.

- Our facility has a total capacity of 665 beds. However, based on current staffing levels and the housing units we can operate, we only have 473 usable beds.
- We must also account for individuals with significant mental or physical health needs who must be housed alone. These inmates are classified as house alone/out alone, and we typically have 15–20 individuals in this category at any given time. Each of these cases removes a bed from general use, reducing our functional capacity to approximately 453 beds.
- An additional classification separation is of course males from females. Our female average daily population for YTD FY 26 is 55. They must be in a separate pod of 96, leaving 40 beds in this pod that cannot be used toward general population, dropping available beds to approximately 413 usable.
- Other reasons that inmates must be separated, causing less bed space, are if they are sex-offenders, Co-defendants, disciplinary inmates, gang members, etc.

Detention Center Need

Proposed Solution

To address these issues, the Detention Division proposes the creation of **16 new Detention Officer positions**. These positions will provide the staffing necessary to **activate and operate one additional housing unit**, thereby expanding the facility's capacity and reducing the density of existing units.

The proposed staffing increase will:

- Allow for **redistribution of inmates** to prevent overcrowding and reduce the number of inmates sleeping on the floor.
- Enhance **staff and inmate safety** by maintaining appropriate supervision ratios.
- Improve the facility's ability to **manage incidents and emergencies** effectively.
- Reduce **staff fatigue and burnout** associated with excessive overtime and high inmate-to-officer ratios.
- Enable continued compliance with **state detention standards** and best practices for inmate care and security.

Justification

The growth in the inmate population is expected to continue as Cabarrus County's overall population increases. Without additional staffing and housing capacity, the facility faces escalating risks including:

- Increased potential for **inmate altercations**, injuries, and medical emergencies.
- Reduced ability to maintain **secure segregation and classification protocols**.
- Greater liability exposure to the County due to **overcrowding-related complaints or incidents**.
- Declining **morale and retention** among detention staff due to unsustainable workloads.

Adding these 16 positions will provide the necessary personnel to maintain safe operations, support the long-term needs of the community, and uphold the Sheriff's Office commitment to **professional, secure, and humane detention practices**.

Detention Center Need

Detention Officer Cost Analysis – FY26

This cost analysis is based on the current salary and benefits package for a Detention Officer (Grade 20, 35th Percentile). The annual salary for one position is \$68,927.04, with an estimated benefits cost of \$34,832.68, resulting in a total annual personnel cost of \$103,759.72 per officer.

Item	Cost per Officer	Cost for 16 Officers
Salary	\$68,927.04	\$1,102,832.64
Benefits	\$34,832.68	\$557,322.88
Total Salary & Benefits	\$103,759.72	\$1,660,155.52

Estimated Total Annual Personnel Cost to Fund 16 Detention Officer Positions:

\$1,660,155.52

Detention Center Need

Due to the length of time it takes to recruit, hire, train and certify a detention officer, we will take a staggered approach to hiring. We would target hiring 6 positions in September, 6 positions in October and 4 positions in November. Reducing the budget increase by \$538,209.00 to a total of \$1,130,655 for FY 27.

				Staggered Hiring Scenario			
Detention Center : New Pod				6	6	4	# of Detention Officers
				75%	67%	58%	% of Fiscal Year
Position	FTE	Per Position Cost	Total Cost	September Hire (6)	October Hire (6)	November Hire (4)	Total
Detention Officer	16	104,304	1,668,864	469,368	419,302	241,985	1,130,655
Other Operational Costs							
- Natural Gas (9411):			22,000				22,000
- Electric, Water/Sewer (9412):			51,000				51,000
Total Detention Center New Pod - Annual Cost			1,741,864	FY 27 Estimated Cost using Staggered Hiring			1,203,655
Savings Using Staggered Hiring Scenario							(538,209)

Conclusion

The addition of 16 Detention Officer positions is an essential and to ensure the Cabarrus County Detention Center can meet current and future operational demands. By opening an unused housing unit and reducing overcrowding, the Sheriff's Office will enhance safety, security, and overall efficiency within the facility. The increase in inmate population occurred prior to the passing of Irena's Law. This law, though a positive for the safety of our community, will only increase our inmate population.

Regional Behavioral Health Center

Cabarrus County Mental Health Advisory Board

In 2016 a group made up of elected officials, mental health providers, medical practitioners, law enforcement, court officials and human services and school system representatives began meeting to discuss the growing need of community resources to address mental health issues. Overwhelmingly it was identified that more resources were needed to properly address mental health issues that continue to over-burden other community resources. This eventually led to the BOC working with state legislators to secure funding to plan for the creation of the Regional Behavioral Health Center that included a behavioral health urgent care (BHUC), a child and adolescent psychiatric residential treatment facility (PRTF) and a facility-based crisis program (FBC).

The projected opening date of the Behavioral Health Center is June 2026. If the county wishes to have security at this facility, which is highly recommended, the Cabarrus County Sheriff's Office currently does not have the positions to provide 24/7 coverage. NC GS 131E-88, the Hospital Violence Protection Act, requires hospitals with ED's to have armed law enforcement on duty at all times.

The BHUC likely would not fall under this statute, however, for the same reason (increasing assault statistics in health care facilities), that security would be advised.

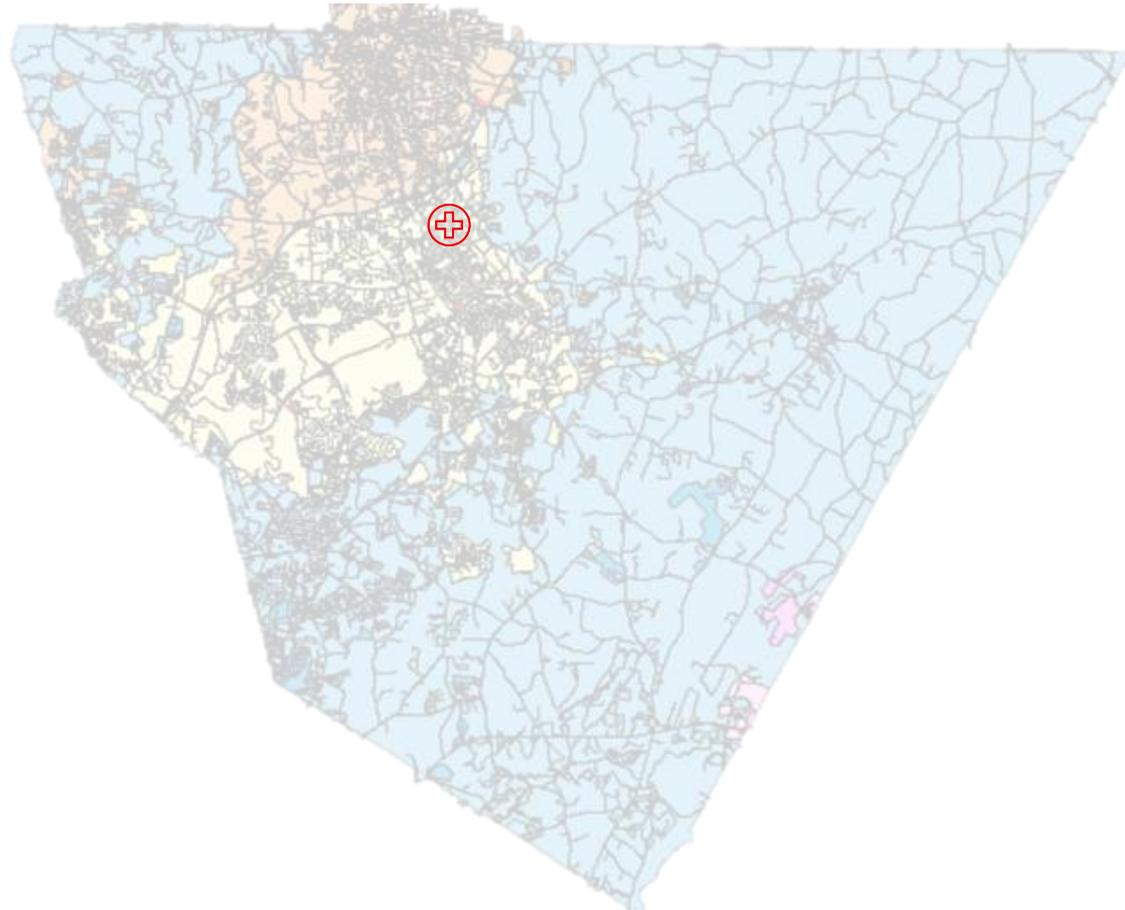
Regional Behavioral Health Center

CPD and KPD will not be responding unless it's a true emergency.

Emergency response times: 9:17 min

Non-emergency response times: 13:38 min

Cannot cover with patrol, therefore would need to expand the Government Security Unit, or G-unit.



Regional Behavioral Health Center

Governmental Security Unit-

- G-Unit would require 5 additional positions to have one law enforcement officer on the Behavioral Health Center's campus 24 hours a day, 7 days a week. We will be pulling one position from Courthouse Security to be able to cover this in addition to the 5 additional positions.
- This process would create 24-hour coverage for the facility and for the county employees who work there. The coverage would be set to follow the current 12-hour shift rotation utilized by the Sheriff's Office. There would be 2 Officers covering a drop back style rotation to cover the shifts on each day due to training requirements for in-service law enforcement training, sick days, vacation days, court appearances, or anything else that would take the Officers away from their daily assignments. Every Officer will have approximately 70 Hours of mandatory in-service training that is required by the state of North Carolina, not counting any specific training needed based on the requirements of a specific position.
- The completed rotation of Officers would rotate 1 Officer on day Shift, 1 Officer on night shift, and 1 Officer as a drop back position, the drop back position would cover day or night shift based on needs. 6 Officers allows this type of coverage 7 days a week, 24 hours a day, and has a minimal effect on overtime pay.

Gov't Security Unit Need

Government Security (Behavioral Health Center Security) Cost Analysis – FY26

This cost analysis is based on the current salary and benefits package for a Deputy Sheriff (Grade 21HR12, 35th Percentile). The annual salary for one position is \$72,421.44, with an estimated benefits cost of \$34,832.68, resulting in a total annual personnel cost of \$103,759.72 per officer.

Item	Cost per Officer	Cost for 16 Officers
Salary	\$72,421.44	\$362,107.20
Benefits	\$37,497.09	\$187,485.45
Total Salary & Benefits	\$109,918.53	\$549,592.65

With the additional personnel, there will be need to reclass one deputy position to a lieutenant. Estimated Total Annual Personnel Cost to Fund 5 additional deputy positions +1 reclass to a lieutenant:

\$362,107.20 + \$24,591.84 (approx.) = \$386,699.04

Administration							
201	Sheriff Shaw	205	Joel Wallace	SS-1	Donna McCombs	03	Claudette Camille
202	Tessa Burchett	206	Kevin Klinglesmith	FC-1	Benita Conrad	RMS	Travis Zimmerman
203	Christopher Smith	207	Barrett Elwood	AC-1	Katelyn Harrison		
204	Scott Zeman	208	Sherry Nash	DC-1	Haylee Shuping		

Field Operations Division							
203	Christopher Smith						
	Criminal Invest.	Crime Reduction Unit	A Patrol	B Patrol			
11	Matthew Hodges	X1	Sonny Isehour	A1	Jason Gilmore	B1	Ashley Edwards
12	Travis Coley	X2	Chris Shackelford	A2	James "Cody" Rominger	B2	Marcos Hale
13	Arin Price	X3	Wesley Flantos	A3	Eric Dees	B3	Jessie Getting
14	Garron Lawing	X4	William Waters	A4	Madison Hale	B4	Weston Murdoch
15	Joseph Calabro	X5	Justin Oberg	A5	Dylan Schubert	B5	Jahnel Ramcharitar
16	John Elliott	X6	Logan Ruperto	A6	Lawton Feuger	B6	Patrick Davis
17	Eric Brown	X7	Garrett Ritzheimer	A7	Daniel Jolly	B7	Jonathan Garren
18	Andrew Kelley			A8	Anthony Palacios	B8	Anthony Palacios
19	Blake Plummer			A9	Patrick Gardner	B9	Jermaine Godfrey
110	Alley Shackelford			A10	Jones	B10	Hatley
111	Tammy Dye			A11	Coy Ketchie	B11	Tyler Canaday (T)
112	Hannah Claborn			A12	Derek Pollock	B12	Shawn Singleton
113	Alex Grishaw	V1	Grady Christie				
114	Carbin Smith	V2	Jerry Gimras				
115	Nekesha Hammett	V3	Adam Sellers				
CS1	James Payne	V4	Tyler Morrison				
CS2		V5	Taylor Beverly				
204	CID-CSI						
101	Ashley Beeker			C1	Dustin Grooms	D1	Michael Kluetz
121	Scott Bicket			C2	Adam Ellington	D2	Eugene Roberts
122	Katlynn Payne			C3	Vernon Poston	D3	Carter Znaeckis
123	Chadly Dye			C4	Dylan Stubbs	D4	Michael Gibbons
124	Nathan Shue			C5	Brendan Elliott	D5	Michael Smith
125	Aaron Brock			C6	Augustine McCann	D6	Joshua Graep
P1	Jeffrey Moose			C7	Riosten Anzaldua	D7	Bryan Crim
130	James Moreau			C8	McCorie Faggart	D8	Finley
131	Ian Gross			C9		D9	Tony Ramirez
132	Paul Rodriguez			C10		D10	Jaysten "Jase" Yount
133	Justin Oberg			C11	McKenzie Arstark (T)	D11	Noah Allen
134				C12	Robert Sisk (T)	D12	Colby Stancil
135	Amiee Fava						
W1	Oguz Turkdumar						
W2	Jan Yang						

Administrative Support Division					
204	Scott Zeman				
	Courtroom Sec.	Courtroom Sec Cont.	Civil Division	Training Division	
F1	Mark Hunt (Lt.)	F23	Ashley Fisher	T1	Boss Provost
F2	Josh Harless (Sgt.)	F24	Jason Branscum	T2	Wendy McGuire
F3	Blanca Stancil (Sgt.)	F25	Julian Cooper	T3	Brian Almond
F4	Jon Callahan (Sgt.)	F26	Chelsea Tuneco	T4	Chandler Hooks
F5	Miranda Payoutor (Sgt.)	F27	Jesse Beal	T5	Leslie Duncan
F6	Adam Frschauer (FTO)	F28	Eric McGinnis	T6	Larry Sowers
F7	Michael Martocchio (FTO)	F29	Shane Furr	T7	Ashlyn "Nikki" Helms-Cope
F8	Lee Pender (FTO)	F30	Matthew Manning	T8	Candis Elwood
F9	John Kevin Payne (FTO)	F31	Jackson Suggs		
F10	Hunter Edney (FTO)	F32	Christian Khoury		
F11	Ben Harwood (FTO)	F33	Clerra Young		
F12	Cody Hamnold (FTO)	F34	Gabriel Stokes		
F13	Jennifer Moss (FTO)	F35	Michaela Mazzone		
F14		F36	Matthew Paris		
F15	Christopher Krimminger (FTO)	F37	Zackary Aldag		
F16	Todd Arthur	F38	Ben Jenkins		
F17	Brandon Michetti	F39	Braden Jones		
F18	Christopher Fountain	F40			
F19	Justin Lewis	0			
F20	Jacob Barrier	0			
F21	McKenzie Summers				
F22	Trevor Boan				

Governmental Support Services Division							
206	Barrett Elwood						
	Communications	Dare_SRO	Animal Control	Govt. Services			
E1	Travis McGhee	Y1	Luke Szabo	K1	Jimmy Torelli	G2	Sgt. Aquilino
E2	Brian Biggs	Y2	Daniel Adcock	K2	Brian Eggers	G3	Darren Hinson (FTO)
E3	Wilson Walters	Y3	Wendy Holmes	K3	Rick Moss (FTO)	G4	Heath Furr
E4	Jon Boswell	Y4	Elijah Evelyn	K4	Sean Verble	G5	Stephanie Harms
E5	Dakoda Luck	Y5	Daniel Wilson	K5	Lewis Peck	G6	Heath Moss
E6	Morgan Brunk	Y6	Alesha Troutman	K6	Andrew Pennington	G7	Keith Drake
E7	Aaron Tuttle	Y7	Andrew Thousand	K7	Mark Helms	G8	Christopher Hartsell
E8	Richard Mauney	Y8	Dylan Meadows	K8	Michael Reynolds	G9	Brian Joyner
E9	Stephanie Byrd	Y9	Natanya Nesbitt	K9	Evan Crisafulli		
E10	Keith Hynds	Y10	Christopher Dial	0		0	
E11	Brandy Porter	Y11	Matthew Wilson				
E12	Sarah Griggs	Y12	Bryson Boan				
E13	Meredith Allred	Y13	Marc Sommers				
E14	Candi Austin	Y14	Thomas Norman				
E15	Trilla Fortson	Y15	Thomas Burgess				
E16	Kaylah Sloop	Y16	Mark Drummond				
E17	Helen Fincher	Y17	Julian Cooper				
E18	Hannah Goodman	Y18	Travis Burke				
E19	Brandi Murph	Y19	April McCraven				
E20	Lauren Lentz	Y20	Tyler Crabtree				
E21	Morgan Shepherd	Y21	Craig Carter				
E22	Susan Dempsey	Y22	Bri Calabro				
E23		Y23	Colin Rhinehardt				
		Y24	Jennifer Burnette				
		Y25	Kelly Schroeder				
		Y26	Lauren Elliott				
		Y27	Zachary Dutch				
S2	Mark Fuller						
S3	Jason Eudy						
S4	Russ Alkire						
S5	Candace Williams						

Harrisburg Division						
208	Sherry Nash					
	Harrisburg Admin	Harrisburg Invest.				
H1	Joshua Helms				H51	Shannon Jackson
H2	Larry Frye III				H52	Seth Roberts
H3	John Crayton					
H4	Eric Callicutt					
H5	Vance McGee					
	Harrisburg Patrol					
H6	Susan Burcham					
H7	Michael Vosseler					
H8	Miguel Lopez					
	Harrisburg Crime Reduc.					
H9	Stephanie Barnhardt					
H10	Chris Jurczak				H61	
H11	Matthew Russell				H62	Noah Coley
H12	Chris Fountain				H63	Sean Honey
H13	Adam Smith					
H14	Matthew Twigger					
H15	John Brady					
	Harrisburg Traffic					
H16	Jordan Hartsell	H41	Timmy Hartsell			
H17	Chancy Mercer	H42	Preston Shue			
H18	Elio Quelix	H43	Daniel Lambert			
H19	Justin Wade	H44	Erik Vierkant			

Detention Division

205 Joel Wallace			
Jail Admin	Jail Operations Lt.	Matron	Project Safe Neigh.
J1 Ted Lister	A Squad	J200 Culp, Betsy	#REF!
J2 Matt Fisher	J5 Brendan Baker	J201 Graap, Caroline	! #REF!
J3 Phillip Raulston	D Squad	J202 Williams, Suzanne	PREA Coordinator
	J4 Braxton Culp	Training	0 Gillian Wiggins
0	0	T3 Brian Almond	

1st Floor Sergeant			
J16 David Pennington (D)	J10 Jerrod Clark (D)	J12 Michael Kelly	J18 Rhonda Starnes
1st Floor "A" Side			
J30 Sarah Al-Zaid	J63 Dejijer Dalton	J96 Tabitha Pleasants *	J129 Brittney Austin
J31 Bongji Thomas	J64 Enjoli Gray	J97 Andrea Smalls	J130 Shelby Smith
J32 Pamela Corbitt (T)	J65 Rochelle Bryan	J98 Vachia Lubin *	J131 Abigail Davis
J33 Jennifer Rodriguez (T)	J66 Latoya Edwards	J99 Brittney Davis (D)	J132 Hannah Parker (T)
	J26 Crashannah Smith	J51 Ashley Howze	

1st Floor "B" Side			
J34 Katherine Gainey *	J67 Dustin Bowers	J100 X	J133 Jodi Diaz
J35 Bruce Tinsley *	J68 Hani Alsayyah (F)	J101 Zachary Myers	J134 David Najarian
J36 AJ Hardison (F)	J69 Rena Page	J102 Olex Ziner	J135 Christian Childers
			Chandler Bingham
J37 Nicholas Weisel (T)	J70 X	J103 Timothy Weaver *	J136 (F)
			Candace Stewart
J38 Walter Archie (T)	J71 X	J104 Michael Tallent	J137 (T)

3rd Floor Sergeants			
J17 Robert Frasier (D)	J10 Jerrod Clark (D)	J12 Michael Kelly	J18 Rhonda Starnes
3rd Floor "A" Side			
J39 Anthony Jett	J72 Benjamin Smith (D)	J105 Jason Auten (D)	J138 Daniel Starnes (F)
J40 Donald Wetmore	J73 Ryan Delong	J106 Jonathan Edwards	J139 Wessam Eلسayed
J41 Guillermo Alvear	J74 Zachery Golub	J107 Richard Anthony *	J140 Jaidin Williamson
J42 James Busse	J75 X	J108 Canyon Nivens	J141 X
	0		0

5th Floor Sergeants			
J17 Robert Frasier (D)	J9 Tasha Crespe	J14 Ally Yeager	J13 Brian Smith
5th Floor "A" Side			

J43 Chris Keesece	J76 Wayne Turner	J109 Bradley Bridgeman *	J142 Kolby Drye
J44 James Hinson (D)	J78 Dannie Roberts (F)	J110 Chris Emerson	J143 Anthony Cain
J45 Brandon Smith (F)	J79 Alexandria Corbett	J111 Devina Dalton	J144 Dylan Fortson (F)
J46 Michael Graham (T)	J80 Jessica Fletcher	J112 X	J145 Anthony Bailly (T)

5th Floor "B" Side			
J47 Ryan Hager	J81 Cassandra Long (F)	J113 Joseph Therrell	J146 X
J48 Tyler Jones (F)	J82 Wesley Forney	J114 Patrick Covington	J147 Derrick Cunningham
J49 Haris Mughal (D)	J83 Joseph Calkins (F)	J115 Felicia Rivers	J148 Steven Lee
J50 X	J84 Keyyaira Brown	J116 Nicholas Patiga	J149 Andrew Rose

Booking			
A Rotation	B Rotation	C Rotation	D Rotation
J15 Cindy Page	J11 Megan Chavis	J6 Jason Crossmon (D)	J19 Matthew Biles
J55 James Banks (D) *	J88 Dana McQueen *	J121 Mona Hector *	J154 Thomas Zumpol
J56 Shaqula Davis	J89 David Dawson	J122 Chase Orange *	J155 Jeneva Dorsey
J57 Zaneta Parker *	J90 Caitlyn McPhatter	J123 Emily Straight	J156 Angelina Cyr
J58 Dallas Andrejack (D)	J91 Bryan Troidahl (F)	J124 Michelle Cortellessa	J157 Johnny Gordon (T)(F)
J59 X	J92 Samuel Hodges (D)	J125 David Kiser	J158 X
J60 POSITION NOT AVAIL	J93 X	J126 X	POSITION NOT AVAIL
J61 Lee Clark *	J94 Deric Swain	J127 Rodney Wagoner *	J160 Leandro Alvarez
J62 Bennie Strawn	J95 George Tallent	J128 Chris Bost	J161 April Staton

Classification	Visitation	Transportation	0	0
J7 Kelly Cain	J8 John Ray	J170 Sejid Mujic (F) *	0	0
J27 David Hunsucker {B} *	J162 Chahar Walker {B} *	J171 James Mozee (F)	0	0
J28 Shawn Marshall (C) *	J163 Chris Hunter (B)		0	0
Serv. Coordinator	J164 Raquel Grant (B)	FTOs	0	0
J29 Rene Dorton (D) *	J165 Amy Showmar {C} *	J25 Delon Bridges (F)		
	J166 Jerome Moore {C} *			
	J167 James Breedlove (D)			
	J168 X			
	J169 X			

Continuation Budget Reductions

- Due to the budget constraints, we have looked at areas to cut, however, this could cause a need for larger expansion in the future.
- Cuts came from areas such as supplies, training, patrol vehicles and an animal control truck as well as the upfits needed to properly outfit the vehicles.
- Total reduction: \$796,204.00
- Cost Pool Reduction with addition of Catastrophic Inmate Medical Insurance if county decides to purchase: \$547,220 reduced to \$100,000 (reduction of \$447,220)
- Total Reduction: \$1,243,424.00

FY27 Focus

- ❖ **Continue the law enforcement services that have made Cabarrus County one of the safest, yet growing, communities in North Carolina.**
 - **Proactive policing:** continue to respond, investigate and prevent crime through proactive field operations.
 - **Traffic Enforcement and Education Unit:** 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)
 - **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.
- ❖ Address the growing concern of overcrowding in the detention facility caused by the growing inmate population. Fortunately, we have the space and only need to add the staffing.

Other Considerations

CCSO continues to strive to be innovative in keeping our citizens safe, investigating crimes and bringing perpetrators of crime to justice.

We also strive to be a sought-after employer, allowing all employees the opportunity to grow and become the best in the field, which in turn serves our citizens better.

Finally, we strive to be good stewards of taxpayer dollars by seeking out grants and other sources of funding to offset and supplement county funding.

Questions?





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

**Emergency Medical Services (EMS) -
Rate Changes**

James Lentz, EMS Chief
Justin Brines, EMS Deputy Chief
Kim Stanley, EMS Management and Consultants (EMSMC)

FY 27 Budget Retreat

EMS Update



CABARRUS COUNTY
America Thrives Here



Regional Snapshot

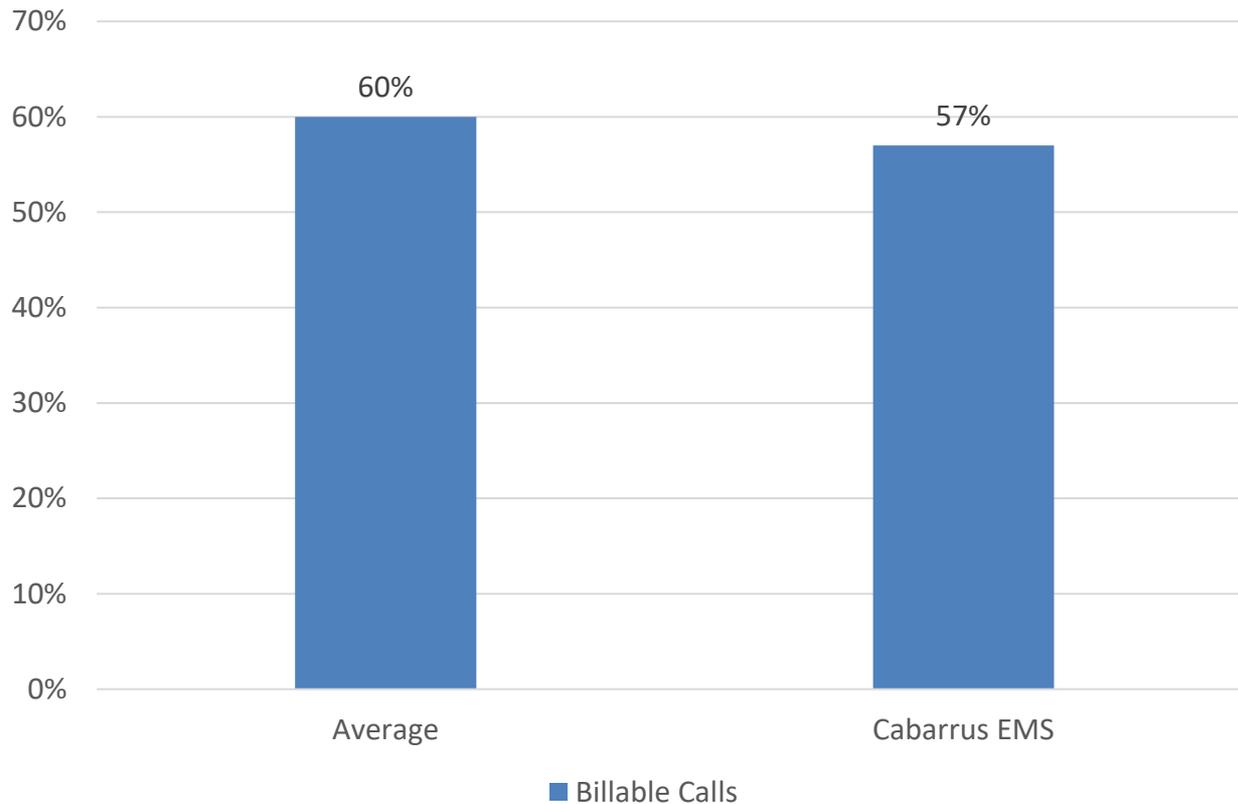
Eleven surrounding counties were surveyed regarding the following:

- Percentage of calls for service that are billable
- Collection percentage
- Percentage of expenses recovered from revenue

Counties surveyed:

Stanly, Mecklenburg, Rowan, Iredell, Union, Catawba, Lincoln, Gaston, Guilford, Wake, Randolph

Percentage of calls for service that are billable

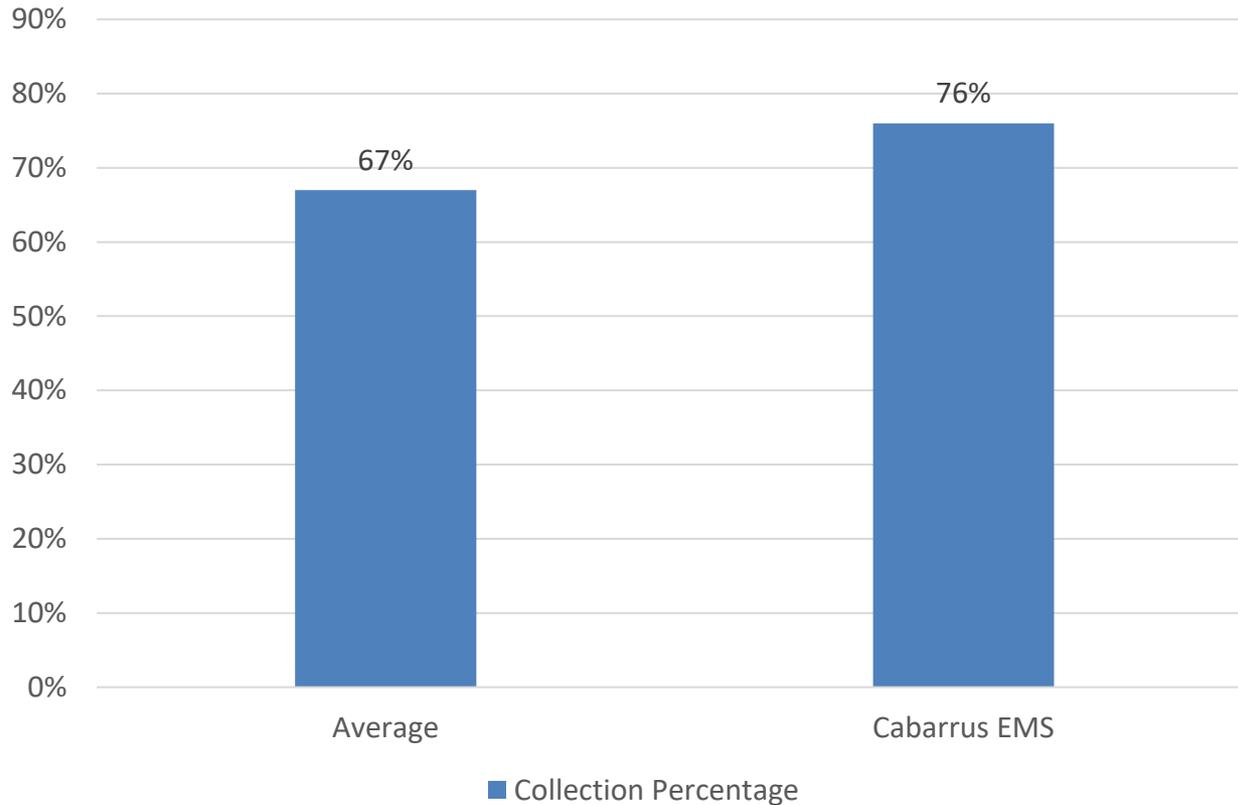


Counties surveyed:

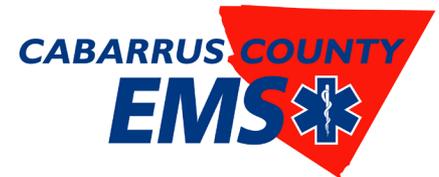
Stanly, Mecklenburg, Rowan, Iredell, Union, Catawba, Lincoln, Gaston, Guilford, Wake, Randolph



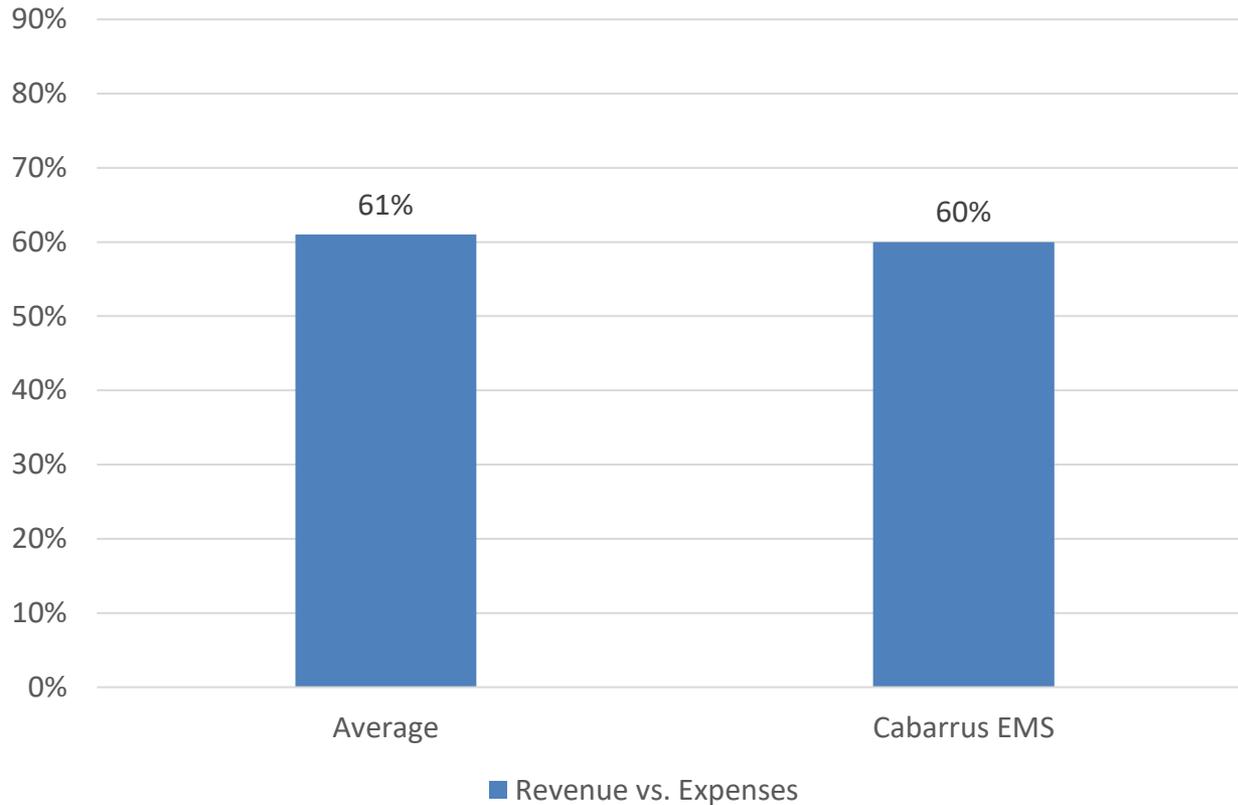
Collection percentage



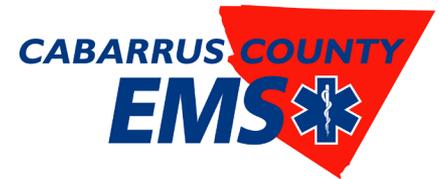
Counties surveyed:
Stanly, Mecklenburg, Rowan, Iredell, Union, Catawba, Lincoln,
Gaston, Guilford, Wake, Randolph



Percentage of expenses recovered from revenue



Counties surveyed:
Stanly, Mecklenburg, Rowan, Iredell, Union, Catawba, Lincoln,
Gaston, Guilford, Wake, Randolph



Cabarrus County EMS NC

EMS|MC Budget Review

Cabarrus County EMS

FY2025 Performance – Net Collection Percentages

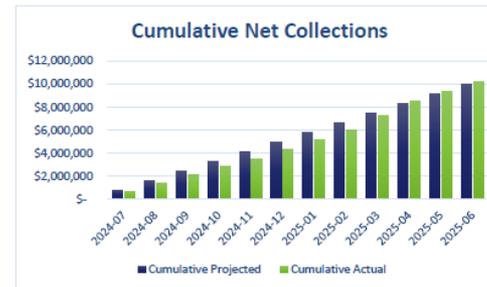
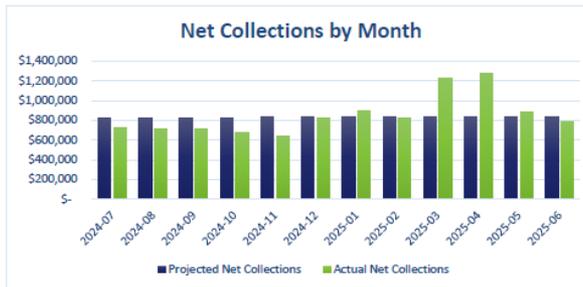
Cabarrus County EMS

FY 2025

PTD Projected Net Collections
\$ 9,987,055

PTD Actual Net Collections
\$ 10,199,767

PTD Collection %
102.1%



Month	Projected Net Collections	Actual Net Collections	Variance \$	% of Projected	Cumulative Projected	Cumulative Actual	Cumulative Variance \$	% of Cumulative Projected
2024-07	\$ 826,713	\$ 723,573	\$ (103,140)	87.5%	\$ 826,713	\$ 723,573	\$ (103,140)	87.5%
2024-08	\$ 827,721	\$ 710,956	\$ (116,765)	85.9%	\$ 1,654,434	\$ 1,434,529	\$ (219,905)	86.7%
2024-09	\$ 828,728	\$ 711,556	\$ (117,173)	85.9%	\$ 2,483,162	\$ 2,146,084	\$ (337,078)	86.4%
2024-10	\$ 829,736	\$ 678,351	\$ (151,384)	81.8%	\$ 3,312,898	\$ 2,824,435	\$ (488,463)	85.3%
2024-11	\$ 830,743	\$ 647,065	\$ (183,678)	77.9%	\$ 4,143,641	\$ 3,471,500	\$ (672,141)	83.8%
2024-12	\$ 831,751	\$ 820,170	\$ (11,581)	98.6%	\$ 4,975,392	\$ 4,291,670	\$ (683,722)	86.3%
2025-01	\$ 832,758	\$ 898,538	\$ 65,779	107.9%	\$ 5,808,151	\$ 5,190,208	\$ (617,943)	89.4%
2025-02	\$ 833,766	\$ 822,372	\$ (11,394)	98.6%	\$ 6,641,916	\$ 6,012,579	\$ (629,337)	90.5%
2025-03	\$ 834,773	\$ 1,228,726	\$ 393,953	147.2%	\$ 7,476,690	\$ 7,241,305	\$ (235,385)	96.9%
2025-04	\$ 835,781	\$ 1,281,992	\$ 446,211	153.4%	\$ 8,312,471	\$ 8,523,297	\$ 210,826	102.5%
2025-05	\$ 836,788	\$ 886,922	\$ 50,134	106.0%	\$ 9,149,259	\$ 9,410,219	\$ 260,960	102.9%
2025-06	\$ 837,796	\$ 789,548	\$ (48,248)	94.2%	\$ 9,987,055	\$ 10,199,767	\$ 212,712	102.1%

Cabarrus County EMS

FY2025 Performance – Net Collection Percentages

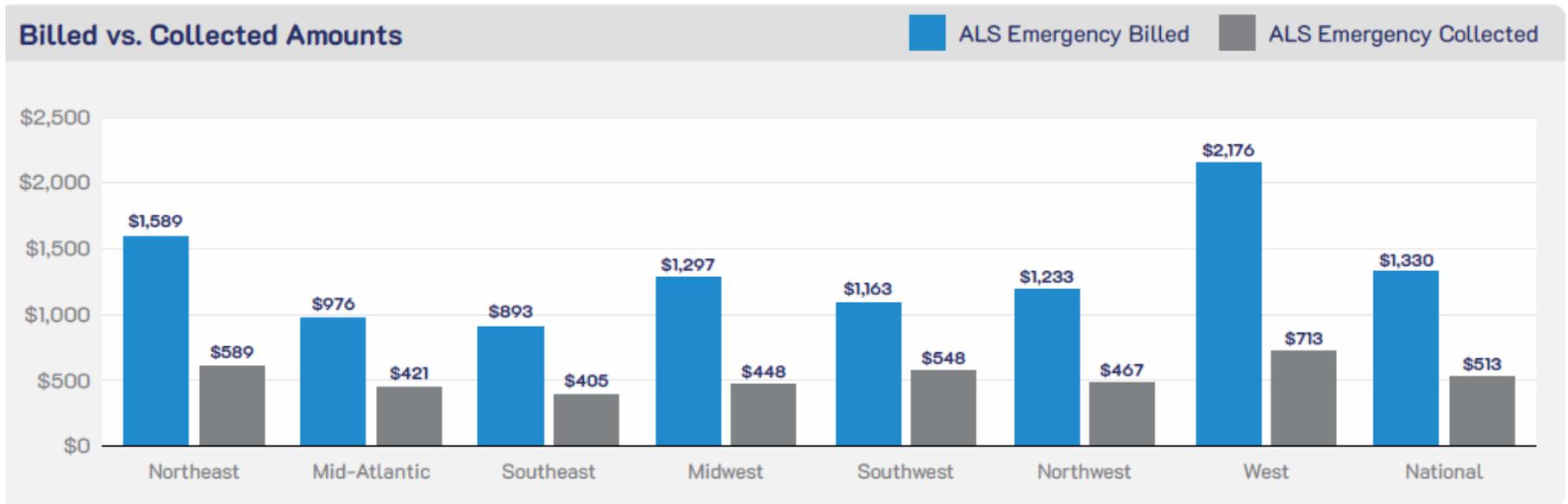
Payor Category	Trips	Net Collection %	CPT
Medicare	3,565	96.6%	\$505.88
Medicare Advantage	7,058	84.9%	\$432.37
Medicaid	547	65.5%	\$105.55
Medicaid MCO	3,491	92.8%	\$560.35
Insurance	3,515	80.7%	\$588.25
Other Gov Payors	340	81.7%	\$746.50
TPL	129	72.5%	\$735.48
Facility	401	93.8%	\$372.09
Uninsured	1,934	16.0%	\$156.84
Overall	20,980	76.6%	\$464.15

Cabarrus County EMS

Rate Comparison

Level of Service	Cabarrus (Current)	Cabarrus (Proposed)	Wake	Guilford	Rowan	Gaston	Mecklenburg	Average
BLS NE	563.57	829.92	1,449.22	553.28	408.71	850.00	892.00	786.13
BLS E	781.71	1,327.86	1,449.22	885.24	653.93	1,000.00	1,194.00	994.02
ALS NE	636.29	995.91	1,449.22	663.94	490.43	1,200.00	892.00	888.65
ALS E	890.78	1,576.83	1,449.22	1,051.22	776.52	1,500.00	1,194.00	1,143.62
ALS2	1,199.82	2,282.25	1,449.22	1,521.50	1,123.91	1,800.00	1,194.00	1,381.41
SCT	1,381.60	2,697.21	1,449.22	1,798.14	1,165.00	2,400.00	1,440.00	1,605.66
Mileage	15.00	27.99	17.88	18.66	13.86	23.50	29.00	19.65
TNT	200.00	200	150 (BLS) 200 (ALS)	350.00	250.00	375.00	200.00	275.00

Average Billed vs. Collected Amounts



Cabarrus County EMS

Ground Ambulance Data Collection System - GADCS

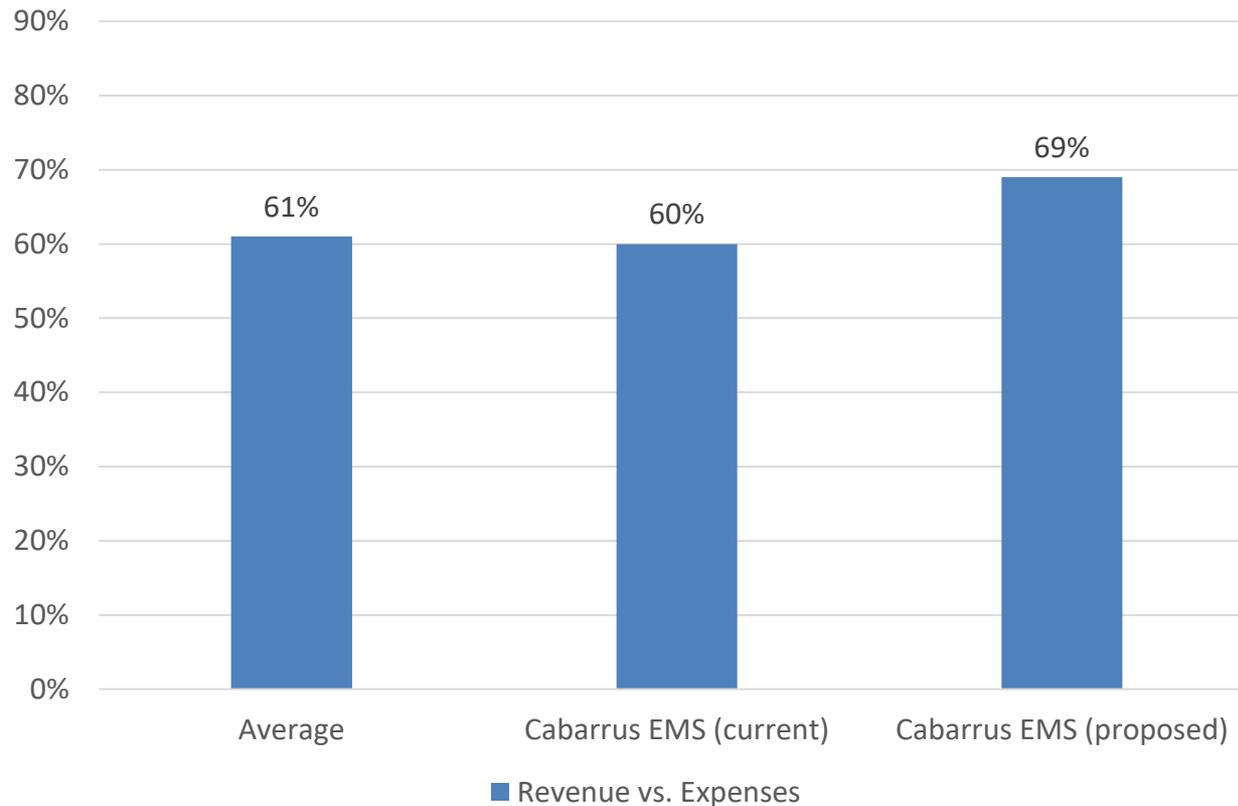
Provider Type	Median			
	Revenue	Cost	Shortfall \$	Shortfall %
All NPIs	\$625	\$1,340	(\$715)	(53%)
Medium Volume Systems	\$641	\$1,379	(\$738)	(54%)
Government Systems	\$693	\$1,879	(\$1,166)	(63%)
Public Safety	\$641	\$2,050	(\$1,409)	(69%)
Urban	\$545	\$1,227	(\$682)	(56%)

Cabarrus County EMS

Projected Rate Increase

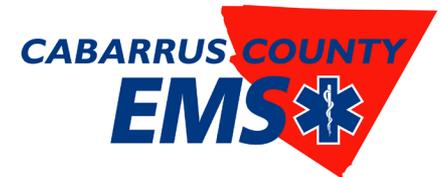
Projected Rate Increase	Revenue
Current Rates	\$11.3M
Recommended Rates	\$12.8M

Percentage of expenses recovered from revenue (with proposed increase)



Counties surveyed:

Stanly, Mecklenburg, Rowan, Iredell, Union, Catawba, Lincoln,
Gaston, Guilford, Wake, Randolph





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Economic Development Corporation (EDC)

Gretchen Carson, President and Chief Executive Officer



Cabarrus County Budget Retreat

February 28, 2026



cabarrusedc.com



@cabarrusedc

Cabarrus EDC Organization

Public-Private Organization

Gretchen Carson, CEcD
President & CEO

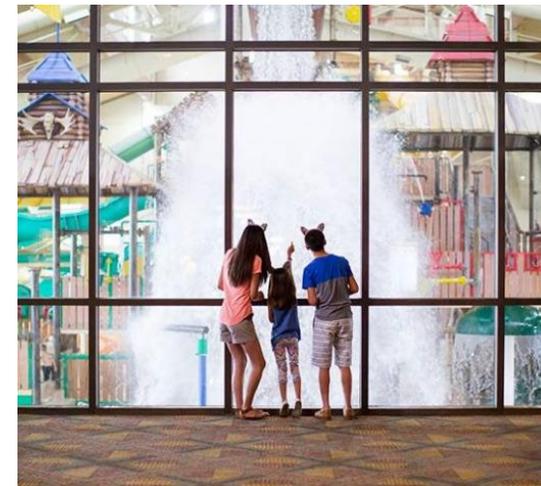


Samantha Grass
Economic Development Manager



Our Mission

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**.



Local Start-Ups (Cabarrus Center)

Strengthening the entrepreneurial ecosystem

**Increase
access
to funding**

**Support Tech/
Scalable
Startups**

**Collaborative
business
support**

**Streamline
regulatory
process**



Existing Businesses

Supporting business retention and expansion

**Build
relationships**

**Educate and
inform**

**Support
business
growth**

**Acknowledge
and celebrate**



Existing Businesses

Cabarrus County Manufacturing Overview

- ~50 established manufacturers
- 5,500+ jobs
- Strong career advancement opportunities
- Generate stable property tax revenue

CELGARD



CORNING



Existing Businesses

Behind the Scenes Support

- Benchmarking wage surveys
- Workforce support (Student TRACK, Veterans, Fair Chance Hiring)
- Permitting and zoning
- Infrastructure and utilities
- Grants (STEP, Upskill, Rail)
- Peer Connectivity (Industry Councils)

Helps industry view Cabarrus County as a business-friendly community.



Retention & Expansion – FY 24-25

- 56 unique company visits
- 85 company engagements (not including phone calls)
- 800+ student engagements – C4 Day, MFG Day, Student TRACK
- Committee Member to 12 Councils or Committees – VMS, CLT Alliance, LC, CTE, Health Needs Assessment, C4 Day, etc.
- Industry Council - Facilitator



Recruiting New Industry

Adding high-skill, high-wage jobs to the community and diversifying the tax base

Industries that align with the communities' desires and resources



Partnerships

A Collaborative Ecosystem

- Education (secondary, community college, university)
- Workforce development board
- Infrastructure and utilities (NCDOT, rail, ports)
- State and local government departments (State: NC DEQ, Local: permitting)
- Real estate developers and brokers
- General contractors, architects, engineering firms
- Non-profits (Chamber of Commerce)



Moving Forward - Cabarrus EDC Goals

- Heavy focus on existing industry support and workforce needs
 - Hiring an existing industry manager
 - Quarterly reports highlighting industry engagement
 - MFG Day programming enhancements
- Aligning recruitment targets with community priorities
- Increasing private sector funding support



Thank you

Gretchen Carson

gecarson@cabarrusedc.com





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Cabarrus Health Alliance (CHA)

Erin Shoe, Health Director and Chief Executive Officer

Cabarrus Health Alliance

Cabarrus County Commissioner Budget Retreat

February 28, 2026



CABARRUS
HEALTH
ALLIANCE

Cabarrus Health Alliance History

- The Cabarrus Health Alliance (CHA) is the **local health department** in Cabarrus County.
- The legal name of the department is The Public Health Authority of Cabarrus County, Inc.
- CHA was created by the Cabarrus County Board of Commissioners effective July 1, 1997.
- The Cabarrus Health Alliance was created under G.S. 131E-15, Part B as a hospital authority. Under this statute, the hospital authority is an autonomous governmental entity governed by a board.
- Cabarrus Health Alliance is funded by a variety of sources including contributions from Cabarrus County for public health services, grants, third party reimbursements, patient fees, and private donations.



Cabarrus Health Alliance Governance

The nine-member board is comprised of the following positions:

1. One (1) member who is a practicing dentist or has previously practiced dentistry in Cabarrus County:
Dr. Kerry Dove, Pediatric Dentist, Concord Pediatric Dentistry
2. One (1) member with significant knowledge in the field of mental health:
Amy Jewel, LCSW, Cabarrus County Schools
3. One (1) member who is a current or previously practicing physician OR One member who is currently or previously practiced as a physician: ***Dr. Lara Pons, Atrium Health Cabarrus (Chair)***
4. One (1) representative of the Cabarrus County School System or Kannapolis City School System:
Daryle Adams, Kannapolis City Schools
5. One (1) member of the Board of Commissioners of Cabarrus County: ***Laura Lindsey***
6. One (1) member appointed by the local governing or advisory board of the main hospital located in Concord: ***Asha Rodriguez***
7. Three (3) public members:
Mark Spitzer, Castle & Cooke and North Carolina Research Campus (Vice-Chair)
Dr. Natasha Lipscomb, Rowan Cabarrus Community College
Cecilia Plez, Duke University

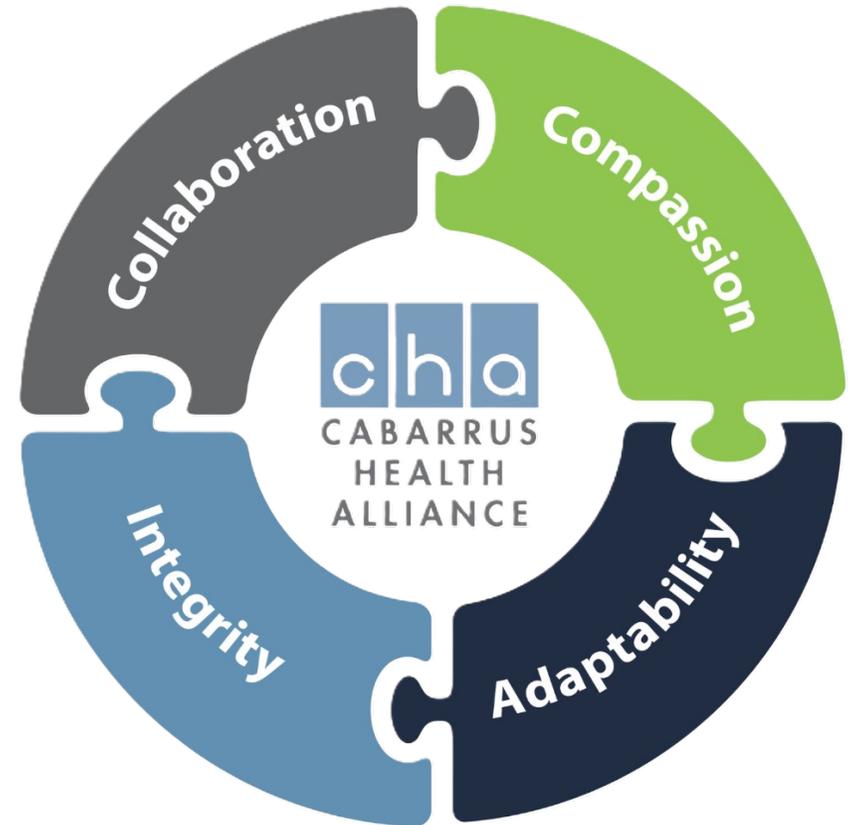
Our Mission, Vision & Values

Our Mission

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

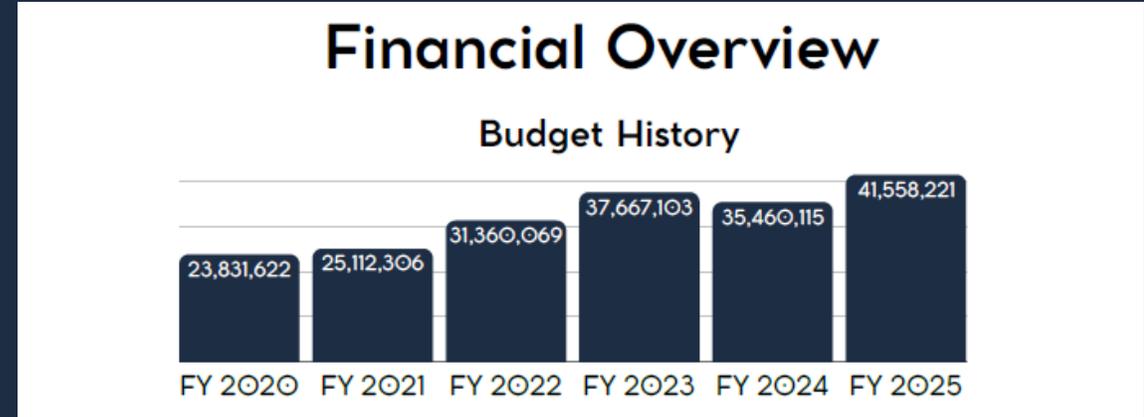
Our Vision

We envision a thriving community where people make healthy choices in healthy environments.



Quick Statistics

Headcount	288 amazing staff!
FY 2026 Budget	\$38,303,948 Decrease from FY 2025
Physical Locations	Three (Kannapolis, Dream Center, Old Creamery) New Concord location opening March 2026 Mt. Pleasant Hub opening 2027



Primary Funding Sources	Percentage
County Contribution	33%
Billable Services	30%
Grants	25%
State Agreements	10%
Sales/Services	1%
Miscellaneous	1%

Our Team - Seven Divisions

School Health (61)

Staff: 61

Clinical Services (59)

Care Mgmt.: 12
CD: 10
Providers: 10
Family Medicine: 8

Women's Health: 5
Registration: 13
Pharmacist: 1

Dental (52)

Clinical Team: 45
Community Team: 7

Community Impact (34)

Adolescent Health: 10 WIC: 15
Healthy Cabarrus: 2 Healthy Living: 6
Preparedness: 1

Behavioral Health (24)

Clinical Team: 13
Community Team: 11

Environmental Health (18)

Staff: 18

Support Services (40)

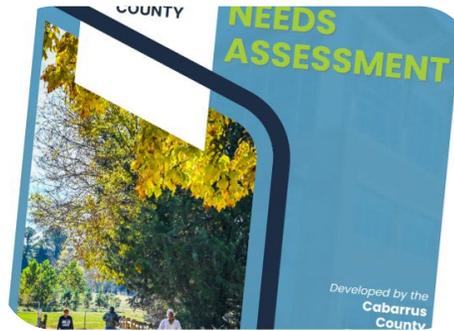
Health Director & Deputy: 2
Accreditation/Performance: 3
Communications: 2
Information Technology: 5

Vital Records/Privacy: 2
HR/Safety: 6
Facilities: 4
Finance: 15
Reception: 1

What Drives Our Work



Mandated Services
10 Essential Public Health
Services &
10A NCAC 46 .0201



Community Health Needs
Assessment



Strategic Plan



Assurance Services (services deemed necessary but not provided by others in the county)

Mandated Services



10 Essential Public
Health Services &
10A NCAC 46 .0201

What types of services do local public health agencies provide?

The mandated services that a local health department must *provide* are:

1. Food, lodging, and institutional sanitation
2. Individual on-site water supply
3. Sanitary sewage collection, treatment, and disposal
4. Communicable disease control
5. Vital records registration

The mandated services that a local health department must *provide, contract for, or certify as available* are:

- A. Adult health
- B. Home health
- C. Dental public health
- D. Grade A milk certification*
- E. Maternal health
- F. Child health
- G. Family planning
- H. Public health laboratory

The mandated services that a local health department must provide are:	County Contribution FY 2025
Food, lodging, and institutional sanitation	County: \$1,500,348 +\$10,762 - Mosquito Control
Wells: Individual on-site water supply	County: 79%
Septic Tanks: Sanitary sewage collection, treatment, and disposal	Total Program: \$1,909,80.50
Communicable disease control	County: \$1,080,844 County: 44%
Vital records registration	Total Program: \$2,057,475 County: \$80,188 County: 100%

The mandated services that a local health department must provide, contract for, or certify as available are:	County Contribution FY 2025
Adult health: provide	County: \$0 Total: \$316,930.34 County: 0%
Home health: certify	N/A
Dental public health: provide	County: \$0 Total: \$5,859,187.41 County: 0%
Maternal health: provide	County: \$200,000 Total: \$804,726 County: 24.8%
Child health: provide	County: \$0 Total: \$1,275,329 County: 0%
Family planning: provide	County: \$0 Total: \$518,679 County: 0%
Public health laboratory: contract	LabCorp embedded @ CHA County: 0%

Table 1: A local health department shall ensure that the following 10 essential public health services are available and accessible to the population in each county served by the local health department. Annual report to NC DHHS. All areas have state and/or regional consultants providing oversight and monitoring of program quality and activity.

10 Essential Health Service	How is this accomplished in Cabarrus County? Data below represents FY 2025.
(1) Monitoring health status to identify community health problems.	<ul style="list-style-type: none"> • Healthy Cabarrus: Community Health Needs Assessment and State of the County’s Health (SOTCH) • Environmental Health (restaurants, childcare centers, schools, lead, vector, long term care, tattoo, lodging) • School Health • Vital Records • Communicable Disease & Epidemiology • Public Health Emergency Preparedness • Care Management and Clinical Services
(2) Diagnosing and investigating health hazards in the community.	<ul style="list-style-type: none"> • Communicable Disease & Epidemiology, Environmental Health, School Health
(3) Informing, educating, and empowering people about health issues.	<ul style="list-style-type: none"> • Healthy Living, Care Management, Adolescent Health, School Health, Carceral Health, Clinical Services, Behavioral Health, Dental, Environmental Health
(4) Mobilizing community partnerships to identify and solve health problems.	<ul style="list-style-type: none"> • Healthy Cabarrus, Healthy Living, Care Management, Adolescent Health, School Health, Carceral Health, Clinical Services, Behavioral Health, Dental, Public Health Emergency Preparedness, Cabarrus Wellness Coalition
(5) Developing policies and plans that support individual and community health efforts.	<ul style="list-style-type: none"> • Community Health Needs Assessment, Community Health Improvement Plans based on needs assessment findings • Care Management individual care plan • School Health: individual case management, participation on School Health Advisory Committees and Specialized Instructional Support Personnel, • Behavioral Health: individual treatments plans
(6) Enforcing laws and regulations that protect health and ensure safety.	<ul style="list-style-type: none"> • Environmental Health • Communicable Disease
(7) Linking people to needed personal health care services and ensuring the provision of health care when otherwise unavailable.	<ul style="list-style-type: none"> • Care Management Services • Clinical Services (Family Medicine & Women’s Health), Dental, WIC, Behavioral Health • School Health
(8) Ensuring a competent public health workforce and personal health care workforce.	<ul style="list-style-type: none"> • Human Resources – workforce competencies • NC Accreditation & National Accreditation • Provider credentialing • Performance Management & Quality Improvement • Academic Health Department
(9) Evaluating effectiveness, accessibility, and quality of personal and population-based health services.	<ul style="list-style-type: none"> • Community Health Needs Assessment • NC Accreditation & National Accreditation • Performance Management & Quality Improvement (customer service surveys); Epidemiology – disease rates, school presenteeism • Child Fatality Taskforce • Managed Care Quality Assurance – Medicaid & Medicare quality metrics • Grant program evaluation: Elevate, REACH, Pathways to Success, Teen Pregnancy Prevention Initiative, Project MORE, Minority Diabetes Prevention Program, Triple P, Drug Free Communities
(10) Conducting research.	<ul style="list-style-type: none"> • Collaboration with North Carolina Research Campus (ex: UNC Infant Nutrition Study, Cheatham Nutrition & Cognition Lab) • Collaboration with Aetna, University of New Mexico Health Sciences Center and the NC PSUD Network to address perinatal substance use disorder treatment and impact on child maltreatment

Table 2: 10A NCAC 46 .0201 MANDATED SERVICES: The following is a list of mandated services required to be provided in every county of this state. The local health department shall provide or ensure the provision of these services in accordance with the rules in this Section. Data below represents FY 2025.

Mandated Service	Provide or Ensure?	Total Expense	County Contribution	% funded by County	Sources of funding/notes:
1. Adult Health (Primary Care)	Provide	\$316,930.34	\$0	0%	Insurance, private pay/sliding scale
2. Home Health	Ensure				Sold home health division in 2010
3. Dental Public Health	Provide	\$5,859,187.41	\$0	0%	Insurance, private pay/sliding scale, grants
4. Food, Lodging & Institutional Sanitation	Provide	\$1,909,80.50	\$1,500,348	79%	Fees (permit, plan review, etc.), grants, municipality contributions for West Nile Virus prevention efforts
5. Individual On-Site Water Supply	Provide		\$10,762 (West Nile)		
6. Sanitary Sewage Collection, Treatment, & Disposal	Provide				
7. Communicable Disease Control	Provide	\$2,057,475	\$1,080,844	44%	Federal & State funds, insurance, private pay/sliding scale fees, grants
8. Vital Records Registration	Provide	\$80,188	\$80,188	100%	One FTE for entire county
9. Maternal Health	Provide	\$804,726	\$200,000	24.8%	Federal & State funds, insurance, private pay/sliding scale fees, grants County funding: uninsured pre-natal care
10. Child Health	Provide	\$1,275,329	\$0	0%	Insurance, private pay/sliding scale, grants
11. Family Planning	Provide	\$518,679	\$0	0%	Insurance reimbursements, private pay/sliding scale, state grants
12. Public Health Laboratory Support	Ensure				LabCorp is embedded at CHA; bill for lab services; utilize NC DHHS state lab when appropriate and necessary.
County Supported Services	Supported Since	Total Expense	County Contribution:	% funded by County Contribution:	Sources of funding/notes:
1. School Health	1997	\$5,340,576	\$5,264,982	98%	CabCo contribution: \$5,264,982 State grant (School Nurse Funding Initiative): \$50,000 Fees for Kids Plus & summer school coverage: \$25,594
2. Information Technology	1997	\$940,765	\$813,366	86%	CabCo contribution, proceeds from programs (ex: dental)
3. Community Impact/Healthy Cabarrus	1997	\$4,563,782	\$112,000 (Healthy Cabarrus)	2.5%	Healthy Cabarrus: \$112,000 (Cabarrus County) + \$30,450 (CHA) + \$28,500 (Atrium Health Cabarrus) All other: federal, state, local, and foundation grants
4. Behavioral Health: Carceral Services	2023	\$547,011	\$547,011	100%	
5. General Administration	1997	\$7,765,538	\$2,431,141	33%	CabCo contribution, proceeds from other services (dental), fund balance contribution for facilities in FY2025
Total FY 2025 Cabarrus County Contribution for Public Health Services			\$12,040,642		FY 2025 CHA Total Funding: \$36,526,260; County Contribution: 33%

What Drives Our Work: Community Health Needs Assessment



CABARRUS COUNTY 2025

Community Health Needs Assessment

AT-A-GLANCE

The Process

The CHNA is a collaborative process that brings together community members, partners, and data to identify the most important health needs in Cabarrus County. By combining local voices with research and data, we can better understand community challenges and opportunities, set shared goals, and guide strategies to improve health and well-being for everyone. The four health priorities identified below were chosen as the focus areas for the county's health improvement plan.

PRIORITY ISSUES



Behavioral Health

This continues to be a top concern for Cabarrus County residents. Survey responses and community data highlighted the increasing demand for affordable services behavioral health, timely crisis intervention, bilingual service providers, and expanded mental health support for our youth.



Housing

Safe, stable housing is essential to both individual and community well-being. Residents voiced concerns about rising housing costs and limited availability. Community feedback emphasized the need for creative solutions and expanded access to affordable, supportive housing options.



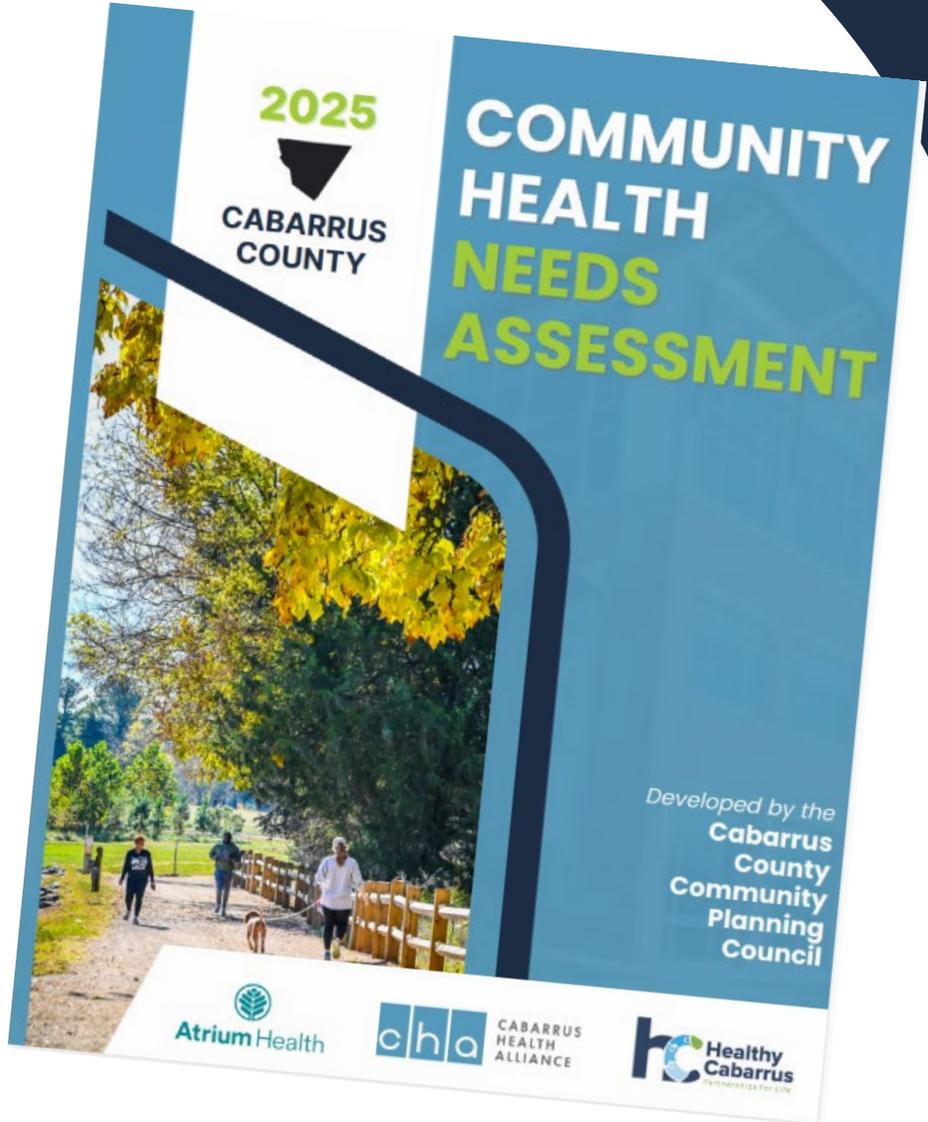
Transportation

Reliable and affordable transportation is critical for accessing healthcare, employment, education, and social services. Community members shared that transportation challenges often create ripple effects, limiting access and contributing to broader inequities within the county.



Early Childhood Education

Residents emphasized the critical role of early learning and affordable, high-quality childcare in shaping long-term health and academic outcomes. Community feedback also pointed to workforce shortages and low wages for childcare providers as key barriers to expanding access and maintaining quality.



What Drives Our Work: Strategic Plan

CHA Strategic Planning Goals & Strategies



Goal 1

Community Health:
Promote better health outcomes by using data-driven approaches to shape policies, design programs, and allocate resources.

Strategy A: Optimize service delivery to better meet community needs.

Strategy B: Elevate public health on the policy agenda through targeted advocacy and resource mobilization.

Strategy C: Improve how data is shared and leveraged to drive action.

Goal 2

Collaboration & Partnerships:
Advance multi-sector partnerships to support resource alignment, knowledge sharing, and to support a unified response to public health needs.

Strategy A: Develop strategic collaborations to increase partner capacity and facilitate resource sharing within the community.

Strategy B: Coordinate internal teams and external partners to support cohesive collaboration.

Goal 3

Engagement & Communication:
Enhance engagement and communication to deliver accurate, accessible public health education.

Strategy A: Expand engagement efforts to promote programs and services to a broader audience.

Strategy B: Foster transparent and effective communication with partners and the public.

Goal 4

CHA as a Workplace of Choice:
Cultivate and retain a motivated workforce through a positive environment that supports employee well-being, professional growth, and high standards of performance.

Strategy A: Promote initiatives that drive operational excellence.

Strategy B: Sustain high levels of employee satisfaction and retention.

Strategy C: Nurture staff and foster employee skill development and growth

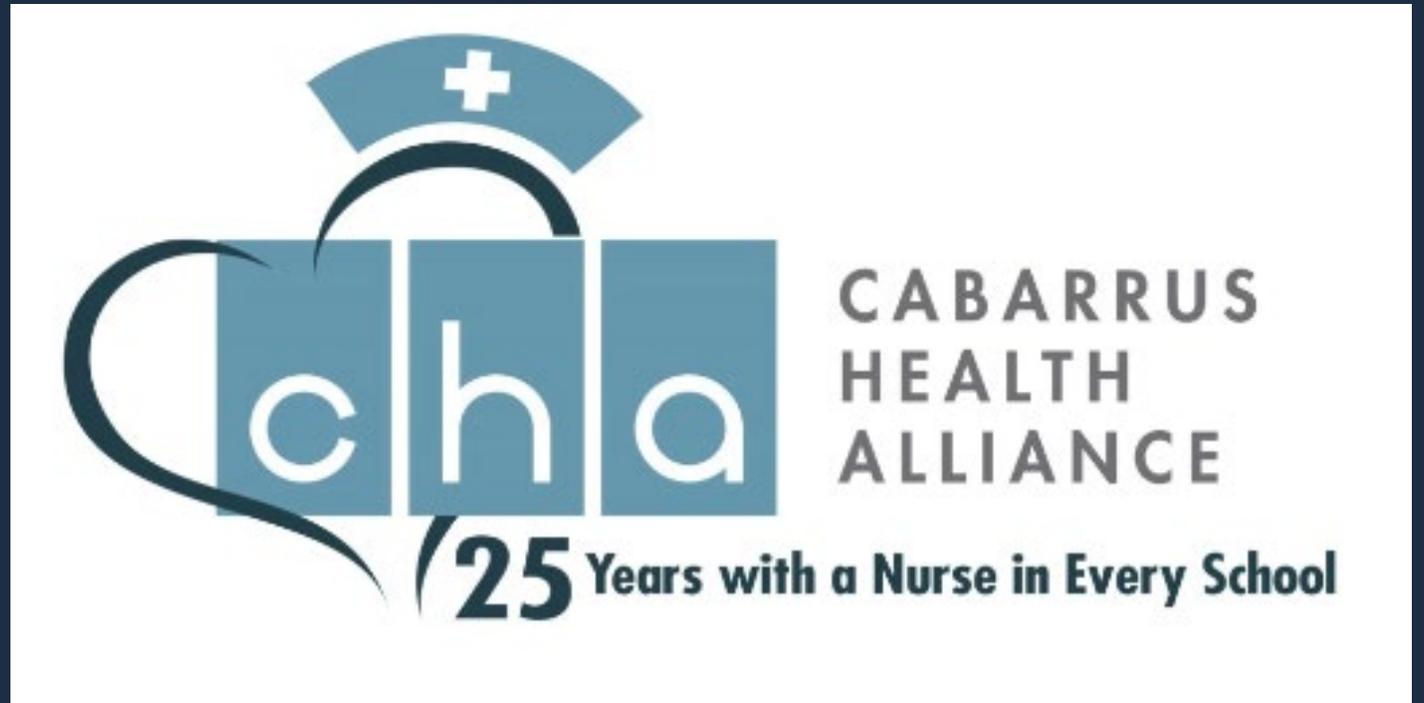
Strategy D: Cultivate a workplace culture rooted in engagement and compassion

What Drives Our Work: Assurance Services



Services/programs needed,
but not provided and/or
limited capacity provided
through others.

- School Health
- Family Medicine (pediatric to adult)
- Women's Health
- Dental
- Behavioral Health
- Health Education



Making an Impact Fiscal Year 2025

WIC

Women Infants & Children

16,618 Visits



Dental

21,126 Visits

10,378 Unique Patients



School Health

108,280 Health Room Visits

24,090 unique students

2,349 medication orders

87.3% of students assessed were able to return to class and learning



Environmental Health

3,644 Onsite/Well Visits

208 Tattoo Inspections

611 Temporary Food Event Permits

239 Pool Inspections

3,421 Food & Lodging Inspections (including childcare & schools)

CHA as an Academic Health Department

The next generation of our public health workforce!

2025:

- 264 students hosted through internships, practicums, and shadowing
- Number of contact hours: 9,962



Cabarrus County Contribution Total Funding, 2022-2026

Contribution	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Environmental Health	\$982,388	\$1,392,009	\$1,434,813	\$1,511,110	\$1,580,272
Information Technology	\$723,316	\$745,758	\$774,763	\$813,366	\$841,967
Support Services	\$2,058,791	\$2,140,353	\$2,257,183	\$2,431,141	\$2,585,974
Care Management	-	-	-	-	-
School Health	\$4,153,853	\$4,522,536	\$4,761,440	\$5,264,982	\$5,501,213
Community Impact	\$101,945	\$105,258	\$108,942	\$112,000	\$119,010
Dental	-	-	-	-	-
Vital Records	\$63,913	\$72,743	\$75,660	\$80,188	\$83,060
Communicable Disease	\$914,497	\$941,052	\$972,820	\$1,080,844	\$1,173,635
Clinical Services	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Behavioral Health	-	-	\$408,520	\$547,011	\$564,729
WIC	-	-	-	-	-
County Contribution Total	\$9,198,703	\$10,119,709	\$10,994,141	\$12,040,642	\$12,649,860
CHA Budget	\$31,360,069	\$37,667,103	\$35,460,115	\$41,558,221	\$38,303,948

Cabarrus County Contribution *Expansion Requests, 2022-2026*

Request	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
School Health: Support Roles (4)				\$229,387	
School Health: Nurse Salaries			\$47,263		
School Health: New School Nurse, Roberta Road Middle		\$82,321			
School Health: Increase in hours & benefits	\$165,641	\$143,413			
School Health: Director Position	\$165,000				
School Health: Salary Adjustments	\$106,000				
School Health: Electronic Medical Records System	\$44,000				
Environmental Health: Food & Lodging 2 staff and vehicle		\$208,968			
Environmental Health: Onsite Wastewater 2 staff		\$160,000			
Environmental Health: Onsite Wastewater 1 staff	\$75,000				
Communicable Disease: Epidemiologist	\$98,145				
Behavioral Health: Jail Based Team 4 staff			\$408,520		
Behavioral Health: Jail Based Clinician & On-Call Hours 1 staff				\$120,499	

Cabarrus County Contribution

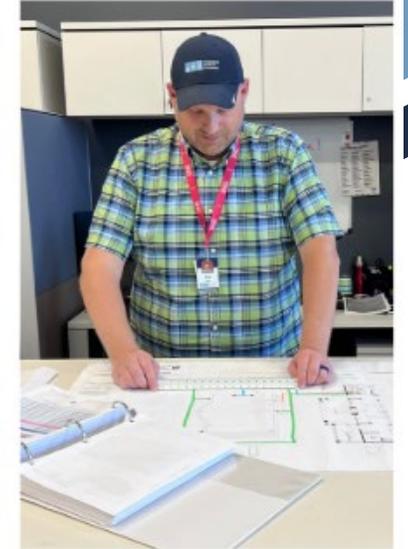
Expansion & Merit, COLA, Fringe Request, 2027

Request	FY 2027 With EH positions	FY 2027 No EH positions
Continuation: Cost of Living Adjustment & Merit Increases	\$397,085	\$397,085
Continuation: Fringe	\$304,130	\$304,130
Expansion: Environmental Health: Food & Lodging Vehicle (2 staff and 2 vehicles)	\$277,066	\$0
Funding Request Total	\$978,280	\$701,215

- Food & Lodging inspection demand in Cabarrus County has increased steadily over the past three fiscal years.
- This growth is driven by:
 - population increases,
 - expanding commercial development,
 - higher volumes of temporary food establishments (TFEs), and
 - more complex regulatory work such as plan reviews and lead investigations.

Growth Trends

- Required inspections increased from 3,652 (FY 2023–24) to 3,861 (FY 2025–26), a 5.7% increase in two years.
- Temporary Food Establishment permits and re-inspections have increased substantially, with re-inspections projected to more than double since FY 2023–24.
- Currently Submitted Plan reviews are expected to add 200+ inspections annually, many of which are time-intensive and front-loaded.
- Lead investigations are projected to increase to 30 annually, more than doubling over three years.



Food & Lodging Inspection Frequencies

	Risk Category 1 <i>Coltrane Life Center, Country Inn & Suites</i>	Risk Category 2 <i>Subway, Papa Johns</i>	Risk Category 3 <i>Steak N' Shake, Chick-fil-A</i>	Risk Category 4 <i>East Coast Wings & Grill, Panda Express</i>
Number of Establishments	23	355	237	310
Frequency of Inspections	1 inspection per year	1 inspection every 6 months (2 visits per year)	1 inspection every 4 months (3 visits per year)	1 inspection every 4 months + 1 educational visit per year (4 visits per year)
Total Number of Mandated Activities/Year	23	710	711	1,240
Notes: PH: potentially hazardous TCS: time/temperature controlled for safety	Prepare only non-PH food and non-TCS foods	Cook & cool no more than 2 PH and TCS foods PH and TCS raw animal ingredients in a ready to cook form	Cook & cool no more than 3 PH and TCS foods PH and TCS raw animal ingredients NOT in a ready to cook form	Cook & cool unlimited number of PH and TCS foods Establishments serving highly susceptible populations Establishments using specializes processes

Expansion Request Justification, cont.



Cabarrus County Contribution

Expansion & Merit, COLA, Fringe Request, 2027

Request	FY 2027 With EH positions	FY 2027 No EH positions
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Thank you!



The CHA Dental Team





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Market Survey / Hot Jobs

Ashley Dobbins, Human Resources Director

Cabarrus County Market Analysis Overview

Ashley Dobbins, HR Director
Budget Retreat
February 28, 2026



CABARRUS COUNTY
America Thrives Here

Benefits of Regular Market Studies

A compensation market study tells you:

- Where Cabarrus sits vs surrounding/competing jurisdictions
 - Which jobs are below market
 - Which grades are compressed
 - Where internal equity issues exist
- ✓ Proactively managing our compensation plan allows us to stay competitive in the market and effectively attract and retain top talent.

Position Classification Table

Assistant Kennel Technician		Sheriff	NEX	10	\$33,737.60	\$16.22	\$52,520.00	\$25.25
Community Social Service Technician		DSS	NEX					
Library Assistant		Library	NEX					
Receptionist - Bilingual		DSS	NEX					
Senior Counselor		ALP	NEX					
Social Work Trainee		DSS	NEX					
System Services Assistant		Library	NEX					
Transportation Clerk		DSS	NEX					
Administrative Specialist I		Multiple	NEX	11	\$35,422.40	\$17.03	\$55,244.80	\$26.56
JCPC Administrative Assistant		County Mgr	NEX					
Nutrition Site Coordinator		DSS	NEX					
Park Ranger		ALP	NEX					
Active Living Center Facility Operator		ALP	NEX	12	\$37,190.40	\$17.88	\$57,886.40	\$27.83
Assessment Associate		Tax Admin	NEX					
4H Program Assistant		Coop Ext	NEX					
Custodian		IAM	NEX					
Custodian-Mobile		IAM	NEX					
Deputy Register of Deeds		ROD	NEX					
Grounds Maintenance Worker		IAM	NEX					
Parts Room Attendant		IAM	NEX					
Program Assistant		ALP	NEX					
Tax Collection Assistant		Tax Admin	NEX					
Transportation Driver		DSS	NEX					

Previous Market Studies

Departments	BOC Approved	Effective Date
Public Safety (Sheriff, EMS, EM, Fire)	6/20/2022	7/15/2022
EMS – Hot Jobs	10/3/2022	10/20/2022
DSS/Transportation/Veteran Services	11/20/2023	12/1/2023
Public Safety (Sheriff, EMS, EM, Fire)	3/18/2024	4/19/2024
General Government Departments	9/16/2024	10/18/2024
Codes Enforcement/Foreign Language Interpreters – Hot Jobs	11/18/2024	11/15/2024

Market Study Schedule

Year 1
Emergency Medical Services
Emergency Management
Sheriff

Year 2
Board of Commissioners Staff
Communications
Finance & Accounting Staff
County Manager's Office
Economic Development
Elections
Fair
Active Living & Parks
Human Resources
Information Technology
Library
Register of Deeds
Tax
Veterans
Planning

Year 3
Human Services
Transportation
Infrastructure & Asset Management
Administrative Positions

Departments Due Are In “Year 3”

- DSS
- Transportation
- Infrastructure and Asset Management
- Administrative Positions

Survey Respondents

- City of Concord
- Cumberland County
- Gaston County
- Iredell County
- Johnston County
- City of Kannapolis
- Town of Mooresville
- Rowan County
- Union County

Did not respond:

- Buncombe County
- City of Charlotte
- City of Raleigh
- Durham County
- Mecklenburg County
- New Hanover County
- Onslow County
- Wake County

Summary – Public Safety Departments (Year 1)

<u>Job Title</u>	<u>Department</u>	<u>Min</u>	<u>Max</u>	<u># of Employees</u>	<u>Average Salary</u>	<u>Comparator Average Min</u>	<u>Comparator Average Max</u>	<u>Comparator Average Salary</u>	<u>Responses</u>
Emergency Medical Technician	Emergency Medical Services	\$40,996.80	\$63,897.60	12	\$44,300.53	\$42,492.84	\$68,398.72	\$45,079.73	5
Paramedic	Emergency Medical Services	\$49,816.00	\$77,667.20	21	\$54,849.60	\$50,886.95	\$82,850.08	\$60,960.54	4
911 Telecommunicator	Sheriff	\$49,816.00	\$77,667.20	11	\$59,329.16	\$44,708.98	\$72,320.08	\$50,177.86	9
Firefighter II	Fire	\$49,883.60	\$77,636.52	7	\$56,387.76	\$54,939.99	\$86,207.44	\$63,633.80	3
Jail Detention Officer	Sheriff	\$57,657.60	\$89,849.76	79	\$66,345.50	\$50,282.42	\$80,162.93	\$54,791.75	6
Animal Shelter Manager	Sheriff	\$57,657.60	\$89,939.20	1	\$87,214.40	\$59,953.81	\$96,163.17	\$68,519.89	6
Assistant Fire Marshal II	Fire	\$57,657.60	\$89,939.20	2	\$79,487.20	\$61,876.41	\$100,543.58	\$75,545.61	8
Deputy Sheriff - 8 Hour	Sheriff	\$57,657.60	\$89,939.20	39	\$68,152.00	\$54,456.21	\$87,469.49	\$61,699.39	8
Detective	Sheriff	\$63,585.60	\$99,091.20	18	\$80,740.98	\$62,277.64	\$96,200.84	\$76,648.13	7
Sergeant - 8 Hour	Sheriff	\$70,075.20	\$109,220.80	1	\$96,818.57	\$70,821.87	\$110,969.30	\$88,645.27	9
Fire Marshal	Fire	\$77,272.00	\$120,452.80	1	\$99,652.80	\$78,187.03	\$126,505.01	\$99,288.35	9

Summary – General Gov Departments (Year 2)

Job Title	Department	Min	Max	# of Employees	Average Salary	Comparator Average Min	Comparator Average Max	Comparator Average Salary	Responses
Library Assistant	Library	\$33,737.60	\$52,520.00	29	\$40,369.21	\$35,057.69	\$55,178.93	\$39,510.61	6
Park Ranger	Active Living & Parks	\$35,422.40	\$55,244.80	5	\$38,862.72	\$40,419.80	\$63,071.93	\$45,983.16	4
Deputy Register of Deeds	Register of Deeds	\$37,190.40	\$57,886.40	6	\$55,213.60	\$41,250.82	\$66,073.00	\$48,035.04	6
Tax Collection Assistant II	Tax	\$39,000.00	\$60,840.00	4	\$47,658.00	\$40,166.38	\$64,329.40	\$44,844.18	5
Zoning Enforcement Officer	Planning & Zoning	\$45,198.40	\$70,449.60	1	\$55,036.80	\$54,816.54	\$86,832.89	\$74,846.23	4
Help Desk Technician	Information Technology	\$47,486.40	\$73,902.40	5	\$53,185.60	\$57,771.11	\$93,501.07	\$66,055.68	8
Librarian	Library	\$49,816.00	\$77,667.20	6	\$58,125.60	\$53,629.52	\$86,169.44	\$63,402.64	6
Code Enforcement Officer II	Codes Enforcement	\$52,332.80	\$81,515.20	1	\$81,515.20	\$57,838.53	\$93,560.59	\$67,798.95	7
Real Property Appraiser	Tax	\$52,332.80	\$81,515.20	6	\$60,288.80	\$51,796.73	\$82,033.43	\$57,240.44	5
Benefits Specialist	Human Resources	\$54,912.00	\$85,571.20	1	\$70,428.80	\$63,157.65	\$101,551.30	\$74,084.34	8
Paralegal	Legal	\$54,912.00	\$85,571.20	1	\$65,270.40	\$57,679.62	\$93,601.32	\$72,700.34	8
Park Program Manager	Active Living & Parks	\$54,912.00	\$85,571.20	2	\$69,929.60	\$59,719.65	\$96,668.77	\$69,293.02	7
Planner	Planning & Zoning	\$57,657.60	\$89,939.20	1	\$64,708.80	\$57,857.98	\$93,571.18	\$68,229.55	9
Procurement Officer	Procurement	\$57,657.60	\$89,939.20	1	\$65,603.20	\$68,164.13	\$110,874.96	\$76,353.61	7
Accountant	Finance	\$60,569.60	\$94,369.60	3	\$72,099.73	\$63,013.52	\$102,049.14	\$79,213.22	9
Talent Acquisition Specialist	Human Resources	\$60,569.60	\$94,369.60	1	\$83,075.20	\$67,948.36	\$108,849.86	\$84,909.46	6
Personal Property Supervisor	Tax	\$63,585.60	\$99,091.20	1	\$92,976.00	\$71,306.72	\$114,426.58	\$87,761.79	6
Risk & Safety Coordinator	Risk	\$63,585.60	\$99,091.20	1	\$74,235.20	\$68,361.98	\$112,385.24	\$78,159.88	6
Library Branch Manager	Library	\$66,768.00	\$104,124.80	6	\$82,700.80	\$63,223.33	\$102,980.84	\$75,280.82	7
Cyber Security Analyst	Information Technology	\$81,140.80	\$126,505.60	2	\$94,983.20	\$86,234.89	\$138,424.55	\$113,145.51	6
Network Engineer	Information Technology	\$81,140.80	\$126,505.60	1	\$111,425.60	\$86,785.24	\$140,592.73	\$109,344.28	8
Human Resources Manager	Human Resources	\$85,238.40	\$132,828.80	3	\$123,974.93	\$93,396.18	\$156,787.94	\$123,548.12	7
Risk & Safety Director	Risk	\$85,238.40	\$132,828.80	1	\$118,851.20	\$96,626.71	\$152,837.13	\$116,256.94	5
Communications & Outreach Director	Communications	\$93,932.80	\$146,369.60	1	\$136,427.20	\$101,393.83	\$166,989.79	\$130,082.45	6
Deputy Finance Director	Finance	\$98,633.60	\$153,732.80	1	\$128,190.40	\$105,421.93	\$169,710.72	\$131,957.00	8
Budget Director	Budget	\$108,721.60	\$169,478.40	1	\$166,233.60	\$121,549.96	\$191,600.85	\$153,237.21	7

Summary – DSS, IAM, Admin Departments (Year 3)

<u>Job Title</u>	<u>Department</u>	<u>Min</u>	<u>Max</u>	<u># of Employees</u>	<u>Average Salary</u>	<u>Comparator Average Min</u>	<u>Comparator Average Max</u>	<u>Comparator Average Salary</u>	<u>Responses</u>
Custodian	IAM	\$37,190.40	\$57,886.40	34	\$44,425.74	\$36,056.39	\$57,966.68	\$40,978.82	7
Grounds Maintenance Worker	IAM	\$37,190.40	\$57,886.40	11	\$41,257.75	\$36,784.06	\$56,846.01	\$40,621.66	8
Transportation Driver	Transportation	\$37,190.40	\$57,886.40	20	\$40,517.36	\$39,630.33	\$62,345.17	\$43,636.81	4
Administrative Specialist II	Multiple	\$39,000.00	\$60,840.00	15	\$51,299.73	\$43,318.61	\$69,277.37	\$52,283.77	10
Building Maintenance Mechanic	IAM	\$43,014.40	\$66,996.80	9	\$52,436.80	\$42,372.83	\$69,003.76	\$44,607.21	8
Child Support Agent I	DSS	\$43,014.40	\$66,996.80	1	\$63,232.00	\$46,675.20	\$75,713.72	\$51,591.04	5
Eligibility Specialist II	DSS	\$43,014.40	\$66,996.80	89	\$50,664.59	\$45,098.55	\$71,755.28	\$49,449.25	4
Foreign Language Interpreter	DSS	\$43,014.40	\$66,996.80	4	\$52,618.80	\$40,892.41	\$66,283.59	\$46,387.54	5
Fleet Mechanic	IAM	\$45,198.40	\$70,449.60	6	\$57,910.67	\$51,622.53	\$82,547.51	\$62,013.91	8
Electical Technician II	IAM	\$47,486.40	\$73,902.40	1	\$56,992.00	\$51,901.40	\$82,960.53	\$65,542.95	4
HVAC Technician	IAM	\$49,816.00	\$77,667.20	4	\$56,409.60	\$49,004.50	\$79,309.44	\$60,826.16	9
Social Worker III	DSS	\$52,332.80	\$81,515.20	27	\$65,182.58	\$58,774.62	\$94,043.00	\$68,323.13	6
Veteran Services Officer	Veterans	\$52,332.80	\$81,515.20	3	\$68,868.80	\$49,714.37	\$79,487.29	\$61,595.78	6
SWIAT (Child Welfare)	DSS	\$57,657.60	\$89,939.20	23	\$66,058.09	\$60,872.99	\$97,486.94	\$69,879.07	6
Social Work Supervisor III	DSS	\$63,585.60	\$99,091.20	14	\$75,982.40	\$76,479.61	\$122,388.59	\$89,112.62	6
Veteran Services Director	Veterans	\$70,075.20	\$109,220.80	1	\$93,392.00	\$87,243.14	\$139,763.97	\$105,483.05	6
Program Administrator I	DSS	\$73,590.40	\$114,732.80	3	\$106,024.53	\$77,340.35	\$122,546.15	\$96,873.52	3
DSS Director	DSS	\$119,891.20	\$186,908.80	1	\$169,769.60	\$131,158.60	\$209,617.72	\$186,611.37	6



Areas to Watch

<u>Job Title</u>	<u>Average Salary</u>	<u>Comparator Average Salary</u>	<u>% Difference</u>	<u># of Employees</u>	<u>Responses</u>
Paramedic	\$54,849.60	\$60,960.54	10.55	21	4
Firefighter II	\$56,387.76	\$63,633.80	12.07	7	3

<u>Job Title</u>	<u>Average Salary</u>	<u>Comparator Average Salary</u>	<u>% Difference</u>	<u># of Employees</u>	<u>Responses</u>
Park Ranger	\$38,862.72	\$45,983.16	16.78	5	4
Zoning Enforcement Officer	\$55,036.80	\$74,846.23	30.50	1	4
Help Desk Technician	\$53,185.60	\$66,055.68	21.59	5	8
Librarian	\$58,125.60	\$63,402.64	8.68	6	6
Benefits Specialist	\$70,428.80	\$74,084.34	5.06	1	8
Paralegal	\$65,270.40	\$72,700.34	10.77	1	8
Planner	\$64,708.80	\$68,229.55	5.30	1	9
Procurement Officer	\$65,603.20	\$76,353.61	15.15	1	7
Accountant	\$72,099.73	\$79,213.22	9.40	3	9
Risk & Safety Coordinator	\$74,235.20	\$78,159.88	5.15	1	6
Cyber Security Analyst	\$94,983.20	\$113,145.51	17.45	2	6

<u>Job Title</u>	<u>Average Salary</u>	<u>Comparator Average Salary</u>	<u>% Difference</u>	<u># of Employees</u>	<u>Responses</u>
Transportation Driver	\$40,517.36	\$43,636.81	7.41	20	4
Fleet Mechanic	\$57,910.67	\$62,013.91	6.84	6	8
Electical Technician II	\$56,992.00	\$65,542.95	13.96	1	4
HVAC Technician	\$56,409.60	\$60,826.16	7.53	4	9
SWIAT (Child Welfare)	\$66,058.09	\$69,879.07	5.62	23	6
Social Work Supervisor III	\$75,982.40	\$89,112.62	15.91	14	6
Veteran Services Director	\$93,392.00	\$105,483.05	12.16	1	6
DSS Director	\$169,769.60	\$186,611.37	9.45	1	6

Hot Jobs

A Hot Job Market Study is a targeted compensation analysis focused on positions that are difficult to recruit for or retain due to high market demand, limited talent supply, or increased competition. The study evaluates how current pay compares to the external market and identifies where adjustments may be needed to remain competitive.

Hot Jobs Continued

When to Use One:

- High turnover in specific classifications
- Extended vacancy times
- Competing jurisdictions increasing pay
- Critical service impact (ex: Child Welfare, deputies, paramedics, IT)

Hot Jobs- Child Welfare

101 Active Positions in the Social Work/Child Welfare Department

2023 – Termed 49 Employees

2024 – Termed 35 Employees

2025 – Termed 40 Employees

We currently have 20 vacancies in Child Welfare

Salary Example

5% Increase Per Pay Grade Increase for all positions in this Division

1 Grade Movement – 5% Per Person = Approximately \$296, 743

2 Grade Movement – 10% Per Person = Approximately \$593,487

We do receive 50% reimbursement for these positions

Hot Jobs – Child Welfare

- Consultant funds are available.
- Engage a consultant to conduct a thorough compensation analysis.
- Present findings and recommendations at a future Work Session.

Questions





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Transportation / Squad 410 / Child Welfare

Aalece Pugh, Assistant County Manager/
Consolidated Health Services Agency Director

Jason Burnette, Emergency Management Director

Jacob Thompson, Fire Marshal

Doug Hall, County Attorney / General Counsel



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
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Transportation / Squad 410 / Child Welfare

Transportation

Aalece Pugh, Assistant County Manager/
Consolidated Health Services Agency Director

Cabarrus County Health and Human Services

CCTS Consolidation Study Overview



CABARRUS COUNTY
America Thrives Here



CABARRUS COUNTY
Health and Human Services

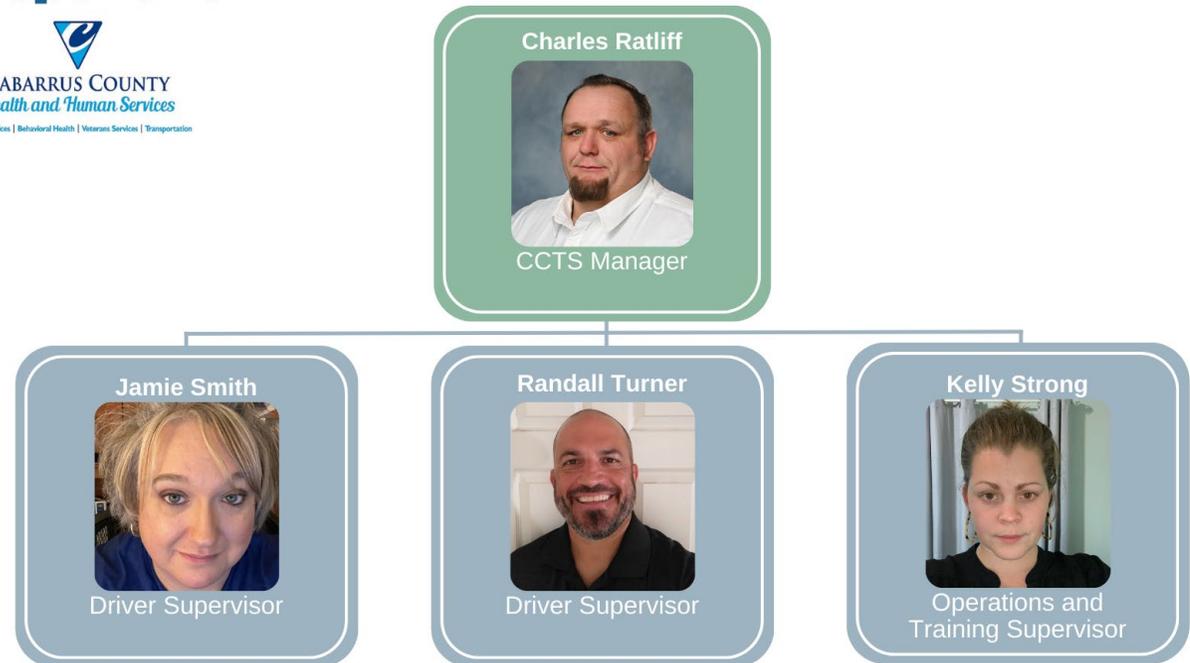
Cabarrus County Transportation Services

- Cabarrus County Transportation Services (CCTS) offers transit services to eligible Cabarrus County residents in all municipalities.
- Service Types:
 - Non-Emergency Medical Transportation (NEMT) – funded by Medicaid: Provides safe, reliable transportation for individuals who need assistance traveling to and from medical appointments but do not require emergency care (e.g., medical, behavioral health, pharmacy, etc.)
 - Employment & career development (i.e., RCCC and other vocational opportunities)
 - Nutrition sites (i.e., LunchPlus)
 - Trips for residents in rural areas eligible for Rural General Public (RGP) funded services

Personnel

- 4 Member Management Team
- 4 Call Center Representatives
- 2 Dispatchers/Schedulers
- 21 Full-Time Drivers
- 1 Auxiliary Driver
- 1 Fleet Support Coordinator

Transportation



CCTS Leadership

Funding Sources FY26

- 5310 - 65 and older
- 5310 CHA – related to public health services (COC is direct recipient)
- Elderly and Handicapped- 60 and older or handicapped (requires medical provider approval)
- Department of Aging
- Department of Social Services 19 CAP - Medicaid for non-medical appointments
- Department of Social Services 19 - Medicaid for medical appointments
- Managed Care – Broker for select Medicaid recipients (ModivCare subcontractor)
- Rural General Public (RGP) - Must live in a rural area and complete an application – partly subsidized by residents
- Social Services - Services to the Social Services offices



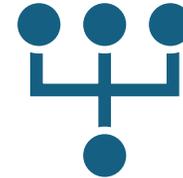
2020 Consolidation Study Highlights



Part of a long-term transit plan completed in 2020



Led by a steering committee working alongside project stakeholders



Project team held a stakeholder meeting with then City Managers of Kannapolis and Concord, CCTS leaders, and the Cabarrus County Metropolitan Planning Organization (MPO) Administrator



Consolidation Study Highlights

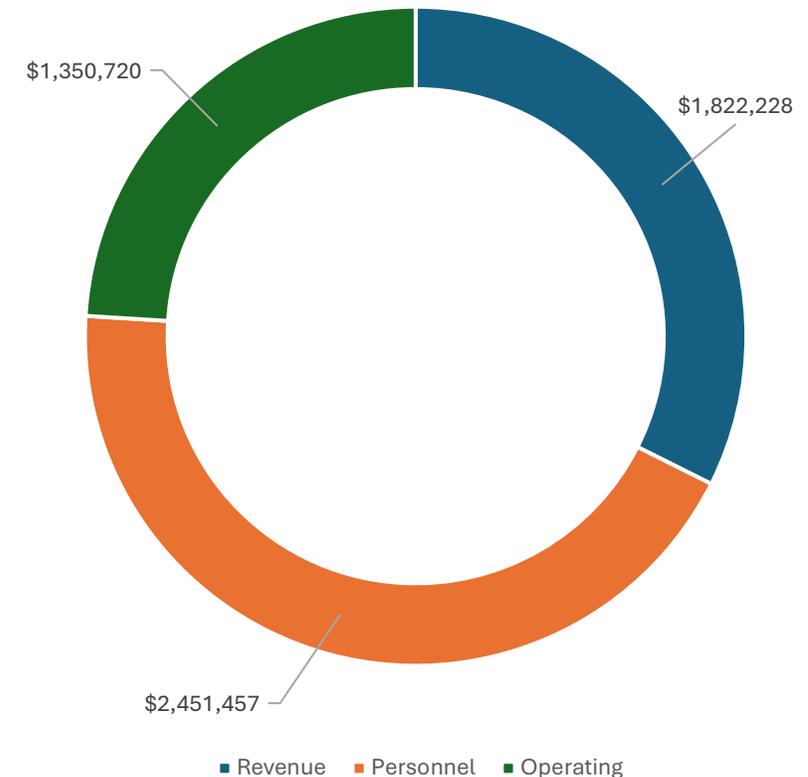
Description of Service Integration Options

- **Connection** is a relationship based on common interests but with no significant resource sharing other than information. For example, staff members of transit agencies operating in the same geographic area speak with each other informally regarding shared areas of expertise. (current model)
- **Consolidation** involves one agency subsuming the service of another agency, which then stops providing it. For example, formation of a regional transit authority which would combine existing agencies and operate their services under the new authority's name.

Current Considerations

- Intermittent yet ongoing efforts since 2020 (particularly in 2022 & 2023).
- Late 2024, County opted against consolidation.
- 2025: Discussions revisited under new leadership.
- Latest discussion with CK Rider occurred on January 28, 2026 secondary to request for additional information.
 - Although consolidation may create operational efficiencies, it is unlikely to result in cost savings for the County; the expectation is that the County would contribute the same amount or potentially more to the COC or a new Transit Authority.
 - Would not be beneficial for CCTS drivers to join union.
 - Status of Kannapolis' vision for ongoing transportation services unknown.

Cabarrus County Transportation
Revenue/Expenses +





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Transportation / Squad 410 / Child Welfare

Squad 410

Jason Burnette, Emergency Management Director
Jacob Thompson, Fire Marshal

County-Employed Firefighters

Enhancing Countywide Fire & Rescue Capability



An Operational Model Focused on Coverage, Capability, and Collaboration



The County's Role in Fire & Rescue Service Delivery

- Cabarrus County has a statutory responsibility to ensure fire and rescue coverage across all districts upon collection of fire tax.
- County-employed firefighters exist to support:
 - Countywide coverage
 - Specialized response needs
 - Operational continuity across multiple jurisdictions
- This model supplements—rather than replaces—municipal and volunteer fire departments.
- Gives Cabarrus County resources to ensure protection of the taxpayers at any time.





Scope of Responsibilities Beyond First Glance



- Countywide response and standby coverage
 - LVAD Patients and EMS support
 - Firefighter transport
- Cross-district support during simultaneous incidents
- Staffing stability during daytime and weekday hours
- Public education
- Training
 - Average 3000-3500 hours per year



Scope of Responsibilities Beyond First Glance

- Specialized operational support (rescue, logistics, continuity)
 - McGuire response
 - Search and rescue response
 - Water rescue team
 - Sheltering and weather response
 - Emergency management logistics
 - Asset movement and deployment
 - Public education and outreach

- Support during training gaps, leave, or volunteer shortages



How County-Employed Firefighters Strengthen Departments Local and Abroad



NEWLAND
VOLUNTEER FIRE DEPARTMENT

To Whom It May Concern,

Newland Volunteer Fire Department would like to thank the Cabarrus County Squad 410 C-Shift firefighters, Captain Stephen Jackson, Jeff Blake, Kevin Redish, and Jim Prusack for coming to assist our department after Hurricane Helene. These firefighters were a major help to our department in assisting us with call response as well as helping us get our station back in order after it was flooded. They also assisted our members with checking on residents in our community that had been affected by the storm. They acted very professionally and showed the selflessness of a firefighter to help others in need. Newland Volunteer Fire Department is grateful for their assistance to our fire department as well as the community of Newland and the County of Avery.

Colby Benfield
Colby Benfield
Chief

- Improve response reliability without increasing local payroll
- Provide experienced personnel integrated into daily operations
- Provides additional deployable assets to strengthen our state.
- Allow departments to maintain service levels during peak strain
- Increase resilience during major incidents or weather events

Real Operations, Real Impact



During a recent winter weather event, County firefighters were mobilized at 10:00 PM to support emergency shelter activation. They assisted with trailer movement, shelter setup, and animal shelter operations to ensure the County was prepared to protect residents in under 4 hours.



County firefighters assisted Northeast Fire Department with annual hose testing when staffing was limited. By providing additional personnel, they expedited the process and helped return critical apparatus to service more quickly.



County firefighters support land search operations alongside the Cabarrus County Search Team, bringing specialized training to implement technical rescue procedures in challenging environments. They also provide critical equipment transport, personnel movement, and operational setup—at any hour, including late-night deployments. This was exhibited even recently in a 3-day search for a missing elderly resident.

Real Operations, Real Impact...



While traveling nearby, County firefighters responded to a vehicle accident involving entrapment and arrived to find a patient pinned inside. They quickly created access using extrication tools, providing patient access prior to additional units arriving and helping reduce delay in care.



During an early morning structure fire, County firefighters supplied primary manpower as local members were forced to leave for work. They remained on scene through full suppression and termination, ensuring a safe and effective outcome.



County firefighters play a critical role in the McGuire Nuclear Station reception center by managing the vehicle registration and radiological monitoring component of the evacuation reception center. Their specialized training ensures Cabarrus County maintains operational readiness in the event of an actual nuclear emergency.



From Mobile Unit to Integrated Presence

- The original deployment model emphasized mobility and independence
- Service needs and station configurations have evolved with optimization becoming more apparent
- Fire Services is proposing a refined operational approach
- Focus shifts from “unit identity” to personnel integration and equipment provision



Partner Agency Input

DE Dylan Ennis <dylanennis19@gmail.com>
To: Jacob Thompson
You replied on Thu 9/4/2025 2:17 PM

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Chief Thompson,
The County Chiefs met on 9/2/25 to discuss different options we would like to standalone station is best. We do not want to see the Squad go away but the Chief Heavy rescue or Engine company.
We as the Chiefs would like to see them in something like a light rescue with a staffing grant as well and we all agree we would like to try and increase it. We are We do not want to see the squad go away or be disbanded, but we do want to standalone station. I would like to make it known that every Chief had the chance some support.

Dylan Ennis
Chief
Rimer Fire Department
4306 Rimer Rd. Concord, NC 28025
980-721-9493

Bylan R. Dunn
Fire Chief
704-465-3574
Extension 3001
6452 Morehead Rd
Harrisburg, NC 28075
www.harrisburgnc.gov

Harrisburg NC
FIRE DEPARTMENT

MIDLAND
Volunteer Fire & Rescue Inc.

I am writing this letter in response to the email from Mr. Burnett in reference to Squad 410 vehicle purchase or upgrade.

If the county unit is going to stay in service and is going to progress, I believe a few areas need to be looked at. In my opinion I believe Squad 410 would serve the departments it supports with a rescue company or a rescue engine. In my opinion there is no need for a cascade system and I am going to state my opinion, I need to have some reasoning behind my statements.

First, I do not see that truck carrying that amount of weight and wasting that amount of space needed for technical equipment. I do not recall a time when we ran out of air on a fire scene. Amount of departments responding to working fires on first and second alarms we don't run. After a second alarm is requested and mobile air system can be added to the alarm on all runs. Once set up it will not run out of air. The amount of maintenance, fuel, tires, stress on the truck and danger of accidents increases with that extra weight will increase. Down time for filling the system may keep them from being available for calls. There will be an increase in calls to competition to top off bottles and will keep them out of position and increase fuel consumption. In me it would be more economical to keep the weight off the truck. I do agree that if they are in service, they need a larger vehicle to carry specialty equipment and tools for the purpose of put in place for area that is to support the county fire departments. They should be the best of the county along with four of the five rescue specialties. I have experience in the matter. While employed by the Charlotte fire department I was assigned to both Rescue 3 and Rescue 10 as a carrier. I watched as equipment that was not used was added to the truck until it was over load not safe to drive and in turn required a larger vehicle to correct the problem. The true definition of a square truck is an engine company with rescue tools. I agree one hundred percent with that and believe it should be applied here. They will be completely versatile if this approach is used be able to assist with rescue ops, MVA's and fire suppression activities. They will be able to move up or cover the area if there are no trucks or personnel available. Runway details, large or natural disasters will also be areas they can assist with. We already have several heavy center rescues in the county that can be added to run cards to address any equipment needed they are in short. I believe if you're going to make the move do it all the way. I believe they will run out and also over time, become over weight and this will affect the mission of the truck. The air consumption problem can be overcome by adding a mobile air trailer or rescue with the capacity compressor will be more feasible than carrying around the weight and taking up space on the would suggest pulling the runs for the last three years to see how many times a second alarm is requested and that will give you the data you need to justify the request or move on. There reason for redundant spending when you can upgrade the first time.

These are just my opinions and I am looking at this from an outside manager approach.
Chief Larry W. Coley II
Midland Fire

2011-2014, Midland, NC 28057 704-498-9927
Est. 1953

ALLEN VOLUNTEER FIRE DEPARTMENT, Inc.
4006 U.S. Hwy. 401 S. - Concord, N.C. 28025

To Whom it may Concern,

First I would like to introduce myself, my name is Randy Dozier. I currently serve as the Fire Chief for the Allen Fire Department. I have been a member of this department for 26 years and have served in various ranks and capacities. When the Manpower Unit Squad 410 was first implemented, I was not in favor of the program. I felt that there were better solutions to provide assistance to the Volunteer Fire Departments in Cabarrus County. County management at the time was very secretive and difficult to work with. Questions and concerns would go unanswered. The EM Director and Fire Marshal at the time would treat you as if you were an enemy for bringing concerns to them. The working relationship with EM and the FMO was very difficult which had a negative impact on Squad 410 during that time period. I retired from Allen Fire Department in August of 2021. After a brief time away from the fire department, I decided to come back as an active member and was re-elected to Fire Chief in August of 2023. During my time away a new EM Director was hired along with a new County Fire Marshal. As I started working with the new leadership I quickly realized the positive changes not only with County Management but also with the Manpower unit Squad 410.

Since my return to Fire Chief, I have to say that Squad 410 has been a valuable asset for Allen Fire Department. Some examples include helping with testing fire hose, providing manpower on calls and helping with fire prevention activities at schools and churches within our community. We recently conducted a smoke detector campaign with the American Red Cross. Squad 410 provided assistance without complaint and stayed until the project was complete. This was a great help to me because Allen VFD was short on volunteers that day.

From my experience with responding to calls for service with Squad 410 whether in my fire district or neighboring districts, there is still a weakness with the program that I feel needs to be corrected. This program could be pushed to a higher level of service with the purchase of a larger vehicle such as a heavy or medium duty Rescue Company. The current vehicle utilized by Squad 410 is great for transporting personnel but lacks the capability to carry necessary equipment needed for emergency scenes. The addition of a Rescue Company would provide a much better resource for the volunteer fire departments.

Proudly Serving Since 1959

East Gold Hill Volunteer Fire Department
P.O. Box 346
Gold Hill, NC 28071
Station phone (704) 232-9852 Email goldhillfire@yahoo.com
Matt Brock, Chief

To whoever this concern I think that Sq410 does a great job in helping out the community and citizens of all Cabarrus county. And with that being said they are in a great need for a bigger truck to support the need to help out all the depts that they help. And all kind of incident that they run up against so with that being said the truck they have now can not carry all the thing they need to have on it. It puts to much weight on that truck and makes it unsafe for them and the people they drive by going from one end of the county to the other end. Please take this into consideration thank you for your time to read this.

Respectfully,
Chief Matt Brock

- October Fire Services Strategic Planning Workshop included discussion of long-term deployment models
- Mt. Pleasant colocation identified as a potential operational alignment opportunity
- Concept included utilizing Mt. Pleasant apparatus and station facilities
- Emphasis on improving integration rather than maintaining a stand-alone model
- Discussion centered on maximizing existing resources and reducing duplication
- Idea reflected collaborative input from fire service leadership

Operational Integration Through Colocation



- County firefighters housed at Mt. Pleasant Fire Department to support Mt. Pleasant daily operations in coordination with town fire chief
- Personnel remain county employees under county authority
- Responding Mt. Pleasant apparatus when appropriate to assist other districts
- No transfer of employment, liability, or financial obligation
- Continuance of county oversight or use of employees for overall county benefit



Operational Benefits of Colocation

- Faster access to staffed apparatus
- Reduced duplication of response resources
- Improved coordination and interoperability
- Stronger training and operational alignment
- Enhanced coverage for Eastern/ Northern Cabarrus County
- ISO Benefits
 - Northeast Cabarrus, Rimer, Cold Water, Georgeville, Mt. Pleasant, Allen



Cost-Saving, High-Value Service Delivery



- No exchange of funds between entities
- County continues to fund personnel and benefits
- Town provides space and facilities already in service
- Provides apparatus for response to certain county incidents as well as equipment
- Maximizes return on existing county investment and fire tax investment



Cost-Saving, High-Value Service Delivery



■ Current Annual Budget

- Annual Salaries and Benefits
 - +/- \$745,000 Salaries
 - +/- \$406,000 Benefits
- Annual Equipment and Support Costs
(Includes PT, OT, Turnout Gear, Uniforms, Training, FF Physicals, Fuel, etc.)
 - +/- \$180,000

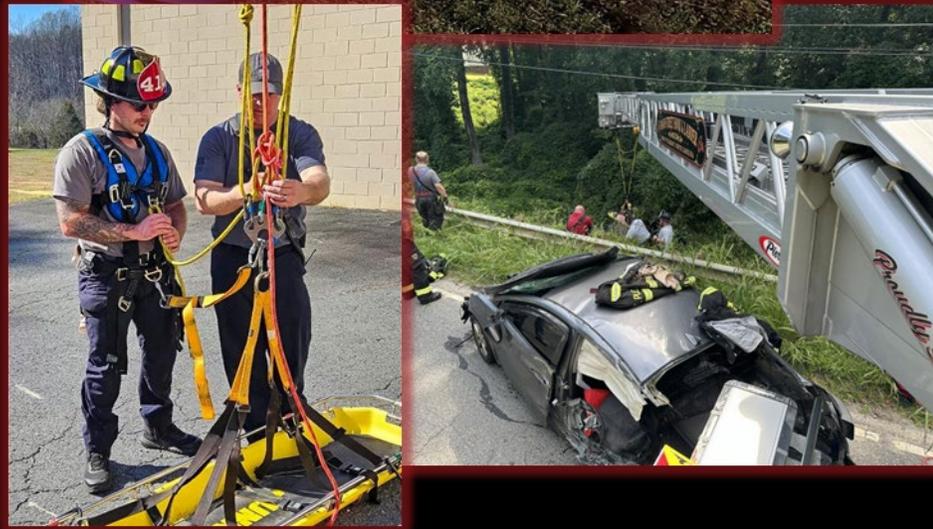
■ Partnership Savings

- SCBA Replacement (FY30)
 - \$40,000
- CIP Vehicle (Current)
 - \$900,000
- Replacement response vehicle with upfit (FY27 and every 3 years)
 - \$100,000
- Extrication Equipment Replacement (FY28)
 - \$20,000
- Various other tools and equipment (Various FY)
 - \$25,000 over next 5 years
- Fuel (Each FY)
 - \$5,000
- Facilities/ Furniture Maintenance and Upgrades
 - \$15,000 over next 10 years

A Smarter Way Forward



- Proposal to evolve a service model
- Colocation reduces costs for county and partners
- Supports our mission, vision, and values
- Colocation strengthens partnerships, improves coverage, and protects public safety
- This approach reflects stewardship, adaptability, and responsible governance



A few more options....

Alternative Option 1

- Divide personnel amongst two departments having two at each department
- Similar relationship as described with Mt. Pleasant
- Personnel respond apparatus to half of the county
- Loose collective support by dividing the staff decreasing safety and effectiveness
- Still must manage personnel sick time and vacation
- Decreased response time but decreased effectiveness
- More agreements/ contracts to manage

Alternative Option 2

- Divide personnel amongst four departments having one at each department
- Similar relationship as described with Mt. Pleasant
- Personnel respond apparatus to quarter of the county
- Loose collective support by dividing the staff decreasing safety and effectiveness
- Still must manage personnel sick time and vacation
- Decreased response time but decreased effectiveness
- Even more agreements/ contracts to manage
- May struggle to find effective station locations with sufficient facilities

Questions?





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Transportation / Squad 410 / Child Welfare

Child Welfare

Doug Hall, County Attorney / General Counsel

February 20, 2026

Memo for FY27 Budget Planning Retreat

Dear Staff and Commissioners:

The Legal Department has been asked to share information about potential savings associated with bringing Child Welfare / Juvenile Court legal services in-house, and the logistics of doing so. The County has paid \$400,000.00 per year to Hartsell & Williams for a number of years for this service. Prior to our Staff Attorney being hired in early FY25, this annual contract covered Child Welfare, Adult Protective Services, Guardianship, and Child Support Enforcement Court.

The Staff Attorney took over Adult Protective Services, Guardianship, and Child Support Enforcement Court shortly after FY25 began, around mid-August of 2024. However, the FY25 and FY26 Hartsell & Williams contract amount was not adjusted for the reduced services being requested.

A competent and experienced Child Welfare attorney could be hired for around \$130,000.00/year, or ~\$190,000.00 total cost after benefits and associated expenses (annual State Bar dues, continuing education costs, laptop, cell phone, additional Lexis/Nexis license, additional Clio case management system license, etc.)

We receive 50% State and Federal reimbursement for these Child Welfare legal services. The current contract therefore costs the County ~\$200,000.00/year in local taxpayer dollars. If the position was in-house, assuming the same reimbursement rate, the in-house attorney would cost the County ~\$95,000.00 in local taxpayer dollars. Note that Human Resources (not the Legal Department) will set a competitive salary for this position, so the actual savings may vary up or down.

Other considerations:

This attorney would need paralegal or legal assistant support. Carie Love, our current lone paralegal, could provide some assistance, but additional paralegals or legal assistants would be needed. There are already two existing persons / positions within DSS that could be utilized, and those persons could be reclassified as Legal Department employees if more appropriate. No new money or positions would be needed for support staff.

This attorney would need an enclosed office at Child Welfare due to the sensitive nature of their duties, documents and conversations. Any support staff would ideally be located in close proximity to the attorney, and enclosed offices would be recommended for them as well but not strictly necessary.

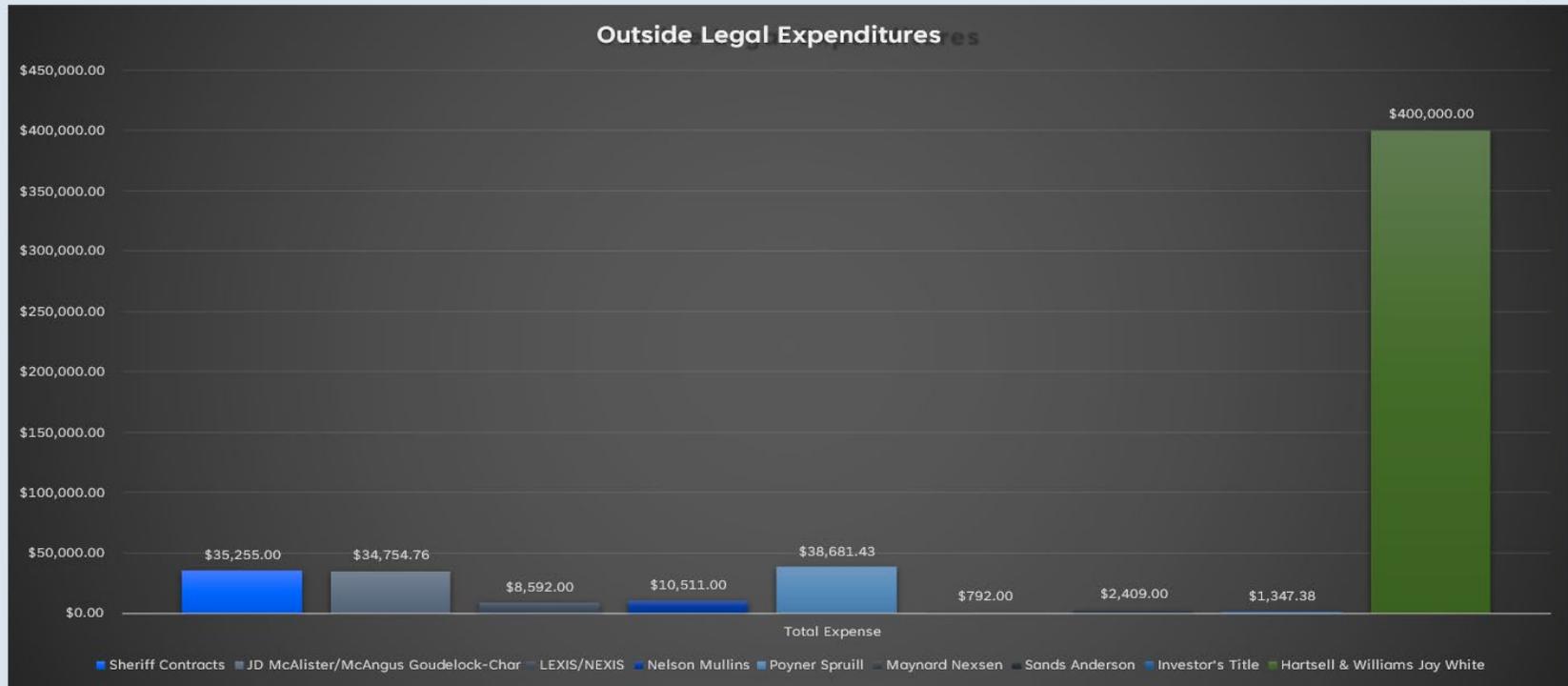
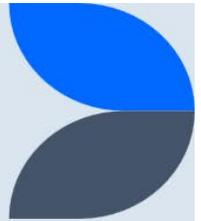
An in-house attorney would be solely dedicated to DSS in general and Child Welfare in particular, 40 hours per week. Workflow, efficiency, and DSS logistics would hopefully be enhanced with in-house services.

The in-house attorney would have some time to devote to other Health and Human Services (HHS) needs. Together with the current Staff Attorney, this would be a well-rounded provision of legal services across HHS for a multitude of their legal needs (Child Welfare staffings, pleadings, and courtroom work; HHS contracts, HHS human resources issues, HHS policy revisions, etc.) Human Resources matters are the largest demand upon the Legal Department overall, and many of those matters originate within HHS.

An in-house attorney would be subject to County supervision and the disciplinary procedures of the County's personnel ordinance. An outside attorney is an independent contractor, and as such is not under the control of anyone. All attorneys (in-house or contracted) exercise independent discretion and judgment in the performance of their legal duties. However, DSS would benefit from the ability to direct how and when information flows to and from the attorney, how and when the attorney interacts with management and staff, having some control over the attorney's schedule, etc.

Bringing this legal work in-house would reduce the dissemination of highly confidential Child Welfare information outside of this organization. There is no reason to believe there has been a problem with information being kept secure in the past, but it is an area of significant risk to the County which could be mitigated by legal services being in-house.

CY25 OUTSIDE LEGAL EXPENDITURES





**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Volunteer Fire Departments

Jacob Thompson, Fire Marshal

Midland Fire Department

2026 Fire Tax Rate Request Presentation

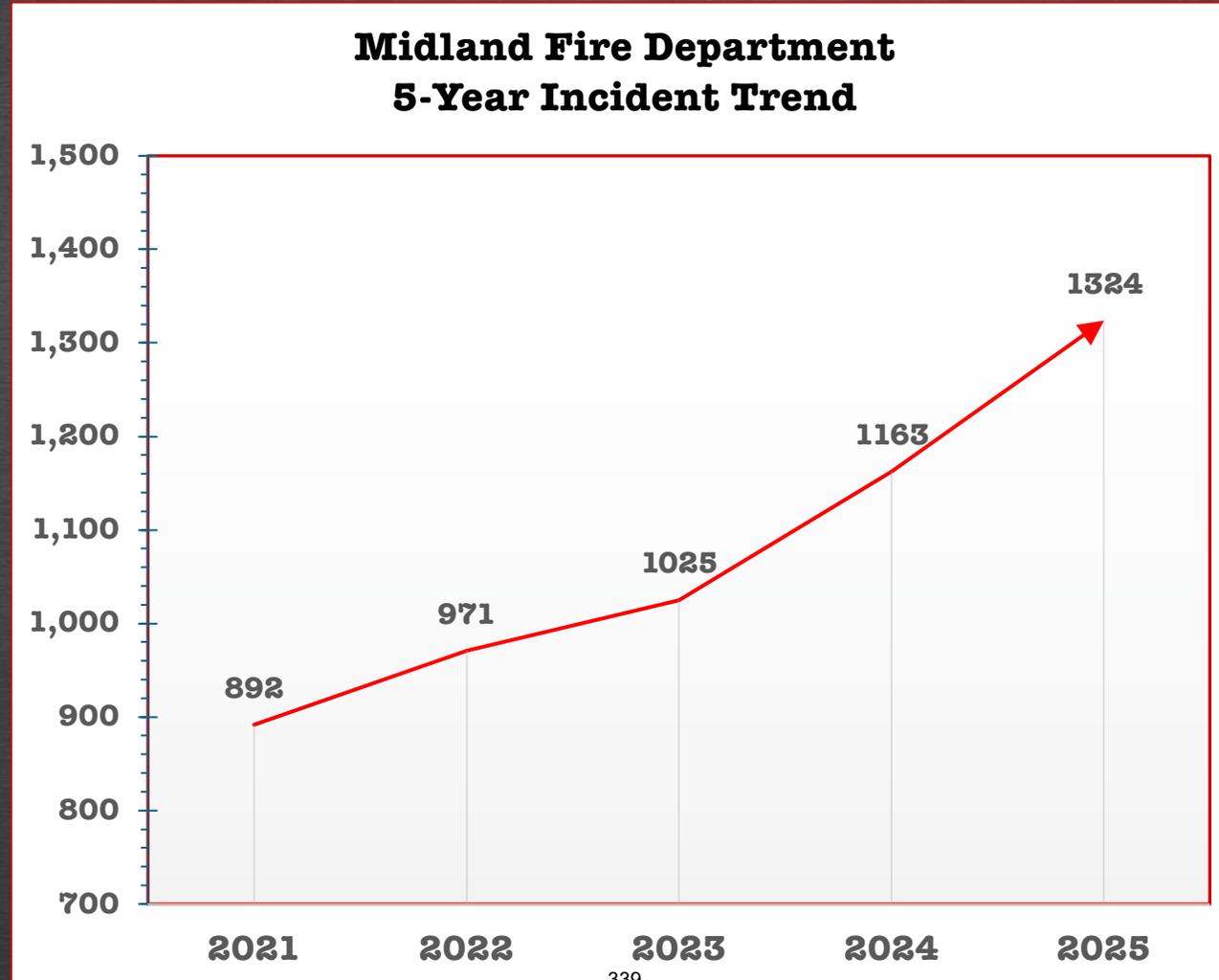


Department Overview

- Founded in 1955
- Provides fire suppression, heavy rescue, and EMT-Basic level first responder services to approximately 24 square miles in southern Cabarrus.
 - Midland fire district adjoins departments in Stanly, Mecklenburg, and Union Counties, which we provide automatic and mutual aid.
- Response provided by two fire stations in a 24/7/365 capacity to protect the citizens of Midland's fire district and provide essential assistance to other fire districts.



Rising Call Volume



Purpose & Responsibility

This request is about maintaining public safety, reliability, and readiness for a growing community.

- Midland Fire Department is committed to providing safe, professional, and dependable emergency services
- Our mission is to protect:
 - Lives
 - Property
 - Economic development
 - Quality of life
- Today's request reflects responsible planning, not overspending
- We are asking for a modest, necessary adjustment to keep pace with rising costs and community needs



Current Fire Tax Rates

- Midland Fire Department's current fire tax rate: 0.10 per \$100
- North Carolina GS 69-25.4
 - Limits fire district tax rates to no more than .15 per \$100.
 - Harrisburg is the only department in the county at this amount.

Allen	0.11
Coldwater	0.08
Concord Rural	0.125
Flowes Store	0.10
Georgeville	0.09
Gold Hill	0.09
Harrisburg	0.15
Jackson Park	0.125
Kannapolis Rural	0.10
Midland	0.10
Mt. Mitchell	0.10
Mt. Pleasant	0.11
Northeast	0.12
Odell	0.059
Richfield	0.07
Rimer	0.10



Requested Increase

Midland requests a modest increase that is small for taxpayers, but critical for operations.

- Current rate: \$0.10 per \$100
 - **Proposed rate: \$0.11 per \$100**
 - *Increase: \$0.01 per \$100*
- *Example Impact*
 - \$250,000 home → approx. \$25 per year
 - \$350,000 home → approx. \$35 per year
 - \$400,000 home → approx. \$40 per year

For most residents, this is less than \$3 per month or 10¢ a day, but has a major impact on emergency services



Rising Costs in the Fire Service

Fire protection costs are increasing faster than local revenue.

- Equipment & Apparatus Inflation
 - Fire apparatus prices have increased dramatically nationwide
 - Material costs
- Safety Equipment
 - Higher safety standards
 - Compliance requirements
 - Replacement cycles
- Operating Costs
 - Staffing
 - Personal Protective Equipment (PPE)
 - Fuel
 - Maintenance
 - Insurance
 - Workers Comp. – The State no longer funding.
 - Training
 - 100+ Classes being taught at training grounds

Fire departments today operate in a much more complex and expensive environment than pre-COVID.



Critical Capital Needs

This increase directly supports essential, long-term investments.

Planned Capital Purchases

- **New Engine Company**
 - Cost: \$1,300,000
 - Primary frontline response unit
 - Essential for structure fires, EMS assists, and rescue operations
 - Replacement prevents reliability and safety issues
- **Self-Contained Breathing Apparatus (SCBA)**
 - Cost: \$500,000
 - Firefighters' primary life-safety equipment
 - Current units are reaching the end of their service life
- **Utility/Service Vehicle**
 - Cost: \$70,000
 - Supports logistics, training, command, and field operations
 - Improves efficiency and response support

These are not optional upgrades. They are essential tools for protecting lives.



Staffing Stability & Public Safety

Equipment is only effective when properly staffed.

- Fire and EMS responses depend on trained personnel
 - NFPA recommends 9 trained firefighters to be considered an effective firefighting force
- Staffing supports:
 - Faster response times
 - Safer operations
 - Better patient outcomes
 - Reduced firefighter injury
- **The Increase Helps:**
 - Maintain current staffing levels
 - Support recruitment and retention
 - Reduce burnout
 - Ensure adequate coverage

Without stable funding, staffing becomes vulnerable and public safety suffers.



Original Financial Strategy: Natural Growth

The department planned responsibly but external factors changed the outcome.

- Our intent was to rely on:
 - Community growth
 - Property value increases
 - Economic development
- This would naturally expand revenue
- Avoid frequent tax adjustments

Reality: Revaluation Appeals

- 2025 Tax appeals reduced expected revenue
- Major properties successfully appealed
 - Corning
 - **Impact:**
 - Approximately \$156,000 lost originally, negotiated to \$79,000

This significantly reduced projected revenue and made the original plan unrealistic.



Why Waiting Is Not an Option

Delaying action increases long-term costs and risk.

Consequences of Delay:

- Higher repair costs
- Increased equipment failures
- Reduced reliability
- Safety concerns
- Higher future replacement costs
- Greater financial burden later

Proactive investment is always less expensive than emergency replacement.



Stewardship & Accountability

The department uses taxpayer funds responsibly.

- Long-term capital planning
- Competitive purchasing
- Grant seeking when available
- Preventive maintenance programs
- Budget oversight
- Transparent reporting

We treat every tax dollar as a public trust, that's why we are only requesting the .01¢ increase.



Community Growth & Service Demand

Midland is growing and emergency services must grow with it.

- Increased population
- More homes
- More businesses
- More traffic
- More calls for service

Growth = Increased demand



Return on Investment

This small increase produces significant community value.

Benefits:

- Faster response times
- Improved firefighter safety
- Better patient outcomes
- Lower insurance ratings
- Protection of property values
- Business confidence
- Community resilience

Special Operations:

- NC Heavy Rescue Certification
- High Angle Rescue
- 8100 Land Search Members
- Swiftwater Rescue Response
- UAV (Drone) Program

Future Programs:

- Heavy Lifting & Breaching

A strong fire department protects the entire tax base.



Closing

This is a reasonable, responsible, and necessary request.

We are not asking for more than we need, we are asking for what it takes to continue serving this community safely and effectively.

.01/\$100 Increase

- Supports major capital needs
 - Stabilizes staffing
 - Offsets lost revenue
 - Prepares for growth
 - Community
 - Other Departments/Agencies
 - Special Operations
 - Partnerships with RCCC



Midland Fire Department - Fire Tax Rate Increase Request

From Thomas Yow <tyow@midlandfireandrescue.org>

Date Tue 2/17/2026 12:45 PM

To Jason Burnett <JABurnett@cabarruscounty.us>; Jacob Thompson <jathompson@cabarruscounty.us>; Kayla Sharrock <kasharrock@cabarruscounty.us>

Cc Larry Coley <lcoley@midlandfireandrescue.org>; 'Joshua Case' <jcase@midlandfireandrescue.org>

 1 attachment (11 MB)

Midland 2026 Fire-Tax Rate Increase Request.pdf;

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe!

On behalf of Midland Fire Department, we respectfully request an adjustment to the Midland fire district tax rate from \$0.10 to \$0.11 per \$100 of assessed property value for the 2026 fiscal year.

This increase is necessary to address rising call volume, increased service demands, and significant inflation in equipment, apparatus, and operating costs. In addition, recent property tax revaluation appeals have reduced projected revenue, limiting our ability to rely on natural growth to fund operations and capital needs.

The proposed adjustment will have a minimal impact on most residents, generally less than \$3 per month, while providing critical support for public safety. The additional revenue will be used to fund essential capital purchases, including a new engine company, replacement of self-contained breathing apparatus (SCBA), and a utility/service vehicle. It will also help stabilize staffing, support recruitment and retention, and ensure adequate emergency coverage.

Please see attached presentation.

Respectfully,

Thomas



Thomas E. Yow

Assistant Chief, Operations

Cell: 980-521-2108

Email: tyow@midlandfireandrescue.org

TAX INCREASE PROPOSAL

MT. PLEASANT FIRE DEPARTMENT



DEPARTMENT OVERVIEW

THE MOUNT PLEASANT FIRE DEPARTMENT (MPFD), ESTABLISHED IN 1937, COVERING 36 SQUARE MILES WITH A SPLIT ISO RATING OF 2/4. CURRENTLY STAFFING FOUR FIREFIGHTERS 24/7. WE HAVE THREE FULL-TIME LIEUTENANTS (ONE FOR EACH SHIFT) PROVIDING CONSISTENT LEADERSHIP, SUPERVISION, AND OPERATIONAL OVERSIGHT FOR EACH SHIFT. WE STAFF AN ENGINE COMPANY AND ALSO HAVE THE FOLLOWING SUPPORT APPARATUS; A RESERVE ENGINE, 100' TOWER LADDER, 3000-GALLON TANKER, A HEAVY RESCUE TRUCK, BRUSH TRUCK, AND A UTV. WE PROVIDE AUTOMATIC AND MUTUAL TO ALL DEPARTMENTS SURROUNDING US.

GRANTED REVALUATION INCREASE

- **IN 2024 WE REQUESTED A .03 CENT INCREASE OVER THE REVENUE NEUTRAL RATE OF .08 CENT SO THAT WE COULD PUT A 4TH PERSON ON DUTY EACH SHIFT SO THAT WE COULD MEET THE OSHA RESPIRATORY PROTECTION STANDARD.**
- **WITH THIS WE ADDED A 4TH PERSON TO EACH SHIFT AND LAST YEAR WE TRANSITIONED ONE PART TIME POSITION EACH DAY TO A FULL-TIME LIEUTENANT, TO PROVIDE CONSISTENT LEADERSHIP AND OVERSIGHT TO THE DAILY SHIFTS. AND AS WE ADVISED WE ALSO INCREASED OUR PAY RATE ONE DOLLAR AN HOUR TO 17 DOLLARS, AT THE TIME BRINGING OUR PART TIME PAY MORE IN LINE WITH OTHER DEPARTMENTS.**

REQUEST

- **WE ARE REQUESTING A .02 INCREASE FOR THE RURAL AND MUNICIPAL FIRE DISTRICT.**
- **THE FUNDS WILL BE FOR CAPITAL PROJECTS AND A \$1 INCREASE IN PAY.**

\$1 PAY INCREASE

- **WE ARE CURRENTLY PAYING FIREFIGHTERS STARTING OUT AT \$17 AN HOUR AND WE ARE ONE OF THE BUSIEST DEPARTMENTS IN THE COUNTY EXCLUDING HARRISBURG, CONCORD, AND KANNAPOLIS.**
- **WE ARE WANTING TO INCREASE OUR PAY \$1 PER POSITION TO BRING US MORE INLINE WITH OTHER NEIGHBORING DEPARTMENTS AS WE DIDN'T HAVE AN INCREASE LAST YEAR.**

TRUCK REPLACEMENT NEEDS

- **ENGINE 19 IS A 2021 SMEAL WITH APPROX. 39,749 MILES ON IT.**

IN 2021 WE PAID \$577,000 FOR THE SMEAL, AND TODAY IF WE REPLACE IT THE TRUCK WILL COST 1.1 TO 1.2 MILLION DOLLARS. WE ARE IN NEED TO ORDER A SECOND ENGINE FOR STATION 2 AND THIS WILL EXTEND THE LIFE OF THE 2021 ENGINE BECAUSE IT WOULD RESPOND TO APPROX. HALF OF THE CURRENT CALLS IT DOES NOW. IT IS RECOMMENDED BY NFPA THAT ENGINES SERVE AS A FRONT LINE APPARATUS FOR 10 YEARS, AND CAN BE IN RESERVE FOR ANOTHER 10 YEARS AFTER THAT BEFORE REFURBISHING. IF WE WERE TO ORDER ONE THIS YEAR, THEY ARE CURRENTLY AT A 3-4 YEAR BUILD TIME AND IT WOULD ARRIVE AROUND THE SAME TIME THAT STATION 2 WOULD BE IN SERVICE.

FIRE STATION 2

- **FIRE STATION 2 WILL BE LOCATED ON WALKER RD ACROSS THE STREET FROM MT PLEASANT HIGH SCHOOL ON 8 ACRES THAT THE TOWN OF MT PLEASANT CURRENTLY OWNS.**
- **WITH STATION 2 THERE IS OPPORTUNITY FOR CABARRUS COUNTY EMS, FMO, AND LEO TO HOUSE WITH US IF THEY WISH.**
- **WITH THE GROWING AREA MPFD RESPONDED TO 1,267 CALLS IN 2025 WITH MANY OF THESE BEING TWO OR THREE CALLS SIMULTANEOUSLY THAT COULD BE HANDLED BY A SECOND COMPANY VS WAITING ON MUTUAL AID (SQUAD 410 OR ANOTHER DEPARTMENT) TO COME FROM A FURTHER DISTANCE.**
- **THIS WILL HELP THE ISO IN THE RURAL AREA AND ALSO HELP NEIGHBORING FIRE DEPARTMENTS WITH A LOWER RATING.**

STATION 2 CONTINUED

- **STATION 2 WILL HAVE ENOUGH AREA FOR A TRAINING FACILITY. THIS IS NEEDED TO ACQUIRE THE APPROPRIATE HOURS FOR FACILITY TRAINING TO MAINTAIN A LOW ISO RATING. THAT WILL ALSO BE ACCESSIBLE FOR OTHER DEPARTMENTS TO USE FOR MUTUAL AID AND FACILITY HOURS TO GO TOWARDS OUR ISO.**

COST ESTIMATES

- **ENGINE REPLACEMENT- 1.1 – 1.2 MILLION DOLLARS APPROX. \$104,000 A YEAR.**
- **WALKER RD FIRE STATION- 3-5 MILLION DOLLARS APPROX. \$250,000 A YEAR.**
- **\$1 PAY RAISE- \$35,040**

- **.02 INCREASE WILL GENERATE \$165,658**

COST CONTINUED

- **OTHER THAN THE FUNDS FOR A \$1 INCREASE PER HOUR ALL OTHER MONEY WILL BE PUT INTO A CAPITAL ACCOUNT IN PREPARATION FOR THE WALKER RD PROJECT AND THE SECOND ENGINE AS WELL AS THE FUNDS FROM THE INCREASE INSIDE OF THE CITY LIMITS.**



Flowes Store Fire Department

FIRE CHIEF, EVAN PARKER

Our Fleet:

3 Engines:

-Engine 13 2004 (refurbished 2025)

-Engine 2 2009

-Engine 3 1988

-Tanker 13 2017

-Ladder 13 1990

-Squad 13 2017

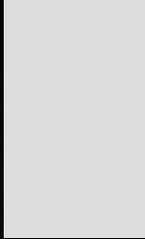
-Brush 13 2001



Members

- ▶ 47 members
- ▶ Part Time Staffing: 2 personnel 24/7 and a third position 8am to 8pm
- ▶ The third position was added as a step towards three personnel 24/7. Daytime was selected due to it having the highest percentage (60.6% in 2026) of calls occurring during that time.
- ▶ The third person allows for more effective and safer operations and we would like to maintain that staffing level.

- ▶ Flowes Store FD continues to bring in new firefighters and train our current members to become more effective and valuable to our community. This has led to an increasing ability to staff available part time positions at the station which directly correlates to an increase in the total payroll liability that is exceeding our budgeted amount. We are estimated to exceed our budgeted payroll amount by \$61,702 (about 15%) for FY26

- 
- ▶ We have an aging fleet of apparatus that require heavy maintenance to keep them in the best possible condition. The cost to keep these vehicles in operation is exceeding our budgeted funds. For the current year we are over our maintenance budget by \$24,903 (about 50 percent). Currently, we believe that keeping our current fleet in operation is the most economical choice for our citizens as a new fire truck is in excess of 1 million dollars. We will eventually have to explore options for a new truck. We want to keep our current trucks in top shape, staffed with knowledgeable and experienced firefighters

- ▶ Flowes Store Fire Department is requesting a tax rate increase of 0.02 (2 cents on the hundred) for a total tax rate of 0.12 (12 cents on the hundred) for FY2027.
- ▶ These funds will be used to sustain current operations at Flowes Store Fire Department as described in previous slides.
- ▶ Any funds, if any, that are not utilized from this tax increase will be saved to be put towards a new apparatus in the future.
- ▶ Flowes Store was granted the revaluation increase, these funds were utilized to offset the loss in fire district as a result of redistricting in 2022.
- ▶ Thank you for your time and consideration



Odell Fire & Rescue

FY27 Budget Presentation

Fire Chief- Jeremy Burris
Board President- Bryan Strickland

About us

- **We serve the northwestern corner of Cabarrus County**
 - **Provide fire & medical response, public education**
 - **Diverse area ranging from suburban to rural/agricultural**
 - **24+ sq. mile response district**
 - **4/9E ISO rating**
- **2 Fire Stations**
 - **Station 22- 9051 Davidson Hwy, Concord, NC 28027**
 - **Station 44- 4240 Shiloh Church Road, Davidson, NC 28036**
- **64 Members**
 - **58 Certified, 2 Junior FF's**

Response Data

- **Auto-aid agreements in place with neighboring cities/towns**
- **Contract with Kannapolis for western growth area**
- **AVL (closest unit) dispatch with Concord and Kannapolis**

- **Calls for Service**
 - **2025- 1416**
 - **2024- 1260**
 - **2023- 1248**

- **Average 118 calls per month (2025)**

Department Statistics

- **Staff 6 personnel**
 - **Largest Annual Expense**
 - **Must pass NFPA 1582 medical physicals to maintain membership**
- **Increasing call volume**
 - **34% increase in call volume in past 5 years**
 - **Increased occurrence of duplicate calls (2 calls at once)**
- **Growing Population-**
 - **25,000 est. (2024)**

Proposed Tax Rate

Proposed tax rate- \$0.08

- **Current rate- \$0.059**
- **2024 tax rate- \$0.085**

Remained revenue neutral in 2025

CIP's

- **New Pumper**

- **Estimated delivery 11/2026**
- **Loose equipment compliment needed**
- **Current unit has reached end of service life (hours)**

- **SCBA Replacement**

- **Current units are approaching end of service life**
- **15-year recommended replacement cycle**
- **Current SCBA do not meet new standard (NFPA 1850)**

Building Repairs

- **HVAC Replacement- Station 22**
 - **Station built in 1962**
 - **Addition was added in 2002**
 - **Aging HVAC system can not meet demand**
- **Generator Replacement- Station 22**
 - **Current generator over 25 years old and has proven unreliable**

Current Rate vs Proposed Rate

• Fire Tax Revenue at \$0.059-	\$1,135,555.28
• Fire Tax Revenue at \$0.08-	\$1,539,736.43
• Increase in Revenue-	\$404,181.15
• Amount needed to fund request-	\$367,000(est.)

New tax rate will allow us to maintain our current goals and fund our upcoming capital purchase needs

Proposed tax rate will still be among lowest rates in the county

Impact on the Odell Residents

- **\$400,000 Home**
 - **0.059- \$236**
 - **0.08- \$320**
- **Community members will spend around \$85 more annually**
 - **\$0.23 per day**

Conclusion

- **Tax Rate adjustment is needed to allow us to meet our goals and fund capital expenses**
- **Help offset increased operational cost**
- **As we continue to see increased call demand, expenses will likely also continue to increase.**

Questions / comments?

FY27 Tax Rate Increase

From Jeremy Burris <jeremy.burris@odellfirerescue.com>

Date Tue 2/17/2026 10:03 PM

To Jacob Thompson <jathompson@cabarruscounty.us>; Kayla Sharrock <kasharrock@cabarruscounty.us>

 1 attachment (78 KB)

FY27 budget presentation.pptx;

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe!

Odell Fire Department is requesting a tax rate increase to \$0.08. See attached PowerPoint presentation.

If approved, we plan to use the increase to help fund our planned capital improvement items as outlined in the presentation. See below.

- Purchase loose equipment, hose, nozzles, appliances, etc. for new pumper that is expected to arrive around 11/2026.
- Purchase new SCBA.
- New HVAC for Station 22.
- New stand-by generator for Station 22.

Please let me know if you need any further information.

Thank you,

Jeremy Burris
Fire Chief
Odell Fire & Rescue
704-788-3004
jeremy.burris@odellfirerescue.com



**CABARRUS COUNTY BOARD OF COMMISSIONERS
ANNUAL RETREAT
FEBRUARY 27-28, 2026**

Landfill

Kevin Grant, Environmental Management Director

Landfill Update Cabarrus / Region

Kevin Grant

February 28, 2026

Board of Commissioners Retreat
2026



CABARRUS COUNTY
America Thrives Here

Cabarrus County C&D Landfill Phase 5 Expansion

- Work commenced 1st week in January.
- Weather has slowed down project somewhat.
- Anticipate completion no later than March 31.
- NC DEQ Approval (Permit to Operate) hopefully 1 month after construction completion.
- When completed, an additional 4 – 5 years of airspace created (based on expected incoming tons).



CMS Landfill Update

- 5 – 10 years airspace remaining
- Expansion plans submitted – under DEQ review
- Upgraded Meck Co MRF Could Increase LF Life
- Statewide: 25 years of landfill airspace remaining
- Need for Transfer Stations?

Cabarrus County C&D Landfill Fee Increase Proposal

- Propose C&D Disposal Fee: \$64 per ton
- Small Loads: \$15 (up to 500 lbs); \$27 (501 lbs – 999 lbs); \$64 (1,000 – 1,999 lbs)
- Upcoming groundwater remediation – includes PFAS removal.
- Heavy equipment costs (rebuild/replace backup compactor, replace large dump truck)
- Greenway Waste Solutions (Hwy 49 C&D LF) – Tip Fees: \$62 / ton (+ 10% Fuel Surcharge)

Questions

