CABARRUS COUNTY

TUESDAY
APRIL 14TH, 2026
5:00PM

BUDGET WORKSHOP AGENDA

5:00PM	**WELCOME, INTRODUCTION AND OVERVIEW**	
5:05 PM	**CABARRUS COUNTY SCHOOLS**	Dr. John Kopicki, Superintendent
5:50 PM	**KANNAPOLIS CITY SCHOOLS**	Dr. Sara Newell, Superintendent
6:35 PM	**RCCC**	Dr. Carol Spalding, President
7:20 PM	**BUDGET UPDATE**	Rosh Khatri, Budget Director
8:05 PM	**GO BONDS**	Kelly Sifford, Interim County Manager Jim Howden, Finance Director
8:50 PM	**ADJOURN**	

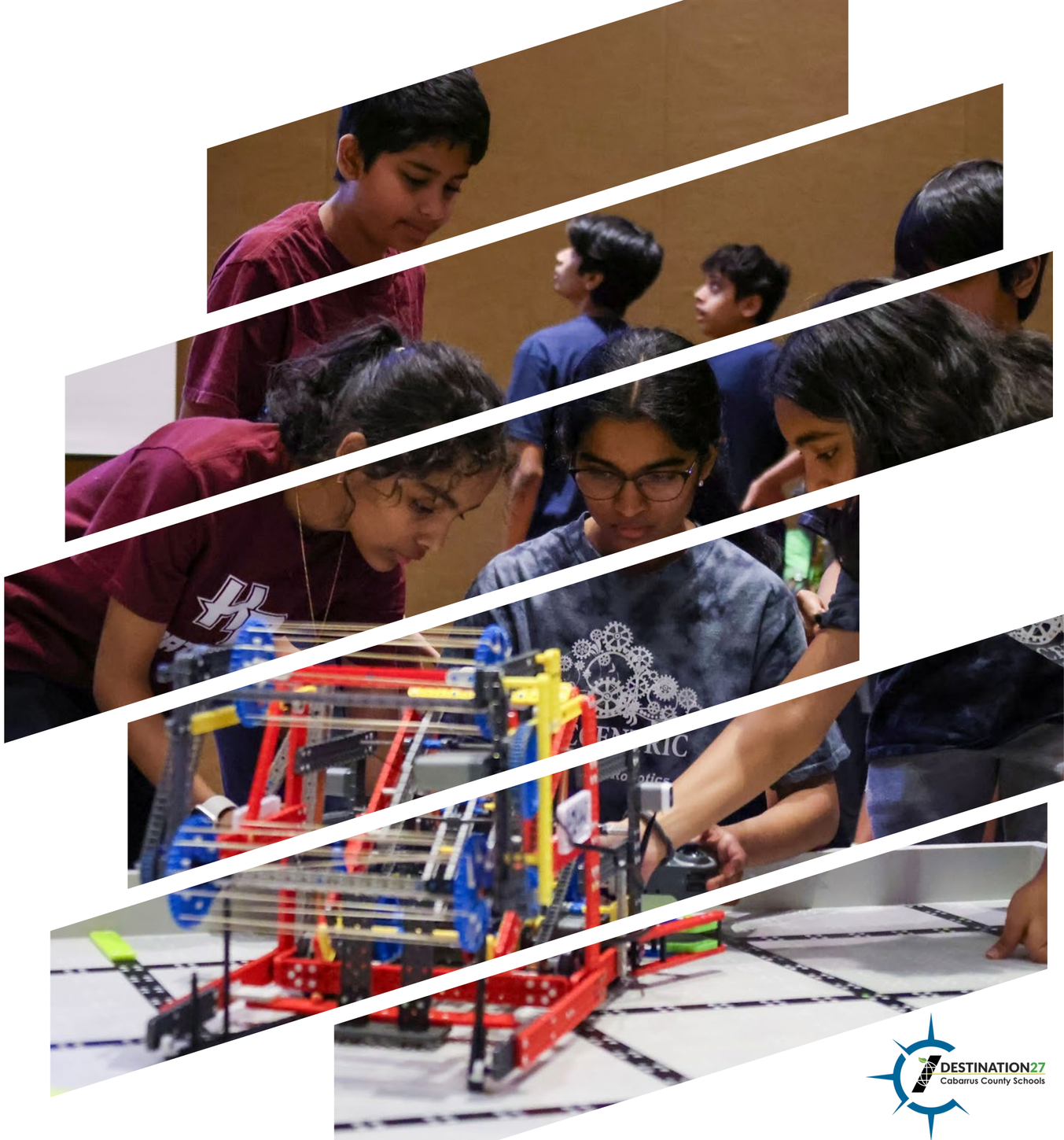
Cabarrus County Schools
Engaging minds. Shaping futures.

April 14, 2026

Proposed 2026-27 Budget

Presentation to Cabarrus County Commissioners

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



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Agenda

- Background data and trends
- Key budget drivers
- Continuation budget
- Expansion requests
- Capital budget
- Budget risks
- Q&A

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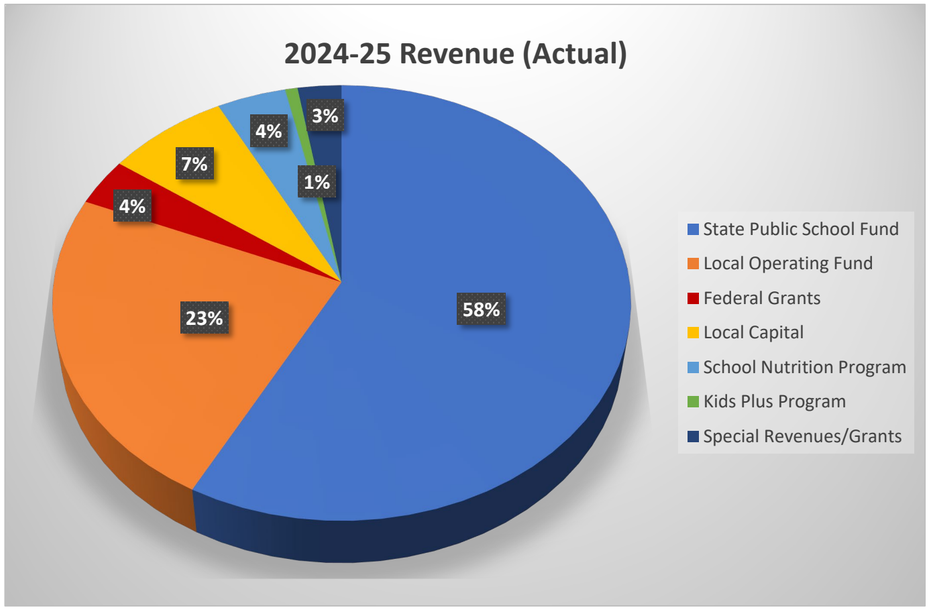


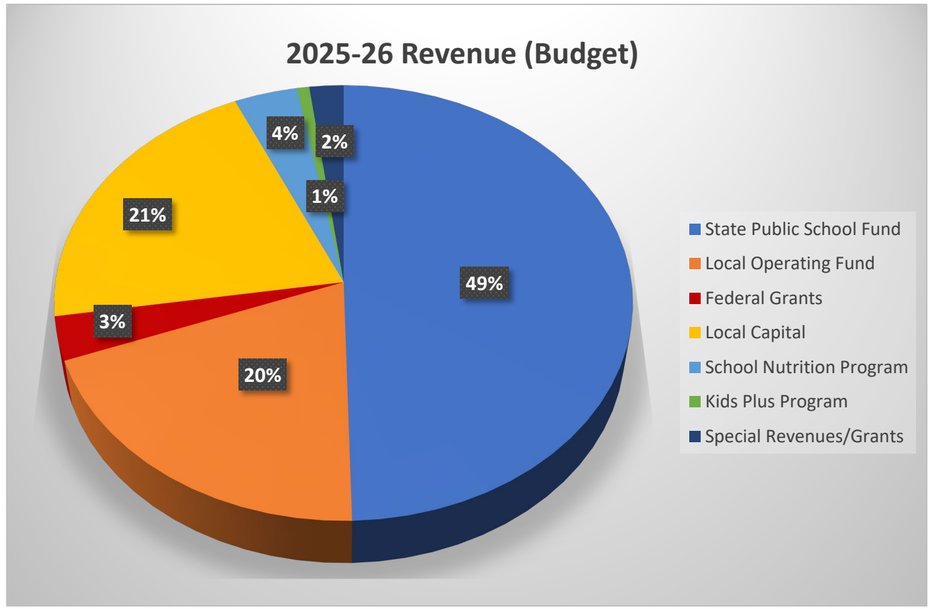
Background Data and Trends

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How are Cabarrus County Schools Funded?





Revenue	2024-25 Actual		2025-26 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	12,136,825	2.7%	11,125,487	2.1%
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.

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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 as a result of 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

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Benchmark Spending Data

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

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%	27.0%
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%

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

Percent of All Operating Funds Spent at School Level	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). Local funding includes Special Revenues.

Academic Ranking: What's the Return on Investment

In the past seven years Cabarrus County Schools has 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

Source: NC Department of Public Instruction

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. PMR: Principal's Monthly Report MLD: Month Last Day

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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.



Key Budget Drivers
2026-27

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Assumptions

- Assuming a 3.0% increase for legislative increases above what was embedded in the 2025-26 budget;
- Increased benefit costs for both pension contributions and healthcare premiums;
- Inflation assumptions per Congressional Budget Office (CBO), approximately 2.4% for 2026-27;
- Staffing based on funding in arrears model and internal estimates around growth in student enrollment (ADM); and,
- Any one-off developments with a significant impact (ex: utility rate increases).

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. Districts have been told to expect increases in both employer retirement and medical costs. Estimated impact to CCS for benefits is $1.7 million.

- **Replacement devices for students and staff**. A shift to leasing will increase the Local operating budget by approximately $1.5 million. The alternative is $6.4 million in capital purchases.

- **Supplies** and **Software**. State per pupil funding continues to fall far short of our needs for instructional supplies and instructional software. We are also anticipating significant increases in the cost of our infrastructure software (network, Finance and HR systems, etc.), which make up about 60% of our total software costs.

- **Increased cost of School Resource Officers (SROs)**. A sharp and unexpected decline in a State safety grant and increased personnel costs within both agencies is driving a proposed $200,000 increase in Local funding.

- **Utilities**. We have factored in two confirmed/filed rate increases for Duke Energy electricity costs through June 2027. The impact is approximately $263,000.

Key Budget Drivers for 2026-27

- **Transportation**. After curtailing expenditures as much as possible in 2026-27, we are proposing increased funding to replace inventory of maintenance supplies, repair parts and tires/tubes for our transportation fleet.

- **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%. Overall, we expect insurance costs to rise $71,000.

- **Maintenance Repairs** and **Equipment**. We continue to see increased needs for basic repairs that force us to pull funding from other sources and are requesting an additional $200,000 in funding. Typically, we have covered higher repair costs by deferring purchases for items such as floor maintenance equipment, compressors, grinders, sanding equipment, welders, trailers, etc. and are requesting an increase of $245,000 in maintenance equipment funding.

- **Workers Compensation costs**. A handful of large claims will carry over into the next fiscal year. The estimated impact is $100,000.

Key Budget Drivers for 2026-27

Expense	Amount	Impact to Budget
Salaries	1,813,000	1.78%
Retirement costs	1,700,000	1.67%
Computer leases	1,503,000	1.48%
Software	717,000	0.71%
Maintenance/maintenance equip.	445,000	0.44%
Utilities	263,000	0.26%
Certified supplements	260,000	0.26%
Supplies	250,000	0.25%
SROs	200,000	0.20%
Transportation	190,000	0.19%
Payroll taxes	139,000	0.14%
Workers' Compensation	100,000	0.10%
Insurance	71,000	0.07%
Total	**7,651,000**	**7.53%**

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EC Student Growth and Spending

Over the past several years we have seen both growth in our served EC population and a higher concentration of need, with State and Federal funding failing to address those needs.

	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



Local Operating Budget

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Continuation Budget

Summary

Local Budget Comparison	2025-2026 Appropriation	2026-2027 Request	Change
County Appropriation:			
Instructional Services	81,019,732	88,635,848	7,616,116
Facilities	14,947,342	16,610,588	1,663,246
Technology	7,156,021	9,122,152	1,966,131
Contingency for Legislative Adjustments	2,697,456	0	-2,697,456
Subtotal	105,820,552	114,368,588	8,548,037
Less:			
County contingency for salaries	0	5,000,000	5,000,000
Other Local Revenue:			
Fines and Forfeitures	900,000	1,100,000	
Interest on Investments	332,000	186,000	
Total Other Local Revenue	1,232,000	1,286,000	54,000
Special Revenue	2,948,000	2,866,300	-81,700
Net County-Funded Continutation Request	**101,640,552**	**105,216,288**	**3,575,736**
		% Increase:	**3.52%***
Memo: Charter School Funding	8,554,580	8,835,457	280,877
Memo: Special Olympics	98,535	109,375	10,840
Memo: School Park Maintenance	50,000	50,000	0

*Note: Without the benefit of the $5 million contingency, the increase would be 8.43%.

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Continuation Budget
Revenue

Revenue Comparison	2025-26 Budget	2026-2027 Proposed	Change
Fines and Forfeitures	900,000	1,100,000	200,000
Interest on Investments	332,000	186,000	-146,000
Total Local Revenue	1,232,000	1,286,000	54,000
Medicaid Reimbursements	950,000	950,000	0
Sales Tax Refund	342,000	412,000	70,000
Other Misc. Income	19,000	19,000	0
Indirect Cost Recovery	1,637,000	1,485,300	-151,700
Total Special Revenue	2,948,000	2,866,300	-81,700
Total Revenue	**4,180,000**	**4,152,300**	**-27,700**

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Adjustments to 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.

- These efforts have led to a reduction of 100 locally-funded, certified full-time equivalents (FTEs) have declined over the last three years.

- Anticipated growth in locally-funded certified staff in 2026-27 reflects estimated student growth of 83 students, along with technical corrections within the allotment model:
  - 2023-24 294
  - 2024-25 254
  - 2025-26 194
  - **2026-27 (est.) 198**

Continuation Budget
Certified Staffing

	2025-26 Appropriation	2026-27 Projection	Full Time Eq. (FTE)
Personnel Costs			
Certified			
Salaries	8,176,910	8,514,000	
Teacher Supplements	19,011,502	19,271,565	
Other compensation (STAs, LOA)	0	670,000	
Step movement	0	292,998	
FICA/Retirement	8,365,744	9,373,506	
Healthcare	1,697,500	1,487,500	
Certified Total	**37,251,656**	**39,609,569**	**198**

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Continuation Budget
Classified Staffing

	2025-26 Appropriation	2026-27 Projection	Full Time Eq. (FTE)
Personnel Costs			
Classified			
Facilities and Maintenance			
Salaries	5,801,429	6,329,104	
Other compensation (OT, LOA), net of vacancies	0	99,000	
FICA/Retirement	1,810,123	2,121,274	
Healthcare	595,000	612,500	
Facilities Total	**8,206,552**	**9,161,878**	**81**
Technology			
Salaries	2,425,789	2,472,432	
Other compensation (OT), net of vacancies	0	50,000	
FICA/Retirement	790,178	832,403	
Healthcare	229,500	236,250	
Technology Total	**3,445,467**	**3,591,085**	**30**
All other staff			
Salaries	12,789,616	15,201,989	
Other compensation (OT, STAs), net of vacancies	0	75,000	
FICA/Retirement	4,468,669	5,041,406	
Healthcare	1,300,500	1,338,750	
All other classified Total	**18,558,785**	**21,657,145**	**212**
Classified Total	**30,210,804**	**34,410,108**	**323**
Total Personnel Costs	**67,462,460**	**74,019,677**	**521**
Change		**6,557,217**	**9.7%**

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Continuation Budget

Non-Personnel: Instructional Support

Non-Personnel Costs	2025-26 Appropriation	2026-27 Projection	$ Change
Instructional			
CDL Medical Exam Expenses	25,000	28,000	3,000
Certification/Licensing Fee	2,000	3,000	1,000
Computer Equipment	31,000	52,600	21,600
Computer Software and Supplies	1,590,800	2,000,069	409,269
Contracted Services	4,618,294	4,830,327	212,033
Field Trips	175,000	201,180	26,180
Furniture and Equipment	27,400	19,500	-7,900
Gas/Diesel Fuel	925,000	975,000	50,000
Instructional Supplies, Schools	3,100,000	3,150,000	50,000
Judgments/Settlements	150,000	150,000	0
Licenses and Title Fees	10,000	35,000	25,000
Membership Dues and Fees	282,634	345,684	63,050
Mobile Communication Costs	342,165	263,540	-78,625
Oil	25,000	35,000	10,000
Food Purchases - Community Events, etc.	41,925	38,125	-3,800
Other Professional/Technical Services	302,900	305,500	2,600
Other Textbooks	259,000	256,000	-3,000
Property & Casualty Insurance	1,778,443	1,849,359	70,916

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Continuation Budget

Non-Personnel: Instructional Support, continued

Non-Personnel Costs	2025-26 Appropriation	2026-27 Projection	$ Change	
Instructional				
Public Utilities - Electric/Water/Sewer	6,712,500	6,975,880	263,380	
Public Utilities - Natural Gas	880,500	932,602	52,102	
Public Utilities - Waste Mgmt.	637,000	648,000	11,000	
Rental/Leases	0	29,000	29,000	
Repair Parts, Materials and Related Labor	825,000	875,000	50,000	
Reproduction Costs	13,100	13,800	700	
Supplies and Materials	934,155	1,175,824	241,669	
Telephone	167,393	171,800	4,407	
Tires and Tubes	200,000	290,000	90,000	
Travel Reimbursement	258,900	270,400	11,500	
Tuition Reimbursement	189,595	232,097	42,502	
Workers' Compensation and Life Insurance	12,700	19,000	6,300	
Workshop Expenses	1,230,500	1,197,847	-32,653	
Total Instructional	**25,747,904**	**27,369,134**	**1,621,230**	**6.3%**

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Continuation Budget

Non-Personnel: Facilities

Non-Personnel Costs	2025-26 Appropriation	2026-27 Projection	$ Change	
Facilities & Maintenance				
Building Maint and Repairs	1,955,000	2,155,000	200,000	
CCS System Wide Fire Alarm	265,010	265,010	0	
Computer Equipment	15,000	10,000	-5,000	
Computer Software and Supplies	62,000	80,000	18,000	
Contract HVAC	470,000	475,000	5,000	
Contract HVAC - Filters	45,000	65,000	20,000	
Contract Painting	80,000	125,000	45,000	
Contract Professional/Technical Services	15,000	25,000	10,000	
Contracted Services	215,000	250,000	35,000	
Custodial Supplies	800,000	800,000	0	
Equipment	100,000	345,000	245,000	
Field Safety	191,500	191,500	0	
Gas/Diesel Fuel	140,000	150,000	10,000	
Maintenance Projects (not Capital funded)	900,000	900,000	0	
Mobile Communications	70,000	70,000	0	
Mobile Unit Repair/Moving	75,000	90,000	15,000	
Mowing Services	925,000	955,000	30,000	
Playground, non-project	80,000	85,000	5,000	
Projects <$5K	100,000	100,000	0	
Rental/Leases	55,000	59,920	4,920	
Reproduction Costs	4,280	4,280	0	
Storm Water Mgmt. / Ponds	35,000	60,000	25,000	
Supplies and Materials	38,000	43,000	5,000	
Workers Compensation	30,000	130,000	100,000	
Workshop Expenses	15,000	15,000	0	
Vehicle Purchases	60,000	0	-60,000	
Total Facilities and Maintenance	**6,740,790**	**7,448,710**	**707,920**	**10.5%**

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Continuation Budget

Non-Personnel: Technology

Non-Personnel Costs	2025-26 Appropriation	2026-27 Projection	$ Change	
Technology				
Computer Equipment Inventoried	142,500	175,000	32,500	
Computer Equipment Leased	1,189,489	2,692,352	1,502,863	*
Computer Software and Supplies	2,097,427	2,386,715	289,288	
Contracted Services	32,870	40,000	7,130	
Furniture and Equipment	2,000	2,000	0	
Gas/Diesel Fuel	4,000	4,000	0	
Mobile Communication Costs	21,600	24,000	2,400	
Repair Parts, Materials and Related Labor	46,000	25,000	-21,000	
Reproduction Costs	0	300	300	
Security Monitoring	76,900	80,000	3,100	
Supplies and Materials	20,614	23,500	2,886	
Telecommunications Services	5,000	5,000	0	
Telephone	15,855	7,700	-8,155	
Travel Reimbursement	11,800	19,000	7,200	
Workers' Compensation and Life Insurance	2,000	5,000	3,000	
Workshop Expenses	42,500	41,500	-1,000	
Total Technology	**3,710,555**	**5,531,067**	**1,820,512**	**49.1%**

*Note: Leasing of computer devices creates a financial obligation of $1.5 million in each of the next four fiscal years.

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Expansion Requests

2026-27 Expansion Requests

Student Safety	**One-Time**	**Ongoing**	**Total**
Additional School Social Workers (3)	$0	$244,777	$244,777
Section 504 Specialists (3)	$0	$331,173	$331,173
Radios for bus fleet (replace cell phones)	$63,000	$55,000	$118,000
Student Learning and Engagement			
Additional Spanish language interpreter	$0	$62,000	$62,000
Math curriculum (remainder of grade levels)	$1,250,000	$0	$1,250,000
Teacher Compensation			
Increase certified supplement for teachers to 14.00%	$0	$1,848,000	$1,848,000
Districtwide Efficiency			
Document automation software, district license	$0	$89,000	$89,000
IT/Network Security			
Additional IT technician	$0	$71,352	$71,352
Additional network security software	$0	$20,280	$20,280
Totals	**$1,313,000**	**$2,721,582**	**$4,034,582**

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Capital Budget

DESTINATION 27
Cabarrus County Schools

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Capital Budget

There are five different categories to our capital budget:

- Capital Outlay, total funding of $1.02MM
- Construction
- Deferred maintenance ‘hybrid’ list
- Equipment
- Vehicles

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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

11
New Elementary
910 seat ES for growth in the southwest 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, HiRMS, CCGMS, & HaRMS)	$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

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

DESTINATION27
Cabarrus County Schools

Capital Budget
Capital Outlay

Capital Outlay FY27		
Description	***Department***	***Cost***
Marching band uniform refresh (two schools)	Curriculum & Instruction	110,000
Fine Arts instruments	Curriculum & Instruction	165,000
School-level equipment requests	Finance managed	121,620
Furniture	FMD	260,000
Media Center core collections	Technology managed	98,007
Kindergarten play-based materials	Curriculum & Instruction	69,700
Pre-K curriculum and materials	Curriculum & Instruction	114,000
EC adaptive core curriculum	Curriculum & Instruction	81,673
	Total	1,020,000

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Capital Budget
Construction

New Construction	Facility	Remaining Cost
New Elementary School	New Elementary Northwest Area	$ 61,032,000
Replacement High School	Northwest Cabarrus High School	$ 124,124,593
Total		**185,156,593**

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Capital Budget

Deferred Maintenance – Hybrid List

Description	Facility	Cost
Roof Replacement	Charles E Boger Elementary	$ 1,600,000
Roof Replacement	Cox Mill High	$ 2,500,000
Roof Replacement	WR Odell Primary	$ 1,600,000
HVAC Replacement	Concord Middle	$ 750,000
HVAC Replacement (partially funded FY26)	Winecoff Elementary	$ 750,000
HVAC Replacement	Central Cabarrus High	$ 750,000
Parking and Drive Replacement (partially funded FY26)	Concord High	$ 1,248,000
Parking and Drive Replacement (partially funded FY26)	Central Cabarrus High	$ 864,000
Parking and Drive Replacement	Northwest Cabarrus Middle	$ 1,000,000
Flooring replacement- Classrooms	Bethel ES	$ 460,350
Replace HVAC units in mobiles	Multiple Schools	$ 210,000

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Capital Budget

Deferred Maintenance, continued

Description	Facility	Cost
Renovate existing mobile units	Multiple Schools	$ 255,750
Playground (1996) Replacement - Zone #2	Winecoff ES	$ 300,000
EC renovations	Multiple Schools	$ 150,000
Mobiles - Ramps-Refurbish-Repairs-Move/Setup	Multiple Schools	$ 165,000
Generator replacement	JN Fries MS	$ 450,000
Generator replacement	Harrisburg ES	$ 450,000
Track replacement	Northwest MS	$ 321,514
HVAC Replacement	Auxiliary Services/Bus Garage	$ 450,000
HVAC replacement	Early College of Tech	$ 200,000
Access Controls - Key Fobs/ Cameras	Harris Road MS	$ 220,000
Access Controls - Key Fobs/ Cameras	Hickory Ridge HS	$ 220,000

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Capital Budget
Deferred Maintenance, continued

Description	Facility	Cost
Access Control - Key Fobs/ Cameras	WR Odell ES	$ 225,060
Security door upgrade	Ed Center	$ 255,750
Crack fill, Seal, and Stripe Drives and Parking Lots	Harrisburg ES	$ 465,839
Library door replacement	Mt. Pleasant MS	$ 80,000
Transite Remediation	Central Cabarrus HS	$ 262,655
Rekey Building	Jay M Robinson HS	$ 300,000
Bathroom Partition Replacement	JN Fries MS	$ 153,450
Replace fixtures, floor drains, and piping in cafeteria	Northwest Cabarrus MS	$ 460,350
Replace Turf field	Central Cabarrus HS	$ 750,000
Total		**$ 17,867,718**

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Capital Budget
Equipment

Bus Camera System Upgrade	Transportation	$ 850,000	
Staff Devices - remainder that were not refreshed in 24-25	Technology	$ 1,950,001	*
Student Devices (Chromebooks) - (All Schools - 2nd, 6th, 9th grades)	Technology	$ 4,042,695	*
Paging/Intercom Systems - (8 Schools)	Technology	$ 425,000	
Security Cameras - (All Schools)	Technology	$ 800,000	
Replace Outdated TVs and Interactive Displays - (All Schools)	Technology	$ 470,000	
End of Life iPad 6 replacements - (All Schools)	Technology	$ 408,000	*
Total		**$ 8,945,696**	

*Amount shown is the purchase alternative to leasing.

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Capital Budget
Vehicles

Service truck - replacement	Transportation	$ 45,000
Replacement McKinney Vento vans with camera systems (3)	Transportation	$ 142,000
Mini activity buses (2)	Transportation	$ 212,000
Replacement activity buses (2)	Transportation	$ 348,000
Replacement service trucks (6)	FMD	$ 480,000
Replacement Vehicle	Technology	$ 40,000
Total		**$ 1,267,000**

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Summary

	If Leasing Computers 2026-27	If Purchasing Computers 2026-27	Funding Request 2025-26	
Continuation Request	**$105,216,288**	**$103,713,425**	**$101,640,552**	
Expansion Request	**$4,034,582**	**$4,034,582**	**$188,855**	
Capital Request				
Capital Outlay	$1,020,000	$1,020,000	$1,020,000	
New Construction	$185,156,593	$185,156,593	$179,100,000	
Maintenance Projects	$17,867,718	$17,867,718	$52,877,592	
Equipment	$2,545,000	$8,945,696	$6,987,000	Combined in 2025-26 request.
Vehicles	$1,267,000	$1,267,000	$0	
Total Capital	**$207,856,311**	**$214,257,007**	**$239,984,592**	
Total Funding Request	**$317,107,181**	**$322,005,014**	**$341,813,999**	

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Budget Risks

- A continued State budget stalemate;
- Direct (diesel and gas prices) and indirect (inflation) impact of a prolonged Middle East conflict;
- Further reduction in available grant resources; and
- A sharper than expected rise in the number of EC students or severity of their needs, or both.



Questions?

DESTINATION27
Cabarrus County Schools

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Appendix

DESTINATION 22
Cabarrus County Schools

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Appendix: Capital Outlay

Capital Outlay FY27			
Description	***Department***	***Cost***	***Justifiction for Request***
Marching band uniform refresh	Curriculum & Instruction	110,000	Outdated or unavailable marching band uniforms can lead to increased repair costs, safety and comfort concerns for students, and inequitable access to performance opportunities. This would fund uniform replacements at two schools, Northwest Cabarrus HS (last replaced 2003) and Hickory Ridge HS (last replaced 2007).
Fine Arts instruments	Curriculum & Instruction	165,000	Effective teaching and learning require strategic investment in durable instructional resources that support high-quality arts education. Capital purchases in fine arts include multi-year, non-consumable equipment such as band and orchestral instruments, Orff instruments, ceramics kilns and wheels, digital drawing tablets, and theater stage, lighting, and sound equipment. These resources are essential for delivering standards-aligned, hands-on instruction.
School-level equipment requests	Schools - Finance managed	121,620	See detailed list next page.
Furniture	FMD	260,000	The District utilizes a Furniture Committee to evaluate needs at 8-10 schools per year. Replacements are usually for 'common area' parts of the building such as the front office, media center, cafeteria, etc.
Media Center core collections	Technology managed	98,007	Each year we acquire new material for the core collections of our media centers.
Kindergarten play-based materials	Curriculum & Instruction	69,700	Play-based learning materials for five kindergarten classrooms to support district growth and ensure that any newly added kindergarten rooms receive the same high-quality resources provided to existing classrooms. These resources are essential for implementing the district's play-based instructional model aligned to NCDPI expectations and early learning best practices.
Pre-K curriculum and materials	Curriculum & Instruction	114,000	Mary Frances Wall and NC Pre-K have never had a standard baseline of curriculum materials. This would help to ensure alignment on instruction in all Pre-K in all classrooms.
EC adaptive core curriculum	Curriculum & Instruction	81,673	Students on adaptive standards require instructional materials that meet their unique needs and support their Individualized Education Plans (IEPs). The Unique Learning System (ULS) is a research-based benchmarking tool for special education curriculum that provides standards-aligned, differentiated instruction to help students with disabilities access rigorous academic content.
	Total	**1,020,000**	

Appendix: Capital Outlay, cont'd
School Equipment

School	Brief Description of Request	Amount
C.C. Griffin Middle	Radios and related equipment	4,000
Concord High	Radios and related equipment	6,000
Concord High	Five 4K Apple TVs for classroom use	8,200
Concord Middle	Radios and related equipment	10,000
Concord Middle	Whiteboards for classrooms	20,000
Hickory Ridge Middle	Radios and related equipment	5,000
Hickory Ridge Middle	Gym projector	20,100
J.N. Fries Middle	Radios and related equipment	10,000
Northwest Cab. Middle	Radios and related equipment	2,500
Northwest Cab. Middle	Gym projector screens	13,820
Roberta Road Middle	Radios and related equipment	3,500
Rocky River Elementary	Headphones with microhphones that will be used for testing.	4,000
Royal Oaks Elementary	Radios and related equipment	7,500
Weddington Hills Elem	Replacement stage sound system (almost 30 years old)	7,000
	Total	**121,620**

Appendix: Maintenance Projects w/Justification

Description	Facility	Cost	Justification for Request
Roof Replacement	Charles E Boger Elementary	$ 1,600,000	Roof has exceeded its life cycle (19 years old) affecting other internal systems because of water intrusion. Cabarrus County Schools currently has 46 facilities. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion.
Roof Replacement	Cox Mill High	$ 2,500,000	Roof has exceeded its life cycle (17 years old) affecting other internal systems because of water intrusion. Cabarrus County Schools currently has 46 facilities. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion.
Roof Replacement	WR Odell Primary	$ 1,600,000	Roof has exceeded its life cycle (19 years old) affecting other internal systems because of water intrusion. Cabarrus County Schools currently has 46 facilities. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion.
HVAC Replacement	Concord Middle	$ 750,000	The HVAC system at Concord Middle is 26 years old, at the end of its lifecycle, and requires replacement. This system has the added caveat of utilizing a soon to be obsolete refrigerant, R22 as it is commonly called. R22 will cease to be manufactured on Jan. 1, 2020 as mandated by the (EPA) Environmental Protection Agency due to its ozone depleting qualities. Since R22 will no longer be produced in the United States and cannot be imported, any remaining inventory or recovered refrigerant will be affected by rising cost to meet demands. Revalued. Reduced Scope to chiller replacement
HVAC Replacement (partially funded FY26)	Winecoff Elementary	$ 750,000	The HVAC system at Winecoff Elementary is 28 years old, at the end of its lifecycle, and requires replacement. This system has the added caveat of utilizing a soon to be obsolete refrigerant, R22 as it is commonly called. R22 will cease to be manufactured on Jan. 1, 2020 as mandated by the (EPA) Environmental Protection Agency due to its ozone depleting qualities. Since R22 will no longer be produced in the United States and cannot be imported, any remaining inventory or recovered refrigerant will be affected by rising cost to meet demands. Revalued. Reduced Scope to chiller replacement
HVAC Replacement	Central Cabarrus High	$ 750,000	The HVAC system at Central Cabarrus HS is 26 years old, at the end of its lifecycle, and requires replacement. This system has the added caveat of utilizing a soon to be obsolete refrigerant, R22 as it is commonly called. R22 will cease to be manufactured on Jan. 1, 2020 as mandated by the (EPA) Environmental Protection Agency due to its ozone depleting qualities. Since R22 will no longer be produced in the United States and cannot be imported, any remaining inventory or recovered refrigerant will be affected by rising cost to meet demands. Revalued. Reduced Scope to chiller replacement
Parking and Drive Replacement (partially funded FY26)	Concord High	$ 1,248,000	The parking lots and roadways are failing, require constant maintenance and have reached a point where repaving is necessary. Complete degradation of the asphalt will occur more rapidly because of the width of the cracks and affects of freezing and thawing precipitation.
Parking and Drive Replacement (partially funded FY26)	Central Cabarrus High	$ 864,000	The parking lots and roadways are failing, require constant maintenance and have reached a point where repaving is necessary. Complete degradation of the asphalt will occur more rapidly because of the width of the cracks and affects of freezing and thawing precipitation.

Appendix: Maintenance Projects w/Justification, cont'd

Description	Facility	Cost	Justification for Request
Parking and Drive Replacement	Northwest Cabarrus Middle	$ 1,000,000	The parking lots and roadways are failing, require constant maintenance and have reached a point where repaving is necessary. Complete degradation of the asphalt will occur more rapidly because of the width of the cracks and affects of freezing and thawing precipitation.
Flooring replacement- Classrooms	Bethel ES	$ 460,350	Most of the existing flooring materials in this building are 21 years old and have served well beyond lifecycle. The current flooring materials are degrading and may require abatement. Replacing the current flooring materials would prevent safety and health hazards where trips and falls are concerned.
Replace HVAC units in mobiles	Multiple Schools	$ 210,000	CCS has over two hundred mobile classrooms, dining, administrative, and restroom facilities. Each year may require repair/renovation because of usage. The growth we are currently experiencing makes the mobile buildings a powerful tool for dealing with increasing populations in both planned and unplanned situations.
Renovate existing mobile units	Multiple Schools	$ 255,750	CCS has over two hundred mobile classrooms, dining, administrative, and restroom facilities. Each year may require repair/renovation because of usage. The growth we are currently experiencing makes the mobile buildings a powerful tool for dealing with increasing populations in both planned and unplanned situations.
Playground (1996) Replacement - Zone #2	Winecoff ES	$ 300,000	This playground is 27 years old and beyond its lifecycle and is obsolete. Parts are no longer available to purchase for repairs. As portions of the playground equipment breaks, they are removed from service.
EC renovations	Multiple Schools	$ 150,000	Due to the growth in our area, we have increased the number of EC students. In order to serve them, we need to provide basic repairs and renovations. Cabarrus County Schools is requesting a one time funding to make the repairs and renovations necessary to provide an adequate environment for all ages and specific needs categories.
Mobiles - Ramps-Refurbish-Repairs-Move/Setup	Multiple Schools	$ 165,000	Replacing decks and ramps are expensive and a time consuming task. Pricing has finally reached a point where we can purchase durable aluminum decks and ramps for what we currently pay materials and labor to build them. Cabarrus County Schools is requesting funding so that we may replace aging ramps with aluminum ramps that will extend the life of decks and ramps indefinitely.
Generator replacement	JN Fries MS	$ 450,000	Existing generator is beyond lifecycle due to number of years in service (37 yrs) and the ability to replace and repair. In order to provide adequate safety lighting and signage during a crisis event this equipment requires replacement. It also needs to be upgraded to include freezer cooler and associated alarms.
Generator replacement	Harrisburg ES	$ 450,000	Existing generator is beyond lifecycle due to number of years in service (25 yrs) and the ability to replace and repair. In order to provide adequate safety lighting and signage during a crisis event this equipment requires replacement. It also needs to be upgraded to include freezer cooler and associated alarms.

Appendix: Maintenance Projects w/Justification, cont'd

Description	Facility	Cost	Justification for Request
Track replacement	Northwest MS	$ 321,514	The track at Northwest MS is 24 years old and failing. Many cracks are present and cause uneven surfaces affecting the safety of use. Some cracks are more than an inch wide.
HVAC Replacement	Auxiliary Services/Bus Garage	$ 450,000	The bus garage currently has 10 units heating and cooling the offices of the building. Most are original to construction of the building of 2009. These units are at the end of their life cycle. By replacing these units, we would be able to cut the cost of repairs and unplanned replacement allowing maintenance funding to be spent on other needs. Please note these are smaller units and the components have a shorter life span.
HVAC replacement	Early College of Tech	$ 200,000	These bard units are original to the mobile units bought and refurbished in 2016. At the time of the refurbishing the units were beyond life cycle but still in working order and were not replaced due to funding. CCS FMD was able to continue to keep the units in operation until funding was available. By replacing the units, it would allow us to avoid breakdowns and update the units to current HVAC standards.
Access Controls - Key Fobs/ Cameras	Harris Road MS	$ 220,000	As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow doors to function as a whole system.
Access Controls - Key Fobs/ Cameras	Hickory Ridge HS	$ 220,000	As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow doors to function as a whole system.
Access Control - Key Fobs/ Cameras	WR Odell ES	$ 225,060	As Cabarrus County Schools (CCS) enhances access control, keyless entry devices (FOBs) are needed to provide adequate security for schools to discourage unwanted intrusions. The current keyless entry devices are obsolete and each door functions as an individual system. The new keyless entry system will provide the ability to collect data that will enhance safety, security, and operational information and allow doors to function as a whole system.
Security door upgrade	Ed Center	$ 255,750	Protecting our Facilities is both incredibly complex and paramount. As Cabarrus County Schools (CCS) plans to enhance security, it is important we understand the primary purposes of a secured main entrance. In the simplest of terms, the purposes are prevention and mitigation. A secure entrance can prevent unauthorized entry by presenting a more positive security image. When prevention fails, the entrance should mitigate an intruder's ability to enter the facility. This should create a delay that provides staff time to call 9-1-1 and implement intruder response plans. CCS has completed all schools. We have evaluated the remaining schools and have determined the remaining facilities should be hardened to aggressive action.

Appendix: Maintenance Projects w/Justification, cont'd

Description	Facility	Cost	Justification for Request
Crack fill, Seal, and Stripe Drives and Parking Lots	Harrisburg ES	$ 465,839	The parking lots and roadways are failing, require constant maintenance and have reached a point where repaving is necessary. Complete degradation of the asphalt will occur more rapidly because of the width of the cracks and affects of freezing and thawing precipitation.
Library door replacement	Mt. Pleasant MS	$ 80,000	The library door system at MPMS, although very efficient in operation, did not consider today's climate of safety concerns. There are also physical conditions of the outside area that in conjunction with the mall type retractable doors create noise issues within a space that requires quiet concentration of studies.
Transite Remediation	Central Cabarrus HS	$ 262,655	Transite is a cement-asbestos material that was used in the United States for construction in the 1900s. It was used in siding, roofing, pipes, and more. The transite at CCHS is located throughout the school in the form of perforated boards. This material is now 56 years old and is at the end of its life.
Rekey Building	Jay M Robinson HS	$ 300,000	It is critical to upgrade JMRHS from the multiple key system's to the Medeco keys that are specific only to CCS schools. Maintaining positive key control is a huge safety concern. Having all schools on one type of key system also helps to reduce operating expenditures.
Bathroom Partition Replacement	JN Fries MS	$ 153,450	In 2014, this renovation was recommended by a third party consulting firm, Fanning Howey, in a facility quality assessment. This particular issue has also been a violation on the annual Cabarrus County Health Inspection for the last seven years. Completing this renovation would bring the school into compliance with the county health and safety codes.
Replace fixtures, floor drains, and piping in cafeteria	Northwest Cabarrus MS	$ 460,350	All materials are beyond life cycle and require replacement. Most materials are of original 1966 installation.
Replace Turf field	Central Cabarrus HS	$ 750,000	Turf Field is 15 years old and at the end of its lifecycle.
Total		**$17,867,718**	

Appendix: Equipment Purchases w/Justification

Bus Camera System Upgrade	Transportation	$ 850,000	Bus camera system upgrade of 288 systems for live video feed and complete replacement of 42 older systems. This will allow for our fleet of 330 cameras to have live viewing abilities and for remote download. Total cost for system upgrade, replacement systems, first year of cell service and cloud service $850,000.
Staff Devices - remainder not refreshed in 24-25	Technology	$ 1,950,001	District-issued staff devices are essential tools for instruction, communication, and daily operations. Teachers and instructional staff rely on them for lesson design, instructional delivery, assessment, and collaboration, while school and central office staff depend on them to operate student information, Finance, HR, and other internal systems. A consistent refresh cycle is necessary to ensure equity, performance, and cost control; however, recent refresh activity has created a significant gap: - No devices refreshed in 2025–26 - 25 schools refreshed in 2024–25 - 2 schools refreshed in 2023–24 - 22 schools last refreshed in 2022–23 or earlier This proposal would refresh 1,500 staff devices in central office and the 22 schools last refreshed four years ago.
Student Devices (Chromebooks) - (All Schools - 2nd, 6th, 9th grades)	Technology	$ 4,042,695	The district proposes the purchase of 8,000 Chromebooks, representing approximately one-fifth of the district's student devices, as part of a 5-year refresh cycle necessary to sustain daily teaching and learning. Chromebooks are essential for instructional delivery due to current digital curricular formats, classroom logistics, and collaboration needs, and they are required for state and district online testing and accountability measures. Maintaining a predictable refresh cycle reduces instructional disruption, testing risk, and support demands associated with aging devices. This investment ensures equitable access to reliable devices, supports instructional continuity across schools, and reflects responsible long-term capital planning for district technology infrastructure.
Paging/Intercom Systems - (8 Schools)	Technology	$ 425,000	CIP FY26 funding represented the first year of a multi-year project to replace 40 sites over a 5 year period by replacing 15 paging systems. This proposal would refresh paging systems for another 8-10 sites depending on size. Our current paging infrastructure is expected to be end of life in the next 4 years.
Security Cameras - (All Schools)	Technology	$ 800,000	Continuing camera expansion and replacement of aging hardware. This also includes expanding storage capacity to meet 30-day minimum storage requirements.
Replace Outdated TVs and Interactive Displays - (All Schools)	Technology	$ 470,000	Approximately 170 displays. Full replacement of all classroom TVs and interactive displays is estimated to cost between $7.5 and $10 million.
End of Life iPad 6 replacements - (All Schools)	Technology	$ 408,000	Over time, many schools have purchased iPad 6 devices for various uses throughout the school. This includes iPads for robotics, student assessments in K-2, and various school-specific initiatives. These iPads are end-of-life and will no longer be operable. Elementary schools did receive 5,100 iPads in Fall 2024 for K-2 students. This proposal would replace roughly 700 iPads across our 43 schools.
Total		**$ 8,945,696**	

Appendix: Vehicle Purchases

Service truck - replacement	Transportation	$ 45,000	This would replace a 2006 vehicle with 240K miles.
Replacement McKinney Vento vans with camera systems (3)	Transportation	$ 142,000	Replacing two 2014 vans and one 2015 van with 186K, 190K and 201K miles, respectively.
Mini activity buses (2)	Transportation	$ 212,000	For High Schools that do not currently have them.
Replacement activity buses (2)	Transportation	$ 348,000	This will replace two of our buses with 151K and 160K miles, respectively.
Replacement service trucks (6)	FMD	$ 480,000	We have over 90 service trucks and vans in the fleet; 19 are over 200K. Five of those are over 250K miles.
Replacement Vehicle	Technology	$ 40,000	We have four 2013 Jeeps that are now 13 years old. The goal would be to replace one per year rather than all at once, starting with vehicle #8812. This Jeep's check engine light comes on frequently.
Total		**$ 1,267,000**	

Appendix: Historical Benefit Rates and Wage Increases

	FICA	Retirement Employer Cost	Insurance Employer Cost	Raises State EEs	Raises Classified	Raises Certified	Local Supplement
FY04	7.65%	3.42%	$3,307	0.0%	0.0%	1.8%	Fixed amt
FY05	7.65%	5.82%	$3,432	2.5%	2.5%	2.5%	Fixed amt
FY06	7.65%	6.82%	$3,748	2.0%	2.0%	2.2%	Fixed amt
FY07	7.65%	7.14%	$3,854	5.5%	5.5%	8.2%	Fixed amt
FY08	7.65%	7.83%	$4,183	4.0%	4.0%	5.0%	Fixed amt
FY09	7.65%	8.14%	$4,316	2.8%	2.8%	4.0%	Fixed amt
FY10	7.65%	8.75%	$4,527	0.0%	0.0%	0.0%	Fixed amt
FY11	7.65%	10.51%	$4,929	0.0%	0.0%	0.0%	Fixed amt
FY12	7.65%	13.12%	$4,931	0.0%	0.0%	0.0%	Fixed amt
FY13	7.65%	14.23%	$5,192	1.2%	1.2%	1.2%	Fixed amt
FY14	7.65%	14.59%	$5,451	0.0%	0.0%	0.0%	Fixed amt
FY15	7.65%	15.21%	$5,378	1.9%	1.9%	7.0%	Fixed amt
FY16	7.65%	15.32%	$5,471	0.0%	0.0%	2.1%	Fixed amt
FY17	7.65%	16.12%	$5,659	1.5%	1.5%	4.7%	7.25%
FY18	7.65%	17.13%	$5,869	2.2%	2.2%	3.3%	7.68%
FY19	7.65%	18.86%	$6,104	2.0%	2.0%	6.5%	8.00%
FY20	7.65%	19.70%	$6,306	2.5%	0.0%	1.2%	9.00%
FY21	7.65%	21.68%	$6,326	2.5%	0.0%	1.2%	10.00%
FY22	7.65%	24.10%	$7,019	2.5%	2.5%	7.5%	12.00%
FY23	7.65%	24.50%	$7,397	3.5%	2.5%	6.4%	12.00%
FY24	7.65%	25.02%	$7,557	4.0%	4.0%	3.1%	12.00%
FY25	7.65%	24.04%	$8,095	3.0%	3.0%	2.9%	13.00%
FY26	7.65%	24.67%	$8,500				13.00%
FY27	7.65%						

Creating the Future

KCS

Kannapolis City Schools

Cabarrus County Commissioners Budget Requests

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**

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

WHO ARE WE?

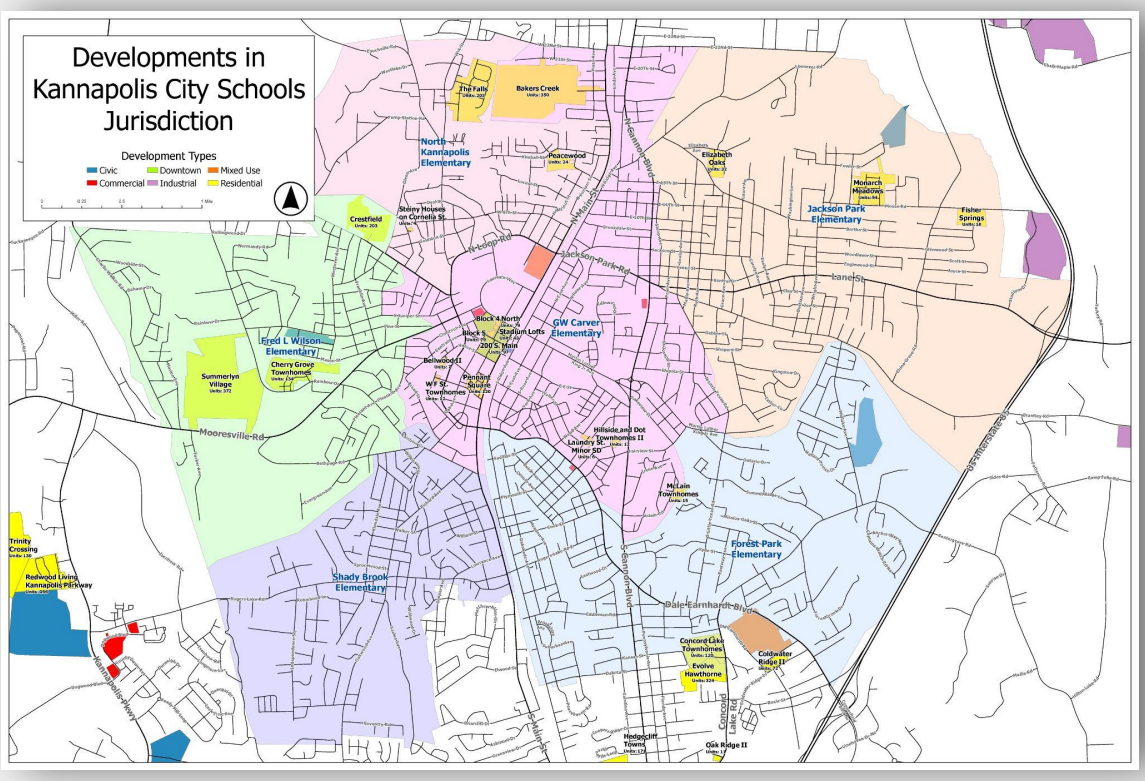
Enrollment: 5,361 (77% reside in Cabarrus County) **Staff: 750**

DEMOGRAPHICS

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

Economically Disadvantaged	Multilingual Language Learners	Special Education Services (EC)
69%	**17%**	**14%**

DISTRICT DEVELOPMENT MAP



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)

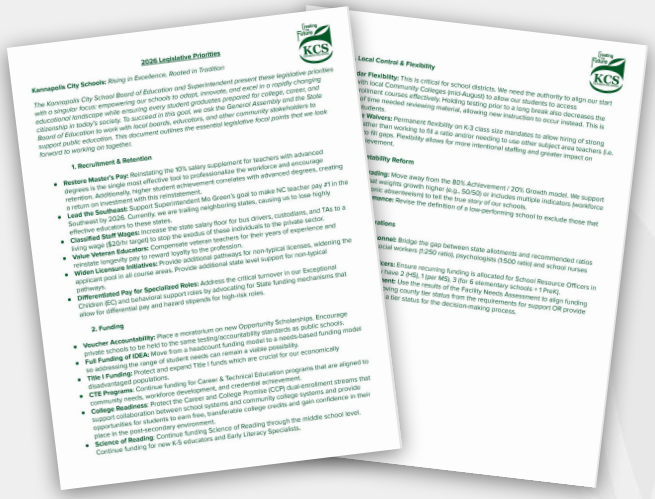
FY 2027 PRIORITIES

- 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/FPE)

- **Large Capital Projects**
  - Jackson Park Elementary Addition
  - A.L. Brown High School Addition



2026 Legislative Priorities

Kannapolis City Schools: *Rising in Excellence, Rooted in Tradition*

The Kannapolis City School Board of Education and Superintendent present these legislative priorities with a singular focus: empowering our schools to adapt, innovate, and excel in a rapidly changing educational landscape while ensuring every student graduates prepared for college, career, and citizenship in today's society. To succeed in this goal, we ask the General Assembly and the State Board of Education to work with local boards, educators, and other community stakeholders to support public education. This document outlines the essential legislative foot points that we look forward to working on together.

1. Recruitment & Retention

- **Restore Master's Pay:** Reinstating the 10% salary supplement for teachers with advanced degrees is the single most effective tool to professionalize the workforce and encourage retention. Additionally, higher student achievement correlates with advanced degrees, creating a return on investment with this reinstatement.
- **Lead the Southeast:** Support Superintendent Mo Green's goal to make NC teacher pay #1 in the Southeast by 2026. Currently, we are trailing neighboring states, causing us to lose highly effective educators to these states.
- **Classified Staff Wages:** Increase the state salary floor for bus drivers, custodians, and TAs to a living wage ($20/hr target) to stop the exodus of those individuals to the private sector.
- **Value Veteran Educators:** Compensate veteran teachers for their years of experience and reinstate longevity pay to reward loyalty to the profession.
- **Widen Licensure Initiatives:** Provide additional state level support for non-typical applicant pool in all course areas. Provide additional state level support for non-typical pathways.
- **Differentiated Pay for Specialized Roles:** Address the critical turnover in our Exceptional Children (EC) and behavioral support roles by advocating for State funding mechanisms that allow for differential pay and hazard stipends for high-risk roles.

2. Funding

- **Voucher Accountability:** Place a moratorium on new Opportunity Scholarships. Encourage private schools to be held to the same testing/accountability standards as public schools.
- **Full Funding of IDEA:** Move from a headcount funding model to a needs-based funding model so addressing the range of student needs can remain a viable possibility.
- **Title I Funding:** Protect and expand Title I funds which are crucial for our economically disadvantaged populations.
- **CTE Programs:** Continue funding for Career & Technical Education programs that are aligned to community needs, workforce development, and credential achievement.
- **College Readiness:** Protect the Career and College Promise (CCP) dual-enrollment streams that support collaboration between school systems and community college systems and provide opportunities for students to earn free, transferable college credits and gain confidence in their place in the post-secondary environment.
- **Science of Reading:** Continue funding Science of Reading through the middle school level. Continue funding for new K-5 educators and Early Literacy Specialists.

Local Control & Flexibility

Flexibility: This is critical for school districts. We need the authority to align our start with local Community Colleges (mid-August) to allow our students to access ...mmerce courses effectively. Holding testing prior to a long break also decreases the ...of time needed reviewing material, allowing new instruction to occur instead. This is ...ystems.

Waivers: Permanent flexibility on K-3 class size mandates to allow hiring of strong ...ther than working to fill a ratio and/or resulting to use other subject area teachers (i.e. ...to fill gaps. Flexibility allows for more intentional staffing and greater impact on ...vement.

...ability Reform

...ding: Move away from the 80% Achievement / 20% Growth model. We support ...wl weights growth higher (e.g., 50/50 or includes multiple indicators (excellence ...tric absenteeism) to tell the true story of our schools.

...mance: Revise the definition of a low-performing school to exclude those that ...

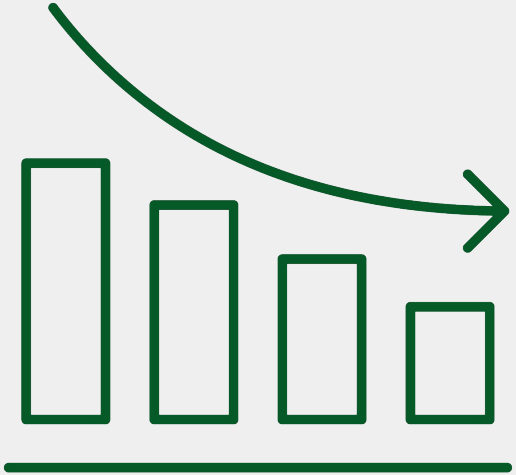
...ations

...onnel: Bridge the gap between state allotments and recommended ratios ...ocial workers (1:250 ratio), psychologists (1:500 ratio) and school nurses ...

...ors: Ensure recurring funding is allocated for School Resource Officers in ... have 2 (HS, 1 per MS), 3 (for 6 elementary schools + 1 Prek).

...ent: Use the results of the Facility Needs Assessment to align funding ...ating county tier status from the requirements for support OR provide ... tier status for the decision-making process.

REDUCTIONS AND EFFICIENCIES



	LOCAL REDUCTIONS
Admin-District Level	7.5 positions
School Level	12 positions
Program	1 program
Assistant Principals	Reduced months of employment for 2 positions
Exceptional Children Teacher Contracts	Reduced number of contracts
Coordinator Positions	Reduced 2 positions to stipends-only

CHALLENGES FOR FY 2027

- Federal and state funding volatility requiring ongoing monitoring
- Reduced Planning Allotments across the board
- Loss of Low Wealth Funding (Cabarrus County %)
- Title II, III, and IV funds projected to remain flat per P.L. 119-75
- Future revenue impacts from scheduled state income tax cuts
- Unavoidable salary and benefit growth
- Inflationary pressure on operating expenses



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.

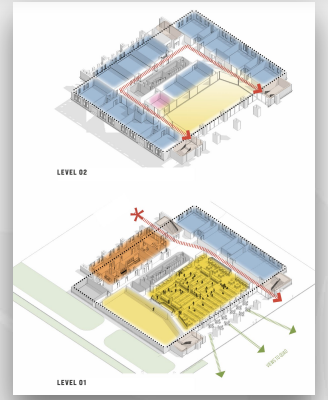
BUDGET REQUEST - CABARRUS COUNTY

CURRENT EXPENSE	PERCENTAGE INCREASE	25-26	26-27
Utilities	6%	$1,716,281	$1,819,258
Insurance	6%	$492,778	$522,345
Locally Paid Personnel • Includes expected increase in the 24.67% retirement matching of .63% • Includes expected increase in the $8500 SHP matching per employee of 5%, or $405 each • Includes a years-of-experience bump for staff • Reductions in locally-paid personnel shown on slide 6	12%	$5,015,443	$5,617,296
Supplies and Materials	9%	$1,402,793	$1,529,044
Other (local transportation, professional development, software, and equipment)	4.5%	$759,050	$793,207
Technology Support Services	4.5%	$833,868	$871,392
Ground Maintenance	0%	$141,600	$141,600
Building Maintenance	0%	$1,260,567	$1,260,567
		$11,622,380	$12,554,709
8.02% Increase		**Dollar Increase**	**$932,329**
Instructional Resource Update	**New requests for FY27**		$307,362
School Resource Officer			$58,667
Low Wealth Funding Reduction			$371,236
TOTAL			**$12,031,407**

CAPITAL REQUESTS

PROJECT TITLES	AMOUNT
PayGo Projects - slide 11	$8,619,000
Capital Payment for Energy Savings Project (Yearly Payment Cabarrus %)	$197,000
Activity Bus (Quote)	$71,000
CIP-Deferred Maintenance Projects	$20,100,000
Capital Outlay (Unrestricted)	$100,000
Major Capital (Jackson Park: Cabarrus Percentage of $26,500,000)	$13,515,000
Major Capital (ALB: Cabarrus Percentage of $31,500,000)	$24,255,000





PAYGO PROJECTS

Life Safety Improvements

- **Blind Replacement and Window Tinting** (Systemwide)
- **Intercom Retrofit** (McKnight)
- **Camera Addition/Replacement** (Systemwide)

Floor/Paint/Concrete/Parking Lots

- **VCT Replacement** (G.W. Carver (K/1))
- **Carpet Replacement** (KMS 6)
- **Parking Lot Repaving** (G.W. Carver/Forest Park)

Building Improvements

- **Kitchen/Sewer Replacement** (McKnight)
- **Interior Painting** (Systemwide)
- **Boiler Replacement** (Jackson Park and KMS 7/8)
- **EC Playground** (Jackson Park)
- **Gutter/Stucco Canopies** (KMS 6)
- **Roof Replacement** (A.L. Brown – Arts Building/KPAC)
- **Sewer Replacement** (KCS Central Office)
- **Digital Sign** (Jackson Park)

Technology Infrastructure

- **TV Replacement** (Systemwide (as needed))

SMALL CAPITAL PROJECTS



Q&A

Building Capacity for a Growing County

FY 2026-27 Cabarrus County Commission Budget Request

Dr. Carol Spalding, *President*

Jonathan Chamberlain, *Chief Officer, College Environment*

Tara Trexler, *Chief Officer, Finance*

March 31, 2026 – Budget Submission Deadline

April 8, 2026 – Presentation w/staff 10:30 – 11:30 AM

April 14, 2026 – Presentation with Commissioners

Rowan-Cabarrus COMMUNITY COLLEGE

Institutional Profile

6th LARGEST COMMUNITY COLLEGE IN NORTH CAROLINA



5 CAMPUSES SERVING ROWAN AND CABARRUS COUNTIES



EMPLOYEES

Full-Time	Part-Time
406	918

#3 IN WORKFORCE DEVELOPMENT

AMONG ALL 58 NORTH CAROLINA COMMUNITY COLLEGES

RESIDENTIAL OVERVIEW

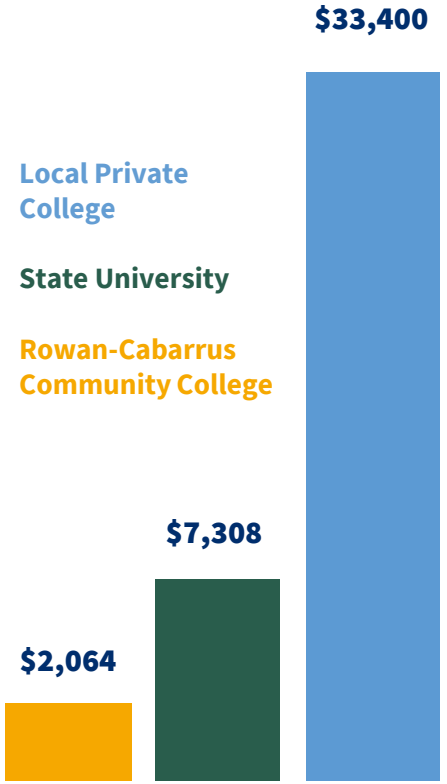
Curriculum & Continuing Education

6,338	8,615	7,496
ROWAN COUNTY	CABARRUS COUNTY	OTHER COUNTIES

37% OF STUDENTS IN OUR SERVICE AREA RESIDE IN CABARRUS COUNTY

TUITION COST COMPARISON

Estimated Annual Cost



Cabarrus County Population of 245,000 is Growing, Creating a Need for More Local Career Opportunity



10.6% More

24,000 more residents now live in Cabarrus County compared to 2020, based on census estimates.



23% Increase

1,648 additional **Cabarrus County residents** are attending the College since 2020.

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

Cabarrus County Campus Headcounts

for Academic Year 2024-2025



South Campus
4,686 students

Rowan-Cabarrus at NCRC and the Dr. Carol S. Spalding Advanced Technology Center
1,162 students

Cabarrus Business and Technology Center
1,124 students

College Station
324 students

Total Students in Cabarrus County
7,296



Fiscal Year 2026-27 Capital Budget Requests

Strategic Priorities

As Cabarrus County's training partner, support is needed to expand space and facilities



Constructing a New Workforce Innovations Center

$49,350,000



Renovating Current South Campus Buildings

$9,135,200



Remaining Land Acquisition

$650,000

FY 2026-27 Capital Budget Requests

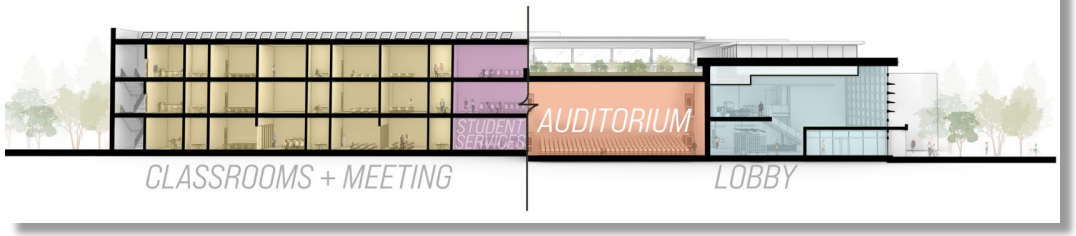
Workforce Innovation Center*	**$49,350,000**
• Requested since 2024, a new building on South Campus supporting existing industry's workforce needs with state-of-the-art educational opportunities	
South Campus Building S201 Phased Renovations*	**$7,500,000**
Annual Capital Allocation	**$500,000**
South Campus Building S203 Re-Roof	**$480,000**
Information Technology System Replacements	**$450,000**
Security Systems Emergent Improvements and Expansion	**$205,200**
Total FY 2026-27 Capital Budget Requests	**$58,485,200**

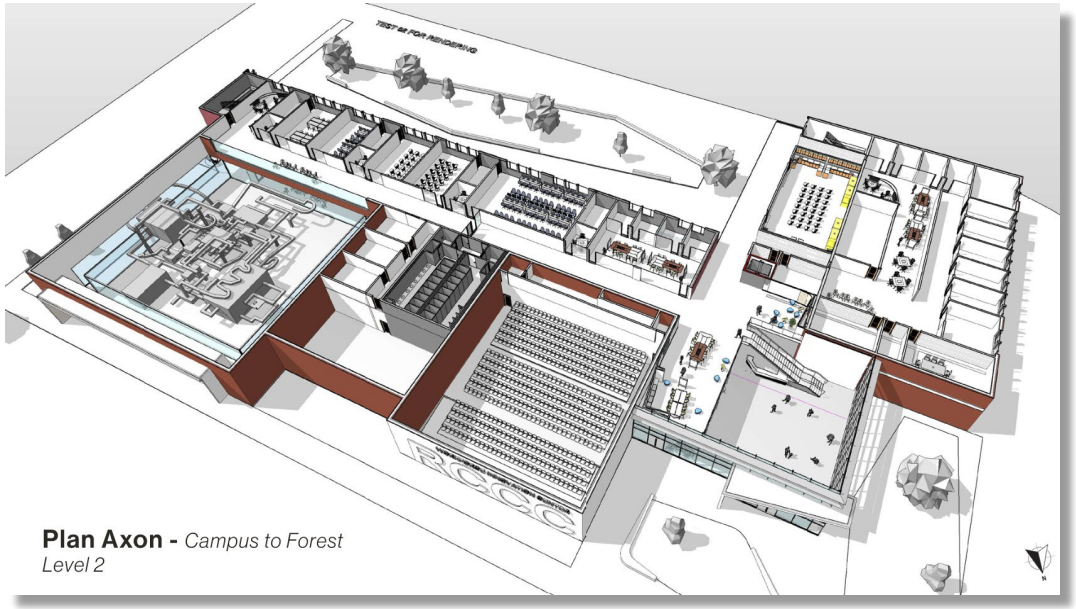
*Approved but unfunded in FY 2024-25

In July 2025, the County funded Rowan-Cabarrus for Design of the South Campus Workforce Innovations Center.



Planning Building Section
Campus to Forest





Plan Axon - *Campus to Forest*
Level 2

From Design to Impact: Navigating Forward Workforce Innovations Center

The longer we wait, the more it costs

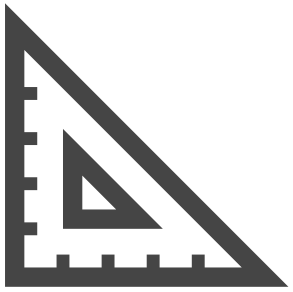
Need Identified



Recognized need for growing populace in Cabarrus County

Land purchased in FY 2017-18.

Design



Workforce Innovations Center

Funded **$5,922,000** in FY 2025-26.

Anticipated completion in Spring 2027.

Construction



Funding Requested 2027

Anticipated start in Spring 2027.

$49,350,000


Remaining Property
Gold area is property acquired in FY 2017-18.
Workforce Innovations Center

Current Operating Budget Request

FY 2026-27 Operating Budget	**$4,903,500**
Administration Increase in Insurance Fees and Legal Services	$45,000
Security Increase for Radio and AED Replacements	$13,000
Utilities Based on a Three-Year Average	$75,000
Operations and Maintenance Estimated Janitorial and Landscaping Contracts Escalation	$130,000
Information Systems Increase for Network Services	$32,000
Expansion Request over Previous Year - 6% increase	**+ $295,000**
FY 2026-27 Operating Budget Request	**$5,198,500**



5-Year Capital Budget Forecast

5-Year Capital Budget Forecast

All estimates reflect escalated dollars to the anticipated year

Trinity Church Road Property Acquisition *(Ongoing Request)*	**$650,000**
College Station Classrooms Build-Out *(~FY 2027-28 Request)*	**$1,200,000**
Building S203 Renovations *(~FY 2027-28 Request)*	**$7,500,000**
Public Safety Training Program Facility *(~FY 2028-29 Request)*	**$37,500,000**
South Campus S202 Parking Lot Re-Pave *(~FY 2029-30 Request)*	**$2,200,000**
NCRC Building Renovation *(~FY 2029-30 Request)*	**$17,250,000**
Building S205 Trades Building *(~FY 2030-31 Request)*	**$77,200,000**
Total 5-Year Capital Budget Requests	**$143,500,000**

FY 2026-27 Budget Request Summary

Current Operating Budget Request $4,903,500 Operating Budget + $295,000 Expansion Over Previous Year	**$5,198,500**
Capital Budget Request	**$58,485,200**
Total FY 2026-27 Budget Request	**$63,683,700**

Our graduates create a

$238 Million

impact every year.

- Lightcast Economic Impact Report, November 2021

Rowan-Cabarrus
COMMUNITY COLLEGE



WE MAKE EVERY INVESTMENT COUNT.

Thank You!

Budget Update
Fiscal Year 2027

April 14, 2026

CABARRUS COUNTY
America Thrives Here

Agenda



Revenues



Expenditures



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

Revenues	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	30,559,864	(890,828)
Permits & Fees	9,652,880	9,498,270	(154,610)
Sales & Services	19,219,193	22,765,929	3,546,736
Investment	4,500,000	7,000,000	2,500,000
Miscellaneous	377,700	750,375	372,675
Other Financing Sources	5,205,008	4,845,731	(359,277)
TOTAL	**399,511,247**	**412,814,592**	**13,303,345**



Expenditures

Expenditures

Expenditures	FY26 Adopted	FY27 Projected	Difference
91 - Personnel Services	$107,759,641	$111,553,057	$3,793,416
92 - Employee Benefits	51,643,030	55,719,508	4,076,478
93 - Supplies	10,966,761	11,277,455	310,694
94 - Other Operation Costs	23,859,430	23,625,980	(233,450)
95 - Maintenance & Repair	2,165,435	2,161,400	(4,035)
96 - Other Services & Charges	10,158,007	7,971,577	(2,186,430)
97 - Contributions to Other Funds or Activities	189,651,283	197,138,415	7,487,132
98 - Capital Outlay	3,307,660	3,367,200	59,540
TOTAL	**399,511,247**	**412,814,592**	**13,303,345**

Summary Recap

Account Type	FY27 Projected
Revenues	$412,814,592
Expenditures	412,814,592
Surplus / (Deficit)	-

Balanced Budget

Pending / Known Items - Slide From Retreat

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

Reconciliation

Surplus / (Deficit) Retreat	412,374,507	409,296,093	3,078,414
Reconciling Items	**Revenues**	**Expenditures**	**Balance**
Health Insurance	-	1,799,520	(1,799,520)
Detention Center New Pod *(16 FTE + Utilities)*		1,230,551	(1,230,551)
Governmental Unit - Security *(24/7 Coverage)*	195,373	596,187	(400,814)
Emergency Medical Services - Fee Adjustment	1,400,000	-	1,400,000
Medcaid Hold Harmless *(Reduce back to FY26 Level based on March 2026 Actuals)*	(1,000,000)	-	(1,000,000)
Department Budget Conferences *(Net)*	312,675	(373,021)	685,696
Budget Development /Vetting Process *(Net)*	1,006,037	(1,207,056)	2,213,093
Economic Incentive Grants	(1,474,000)	(1,474,000)	-
EDC Funding	-	(100,000)	100,000
Use Non- Recurring Revenue for One-Time Deferred Maintenance Projects	-	2,500,000	(2,500,000)
Fuel Adjustment *(Gasoline & Diesel)*	-	500,000	(500,000)
Other Adjustments - Balance	-	46,318	(46,318)
Total Reconciling Items	**440,085**	**3,518,499**	**(3,078,414)**
Revised Totals Surplus / (Deficit)	**412,814,592**	**412,814,592**	**-**

Board Guidance / Direction

Board Input Requested
Reduce Board Contingency $300,000
Reduce Lobby Services Budget $48,000
Carolina Farm Stewardship Association - Lomax Farms - Requests **Increase** in Annual Funding by **$40,000** (from $80,000 to $120,000). The **funding** for this comes from **deferred taxes** and not funds included in the annual adopted budget.

Steps Remaining in Budget Process

- 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 ?