Go to Table of Contents

2025/2026

Concord
NORTH CAROLINA

# ADOPTED BUDGET & CAPITAL IMPROVEMENT PLAN (CIP)

Go to Table of Contents

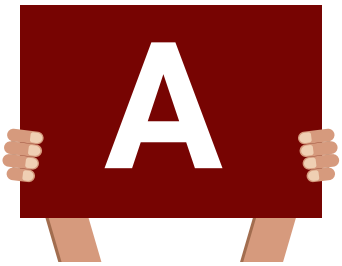
# Vision

**Concord will be a vibrant and sustainable community where innovation, inclusion, and partnerships provide opportunities for all to thrive.**

# Mission

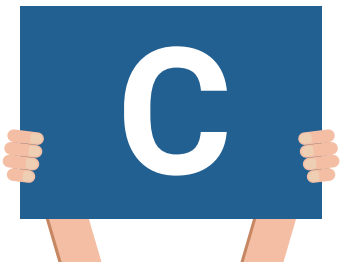
**The City of Concord enhances the quality of life by providing excellent service, planning for the future, and collaborating with our community.**

# Values



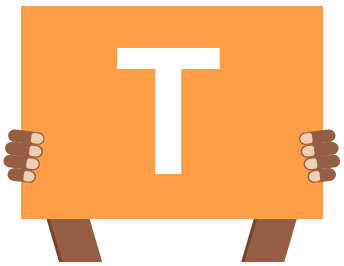

## Accountability

**We take ownership of our actions.**




## Communication

**We inform and engage coworkers and the community.**




## Teamwork

**We work collaboratively to provide excellent service.**

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## City of Concord
## North Carolina

For the Fiscal Year Beginning

**July 01, 2024**

Christopher P. Morrill

**Executive Director**

# Table of Contents


**Introduction** **Page**

City Organizational Chart/City Council 6
City Manager's Budget Message 7
Budget Document Information 12
Strategic Plan 22
2025-2026 Budget Ordinance 35

**Budget Summary**

Fund Matrix & Budget Unit Structure 41
Major Revenue Sources 43
Fund Balances & Net Position 46
City Debt & Financial Forecast 47
City-wide Revenues & Expenditures 52
Personnel Summary 54
Performance Measurement Efforts 56

**General Fund**

**General Government Summary** 60
Governing Body 61
Public Service Administration 62
City Manager's Office 64
Human Resources 67
Wellness Center 69
Finance 71
Tax 73
Legal 74
Information Technology 76
Non-Departmental 78
**Public Safety Summary** 79
Police 80
Code Enforcement 82
Emergency Communications 84
Fiber Network Management 86
Radio Shop 88
Fire 90
Fire Prevention 92
Fire Training 94
Emergency Management 96
**Public Works Summary** 99
Streets 100
Powell Bill 102
Traffic Signals 104
Traffic Services 106
Solid Waste & Recycling 109
Cemeteries 112
Fleet 114
Buildings & Grounds 116
**Economic Development Summary** 119
Planning & Neighborhood Development 120
Transportation Planning 123
Business Services 124
**Recreation & Culture Summary** 126
Parks & Recreation 127
Aquatics 129
ClearWater 131

**Special Revenue Funds**

**Municipal Service District Fund** 134
**Housing Choice Vouchers Fund** 137
**Community Development Block Grant Fund (CDBG)** 141
**HOME Consortium Fund** 144
**Market Rate Units Fund** 147
**Affordable Housing Revolving Fund** 150

**Enterprise Funds**

**Stormwater Fund** 153
**Electric Fund** 157
Administration 159
Purchased Power 161
Maintenance Powerlines 162
Tree Trimming 164
Electric Construction 166
Electric Engineering Services 168
Utility Locator Services 170
**Water Resources Fund** 172
Hillgrove Water Treatment Plant 174
Coddle Creek Water Treatment Plant 176
Waterlines Operations & Maintenance 178
**Transit Fund** 180
**Wastewater Resources Fund** 185
**Golf Course Fund** 189
**Aviation Fund** 193
**Public Housing Fund** 197

**Internal Services Fund**

Revenue Services 204
Billing 206
Customer Care 208
Engineering 210
Purchasing 212

**Capital Improvement Plan (CIP)**

CIP Book (full document) 214

**Supplemental Information**

Debt Management Policy 334
Capital Improvement Plan Policy 338
Financial Policy – Reserve Funds 340
Authorized Position Detail 343
Authorized Salary Grades 351
Glossary 353

# INTRODUCTION

## SECTION CONTENTS

### Organizational Chart

A display of the City's organizational structure along with City Council districts

### Strategic Plan, Mission, Vision, and Values

A summary of the City's strategic plan

### City Manager's Budget Message

A message from the City Manager to Council describing the contents of the budget

### Adopted Ordinances

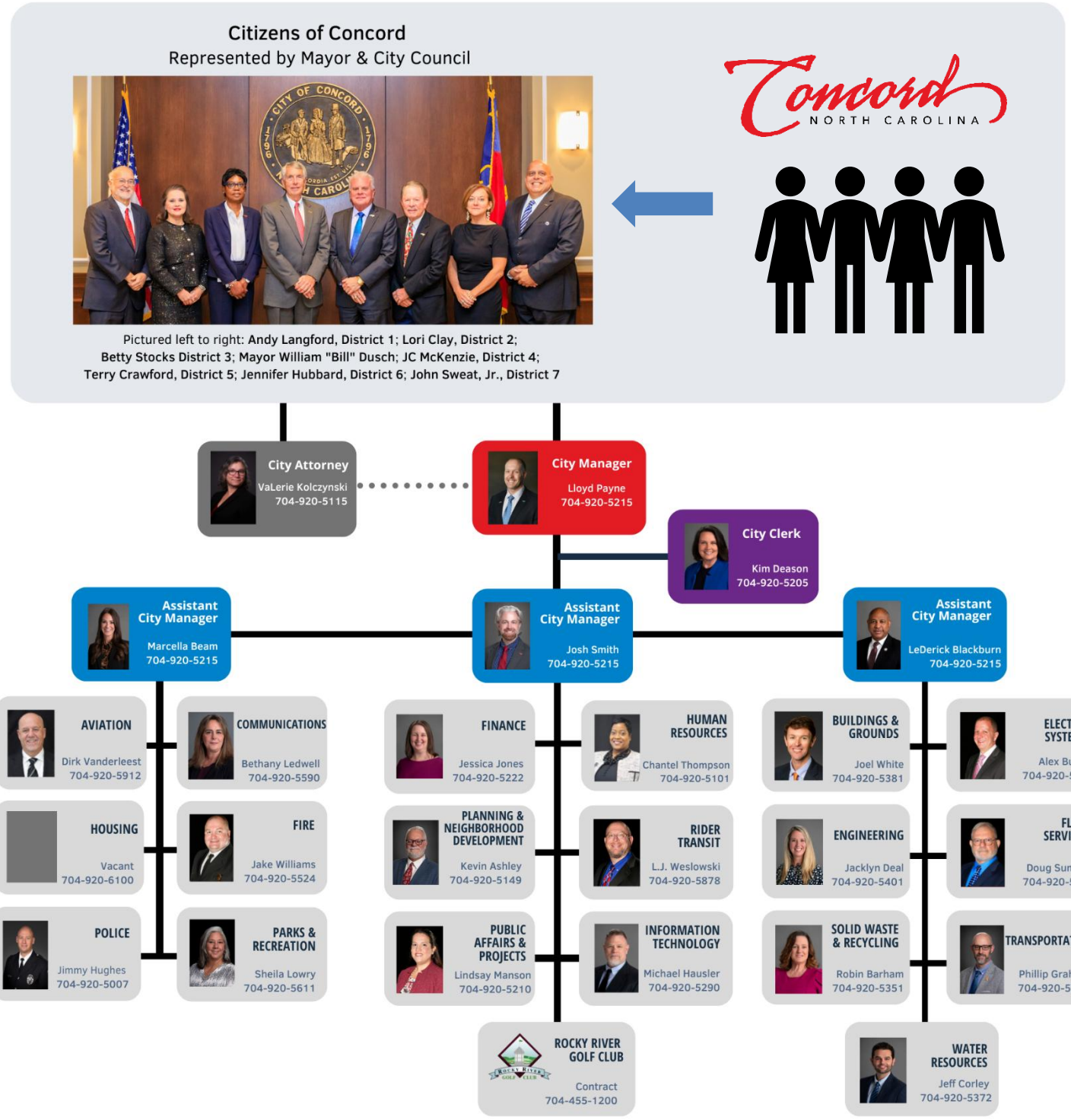
The adopted ordinances for the City's operating budget

### Budget Document Information

Provides a summary of the budget calendar, budget process, and other important information

# City Organizational Chart

The Mayor and City Council serve part-time and are elected at-large on a non-partisan basis to four-year terms. Under the council-manager form of government, City Council acts as the legislative body in establishing policy and drives the City's Mission. The Mayor serves as the presiding officer at City Council meetings and is the official head of the City for ceremonial purposes. City Council appoints the City Attorney and a professional City Manager who serves as the Council's chief advisor, handles day-to-day City operations, and is responsible for all City personnel, except for the City Attorney. The City Manager provides functional supervision of the Legal Department.



# Budget Message

May 23, 2025

The Honorable William C. "Bill" Dusch, Mayor
Members of the City Council
Concord, North Carolina

Dear Mayor Dusch and Members of the City Council:

I am honored to present the Fiscal Year (FY) 2025-2026 Annual Budget for your review and consideration. This proposed budget directly reflects the goals and priorities expressed by you at our annual planning session and budget workshop. Staff worked diligently to incorporate the adopted Strategic Plan into recommended projects and operational items. Budgetary decisions were made with fiscal stewardship and Strategic Plan alignment at the forefront.

The proposed annual budget was prepared in accordance with North Carolina General Statutes Chapter 159, Article 3, The Local Government Budget and Fiscal Control Act. All funds within the proposed budget are balanced, and all revenues and expenditures are identified for FY 2026. I want to extend my gratitude to our Assistant City Managers, Finance Director, Budget & Performance Manager, Senior Budget Analysts, and Department Directors for their commitment to developing a budget that provides excellent service for our residents.

Per the Cabarrus County tax collector's office, the City's updated assessed property values are $24,587,077,514 which is a 6.8% increase over the previous year. One cent of the property tax rate equates to $2,400,000 after the City's collection rate of 99% is applied.

The City-wide budget totals $382,574,668 for all funds, including utilities and special revenue funds. This is an overall budget increase of 8.1% over the FY 2025 adopted budget. The recommended General Fund budget for FY 2026 is $165,649,000 with a tax rate of 42¢ per $100 of valuation.

To address critical one-time capital needs, I am recommending the use of $3,998,595 from the City's General Capital Reserve Fund. Of this, $2,213,595 will be transferred directly from reserves to a project fund for the purchase of critical Self-Contained Breathing Apparatus (SCBA) to ensure the continued safety of our firefighters. The remaining $1,785,000 will be transferred to the General Fund for equipment purchases. The anticipated unrestricted General Fund Balance will continue to meet Council's goal of maintaining a Fund Balance target between 30% and 35% of expenditures.

My recommendation includes implementing strategic rate adjustments designed to ensure a more equitable and sustainable system for our Water, Stormwater, and Wastewater customers. Concord Electric continues to follow the recommendations from their recent rates and charges analysis. Through this study and ongoing expert consultation, rates and charges will be adjusted to better align with the true cost of providing service. Following these consultants' recommendations, the changes will continue our progress towards a rate structure that can handle both the consistent and fluctuating needs within the electric industry.

## Economic Challenges & Our Growing Community

Budget development for FY 2026 reflects a period of both significant growth and emerging economic headwinds. While our community continues to attract new residents and businesses, which drive staffing needs, we are also navigating persistent inflationary cost pressures and a noticeable flattening of sales tax revenues. This normalization, observed by local governments across North Carolina after a period of robust growth, requires careful monitoring and minimal growth projections for sales tax. The broader economic landscape, characterized by continued higher interest rates, potential supply chain complexities, and increased costs for goods, presents ongoing challenges for our community. Despite these challenges, we remain focused on keeping our community affordable while ensuring that our infrastructure is maintained.

## Budget Development

Following City Council's direction, I instructed departments to develop a budget that prioritizes essential City operations, finds ways to make our operation more efficient, invests in our dedicated staff, and sustains the high level of service our residents expect. Departments were directed to limit requests for additional personnel, examine existing operational cost levels, and reduce capital requests where possible. The goal of this year's annual budget development was to maintain the current tax rate and allocate funding to the City Council's strategic priorities, including dedicated

resources for Transportation, Parks & Recreation, and affordable housing. This budget reflects the necessary costs to meet our commitments and fund essential city functions.

## Dedicated Priority Funding

Since FY 2021, City Council has appropriated a portion of property tax revenues for Transportation, Parks & Recreation greenway projects, and affordable housing construction. Setting aside funding allows the City to focus our efforts on these crucial areas. To build upon the progress that we have made and demonstrate our continued commitment to these priorities, I recommend a continued fixed amount of funding be approved by Council each year. Doing so ensures a stable source of revenue to help plan and budget for projects in the years to come.

**Transportation**
Council continues to place a priority on dedicated funding for the maintenance of City-owned streets. The FY 2026 budget designates $4.4 million for projects within the Transportation Improvement Fund. The primary focus of these dedicated monies is to fund roadway projects and will be supplemented by dollars generated from local vehicle license fees. A portion of this funding is specifically set aside for the replacement of concrete streets. The proposed budget also includes $3.7 million for street resurfacing.

Staff work closely with the North Carolina Department of Transportation to reduce traffic and congestion concerns. The City maintains 304 miles of sidewalk and 386 center lane miles of roads. Each year, staff identify areas throughout the City where sidewalks are needed to enhance connectivity and walkability for our residents.

Our current motor vehicle tax is $30, and State Statutes dictate how the revenue generated must be used. The $30 tax is allocated as follows: $5 to CK Rider Transit, $5 for sidewalk extensions, and $20 to supplement the cost of road resurfacing. Major projects included in this proposal are:

- Resurfacing of major-corridor City streets
- Repair or replacement of the White Street bridge
- Design and construction of a roundabout at Weddington Road and Rock Hill Church Road

**Parks & Recreation**
Ensuring our Parks & Recreation department has the necessary resources to make progress towards the goal of 30 miles of greenway by 2030 remains an important Council priority. The FY 2026 budget sets aside $1.8 million for the Parks & Recreation reserve. These funds help us maintain our existing greenway network and continue to grow it. In the coming year, funds will be used for:

- Construction of the first phase of the Clarke Creek Greenway: Cox Mill Loop
- Greenway bridge and boardwalk repairs

**Affordable Housing**
The growing gap in housing affordability continues to be a significant concern and Council prioritizes the creation of affordable options. The FY 2026 budget will continue to dedicate funding for affordable housing and partner with WeBuild Concord and other private organizations. This year, I am again proposing to appropriate $1.8 million for this purpose. Concord will also continue to support the operations of our Public Housing department beyond their federal funding allotments to ensure the department has the necessary resources to provide decent and safe housing.

## Funding Council's Strategic Priorities

Last May, City Council adopted a new Strategic Plan for Concord. The Strategic Plan lays out our vision, mission, goals, and key strategies for how we'll get there. The Council's six Strategic Plan goals were key in putting together our FY 2026 budget. Even though some of the work the City does every day might not directly link to these Goals, we have been deliberate in making funding decisions for large capital projects and budgetary expansions that align with a strategic goal. These goals provide a helpful framework for understanding next year's budget plan. This past spring, City departments created a series of meaningful metrics to track our progress. An update on the first year of progress will be published later this year.

### Goal 1: Deliver Effective & Efficient City Government

At the core of our FY 2026 budget is a drive for efficiency. Throughout the FY 2026 process, our departments scrutinized every area, seeking opportunities to streamline operations and ensure our community's tax dollars go further. This year, we've made tough decisions, allowing us to maintain our current tax rate while still delivering essential services. Some examples of ways that City staff are working to make our organization run more effectively are:

- Working to align budgeted expenses with responsible departments to determine true costs of service delivery
- Strategically shifting our Buildings & Grounds team to the General Fund, which will increase efficiency and streamline the allocation process

- Centralizing non-health insurance premium costs in the HR budget for more efficient management
- Adding automated gates to our cemeteries, eliminating the need for contract labor
- Beginning implementation of a single software solution for Human Resources and Finance, allowing us to leverage modern technology and eliminate numerous outdated legacy systems

### Goal 2: Create Economic Opportunities for Individuals & Businesses

The City remains committed to encouraging economic vitality through business expansion and the creation of quality jobs for our residents. A recent example of this is Eli Lilly's significant investment in our community. Concord continues to be recognized as a favorable environment for both large corporations and small businesses alike, as evidenced by our recent ranking as the 4th best city in NC for small business according to B2B Reviews.

Downtown Concord is experiencing a transformation, and the recent completion of the streetscape revitalization project marks a significant milestone. The refreshed downtown branding, incorporating the new residential development, alongside new corporate offices and diverse retail tenants, was celebrated with a successful Streetscape Grand Opening Block Party on May 3rd. This revitalized public space is already proving to be a strong draw, attracting new businesses and further enhancing the area's appeal and vibrancy.

### Goal 3: Promote a Safe & Connected City

Ensuring the safety and connectivity of our City remains a top priority. This year, we are strengthening our commitment to public safety by adding four new dedicated police officers assigned to our Downtown area, enhancing safety and security in the heart of Concord. In FY 2026, the City will begin the design process for a new Fire Station on Flowes Store Road. This new Station 13 will expand fire service to several areas currently outside of the preferred response radius, ensuring we continue to meet our response time goals. Improving response times is essential to maintaining our ISO 1 rating, keeping insurance rates lower. The FY 2026 budget also includes funding to replace four fire trucks, 35 police cars, a new Police K-9, and funds SCBA (self-contained breathing apparatus) for our firefighters.

A truly connected community is built upon strategic investments in the services and infrastructure that improve mobility. At Concord-Padgett Regional Airport, the City is enhancing connectivity through the rehabilitation of critical aprons and taxilanes around the airport, including the apron at the Commercial Service Terminal. Doing so will support the growth of commercial air service with additional flights with Avelo Airlines. Commuting within the City will also be improved, as Concord/Kannapolis Rider replaces the electronic digital fare system, providing new technology and improving the passenger experience on public transit. The City will also upgrade the video wall at the Transportation Management Center, allowing for better real-time monitoring of traffic flow throughout Concord, keeping everyone moving safely and efficiently.

### Goal 4: Invest in Innovative & Sustainable Infrastructure

To achieve the City's goal of innovative and sustainable infrastructure, Concord is strategically investing in key capital projects to maintain, modernize, and expand our essential infrastructure systems. An important component of our City's long-term sustainability includes proactively evaluating our existing facilities for potential reuse and/or repurpose. In FY 2026, the City will redesign the current, outgrown Fleet Management Facility to meet the needs of our Radio Shop. Our commitment to sustainable infrastructure also includes vital stormwater upgrades, necessary water infrastructure additions, critical sewer improvements, and continued expansion of our electric system to meet the needs of our growing City. To ensure these ambitious goals are met with a strong focus on sustainability, the City is revamping its internal sustainability committee, fostering a collaborative approach among representatives from a variety of departments.

Funding is proposed in our CIP to continue implementing our utilities' Master Plans. The City will use a mix of funding sources to pay for these projects, including reserves and operating revenues. Below is a list of anticipated key capital projects for Water Resources:

Stormwater
- Buffalo Avenue Culvert Replacement

Water
- AMI (Automated Meter Infrastructure) System replacement
- Additional water tanks at Coddle Creek Water Treatment Plant to improve storage capacity

Sewer
- Irish Buffalo 42" Interceptor Tie-Overs

Concord Electric Systems has been in operation for more than 120 years and takes pride in being a community-owned, not-for-profit public power community. Concord Electric Systems recently earned the Reliable Public Power Provider (RP3)® designation from the American Public Power Association for providing reliable, safe electric service that encourages workforce development and system improvement. Nationwide, Concord joins an elite group of only 52 utilities to earn RP3 in 2025. Sustaining our exceptional service requires ongoing investment in our electrical infrastructure. Efforts are ongoing as we work towards adjusting our rates and charges to better reflect the cost of providing service. Electric capital projects funded for FY 2026 are:

- 100kV Interconnect Between Delivery #4 and Substation E
- Delivery #1 Replacement
- AMI (Automated Meter Infrastructure) System replacement
- New Electric Substations N, R, and S
- 100kV Tie Line from George Liles Parkway to Substation O

### Goal 5: Develop Unique Places & Destinations

Concord is developing into a regional destination known for its distinctive parks and attractions, strong neighborhoods, and vibrant downtown. While downtown revitalization was discussed with Goal 2, the City is also contributing increasing funding for community events to foster unique, engaging experiences for residents. City staff are working with federal agencies, key community partners, and other non-profits to advance the McGill Reuse Project. This project will allow residents to become entrepreneurs within the food and beverage industry, while also addressing food access needs in the Gibson Village community.

Dorton Park successfully reopened in March 2025 and work on many of the remaining Phase I of the $60 million Parks & Recreation general obligation bond projects is currently underway. Staff have worked diligently to be good stewards of bond funds, refining our projects to ensure that our dollars go as far as possible. Encouragingly, bid openings for the new J.E. 'Jim' Ramseur Park in March came in lower than initial estimates. Construction is expected to begin in summer 2025. These cost savings will help ensure that all park projects within the scope of the voter-approved GO Bonds will be addressed.

### Goal 6: Leverage Communications & Partnerships

Concord is actively engaging with internal and external stakeholders to accomplish our goals and drive progress forward for our community. This year, the City will focus on technology improvements to ensure effective communication with our residents and businesses. Concord is investing in a notification system upgrade and replacement in FY 2026. This upgrade will ensure that important and urgent notices can be sent effectively to staff and the overarching community.

## Giving Back: External Agency Funding

Our valued non-profit partners within the community play a vital role in ensuring a safety net is available for those in need and provide services that help enhance the quality of life in our City. Funding provided to these agencies through tax dollars, utility revenues, or Community Development Block Grant funds (CDBG) allows us to focus on our core mission of providing municipal services. Requests for general and utility fund grants must meet a municipal public purpose to be considered for the award. CDBG grant recipients must meet federal eligibility guidelines, including 501(c)(3) status and 70% of funding must assist low/moderate-income residents. All non-profits receiving funds from the City must sign an agreement and are accountable for how they spend public dollars. To comply with regulations provided by the state in N.C.G.S. § 14-234.3, the City updated the budget adoption process for external agencies. Grant funds comprising $69,000 from the General Fund with an additional $31,000 being adopted separately for the Cabarrus Arts Council, are recommended by City Council. CDBG monies totaling $75,000 are also included in this budget proposal.

## Team Concord

This budget includes important investments in Team Concord, providing City staff with the training, essential resources, and support they need to deliver excellent service. We are committed to fostering a positive work environment where they can continue to grow professionally and serve our community with pride. Data from the City's 2023's employee engagement survey identified four areas for improvement, or "hotspots": incivility, silence, exhaustion, and top-down decision making. To address these issues proactively, focus groups, led by myself and Assistant City Managers, met last fall to develop practical, low- or no-cost recommendations and actionable steps for improving our work environment. Some examples include an Employee Code of Conduct, additional trainings opportunities, a mentorship program, and setting clear expectations for new managers. New policies and programs will begin to roll-out in the coming months.

The compensation study-related changes adopted by Council in the current fiscal year have improved our ability to hire and retain highly qualified staff. To ensure we remain competitive, I am recommending a 3% cost of living adjustment effective the first full pay period in July. In addition, I am proposing merit-based increases ranging from 1% to 4%, directly tied to employee performance. Our career development program will continue to provide staff with opportunities to enhance their skill sets in the coming year – benefiting themselves and the City. I am proposing employees receive a 1.5% salary increase upon successful completion of their annual career development requirements.

Concord is self-insured for the medical benefits available to employees and their dependents. Over the last five years, the City has worked to ensure benefits remain comprehensive at an affordable price. For the first time since 2019, cost increases have made it necessary to recommend a 5% premium increase for employees enrolled in most of our plans. Employees will continue to have the choice between three comprehensive health insurance plans. Wellness efforts remain a priority, both for the wellbeing of our team and as a cost reduction strategy. Employees can earn a reduction in insurance premiums by completing key wellness activities: an annual dental cleaning appointment, completing a Health Risk Assessment, and certifying they do not use tobacco or attending a tobacco cessation program. The City also offers a Wellness Center for basic, routine physical health services for those enrolled in a City insurance plan. It provides a convenient, no-cost access point for basic medical care. Coworkers can select from multiple health/wellness-oriented training courses offered throughout the year. New for FY 2026, the City will pilot and in-person EAP (Employee Assistance Program) visits at our Wellness Center, providing additional, accessible options for those needing care.

The City's required contribution levels to the North Carolina Local Government Employees Retirement System will increase again in FY 2026. The contribution rate for general employees is now 14.35%, while the rate for law enforcement officers is 16.1%. Additionally, the City will contribute 5% to 401(k) accounts for all employees.

This budget includes funding for 7 additional full-time staff positions, 1 part-time position, 4 position reclassifications, and additional flex-band opportunities in three departments for FY 2026. A total of 1,231 full-time and 43 part-time positions are recommended for funding. The table below displays recommended changes:

| Fund | Budget Unit | Position | Change | Number of Positions | Start Month |
|---|---|---|---|---|---|
| General Fund | Finance | Executive Assistant | New Position | 1 | October |
| General Fund | Police | Police Officers | New Position | 4 | July |
| General Fund | Parks & Recreation | Part-time Custodian | New Position | 1 | October |
| General Fund | Parks & Recreation | Part-time Recreation Center Leader | Additional Hours | 1 | July |
| General Fund | Cemeteries | Cemetery Maintenance Worker I/II | Flex-band | 6 | January |
| Aviation | CPRA | Aviation Operations Supervisor | New Position | 1 | July |
| Electric | Electric Administration | Electric Education Coordinator | New Position | 1 | October |
| Electric | Electric Engineering | Electric Engineering Tech I/II | Flex-band | 1 | July |
| Water | Water Operations | Project Engineer | Reclass of Existing Position | 1 | July |
| Water | Water Operations | Water Treatment Manager | Reclass of Existing Position | 1 | July |
| Water/Internal Service | Engineering | Staff Engineer | Transfer of Existing Position | 1 | July |
| Internal Service | Engineering | CAD Technician I/II | Flex-band | 1 | July |
| Internal Service | Engineering | Construction Inspector I/II | Flex-band | 6 | July |
| Internal Service | Engineering | Survey Tech I/II/III | Flex-band | 2 | July |
| Internal Service | Billing | Meter Technician Supervisor | Reclass of Existing Position | 1 | July |

## Conclusion

Looking ahead, the City's priority is making sure our financial and programmatic decisions directly support helping us to achieve City Council's strategic goals. My proposed budget balances fiscal responsibility while ensuring Concord continues to offer an exceptional quality of life and our departments have what they need to provide top-notch service to our residents. I worked closely with staff to put together a budget that meets these goals. Ultimately, my goal is to ensure that we are well-prepared and have the resources to manage our growth responsibly and sustainably. Delivering the high level of service our residents deserve is truly a team effort, and this budget provides Team Concord with the vital resources to make that happen every single day.

Respectfully submitted,

Lloyd Wm. Payne, Jr., ICMA-CM
City Manager

# What is New or Changed?

The items below summarize City Council changes to the City Manager's Recommended Budget, budget process changes, staffing additions in the budget, and any budget document changes/additions from the prior fiscal year.

**City Council Changes to the City Manager's Recommended Budget**

City Council made no changes to the City Manager's Recommended Budget.

**Renamed Budget Units/Moved**

Budget Unit 4200 was retitled to Revenue Services to better address the work this team does for revenue collection related to utility billing and other items. Another unit that changed its name was 4920, which is now called Business Services to better reflect their work alongside planning within our community.

Budget Unit 4999, Buildings & Grounds, was added to the General Fund to track expenditures related to grounds and custodial maintenance across the City. This expense has been previously accounted for in the Internal Service Fund as Budget Unit 4270 but moving it to the General Fund relieves a lot of administrative burden.

One new fund was added to account for costs and revenues related to upcoming Housing Reposition projects. Specifically, Fund 371, HSG Reposition Fund, was set up along with Budget Unit 3710 for the upcoming Wilkinson Repositioning.

**Changes to Capital Improvement Plan (CIP)**

The CIP includes a new page related to Aviation's potential future projects. These are capital projects that could potentially happen in the future depending on external factors. Due to these projects being contingent on external unknowns, they were removed from the formal CIP listing and made available as a supplemental table within the CIP section.

**Strategic Plan**

Concord's Strategic Plan implementation began this fiscal year and with it comes an overview roll out of the goals, strategies, and tactics related to the plan. This overview is in the introduction section of the budget book.

**City Debt**

City staff have made edits to the City Debt section to help with understandability and clarity. Detailed information on each debt and a table on outstanding debt by type per fiscal year is provided later in the section.

**Planning Year Budgets**

The City continues to include a second-year budget to assist departments with forecasting expenditures and assessing future demands on their revenue. Planning year budgets have been tentatively balanced across all funds.

**Performance Measures**

With the construction of Concord's new Strategic Plan, departments were asked to evaluate their performance measures to ensure that reported measures were accurate, relevant, and could coincide within strategic plan goals. These new measures will have actuals starting next fiscal year and will be marked as a 'New Measure' in reporting.

**Personnel Changes**

A total of 7 full-time positions and 1 part-time position were added to the FY 2025-26 budget. All new positions are funded assuming October 1st start dates unless specifically noted otherwise.

**Finance:** To provide support to five divisions under Finance, an Executive Assistant is being added. This position will take on multiple administrative tasks from other positions. The City's salary, benefits, and supplies cost for starting up this position are $70,762.

**Police:** To provide more manpower to the growing downtown area, 4 new police officers have been added to create a Downtown specific unit. The City's salary and benefits cost for starting up this position are $725,814. These positions start in July 2025.

**Parks & Recreation:** A part-time custodian will be added at ClearWater Artist Studios to increase service provision. This is offset by removing the contract costs previously budgeted for custodial maintenance. The net cost of salary, benefits, and supplies for this position is $3,482.

**Aviation:** The Aviation Operations Supervisor will supervise Aviation Coordinators and assist in commercial terminal management. Salary, benefits, and supplies for this position are $141,858. This position starts in July 2025.

**Electric:** The Electric Education Coordinator will manage internal and external education and/or training activities for the Electric department. Their work will help cultivate partnerships throughout the community and provide outreach opportunities for high schoolers and community college students to learn more about public utility work. Salary, benefits, and related equipment will be $67,337.

**Reclassifications/Flex-banding/Moves:** The City continues to adjust personnel to meet the evolving needs of the organization. This budget includes funding to reclassify positions in Parks & Recreation, Cemeteries, Electric, Water, Engineering, and Utility Billing. The estimated cost for these changes is budgeted at $207,152. (NOTE: this does not include the position transferred between Water to Electric.)

Position Changes:

| Fund | Budget Unit | Position | Change | Number of Positions | Start Month |
|---|---|---|---|---|---|
| General Fund | Finance | Executive Assistant | New Position | 1 | October |
| General Fund | Police | Police Officers | New Position | 4 | July |
| General Fund | Parks & Recreation | Part-time Custodian | New Position | 1 | October |
| General Fund | Parks & Recreation | Part-time Recreation Center Leader | Additional Hours | 1 | July |
| General Fund | Cemeteries | Cemetery Maintenance Worker I/II | Flex-band | 6 | January |
| Aviation | CPRA | Aviation Operations Supervisor | New Position | 1 | July |
| Electric | Electric Administration | Electric Education Coordinator | New Position | 1 | October |
| Electric | Electric Engineering | Electric Engineering Tech I/II | Flex-band | 1 | July |
| Water | Water Operations | Project Engineer | Reclass of Existing Position | 1 | July |
| Water | Water Operations | Water Treatment Manager | Reclass of Existing Position | 1 | July |
| Water/Internal Service | Engineering | Staff Engineer | Transfer of Existing Position | 1 | July |
| Internal Service | Engineering | CAD Technician I/II | Flex-band | 1 | July |
| Internal Service | Engineering | Construction Inspector I/II | Flex-band | 6 | July |
| Internal Service | Engineering | Survey Tech I/II/III | Flex-band | 2 | July |
| Internal Service | Billing | Meter Technician Supervisor | Reclass of Existing Position | 1 | July |

## Changes to the Budget Document:

The FY 2025-26 Budget Document continues to build on the improvements made in prior years to enhance its user-friendliness. Based on feedback from last year, staff has kept the Capital Improvement Plan (CIP) in the adopted budget book. Informational pages are re-worked to include additional illustrative graphics. For the online version of the book, Return to Index buttons have been added and page formatting was adjusted to assist the reader with navigation and readability. Online readers can also use not only the linked Table of Contents, but the linked section divider pages. There are also web addresses (URLs) embedded into the document for some of the external resources discussed in the book. Other minor structure changes were made to improve the flow of the document.

# Guide to the Budget Document

The budget outlines the City's plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and City Council. More specifically, the budget is a financial plan consisting of an estimate of proposed expenditures, the proposed means of financing, and the goals and objectives of the expenditures for a fiscal year (July 1 to June 30). The major components of the budget document include:

**Introduction:** The introduction's largest component is the City Manager's Message – an executive summary of the recommended budget from the City Manager to the Mayor and City Council. It discusses the major budget items, changes, and the City's financial condition. Other components of the introduction include a summary of the City's budget process and calendar, an organizational chart, a discussion of what is new or has changed, a brief history of the City, the City Profile, Strategic Plan updates, and the budget ordinances.

**Budget Summary:** The Budget Summary section begins with an outline of the City's fund matrix and budget unit structure. This section is then followed by discussion of major revenue assumptions, trends, fund balance and net position. After fund balance and net position is an overview of the City's debt obligations and a five-year forecast of the General Fund. Following the General Fund forecast are tables and charts that outline the City's revenue and expenditure plan by fund, function, and department. The Budget Summary also includes a personnel summary, background on the City's performance measurement, and a listing of funded External Agencies.

**General Fund (Fund 100):** The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. It is the City's main operating fund. This section contains a summary of the General Fund, summaries of the General Fund's five functions (General Government, Public Safety, Public Works, Economic Development, and Recreation & Culture), and a detailed breakdown of each department.

**Special Revenue Funds**: Funds that are used or required to account for specific revenues that are legally restricted to expenditures for designated purposes. This section follows the layout of the General Fund. For Concord, Special Revenue Funds include:

**Municipal Service District Fund (Fund 201):** This fund accounts for taxes levied on behalf of the downtown service district and used to fund the Downtown Development budget unit for use in the promotion and improvement of the City's downtown area.

**Housing Assistance Fund – Section 8 (Fund 210):** This fund is used to account for federal grants received to provide housing assistance payments for low-income families.

**Community Development Block Grant Fund (Fund 310):** The CDBG fund accounts for federal grants under the Community Development Block Grant program.

**Home Consortium Fund (Fund 320):** This fund accounts for federal grants received to expand the supply of decent, affordable housing for low and very low-income families with emphasis on rental housing, build state and local capacity to carry out affordable housing programs, and provide for coordinated assistance to participants and the development of affordable low-income housing.

**Market Rate Units (Fund 350):** This fund accounts for revenues received to maintain housing stock above quality requirements to serve low-income families for whom conventional housing in unaffordable.

**Revolving Housing Fund (Fund 370):** This fund accounts for dedicated revenues to serve low-income families for whom conventional housing in unaffordable.

**Enterprise Funds:** These funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing goods or services to the general

public on a continuing basis be financed or recovered primarily through user charges. For the City of Concord, those funds include:

**Stormwater Fund (Fund 600):** The Stormwater Fund accounts for monies associated with operating the City's EPA Phase II Stormwater management program. The program's purpose is to reduce erosion and run-off pollution associated with rain events.

**Electric Fund (Fund 610):** The Electric Fund accounts for all monies associated with operating the City's electric distribution system.

**Water Fund (Fund 620):** This fund accounts for all monies associated with operating the City's water treatment and distribution system.

**Transit Fund (Fund 630):** This fund accounts for all monies associated with operating the *Rider - Concord/Kannapolis Area Transit System* fixed-route public transit system.

**Wastewater Fund (Fund 640):** Wastewater Fund monies are designated for use in maintaining and construction of the City's wastewater collection system.

**Golf Course Fund (Fund 650):** This fund accounts for monies used in operation of the City's municipal golf course.

**Aviation Fund (Fund 680):** This fund accounts for monies associated with the operation of the City's regional airport.

**Public Housing Fund (Fund 690):** This fund is used to account for the operations of the City's public housing department.

**Internal Services Fund (Fund 800):** This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost reimbursement basis.

**Capital Improvement Plan (CIP):** The CIP section includes the full CIP book. The CIP book includes all capital improvement projects approved in the budget process, all listed projects by fund, a summary of first-year projects, adopted budget ordinance, operating impacts and other supplemental information.

**Supplemental Information:** This section contains supplemental information regarding the City's Debt Management & Reserve policies, the types of debt financing used by the City of Concord, a summary of the City's current debt structure. a listing of Authorized Positions, salary grades, and a glossary.

**How to Read Budget Informational Charts**

On the next page is a guide for how to read and interpret some of the most common charts within this document. These charts help provide guidance on what specific columns reference as well as general information regarding what specific categories mean.

**Project Closeouts**

The City processes project closeouts every year. These closeouts can either 1) completely closeout a project every year or 2) closeout a portion of a project. For some groups like CDBG, HOME, and Transit; these project closeouts also have operating budget implications. Due to these closeouts, some previous fiscal year actuals for these funds may appear negative. To see the audited fiscal year actuals for these groups, please visit the City's Financial Archive to view the City's ACFR.

## Example of a Fund Summary Table

Use the call-out boxes below to learn more about the data contained in a Fund Summary Table.

Recently ended fiscal year budget with amendments.

Actuals from recently ended fiscal year budget as of a specific date.

Council adopted budget for the upcoming year.

| Fund 100 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Ad Valorem Taxes | 74,769,280 | 78,079,615 | 97,226,285 | 98,566,923 | 103,205,623 | 62.30% | 106,282,552 |
| Sales Taxes | 29,025,343 | 29,382,011 | 29,778,739 | 20,590,796 | 29,309,670 | 17.69% | 30,154,235 |
| Licenses | 2,621,205 | 2,504,615 | 2,405,490 | 2,086,515 | 2,483,476 | 1.50% | 2,483,476 |
| Unrestricted Intergovernmental Revenue | 7,003,819 | 7,523,432 | 7,195,810 | 4,344,123 | 8,165,356 | 4.93% | 8,485,870 |
| Restricted Intergovernmental Revenue | 5,938,137 | 6,228,915 | 6,157,935 | 7,510,288 | 6,594,548 | 3.98% | 6,594,548 |
| Operating Revenues | 1,424,206 | 1,720,923 | 1,600,792 | 2,287,119 | 1,847,469 | 1.12% | 1,882,290 |
| Other General Revenue | 4,415,163 | 4,679,347 | 12,379,213 | 6,070,072 | 3,907,858 | 2.36% | 3,907,858 |
| Investment Earnings | 522,522 | 4,643,798 | 2,500,000 | 4,489,729 | 2,000,000 | 1.21% | 2,000,000 |
| Transfers | 19,247,865 | 1,349,835 | - | - | 8,135,000 | 4.91% | 7,051,347 |
| **Total Revenues** | **$ 144,967,540** | **$ 136,112,491** | **$ 159,244,264** | **$ 145,945,564** | **$ 165,649,000** | **100.0%** | **$ 168,842,176** |

Revenue Sources

Prior year actual data from audit.

Percent of how much each type represents out of the total.

Planned revenues for the fiscal year after next. These are not adopted by Council.

## Example of Budget by Category Table

Use the call-out boxes below to learn more about the data contained in a Budget by Category Table.

Includes salaries, FICA costs, employee insurance, 401k, retirement costs, career development & workers comp.

Includes all items not associated with personnel, capital items, transfers, or debt service. Operations can include things like utilities, dues, phone, supplies, etc.

Includes capital items such as land, vehicles, equipment, etc.

**Budget By Category**

| Budget Unit #: 6120 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,147,749 | 2,496,351 | 3,186,071 | 2,628,143 | 3,391,775 | 3,512,452 |
| Operations | 2,454,294 | 3,010,835 | 3,073,461 | 2,509,215 | 2,658,241 | 3,101,480 |
| Capital Outlay | 17,820 | - | 136,627 | 155,960 | - | 8,000 |
| Cost Allocations | 2,863,680 | 3,667,027 | 3,613,609 | 3,366,702 | 710,312 | 711,660 |
| Transfers | 1,442,298 | 1,584,000 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| Non-Operating Expenses | - | 15,088 | 5,000 | 46,438 | - | - |
| **Total Expenditures** | **8,925,840** | **10,773,301** | **11,814,768** | **10,506,459** | **8,560,328** | **9,133,592** |

*as amended

**as of 5/20/2025

Includes annual debt service payments for capital items.

Includes funds being moved out of a budget unit to cover capital improvement projects, payments to other funds, etc.

Includes costs for internal services like Information Technology, Customer Care, Buildings & Grounds, Engineering and more that are allocated out to departments.

# Budget Process

The annual budget document outlines policy direction and serves citizens by providing an understanding of the City's operating fiscal programs. It reflects the City's commitment to maintaining necessary services, improving the quality of service, and keeping the impact of taxes to citizens at a minimum.

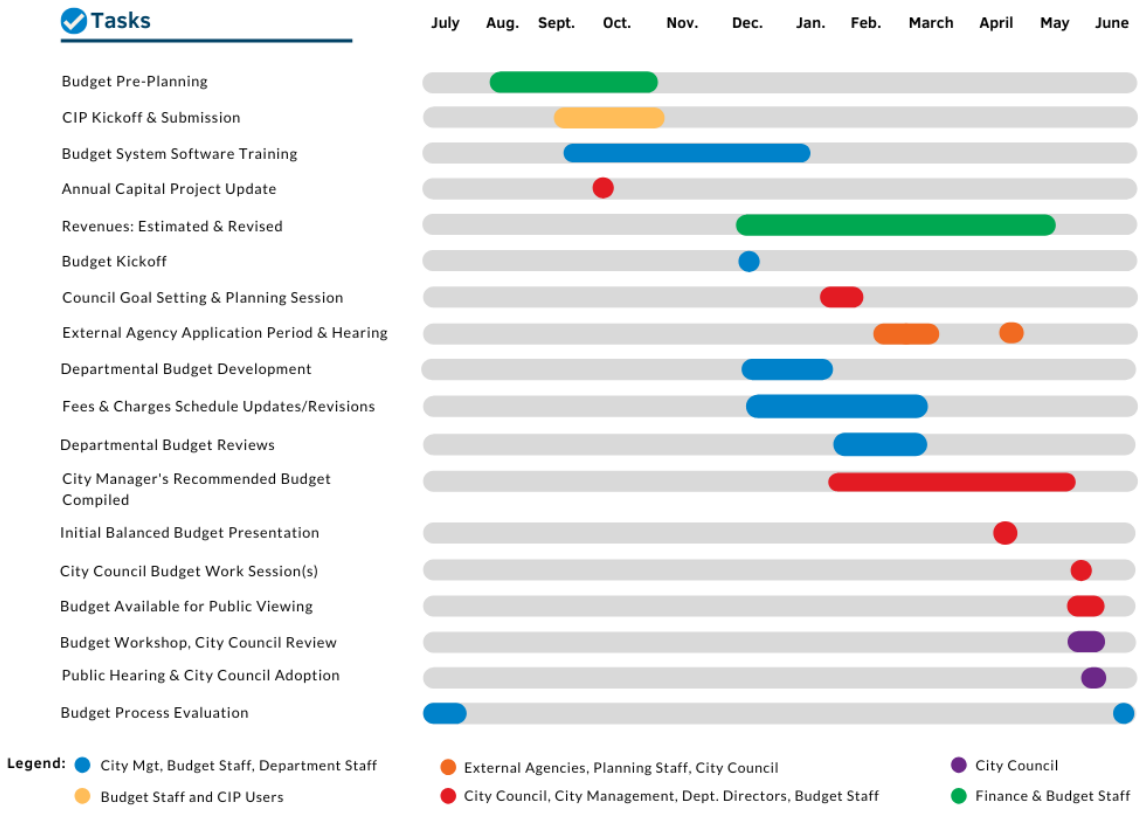
The City operates under an annual budget ordinance adopted by the City Council in accordance with the provisions of N.C.G.S. §159 – known as the Local Government Budget and Fiscal Control Act. The City Manager is required to submit a balanced budget by June 1, and the Council must adopt the budget by July 1. The fiscal year encompasses the period between July 1 and June 30.

**Procedures:** The City's budget process begins in the fall, at which time CIP instructions are explained and distributed to departments. All departments receive their operating budget forms and instructions in December. Department Directors are responsible for estimating departmental expenditures. The Finance Director in conjunction with appropriate Department Directors determines revenues. When budgeting expenditures, the basic requirements are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level to achieve departmental goals and objectives. Departmental requests are submitted to Budget Staff, then organized and analyzed.

The budget reflects the service priorities of the City Council and Citizens of Concord. The service needs of the community are determined by public hearings and feedback through the Mayor and City Council. The Assistant City Managers and Budget Staff then conduct a comprehensive review of service needs versus departmental budget requests. After final service priorities are established and decided upon, a balanced funding plan is formulated with the City Manager. Through careful assessment of funding requirements and financing methods, a proposed budget document is organized into final format and submitted to the Mayor and City Council for their consideration at the April City Council work session.

The Mayor and City Council review the proposed budget, including departmental performance objectives, thoroughly with the City Manager and Budget Staff. A copy of the proposed budget with recommended changes is filed with the City Clerk for public inspection in May. A public hearing is scheduled prior to the formal adoption of the budget in June. Adoption of the budget by the City Council establishes the legal authority to incur expenditures in the ensuing fiscal year. All annual appropriations lapse at fiscal year-end.

**FY 2025-26 Operating/CIP Budget & Performance Plan Development Calendar**



**Budget Transfers & Amendments:** The budget begins July 1, but changes to revenues and expenditures can occur throughout the fiscal year. Using a budget transfer, monies are transferred within the departmental budget, from one line-item revenue or expenditure to another line-item. This process requires the approval of the City Manager (or his/her designee if sum is under $10,000). The City Manager may authorize any amount of money to be shifted within a budget unit. The City Manager is also authorized to effect interdepartmental transfers within the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced.

A budget amendment usually involves larger sums of money and results in a significant change to the department's overall revenue and/or expenditure level. Budget amendments require City Council approval. Budget transfers and amendments must adhere to balanced budget requirements and impose no additional tax levy liability on citizens. Below is a chart that walks through the different levels of control in changing the budget throughout the year.

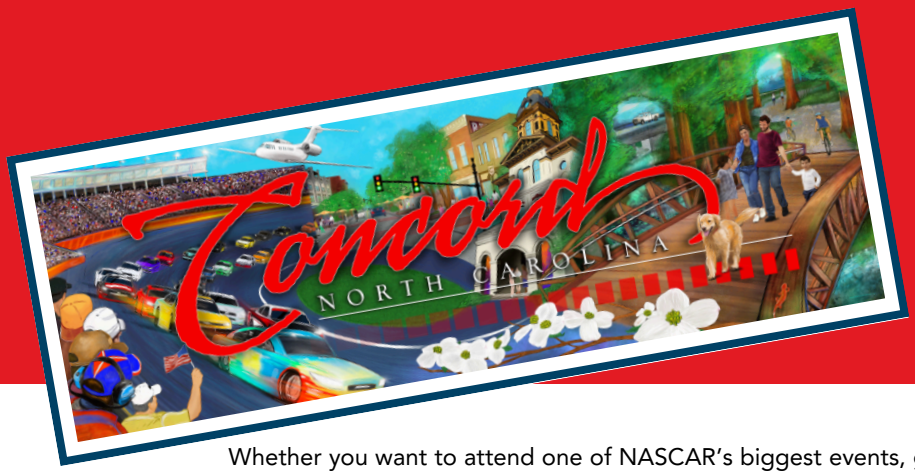
| Type of Budget Change | Who has legal level of control? |
|---|---|
| Departmental changes for various expenditures less than $10,000. May include changes between line-items within a departmental budget. | Approval from the City Manager or approved designee. |
| Departmental changes for various expenditures above $10,000. May include changes between line-items within a departmental budget. | Approval from the City Manager. |
| Interdepartmental transfers within the same fund (moving monies from one department to another) less than 10% of appropriated monies from the transferring department. | Approval from the City Manager. |
| Interdepartmental transfers within the same fund above 10% of appropriated monies from the transferring department. | Approval from City Council. |
| Contingency Funds Transfer | The City Manager can appropriate and/or transfer up to $50,000 in contingency funds. The transfer must be recorded by a budget amendment at the next regularly scheduled City Council meeting. |
| All Other Transfers | Approval from City Council. |

**Encumbrances:** All monies at fiscal year-end lapse and spending authority ceases unless specific services or goods are encumbered. Encumbrances are a financial commitment or earmark for services, contracts, or goods that have not been delivered by the end of the fiscal year. Encumbered monies are carried over into the new fiscal year's budget. Outstanding encumbrances at fiscal year-end do not constitute expenditures or liabilities.

**Basis of Budgeting and Accounting:** In accordance with the North Carolina Budget and Fiscal Control Act, the budget is developed and adopted under the modified accrual basis of accounting. Under this format, revenues are recognized when measurable and available and obligations of the City are budgeted as expenditures. During the fiscal year, budgets are monitored and accounted for using the modified accrual basis. At fiscal year-end, the City's Annual Comprehensive Financial Report (ACFR) is prepared using Generally Accepted Accounting Principles, or GAAP.

All governmental funds are reported using the modified accrual basis of accounting. Although the ACFR reports all proprietary funds using the full accrual basis of accounting, whereby revenues are recognized when earned and expenses recognized in the period incurred, for simplicity, the budget document reports all proprietary funds' prior year actuals using the modified accrual method.

Go to Table of Contents




# CITY PROFILE

As of June 30, 2025 unless otherwise noted

Whether you want to attend one of NASCAR's biggest events, go on a shopping spree, or take in the beauty of the Historic District, Concord has something for everyone. Beyond its exceptional quality of life, the city offers an accessible public infrastructure that links businesses and residents alike to all of North Carolina, and the rest of the world. Concord is part of the Charlotte-Gastonia-Concord Metropolitan Statistical Area ("MSA"), which has a 2024 population of **2,805,115.**

## OVERVIEW

**Population:**
**City Land Area:** square miles
**Date of Incorporation:** 1796

## DEMOGRAPHICS

**Population by Race**

- White: 51.2%  Black: 22.1%  Hispanic: 15.8%
- Asian, AIAN, NHPI, Other, 2 or more Races: 10.9%

**Age**

- (Birth-17): 33.9%
- (18+): 54.7%
- (65+): 11.4%

**Median Household Income:** $84,752

**Number of Households**

- 2000: 22,485
- 2010: 32,130
- 2023: 40,772

**Homeownership Rate:** 66.4%

**Poverty Rate:** 8.6%

**Educational Attainment:**

- High School or higher: 91.3%
- Bachelor's Degree or higher: 41.7%

**Average Commute Time:** 27.8 minutes

Information from the U.S. Census QuickFacts Estimates as of July 2024

## EDUCATION

Public Schools in City Limits: 19
Exceptional Children's Preschool: 1
Higher Education

- Rowan-Cabarrus Community College
- Cabarrus College of Health Sciences

## HOUSING

Median Home Sales Price May 2025: $370,533
Fair Market Rent (FMR) of 1BR Apartment: $1,370
FMR of 2BR Apartment: $1,520
FMR of 3BR Apartment: $1,870
Public Housing Units: 174
Housing Choice Voucher Units:

## LABOR MARKET (APRIL 2025)

Civilian Labor Force: 61,134
Employed Residents: 57,067
Unemployed Residents: 4,067
Unemployment Rate: 6.7%

## TAX RATES

Property Tax Rate per $100 Valuation: 42¢
Cabarrus Co. Property Tax Rate per $100: 57.6¢
Sales Tax: 7.0%

## BOND RATINGS

GO BOND/LOBS
Fitch: AAA/AA+
Standard and Poor: AAA/AA+
Moody's: Aaa/Aa1

## SOCIAL MEDIA

**ConcordNCgov**
**concordncgov**
**City of Concord Government**
**City of Concord**
**ConcordNCgov**
**City of Concord**

**WANT TO LEARN MORE ABOUT CONCORD?** **Resource Guide:** concordnc.gov/Services/Getting-Involved/Community-Resource-Guide

# FY 26 BUDGET OVERVIEW

## PROPERTY TAX RATE

**42¢** PER $100 VALUATION

For a home valued at $357,000,
annual City property taxes = $1,500

## DESIGNATED PRIORITY FUNDING

- $1.8M for affordable housing
- $1.8M for greenways
- $4.4M for City-owned streets

## BUDGET HIGHLIGHTS

**Highlights:**

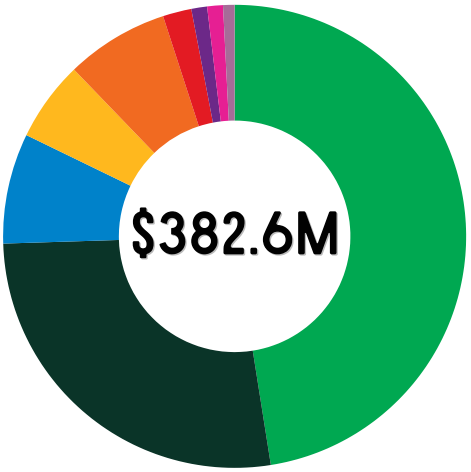
- Invests in strategic plan goals
- Funds 1,231 full-time and 43 part-time positions
- Funds 4 new Police Officers for Downtown Concord
- Funds a partial phase of the Clarke Creek Greenway: Cox Mill Loop
- Funds construction of Fire Station #13 and the Communications & Emergency Operations Building
- Includes crucial infrastructure projects such as three new Electric substations, AMI System Replacement, & replacement of the Buffalo Avenue culvert
- Continues to fund street resurfacing for major corridors around Concord

**Rates & Charges:**

- Electric, Water, Stormwater, & Sewer rate changes
- Solid Waste Fee increases to $4.50 per month

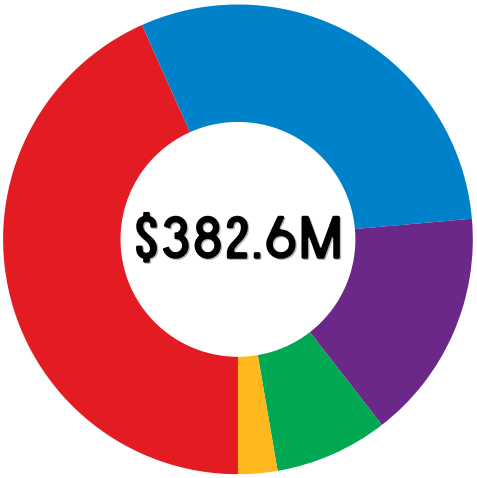
Want to learn more?
Scan this code or visit
www.concordnc.gov/budget

## WHERE DO CITY FUNDS COME FROM?



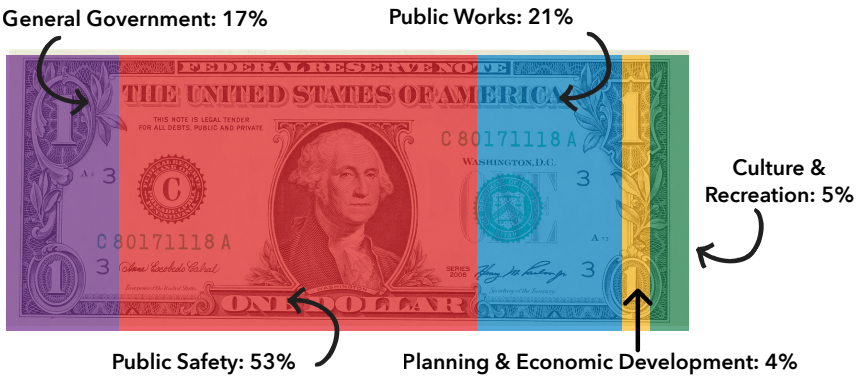

- 47.5% Rates & Charges
- 27.0% Property Taxes
- 7.7% Sales/Other Taxes
- 5.6% Intergovernmental
- 7.2% Financing Sources
- 2.0% Public Housing Related
- 1.1% Investment Earnings
- 1.1% Other Revenue
- 0.8% Licenses/Permits/Fees

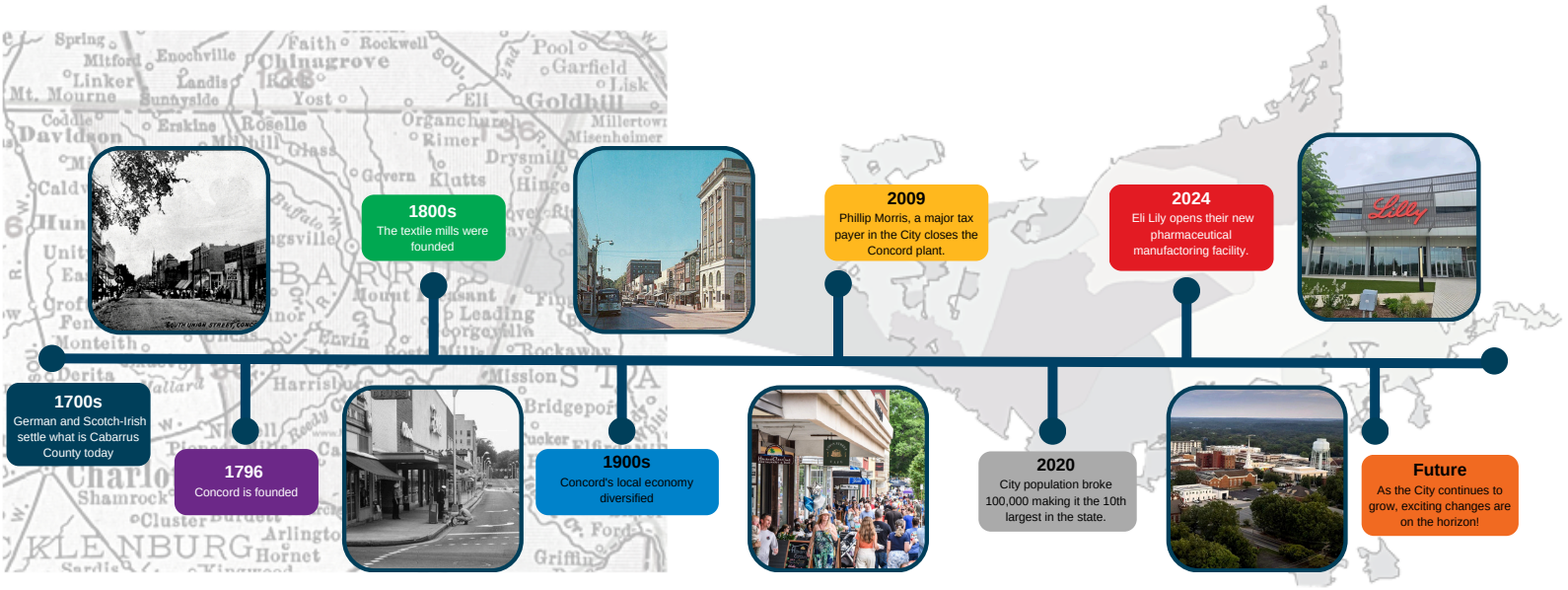
## WHAT ARE CITY FUNDS USED FOR?




- 43.3% General Fund
- 30.3% Electric Fund
- 15.9% Water, Sewer, & Stormwater Funds
- 7.8% All Other Enterprise Funds
- 2.7% Special Revenue Funds

## HOW IS $1 IN THE GENERAL FUND SPENT?






# HISTORY OF CONCORD

Concord's history dates back more than 200 years. In the late 1700s, the German and Scotch-Irish settlements in the area disagreed over exactly where the County seat of the newly formed County of Cabarrus should be located. Eventually, a compromise was reached, and the new city was founded in 1796 on a 26-acre site purchased by John Means and Leonard Barbrick for $62.30. To reflect the spirit in which the issue was settled, the city was named Concord, meaning "harmony," and the main thoroughfare through downtown was labeled “Union Street”.

Concord emerged as a major textile center for the county in the late 1800s when John Odell, James Cannon, and Warren Coleman established mills. Although much of the City’s heritage centers on the textile industry, recent decades have witnessed an entrepreneurial spirit that has flourished the current economy with diversity and vitality. Home to Charlotte Motor Speedway, major industries include automotive racing, coffee, healthcare, manufacturing, educational institutions, retail sales, and food distribution.

In addition to increased economic diversity, significant population growth (27,347 in 1990, 55,977 in 2000, 79,066 in 2010, and 105,240 in 2020) has fueled Concord’s economic vitality and influence as a key economic component of the Southeastern U.S.

Concord continues looking toward the future with plans visioning far ahead to the year 2050. The ideals of sustainability guide these plans, as the growth of residential, commercial, and industrial areas drive the need for improved infrastructural, recreational, and public safety systems.

Citizens enjoy a multitude of options for dining, shopping, and entertainment and have easy access to travel options if a trip is required. Concord is located conveniently along the I-85 corridor just minutes from Charlotte. I-85 provides access to I-485, allowing connectivity to the I-77 corridor as well. U.S. routes 29 and 601, along with NC routes 49 and 73 serve drivers in, around, and out of town. The City is home to Concord-Padgett Regional Airport and within a half-hour drive to Charlotte-Douglas International Airport.

When you look at Concord today, the wonderful mixture of progress, heritage, and the perfect blend of business, industry, and residential life, you can see that Concord still embodies the meaning of its name - "harmony."

# TEAM CONCORD'S STRATEGIC PLAN

## OUR THREE-YEAR PLAYBOOK

Concord
NORTH CAROLINA

# Goal 1: Deliver Effective & Efficient City Government

**The City of Concord will recruit and retain a highly talented, diverse workforce, and responsibly steward its resources.**

Strategies:

- Develop and adhere to existing recruitment and retention policies to ensure a highly talented team.
- Provide robust learning and growth opportunities by leveraging internal resources to promote career development.
- Ensure the financial stability of the City.
- Forecast long-range operational costs for all programs and future capital needs.
- Provide sustainable, streamlined, and agile information technology services.
- Achieve, maintain, and exceed industry standards and certifications.

# Goal 2: Create Economic Opportunities for Individuals and Businesses

**The City of Concord will encourage economic vitality through business expansion, job creation, and diverse housing development.**

Strategies:

- Support business expansion and job creation initiatives.
- Expand housing choices.
- Promote mixed-use developments that enhance economic development.

# Goal 3: Promote a Safe and Connected City

**The City of Concord will invest in services, programs, and infrastructure that improve safety and enhance mobility.**

Strategies:

- Enhance community safety through collaboration and technology.
- Actively evaluate, plan, and invest in future mobility needs.
- Improve mobility and connectivity for all.

# Goal 4: Invest in Innovative and Sustainable City Infrastructure

**The City of Concord will be a leader in innovative and sustainable practices to maintain high-quality infrastructure.**

Strategies:

- Improve existing practices and develop new methods for resource conservation.
- Implement industry best practices in design and operational procedures.
- Monitor growth and maintain capacity of utilities and City facilities.
- Evaluate the utilization of renewable energy.

# Goal 5: Develop Unique Places and Destinations

**The City of Concord will be a regional destination known for its distinctive parks and attractions, strong neighborhoods, and vibrant downtown.**

Strategies:

- Invest in being a destination for unique attractions.
- Enhance the City's park system.
- Cultivate the Partnership for Stronger Neighborhoods Program.

# Goal 6: Leverage Communication and Partnerships

**The City of Concord will actively engage with internal and external stakeholders to accomplish its mission inclusively and effectively.**

Strategies:

- Build collaborations with regional stakeholders and media relationships.
- Use technology to enhance communication with residents and employees.
- Unify internal communications to strengthen public messaging.
- Provide opportunities for community input.
- Engage the public through educational programming and events.
- Engage in regional, state, and federal partnerships.

## Deliver Efficient & Effective Government

*The City of Concord will recruit and retain a highly talented, diverse workforce, and responsibly steward its resources.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Develop and adhere to existing recruitment and retention policies to ensure a highly talented team.** | **Enhance the Workforce & Improve Hiring Efficiency** by expanding outreach efforts and ensuring departments adhere to the City's structured interview process, hiring policies, and procedures. | Number of job fairs and outreach efforts | 12 job fairs/outreach efforts |
| | **Accelerate Hiring For Key Positions** by decreasing the average time-to-fill for critical roles by optimizing job postings and ensuring all departments initiate the interview process within 7 business days of the closing date. | Average number of days to fill positions | 47 days |
| | | Percent of departments that initiate the interview process within 7 business days | 50% |
| | **Improve Retention Rate** by providing departmental action items based on exit interview analysis and implementing feedback from stay interviews. | Number of voluntary resignations | 63 resignations |
| **Provide robust learning and development opportunities by leveraging internal resources to promote career development.** | **Increase Employee Participation in Training:** Achieve a 20% increase in employee participation in professional development programs and career development completion by offering in-house learning, development opportunities, and leveraging community training partnerships. | Number of employees who complete in-house learning opportunities | 1166 employees |
| | | Percent of employees that complete the Career Development program | 89% |
| | Develop a **Leadership Pipeline.** | Launch the STEP (Supervisor Training Experience Proficiency) program (Y/N) | No. The STEP program will launch July 21, 2025 |
| | | Number of employees who complete the STEP program | Phase 1 of STEP begins September 2, 2025 |
| **Ensure financial stability of the City.** | **Maintain strong bond ratings.** | Bond ratings by Agency and type | **S&P Global**<br>General Obligation: AAA<br>Limited Obligation/Certificate of Participation: AA+<br>Revenue Bonds: AA-<br><br>**Fitch**<br>Issuer Default: AAA<br>General Obligation: AAA<br>Limited Obligation/Certificate of Participation: AA+<br>Revenue Bonds: AA+<br><br>**Moody's**<br>Issuer Default: Aaa<br>General Obligation: Aaa<br>Limited Obligation/Certificate of Participation: Aa1<br>Revenue Bonds: Aa1 |
| | **Maintain reserve levels** according to reserve policy. | Reserves in compliance with policy (Y/N) | Yes, financial reserves are in compliance with City policies. |
| **Forecast long-range operational costs for all programs and future capital needs.** | **Increase the frequency of general fund and utilities fund forecast updates** from semi-annually to quarterly. | Number of updates to each forecast type by Finance | **Revenue forecasts** for all funds - twice (mid year and end of year)<br>**Expenditure forecasts** for most funds - once (early Fall) |
| | Evaluate repetitive non-fleet capital purchases and work with departments to **minimize year-to-year fluctuations in replacement costs**. | Report out (Not Started/In-progress/Complete) | Not Started |
| | **Solid Waste fee:** develop a set of operational costs directly tied to the fee and forecast out these costs. | Report out (Not Started/In-progress/Complete) | Work is in progress, full operational costs are now available and current disposal/processing costs have been identified as the foundation of the fee. |
| | **Identify long-range Water capital project needs** to resolve through master planning efforts. | Report out (Not Started/In-progress/Complete) | Work is in progress and continues to identify and revise priorities based on continually changing variables such as economic development projects at The Grounds, wholesale purchases by Harrisburg, etc. |
| | **Transition water treatment plants to a 10-year planning horizon** on large maintenance and rehabilitation investments. | Report out (Not Started/In-progress/Complete) | Work continues on longer planning horizons with the introduction of true asset management at the water treatment plants.<br>Step 1: Add all assets into the computerized maintenance management system.<br>Step 2: Assess all assets.<br>Step 3: Create a replacement schedule and out years plan for operational and capital costs. |
| | **Ensure accurate park and greenway project cost projections** through a partnership between Parks & Rec and Buildings & Grounds as part of the annual CIP development process. | Number of monthly meetings with B&G to evaluate projects, analyze cost of upcoming initiatives, and implement best practices for cost projection. | 4 monthly meetings in FY 25.<br>Began meeting monthly in March 2025. |
| | **Create and map all Parks assets** to manage lifecycles and develop a replacement schedule. | Number of inventoried items added to asset inventory in 2025 | Added 3 assets to the asset inventory: ADA Bus, Dorton Park Playground, new Kiln at the Ceramics Center |

## Deliver Efficient & Effective Government

*The City of Concord will recruit and retain a highly talented, diverse workforce, and responsibly steward its resources.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Provide sustainable, streamlined and agile information technology services.** | Partnership between Finance, HR, and IT to **select and implement a new Enterprise Resource Planning (ERP)** software solution. | Report out on ERP selection and implementation. | Workday has been selected as the ERP solution and implementation will begin in FY 2026. |
| | **Increase cloud and virtualization utilization** by the City. | Percent of infrastructure virtualized or migrated to cloud-based servers | 47% |
| | **Improve User Satisfaction** with IT services. | Percent of coworkers rating their satisfaction with IT as "Satisfied" or 4+ stars | 99% |
| | **Invest in new SCADA technology** to provide better operations including real-time alerts for immediate response to devices outside their normal operating range and provide for a secure data environment. | Report out (Not Started/In-progress/Complete) | Two separate vendors for Water and Wastewater have been selected to work on SCADA upgrades and modernization. |
| | **Assure reliable water data transmission** through a partnership with IT to upgrade network hardware components. | Report out (Not Started/In-progress/Complete) | The Water SCADA vendor and Water Resources staff continue to work with IT personnel to ensure network hardware is being used effectively and upgraded as needed. There have been multiple recommendations for upgrades and streamlining as staff have worked through the scope of work for the upgrades at the water treatment plants. |
| | **Invest in a robust AMI** communication technology to leverage data transfer from additional field devices such as flow meters and pressure loggers. | Report out (Not Started/In-progress/Complete) | The contract for AMI is in the negotiation phase currently. |
| | **Develop a robust and redundant fiber network** to include fiber connectivity to new and existing City facilities. | Miles of City-owned fiber optic cables maintained. | 152 miles |
| **Achieve, maintain, and exceed industry standards and certifications.** | **Maintain Triple Crown Status** through GFOA awards for Annual Comprehensive Financial Report, Budget Book, and Popular Annual Financial Report. | Receive Triple Crown Award each year (Y/N) | Yes. Earned the GFOA Triple Crown Award for FY 2024 financial and FY 2025 budget documents. |
| | **Consistently outperform industry standards for power reliability.** | Customer Average Interruption Duration Index (CAIDI) | 66.014 |
| | | System Average Interruption Duration Index (SAIDI) | 56.49 |
| | | System Average Interruption Frequency Index (SAIFI) | 0.856 |
| | **Maintain top performer status** in the UNC Benchmarking Project compared to other Fleet departments across NC. | Percent of fleet availability up-time | 98.01% |
| | **Adopt and implement ISO inspection schedule** for Fire Marshals**.** | Maintain ISO Class 1 rating | Concord Fire maintained its ISO Class 1 rating in FY 2025 |
| | | Report out on progress towards meeting standards | Approximately 40% of the required inspections completed as of June 30, 2025 |
| | **Provide Incident Management Team** (Emergency Management) **training for coworkers.** | Story report out about the program | 39 individuals have completed the All-Hazards O-305 IMT courses that are part of the Concord IMT; however not all of those individuals have taken position-specific courses to operate in a specific role. Training will continue into FY26 as we continue to focus on building out a full IMT. |
| | | Number of deployable staff | Of the 39 individuals, 14 have taken position- specific training, i.e. Division Group Supervisor, Situation Unit Leader, Finance, etc. |
| | | Number of credentialed staff | Of the 14 individuals, 10 individuals either have an open Task Book or completed Task Book that allows them to be a deployable asset to the State of NC. |
| | **Expand our internal Fleet training capacity.** | Number of staff attending CDL training | 25 coworkers |
| | | CDL pass rate on first test | 92% |
| | | Number of staff who have taken Defensive Driving | 221 coworkers |
| | | Number of staff who have taken vehicle safety courses | 307 coworkers |
| | **Conduct two comprehensive HR compliance audits each year**, covering FMLA, ADA, and FLSA, with a 100% resolution of identified issues to ensure compliance and minimize risk. | Number of audits conducted | 2 audits |
| | | Percent of issues resolved | 100% |

## Deliver Efficient & Effective Government

*The City of Concord will recruit and retain a highly talented, diverse workforce, and responsibly steward its resources.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| | **Create ladder opportunities** for career progression where feasible. | Report out regarding the addition of career ladder positions | Buildings & Grounds has 5 coworkers who meet the 2 year tenure requirement and have completed the core curriculum to move up to the next ladder position - Grounds Worker II. This curriculum includes: Tree Care Industry Association Modules 1, 2, and 3, OSHA 10, Basic Workzone Installer through LTAP, and CPR/First Aid. Candidates must also demonstrate proficiency on specific types of equipment before they can be reclassified. |
| **Achieve, maintain, and exceed industry standards and certifications (continued).** | **Encourage staff and departments to pursue and maintain industry certifications and accreditations.** | Percent of CALEA standards met during annual review | 96.25% |
| | | Successful annual renewal of CALEA accreditation on schedule without deficiencies (Y/N) | Yes, successfully renewed |
| | | Achieve NCLEA accreditation on schedule by end of calendar year 2025 (Y/N) | No. Work is in progress to earn NCLEA accreditation |
| | | Number of Police policy updates conducted each year to remain compliant with accreditation requirements | Policy updates will vary annually based on the standard changes that occur during the annual CALEA conferences. |
| | | Percent of HR employees with at least 1 relevant industry certification | 64% |
| | | Earn the Area-Wide Optimization Program (AWOP) award | Yes. The AWOP award was earned in FY 2025 |
| | | Report out on a strategy to incentivize certain non-required industry certifications in Water | Water treatment staff currently exceed requirements and continue to pursue higher level certifications. Additionally, maintenance staff are pursuing maintenance technologist certifications. Work continues towards a plan to provide a financial incentive for an increased level of certification throughout the Water department. |
| | | Percent of ASE accredited staff each year | 64% |
| | | Number of staff that earn an additional ASE accreditation | 3 coworkers |

## Create Economic Opportunities for Individuals & Businesses

*The City of Concord will encourage economic vitality through business expansion, job creation, and diverse housing development.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Support business expansion and job creation initiatives.** | Support local businesses through the **City Façade Grant program.** | Number of applications processed annually | 10 applications |
| | | Private sector dollars leveraged with façade grants | $86,972.60 |
| | **Enhance job creation** through active partnerships with existing and potential companies. | Investment tied to recruited companies | $328,390,600 |
| **Expand housing choices.** | **Corban Avenue Tiny Home Project:** partnership with WeBuild | Report out (Not Started/In-progress/Complete) | The partnership is in-progress. WeBuild is the process of a design based on a conceptual plan and is in the process of submitting for rezoning. |
| | **Wilkinson Homes Repositioning Project** | Report out (Not Started/In-progress/Complete) | The Repositioning Project is in-progress. The Housing Director, project consultant, and ACM Beam provided an update to City Council on May 20, 2025 which focused on education of RAD process, funding options, proposed costs, and future portfolio conversion projects.<br><br>An RFQ for Architectural and Engineering services for the project has been prepared and will be bid upon Council's approval to move forward. A traffic impact analysis study has been completed. |
| | **Improve Housing Choice Voucher landlord recruitment and education.** | Percent growth in landlords participating in HCV | 16 new landlords have been added in 2025, including two new low income tax credit properties - Buffalo Terrace and South Emerson Hills. |
| | | Number of HCV landlords attending workshops | 25 HCV landlords |
| | **Develop a Strategic Repositioning Plan** for the Public Housing Portfolio. | Report out (Not Started/In-progress/Complete) | The development of a Strategic Repositioning Plan has not begun and will be completed by Selenium Consulting Partners. |
| **Promote mixed use developments that enhance economic development.** | **Encourage mixed-use development.** | Number of potential mixed-use projects | 4 projects |
| | | Report out on acres, mixed-use components, walkability per project | 18.9 acres, 252 dwelling units, reuse of a former mill, development of retail/commercial uses (with residential above) internal and external walkability with connections to downtown and transit routes. |

## Promote a Safe & Connected City

*The City of Concord will invest in services, programs, and infrastructure that improve safety and enhance mobility.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Enhance community safety through collaboration and technology.** | **Establish a real-time connected public response network.** | Report out (Not Started/In-progress/Complete) | City Council approved design for the new Communications & Emergency Operations Center facility in July 2025. Real time network will be included as part of the design. |
| | **Communications will work closely with the Town of Harrisburg Fire Department** on fire response plans /needs to ensure quality dispatch services. | Number of calls dispatched for the Town of Harrisburg Fire Department | 2506 calls |
| | **Continue collaborations with Urban Areas Security Initiative** (UASI) members to deliver an advanced, reliable radio network that maintains interoperability. | Report out (Not Started/In-progress/Complete) | Concord, Kannapolis and Cabarrus County continue to work closely with other members of the regional UASI radio system by planning future technology/software upgrades and coordinating future system capital improvement projects. |
| | Partner with City and County public safety agencies on the planning and development of a **Joint Public Safety Training Facility (JPSTF).** | Report out (Not Started/In-progress/Complete) | The City received a land transfer of 14.5 acres from Cabarrus County as part of the initial agreement associated with the JPSTF partnership with the County. A public hearing has been scheduled to consider the annexation of the parcel. |
| | **Ensure that equitable services are received by all parties in auto-aid relationships.** | Percent of aid received compared to aid given semi-annually | During FY 2025, the City of Concord received aid 5.69% of all calls and provided aid 4.54% of all calls. |
| | | Report out (Not Started/In-progress/Complete) | There are two different types of aid: automatic and mutual aid. Automatic aid is a pre-determined process where two departments (Concord and Harrisburg, for example) are dispatched at the same time. This relationship exists for calls such as house fires, motor vehicle accidents and some medical incidents. Mutual Aid is when a fire department specifically requests assistance that is not on the first alarm (automatic). In these scenarios, a department such as a county volunteer department could be requesting the city Haz-Mat team, Water Rescue team or even a ladder truck or engine company for a house fire. In FY25, Good Intent Calls and Rescue & EMS Incidents were the two most common types of automatic aid. |
| | **Establish replacement schedules for technology and communications components,** including Communications Center consoles and the Cabarrus Radio System for Time Division Multiple Access (TDMA) capabilities. | Report out (Not Started/In-progress/Complete) | Concord, Kannapolis and Cabarrus County radio users current utilization is peaking at just over 30%, allowing the Cabarrus Radio System to push out the transition of the Time Division Multiple Access (TDMA) upgrade until FY 2031.<br><br>Upgrading the Communication Center radio consoles will take place with the construction of the new facility. |
| | **Establish a department-specific replacement schedule for radio equipment** based on monitoring the end-of-life notices. | Percentage of radios replaced as scheduled | Work is underway to establish a replacement schedule based on Motorola's recent end-of-life notices. |
| | **Analyze the City's existing telephone systems and providers** to look for technology advancements to better keep City coworkers and citizens connected. | Report out on City telephone systems | Staff is evaluating the current Mitel system against the growing needs of the City. A comparison of vendors and services has begun and any recommended changes will be presented to the City Manager. |
| | **Conduct staffing study** to ensure public safety ratios are accurate based on response needs. | Average number of calls answered per Telecommunicator | 4700 calls |
| | | Average number of calls dispatched per Telecommunicator | 5557 calls |
| | | Report out on public safety staffing levels | Staff is evaluating how to complete the staffing study, either using internal resources or a consultant. |
| | Develop an **inclusive emergency response plan.** | **COMPLETED FY25 -** Recently adopted City EOP based on 5-year update | Complete |
| | **Seek public safety grant opportunities.** | Report out on the status of Police grants | Status as of July 1, 2025:<br>Grant: **BVP 2023-2024 (Bulletproof Vests)**, Amount: $3,306.21, Amount Reimbursed to Date: $1,326.50, Current Status: Final Draw Submitted April 14, 2025.<br>Grant: **NCGHSP25 (Traffic Safety Overtime)**, Amount $25,000.00, Amount Reimbursed to Date: $15,366.07, Current Status: Active.<br>Grant: **COPS (De-escalation)**, Amount $105,320.00, Reimbursed to Date: $98,160.00, Current Status: Review of utilizing balance of funds.<br>Grant: **OSBM (Equipment)**, Amount: $1,069,765.00, Reimbursed to Date: $1,069,765.00, Current Status: Balance Remaining $4,369.24.<br>Grant: **BJA FY24-Byrne Discretionary (Rapid DNA)**, Amount: $188,000.00, Amount Reimbursed to Date: $0.00, Current Status: Active.<br>Grant: **NCGHSP 26 -(Traffic Safety Overtime)**, Amount: $35,000.00, Amount Reimbursed to Date: $0.00, Current Status: Council Approved July 10th, 2025. |

## Promote a Safe & Connected City

*The City of Concord will invest in services, programs, and infrastructure that improve safety and enhance mobility.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Actively evaluate, plan, and invest in future mobility needs.** | **Create a Strategic Business Plan for Concord-Padgett Regional Airport (CPRA).** | Report out (Not Started/In-progress/Complete) | The steering committee has been named and CPRA is preparing for a site visit from the consultant for kickoff meetings with the steering committee and other interested parties. Ahead of these meetings, the airport market analysis is under revision and a presentation with handout materials has been prepared by the consultant. |
| | **Update CPRA Federal Aviation Administration (FAA) Master Plan.** | Report out (Not Started/In-progress/Complete) | The scope has been finalized and sent to the FAA for review. |
| | **Leverage aircraft tracking data.** | Report out (Not Started/In-progress/Complete) | We are using new software, 1200aero, to provide quarterly reporting at the transportation functional meetings on daily operations, weather conditions, and reciever health. |
| | **Hold semi-annual meetings with tenants** on progress on overall current projects. | Number of semi-annual meetings | 2 neetings |
| | | Percent of tenants who attend each semi-annual meeting | 9% attendannce, however there were attendees that did not sign in on the sign-in sheet. There were other attendees at the meetings (FAA, TSA, etc.) that are not part of this number as they are not tenants. |
| | **Survey tenants** each year for feedback on semi-annual meetings. | Percent of tenants expressing satisfaction with the semi annual meeting | Staff have created a satisfaction survey and will collect feedback from attendees over the coming year. |
| | **Identify and fund greenway development and cross connect projects** using the Park Reserve**.** | Number of parcels in the acquisition process | 29 parcels |
| | | Number of miles of secured easements/property for future greenway development | Irish Buffalo Creek Greenway: 0.74 miles and<br>Davis Property: 3.4 acres |
| | **Implement the OSCA** (Open Space Connectivity Analysis). | Report out | As recommended in the OSCA Plan, feasibility, preliminary design and full design studies were underway or completed for greenways in six main corridors (Clarke, Coddle, Rocky River-Hector Henry, Irish Buffalo, McEachern, and Wolf Meadow Branch). |
| | **Use the Complete Streets Initiative to require multi-use path/side paths** on development projects along corridors identified in the Comprehensive Transportation Plan and OSCA. | Number of projects or miles of path developed using the Complete Streets Initiative | An additional 1.4 miles of multi-use path/side path (8'-10' width) was approved during FY25. |
| | **Pedestrian & Bicycle Plan.** | Number of gaps reduced in Comprehensive Transportation Plan | 3 gpas |
| | **Long Range Public Transportation Plan:** Update the long range plan and use it to plan and implement mobility solutions. | Report out | The Long Range Plan is currently ongoing with bus passengers and community-wide surveys by our contractors.. |
| | **ADA Paratransit:** Evaluate the number of Paratransit program applications received to determine system operational and budgetary demand. | Number of approved paratransit applications | 101 Paratransit Applications were approved during FY 25. |
| | | Number of applications for paratransit | 3,152 Paratransit Applications were submitted. Fifty-one applications were denied. |
| | **Ridership:** Evaluate stop-level and route-level ridership to determine system usage demands and opportunities for revised service options. | Percent change in ridership | A new CAD/AVL system was installed in May 2025, but the automated passenger counters are still not 100% accurate. Based on head counts from operators, ridership increased 12.95% from FY24 to FY25. As the reliability of the automated passenger counters improves, stop level data will be more accurate. |
| **Improve mobility and connectivity for all.** | **On-Time Bus Performance:** Track timeliness utilizing CAD/AVL platform. | On-time percentage of bus routes | With the new CAD/AVL system installation in May 2025, the system wide OTP of 62%. At the Rider Transit Center, OTP is 81.9% |
| | **Bus Stop Amenities Program:** Provide seating or shelters, and solar lighting where possible. | Percent of total bus stops with amenities | 16.96% or 48 of Rider Transit's 283 bus stops have seats and/or shelters. Through the Bus Stop Amenity Program, staff continues to work with local property owners to obtain right-of-way so that additional seating and shelters can be installed. |
| | **ADA Transition Plan:** Improve existing bus stops and build new bus stops to ADA standards according to Rider Transit's ADA Transition Plan. | Report out (Not Started/In-progress/Complete) | The ADA Transition plan is anticipated to begin in FY 26. Rider Staff are actively working to improve bus stops through the Bus Stop Amenities Plan which will bring all amenitized stops up to ADA standards. |
| | **Pedestrian Improvement Plan (PIP) Sidewalks.** | Number of miles of sidewalk constructed | 2 miles: I-85/Copperfield area & Duval Street |
| | Parks will partner with Transportation to **identify PIP projects to enhance connectivity.** | Number of PIP projects identified | 37 PIP projects |
| | **Improve signal corridor timing** using the Traffic Management Center. | Number of signal corridors retimed and evaluated | 3 corridors: US 29 North/South & Bruton Smith Boulevard/Concord Mills Boulevard |
| | **Implement ATSPM technology** to monitor vehicle congestion and arrivals on red using the Traffic Management Center. | Percent of intersections with reduced congestion | No data is available for FY 2025, but project and traffic volume studies may be conducted in the future. |

## Invest in Innovative & Sustainable Infrastructure

*The City of Concord will be a leader in innovative and sustainable practices to maintain high-quality infrastructure.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Improve existing practices and develop new methods for resource conservation.** | **Identify high maintenance areas to naturalize** to reduce inputs for mowing, labor, and/or fuel. | Square footage of land converted to native or protected status | 4.43 acres (192,971 sq. ft.) |
| | **Encourage use of bottle fillers** at water fountains City-wide. | Number of bottles saved using City water fountains | 104,864 bottles |
| | **Work toward a sustainable fleet** through the replacement of gas/diesel vehicles with EVs/hybrids and the installation of charging stations. | Percent of total City vehicles replaced with EV and Hybrids | 2% (3 vehicles of potential 147) |
| | | Number of chargers installed per year | 2 chargers were installed at the Traffic Management Center & Public Housing office. |
| | | Report out (Not Started/In-progress/Complete) | Work is in-progress. The Directors of Electric, Buildings & Grounds, and Fleet met in July 2025 to map out charger locations and establish a process to meet our stated goal. |
| | **Leverage the City's Sustainability Committee** to educate staff and emphasize sustainable work practices. | Report out on the Sustainability Committee's progress its Vision, Mission, & Goals | The Sustainability Committee continues to meet monthly and work is ongoing to finalize their vision, mission, and goals. |
| | | Number of Sustainability Committee members | 15 members |
| | | Number of departments represented on the Sustainability Committee | 14 departments |
| | **Waste Diversion:** Increase the diversion of waste materials from the landfill from 16% to 20%. | Percent of total waste diverted from the landfill | 15.3% |
| | **Identify and reduce contamination in recycling** using AI tools. | Percent of total collection points per route that are contaminated | 2.64% |
| | **Resource Conservation:** Identify the items/design components that are either new methods of resource conservation or suggestions from the Sustainability Committee. | Report out on new methods of innovative design and construction | The Logan Recreation Center Parking Lot Addition was designed with a new underground storm water control system (SCM) that maximizes the use of available space while meeting storm water requirements.<br><br>The proposed Main St. Culvert Replacement was designed to prevent further erosion of the stream and minimize stream impacts.<br><br>The Union Streetscape project included implementation of silva cells. Silva cells are designed to be traffic bearing, but allow for the soil to be uncompacted, promoting healthy large tree growth and on-site stormwater management. Over 40 trees were installed with silva cells. |
| **Implement industry best practices in design and operational procedures.** | **Identify rooms/spaces where occupancy sensors can be installed** to reduce energy waste in unoccupied spaces. | Number of room occupancy sensors installed | 27 sensors |
| | **Identify and relamp light fixtures to LED** where possible. | Number of light fixtures relamped | 529 fixtures |
| | **Material Resources:** Identify the items/design components of City projects that can be reused or saved. | Report out on items and materials saved or reused on City projects | Reuse of granite curb on Union Street. The Union Streetscape project was able to repurpose the original granite curb into a stormwater feature, preventing it from being sent to the landfill and preserving part of history.<br><br>Reuse of a lift for the new Fleet building. The project team decided to repurpose a lift for use outside of the new fleet building. Having an outside lift provides an additional option for our Fleet Department and prevents waste. |
| | **Use design best practices** to right-size projects for future needs. | Number of design studies done on replacement projects | 12 design studies |
| | **Use up-to-date technology for permitting, surveying, and design** to increase efficiency and keep up with industry standards in the Engineering Department. | Report out (Not Started/In-progress/Complete) | Surveying received funding for a new robotic total station that will improve efficiency and reduce errors.<br><br>Development Review transitioned the paper driveway permit application process to Accela. Previously, paper applications were passed via interoffice mail between three reviewers. Now, the applicant answers intake questions digitally as their application. The information is reviewed within the Accela platform, eliminating the need to process applications via interoffice mail. Final approved permits are emailed via Accela with supporting details, alleviating the need for paper files and creating a record searchable at any point within Accela.<br><br>Development Review and Permitting rolled out an online U-permit public water/sewer application system. Applications were previously completed via paper copies and City staff manually input large amounts of data into our records systems. The U-permit system is an online platform and eliminates manual data entry. All review and communication with the applicant is done through the U-permit platform. The U-permit system also increased the functionality of the Project Tracker platform by leveraging the established strengths of Project Tracker. Initial user feedback from the private side has been very positive with many compliments of the new system. |
| | **Clean and replace signs** to ensure compliance with MUTCD standards. | Percent of signs treated to ensure compliance | 7% of signs |
| | Research and pilot **new paving treatments.** | Report out (Not Started/In-progress/Complete) | Work is in-progress to refine the latest third party pavement evaluation with an emphasis on preservation. Transportation has also researched treatments and met with peer cities. |

## Invest in Innovative & Sustainable Infrastructure

*The City of Concord will be a leader in innovative and sustainable practices to maintain high-quality infrastructure.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| | **Implement asset management** best practices in Water. | Percent of overall work activity associated with preventive/routine maintenance | Water is in the implementation stage of asset management and no data is currently available. |
| | | Average expected lifespan of assets by asset class | |
| | | Average asset age | |
| **Monitor growth and maintain capacity of utilities and City facilities.** | **Monitor Growth**: assess capacity growth and track the number of active accounts. | Percent growth in active accounts | 1.45% growth |
| | | Percent growth in capacity | 13% capacity growth (with addition of Substations W and V) |
| | **Implement industry best practices** in Engineering operational procedures. | Report out (Not Started/In-progress/Complete) | The Engineering Department has researched this topic and follows industry best practices. |
| | **Develop a sewer allocation dashboard** to visually view approved projects and available sewer capacity. | Report out (Not Started/In-progress/Complete) | Not Started. |
| | **Track systemwide water use and production** using AMI and plant data to better track and display water usage and availability. | Report out (Not Started/In-progress/Complete) | Not Started. The new AMI system is in the contract negotiation phase and new SCADA system for Water is in the development phase. |
| **Evaluate the utilization of renewable energy.** | **Renewable Energy.** | Required Renewable Energy Credits purchased | 126,118.56 RECs purchased |
| | | Southeastern Power Administration (SEPA) kWH | 6,318,580 kWh |

## Develop Unique Places & Destinations

*The City of Concord will be a regional destination known for its distinctive parks and attractions, strong neighborhoods, and vibrant downtown.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Invest in being a destination for unique attractions.** | **Utilize current Comprehensive Master Plan feedback** to determine Parks' programs, events, and activities. | Report out | The following programs are addressed in the Comprehensive Master Plan: Greenway Adventures, STEM in the Park, Bingo for Families with Diverse Abilities, Fun Time In Gym, Big Books Little Cooks, Coffee Crafts & Nature, Creek Stompers, Ceramics Beginning Wheel, Ceramics Beginning Handbuilding, Glazing and Surface Decorating Techniques, Ceramics Workshops. New programs based on the Comprehensive Master Plan include the Implementation of Movie Night, and the Concert Series based on Comprehensive Master Plan and public engagement. |
| | **Coordinate community-wide initiatives** through the establishment of a directory of inter-departmental, partner, and stakeholder representatives. | Report out (Not Started/In-progress/Complete) | On going for the event process. Events include the Tree Lighting, Christmas Parade, Road Races (3), and the new Concert Series with an event downtown. |
| | | Number of partners & stakeholders in the directory | 22 partners/stakeholders |
| | | Number of coordinated events | 27 events |
| | **Attract strong business to locate downtown.** | Number of targeted recruitment efforts/partnerships with brokers and property owners | 19 efforts/partnerships |
| | **Partner with Cabarrus Arts Council** to increase programming at the Davis Theater over 2025 baseline. | Percent increase in the number of shows offered | 24% |
| | **Establish an MSD at The Boulevards** to create a unique identity for the corridor through art, landscaping, and branding. | Report out (Not Started/In-Progress/Complete) | Staff will convene a Boulevards Steering Committee when summer vacation season 2025 is finished. |
| **Enhance the City's park system.** | **Create a maintenance cycle for facility system**s within recreation centers, community rooms, playgrounds and shelters. | Report out (Not Started/In-progress/Complete) | A maintenance needs assessment report for Parks and Greenways will be completed annually. A fitness equipment replacement schedule based on repairs, usage and part availability completed annually. |
| | **Update and promote consistent, visitor-friendly wayfinding.** | Report out | Ongoing. The greenway wayfinding & directional signage program (McEachern); Safe Routes to Parks wayfinding & directional signage program (city core parks); updates & improvements to Carolina Thread Trail wayfinding signage project (McEachern & Riverwalk) continues. |
| | **Plant milkweed at City facilities** as part of participation in the Mayor's Monarch Pledge. | Number of milkweed plants planted | 50 plants at Les Myers Park, ClearWater, and David Phillips Activity Center |
| | **Increase the number of trees planted** in City parks. | Number of trees planted at City Park locations | 30 trees planted at Dorton Park, Les Myers Park, McGee Park, Bark Park, Beverly Hills, and McEachern Greenway |
| **Cultivate the Partnerships for Stronger Neighborhoods.** | **Increase the number of active neighborhoods participating in the program.** Activities could be neighborhood matching grants, litter sweep, national night out, sign toppers, adopt a street or stream, Christmas parade float, or attendance by a City staff to present programming at a meeting. | Number of program benefits used by active neighborhoods | 32 activities |
| | **Encourage National Night Out celebrations** among recognized neighborhoods by increasing the number of events above 2024 baseline of 8. | Number of participating neighborhoods | The 2024 baseline is 8. Registration for 2025 closes August 5th. |
| | **Equip City neighborhood liaisons to effectively partner with neighborhoods** through information sharing, training and encouraging liaison attendance at neighborhood meetings. | Percent of City liaisons who attend at least 1 neighborhood meeting per year | A reporting mechanism has been developed with the assistance of IT. Tracking will begin in FY 2026. |
| | Use Neighborhood Matching grants to **fund neighborhood improvement projects.** | Total dollars of grant projects awarded | $128,294 worth of projects awarded<br>Total project cost: $98,294<br>Total Neighborhood Matching Grants: $30,000. |

## Leverage Communication & Partnerships

*The City of Concord will actively engage with internal and external stakeholders to accomplish its mission inclusively and effectively.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Build collaborations with regional stakeholders and media relationships.** | Partner with municipalities and local organizations to **expand the reach of programming and informational campaigns**. | Report out on partnerships | The City formed a new partnership with Cabarrus County Schools to share information with parents through the Parent Square App. The Parent Square app is the only way that parents receive information from the school and teachers, providing is a large audience for the City to share information with.<br><br>Public Affairs also worked with Cabarrus County Library System to promote the summer sustainability series held at the Concord and Afton library locations. Programming includes age appropriate information and activities about pollinators, recycling, and water. |
| | **Media relationships**: track sentiment analysis of media coverage. | Percent of positive, negative, or neutral stories | Public Affairs recently began using Meltwater software to track the sentiment of news stories. Data will be available in the future once the software is fully implemented. |
| **Use technology to enhance communication with residents and employees.** | **Explore alternate methods of technology for improving communication** externally with residents and internally with Team Concord. | Report out on options for technology for to communicate with residents, customers, and staff | The Finance and Revenue Services teams have the ability to send emails to utility customers through the payment system.<br><br>Public Affairs worked with Water and Electric on customer notifications and is continuing this discussion as the AMI project progresses.<br><br>IT staff are pulling new customer information monthly and updating the lists in Everbridge to help ensure calls that Public Affairs pushes out related to solid waste and public utility service alerts.<br><br>The IT budget includes funding for new technology if we are unable to expand our capabilities within Everbridge. |
| | **Ensure website is ADA compliant.** | Report out (Not Started/In-progress/Complete) | Four URLs have been chosen for scanning by ReciteMe, the City's accessibility vendor: the main City website, Concord-Padgett Regional Airport, Downtown Concord, and Rider Transit. Public Affairs and IT staff have been trained on ADA compliance and are working to establish schedules for scanning and reporting. Public Affairs staff are preparing for the April 24, 2026 compliance deadline. |
| | **Service Delivery:** Track average response and resolution time. | Percent of non-project related issues resolved within service level agreement (SLA) guidelines | 99% issues resolved |
| | Achieve at least **65% First Call Resolution** (FCR) for non-project related issues within the next 12 months. | Percent first call resolution for non-project-related IT issues | 44% FCR |
| | Create a process for **updating the City's mass communication contact lists** at least once per month within the next 6 months. | Number of internal and external customer contact lists updated | Work will begin once a decision is made on a communication mechanism. |
| | **Expand the use of Cartology app** to from 41.9% to 50% of residential Solid Waste customers by January 2027. | Percent of eligible Cartology addresses with notification sign-ups | 42.2% eligible addresses |
| **Unify internal communications to strengthen public messaging.** | **Centralize communication to the public through Public Affairs.** | Report out (Not Started/In-progress/Complete) | Public Affairs continues to work with City department to centralize and streamline communications. Two examples include:<br>(1) Working with Parks & Recreation to communicate with residents along road race routes by writing resident letters, creating accompanying maps, and sending out directed corresponding calls.<br>(2) Working with Water to create a bill insert to notify residents of the lead pipe inventory.<br><br>Public Affairs is also taking steps to facilitate greater internal communications, including:<br>(1) Adding the City's Facebook feed to the Intranet homepage. PA shares coworker highlights, announcements, events, and more on Facebook. Placing it on the Intranet helps ensure coworkers are aware and seeing this content too.<br>(2) Including the Customer Care team on all press releases and notifying Customer Care and the 911 call center coworkers in advance of any Everbridge phone calls that are pushed out as well as social media posts on topics that generate calls from the public.<br>(3) Sharing information with coworkers through the TV screens in the BOC buildings and City Hall. |
| | **Maintain City Brand Standards** through standard e-mail signatures and logo usage. | Report out (Not Started/In-progress/Complete) | Updated brand standards were approved, including: the City's first standardized PowerPoint template, business card template, and email signature, as well as updated letterhead templates for the City and individual departments. The updated standards document along with the City and individual department-level logo files, PowerPoint template, Email signature template and updated letterhead templates are on the Intranet available to all coworkers.<br><br>A new print portal was also introduced to help maintain brand consistency across departments when ordering standard supplies. The print portal can currently be used to purchase business cards, letterhead, envelopes, other printed materials and request quotes for additional items.<br><br>Moving to the print portal also improved operation efficiencies and saved the City money. Once submitted online through the print portal, the billing is automatically coded and routed appropriately to the department. As an example of the cost savings, for one standard box of 500 business cards departments were paying about $80/per box and now through the print portal a box of business cards with shipping costs about $40/box - cutting costs in half. |
| | **Improve communications between departments** to increase awareness of impacts to the public via tools like Microsoft Teams. | Report out (Not Started/In-progress/Complete) | Work has not started. |

## Leverage Communication & Partnerships

*The City of Concord will actively engage with internal and external stakeholders to accomplish its mission inclusively and effectively.*

| Strategy | Tactic | Metric | 2025 Data |
|---|---|---|---|
| **Provide opportunities for community input.** | **Encourage community participation and input** through surveys using www.publicinput.com. | Total number of survey participants through publicinput.com | 5 surveys used the platform in FY 2025 with a total of 398 participants.<br><br>The City's survey requesting input on HOME and CDBG allocations had the highest level of participation with 209 respondents. |
| | **Implement surveys pre/post events in Parks** to measure attendee satisfaction and align future events with residents' needs. | Percent of attendees reporting their satisfaction as "very satisfied" per Parks event | 95% |
| | | Number of pre/post event surveys collected | 458 |
| | | Report out from Parks on pre/post event surveys | Parks completed 2 different surveys to gather information using online links and QR codes. Survey responses guided decision making for Friday Night Movies and the Summer Concert Series. |
| | **Reinstitute the on-board survey program** and provide passive survey opportunities for customers to provide feedback, whether at the Rider Transit Center or on-board Rider Transit vehicles. | Number of on-board Transit passive surveys collected | The passive on-board survey program is on-hold while staff works to update the survey to reflect both current needs and the concerns received through our complaint process. |
| | **Ensure a robust public participation during updates to the long-range public transportation plan** with a goal of 3,000 inputs. | Number of total inputs received during the Long Range Public Transportation Plan | More than 500 responses were received from on-board surveys conducted for the Long Range Plan. Contractors will continue to gather passenger surveys and public input through September 2025 with a goal of at least 3000 points of contact. |
| | **Engage the community by hosting public meetings.** | Number of resident workshops provided per GO Bond project | 18 workshops |
| | | Number of attendees at resident workshops on upcoming GO Bond projects | 203 attendees |
| | | Number of public input sessions for Church Street Corridor Plan | Sessions are scheduled to begin in late summer 2025. |
| **Engage the public through educational programming and events.** | Seek ways to **expand educational outreach and programing for residents of all ages.** | Number of programs conducted for adults on waste reduction and water conservation | Seven adult programs (two were for teachers only - not the general public/residents) with a total of 463 participants. |
| | | Number of adult program attendees for programs offered through Public Affairs | 71 graduates total (51 from Concord 101 and 20 from the Public Safety Academy). |
| | | Number of Fire classes/courses offered to school-age residents | 68 classes |
| | | Number of Fire classes/courses offered to senior residents | 30 classes |
| | | Number of Fire classes/courses offered to Businesses and Industrial groups | 48 classes |
| | | Number of community/civic events focused on development, area plans, and downtown attended by Planning staff | 12 events |
| | | Number of public-facing HR community workshops covering employment opportunities, resume writing, and City hiring practices. | HR Community Workshops have been scheduled for FY 2026 |
| | | Number of people that attend community HR workshops | |
| | **Increase community awareness of City benefits & career opportunities.** | Click rate/open rate of digital campaigns for recruiting | Data not available for FY 2025 |
| | Utilize the **City's internship program.** | Number of interns hired | 0 |
| | Develop and provide **accessible, inclusive Parks programs** and **implement seasonal programming.** | Report out on accessible and inclusive Parks program development | Specifically Inclusive Programming: Bingo for Families with Diverse Abilities, Fun Time In Gym, EE, Tech, Cultural Arts – Big Books Little Cooks, Coffee Crafts & Nature, Creek Stompers, D.I.Y. Ice Cream Lab, Greenway Adventures, Guided Nature Hike, Kids in the Kitchen, STEM in the Park, Stories in Nature, Hello Spring, It's Fall Y'all, Make A Greenhouse, Nature Bracelets, Spring Suncatchers, Ceramics Beginning Wheel, Ceramics Beginning Handbuilding, Glazing and Surface Decorating Techniques, and Ceramics Workshops. |
| | | Report out seasonal Parks programming on environmental education, technology through recreation, and cultural arts | |
| **Engage in regional, state, and federal partnerships.** | **Enhance partnerships** with local organizations to expand program delivery. | Report out | Staff coordinated community-wide initiatives with: CDDC Active Living Committee, Cabarrus County Senior Games, Cabarrus Wellness Coalition, State Youth Council, Cabarrus County Soil & Water (SWCC), Cabarrus County Active Living & Parks, Cabarrus Health Alliance (CHA), Cabarrus Department of Aging, Rowan Cabarrus Community College, Concord Wildlife Alliance, Cabarrus Community Collaborative- Innovative Approaches, Sustainability Committee, Rebuilding Together of Greater Charlotte, Cabarrus Arts Council, Public Art Commission, El Puente Hispano, NCDOT staff (on multiple levels of district, division and statewide operation); NC Gov. Hwy. Safety Program, NCDEQ staff; NCDNCR staff; USA Corps of Engineers; NCSU RRS staff; CHA staff; CTT staff, Cabarrus County Schools, and board; NCWCF staff, and Atrium. All groups listed above along with internal staff assist to move projects and program forward. |

ORD. #25-36

## 2025 - 2026 BUDGET ORDINANCE

BE IT ORDAINED by the City Council of the City of Concord, North Carolina, meeting in open session this 12th day of June 2025 that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations are adopted.

**SECTION I. GENERAL FUND:**
Revenues totaling $165,649,000 are hereby approved from the following sources:

| | | |
|---|---|---|
| Ad Valorem Taxes | $ | 103,205,623 |
| Sales Taxes | | 29,309,670 |
| Unrestricted Intergovernmental Revenue | | 8,165,356 |
| Restricted Intergovernmental Revenue | | 6,594,548 |
| Licenses, Permits and Fees | | 2,483,476 |
| Sales & Services Revenue | | 1,847,469 |
| Other Revenues | | 3,907,858 |
| Investment Earnings | | 2,000,000 |
| TOTAL | $ | 165,649,000 |

A total of $165,649,000 is hereby authorized to be expended from the departmental accounts of the General Fund as follows:

| | | |
|---|---|---|
| Governing Body | $ | 340,702 |
| Public Services – Admin. | | 157,127 |
| City Manager's Office | | 1,408,500 |
| Human Resources | | 3,200,840 |
| Wellness Center | | 408,257 |
| Finance | | 1,274,381 |
| Tax | | 484,697 |
| Legal | | 818,317 |
| Information Technology | | 3,701,519 |
| Non-Departmental | | 15,750,319 |
| Police | | 34,393,482 |
| Code Enforcement | | 1,408,990 |
| Communications | | 2,906,599 |
| Fiber Network Management | | 318,601 |
| Radio Shop | | 712,722 |
| Fire | | 44,214,385 |
| Fire – Prevention | | 1,725,875 |
| Fire – Training | | 1,094,572 |
| Emergency Management | | 219,907 |
| Streets | | 10,985,999 |
| Powell Bill | | 3,716,466 |
| Traffic Signals | | 2,010,752 |
| Traffic Services | | 879,894 |
| Solid Waste & Recycling | | 10,572,715 |
| Cemeteries | | 996,233 |
| Buildings & Grounds | | 5,868,412 |
| Fleet Services (costs are direct billed) | | 0 |
| Planning & Neighborhood Development | | 3,107,131 |
| Transportation Planning | | 498,250 |
| Business Services | | 3,328,406 |
| Parks & Recreation | | 8,560,328 |
| Parks & Recreation - Aquatics | | 208,554 |
| ClearWater | | 376,068 |
| TOTAL | $ | 165,649,000 |

**SECTION II. SPECIAL REVENUE FUNDS:**
Revenues totaling $10,419,197 are hereby approved comprising Municipal Service District Tax Revenues, Housing Assistance Voucher Program, Community Development Block Grant Fund, H.O.M.E. Consortium Fund, Market Rate Units Fund, and Affordable Housing Revolving Fund.

A total of $10,419,197 is hereby authorized to be expended from Special Revenue Funds as follows:

| | | |
|---|---|---|
| Municipal Service District Fund | $ | 503,982 |
| Housing Assistance Voucher Program Fund | | 5,883,920 |
| Community Development Block Grant Fund | | 561,120 |
| H.O.M.E. Consortium Fund | | 1,512,387 |
| Market Rate Units Fund | | 157,788 |
| Affordable Housing Revolving Fund | | 1,800,000 |
| TOTAL | $ | 10,419,197 |

**SECTION III. STORMWATER FUND:**
Revenues are hereby approved comprised of $6,897,711 in operating revenue, and $54,430 in investment earnings appropriated. A total of $6,952,141 is hereby authorized to be expended from the Stormwater Fund as follows:

| | | |
|---|---|---|
| Stormwater Operations & Maintenance | $ | 6,952,141 |

**SECTION IV. ELECTRIC FUND:**
Revenues are hereby approved comprised of $104,660,000 in operating revenues, $10,265,268 in retained earnings appropriated, and $1,000,000 in investment earnings. A total of $115,925,268 is hereby authorized to be expended from the Electric Fund as follows:

| | | |
|---|---|---|
| Electric Administration | $ | 20,269,975 |
| Purchased Power | | 67,125,858 |
| Maintenance - Power Lines | | 4,965,968 |
| Tree Trimming | | 2,883,034 |
| Electric Construction | | 18,531,384 |
| Electric Engineering | | 1,410,798 |
| Utility Locate Services | | 738,251 |
| TOTAL | $ | 115,925,268 |

**SECTION V. WATER FUND:**
Revenues are hereby approved comprised of $29,370,000 in operating revenue, investment earnings of $500,000, non-operating revenue of $100,000, and $536,022 in retained earnings appropriated. A total of $30,506,022 is hereby authorized to be expended from the Water Fund as follows:

| | | |
|---|---|---|
| Hillgrove Water Plant | $ | 4,672,716 |
| Coddle Creek Water Plant | | 8,800,079 |
| Waterlines - Operation & Maintenance | | 17,033,227 |
| TOTAL | $ | 30,506,022 |

**SECTION VI. TRANSIT FUND:**
Revenues are hereby approved comprised of $248,638 in operating revenues, $450,000 in licenses/permits/fees revenues, restricted intergovernmental revenue of $4,657,033, and a transfer of $1,512,582 from the General Fund. A total of $6,868,253 is hereby authorized to be expended from the Transit Fund as follows:

| | | |
|---|---|---|
| Transit Farebox/Local Expense | $ | 2,268,493 |
| Transit Grant Expense | | 4,599,760 |
| TOTAL | $ | 6,868,253 |

**SECTION VII. WASTEWATER FUND:**
Revenues are hereby approved comprised of operating revenues of $20,592,000, retained earnings of $710,808, investment earnings of $800,000 and $1,200,000 in transfers appropriated. A total of $23,302,808 is hereby authorized to be expended from the Wastewater Fund as follows:

| | | |
|---|---|---|
| Wastewater Operations & Maintenance | $ | 23,302,808 |

**SECTION VIII. GOLF COURSE FUND:**

Revenues are hereby approved comprised of $2,783,600 in operating revenues and $332,208 in retained earnings. A total of $3,115,808 is hereby authorized to be expended from the Golf Course Fund as follows:

| | | |
|---|---|---|
| Rocky River Golf Club | $ | 3,115,808 |

**SECTION IX. AVIATION FUND:**

Revenues are hereby approved comprised of $15,437,503 in operating revenue, $170,000 in licenses/permits/fees, a $1,167,013 transfer from the General Fund and a transfer of $860,836 from Capital Projects A total of $17,635,352 is hereby authorized to be expended from the Aviation Fund as follows:

| | | |
|---|---|---|
| Aviation Operations | $ | 17,635,352 |

**SECTION X. PUBLIC HOUSING FUND:**
Revenues are hereby approved comprised of $490,000 in operating revenues, $63,000 in other revenue, a Transfer from Market Rate Fund of $40,414, a Transfer from the General Fund of $546,882, and HUD contributions of $1,060,523. A total of $2,200,819 is hereby authorized to be expended from the Public Housing Fund as follows:

| | | |
|---|---|---|
| Public Housing Operations | $ | 2,200,819 |

**SECTION XI. 2014 FIRST CONCORD**

Revenues are hereby approved comprised of transfers from operating funds in the amount of $2,235,781. A total of
$2,235,781 is hereby authorized to be expended from First Concord for debt service payments as follows:

| | | |
|---|---|---|
| 2014 LOBS | $ | 2,235,781 |

**SECTION XII. 2024 FIRST CONCORD**

Revenues are hereby approved comprised of transfers from operating funds in the amount of $1,125,500. A total of
$1,125,500 is hereby authorized to be expended from First Concord for debt service payments as follows:

| | | |
|---|---|---|
| 2024 LOBS | $ | 1,125,500 |

**SECTION XIII. DEBT SERVICE FUND:**

Revenues are hereby approved comprised of a transfer from the General Fund in the amount of $7,200,000. A total of $7,200,000 is hereby authorized to be expended from the Debt Service fund for debt service payments as follows:

| | | |
|---|---|---|
| Debt Service | $ | 7,200,000 |

**SECTION XIV. ENCUMBRANCES AS OF JUNE 30, 2025**

Funds appropriated in the 2024-2025 budget and encumbered at June 30, 2025, shall be authorized as part of the 2025-2026 budget appropriation by adoption of this budget ordinance.

**SECTION XV. EMPLOYEE COMPENSATION:**

In accordance with the provisions of the current Personnel Policy for the City of Concord, a 5% contribution to a 401K program is included for all employees. Monies have been set aside in each fund for a 3.0% market adjustment to all employees effective July 7, 2025, as well as merit increase opportunities for co-workers. An overall average merit increase range of 1-4% of salaries depending on performance is authorized in each fund for FY 26.

**SECTION XVI. TAX RATE ESTABLISHED:**

An Ad Valorem Tax rate of $0.42 per $100 property valuation is hereby established as the official tax rate for the City of Concord for the fiscal year 2025-2026. The adopted tax rate is based on an estimated valuation of
$24,587,077,514 (including motor vehicles) and an estimated 99% collection rate.

Municipal Service District Tax of $0.16 per $100 property valuation (other than personal property of public service corporations) is hereby established for revitalization and other services permitted under
N.C. General Statute 160A-536 in the Downtown Municipal Service District created July 1, 1989. The adopted MSD rate reflects an estimated valuation of $169,253,566 with an estimated 99% percent collection rate.

Allocation of the 2025-2026 tax rates will be as follows:

| | | |
|---|---|---|
| GENERAL FUND | $ | 0.4200 |
| MUNICIPAL SERVICE DISTRICT | $ | 0.1600 |

**SECTION XVII. SPECIAL AUTHORIZATION – CITY MANAGER:**

a. The City Manager (or his/her designee if sum is under $10,000) shall be authorized to reallocate departmental appropriations among the various objects of expenditures, as he/she believes necessary.

b. The City Manager shall be authorized to effect interdepartmental transfers in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is reduced.

c. Interfund transfers, which are already established in the budget document, may be accomplished without recourse to the Council.

d. The City Manager, by designation of City Council under NC General Statute 159-13, shall be authorized to appropriate and/or transfer up to $50,000 in Contingency funds. The transfer must be recorded by budget amendment at the next regularly scheduled City Council meeting.

**SECTION XVIII. RESTRICTIONS – CITY MANAGER:**

a. The interfund transfer of monies, except as noted in Section XVI, Paragraph C and D, shall be accomplished with Council authorization only.

**SECTION XIX. UTILIZATION OF BUDGET AND BUDGET ORDINANCE:**

This Ordinance includes the 2025-2026 Annual Operating Budget document, which is on file with the City Clerk and adopted as a part of this Ordinance is incorporated by reference as if fully re-stated herein. The 2025-2026 Schedule of User Fees, Rates and Charges is also included within the Annual Operating Budget document and is thereby adopted under this ordinance.

This Ordinance shall be the basis of the financial operation of the City of Concord during the 2025-2026 fiscal year. The City Manager shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the Budget, the Ordinance, and the appropriate statutes of the State of North Carolina.

This ordinance is approved and adopted this 12th day of June 2025.

CITY COUNCIL
CITY OF CONCORD
NORTH CAROLINA

William C. Dusch, Mayor

ATTEST:

Kim J. Deason, City Clerk

Valerie Kolczynski, City Attorney

ORD. #25-38

**AN ORDINANCE TO AMEND FY2025 - 2026 BUDGET ORDINANCE**

WHEREAS, the City Council of the City of Concord, North Carolina did on the 12th day of June, 2025, adopt a City budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026, as amended; and

WHEREAS, it is appropriate to amend the expense/expenditures and the revenue accounts in the funds listed for the reason stated;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Concord that in accordinace with the authority contained in G.S. 159-15, the following accounts are hereby amended as follows:

**Revenues**

| Account | Title | Current Budget | Amended Budget | (Decrease) Increase |
|---|---|---|---|---|
| | | | | |
| | Total | | | |

**Revenues**

| Account | Title | Current Budget | Amended Budget | (Decrease) |
|---|---|---|---|---|
| 4190-5992000 | Contingency | 31,000 | - | (31,000) |
| 4190-5470068 | External Agency Grant | 69,000 | 100,000 | 31,000 |
| | Total | | | - |

Reason: To transfer contingency funds to fund an External Agency Grant to Cabarrus Arts Council.

This ordinance is adopted this 12th day of June 2025.

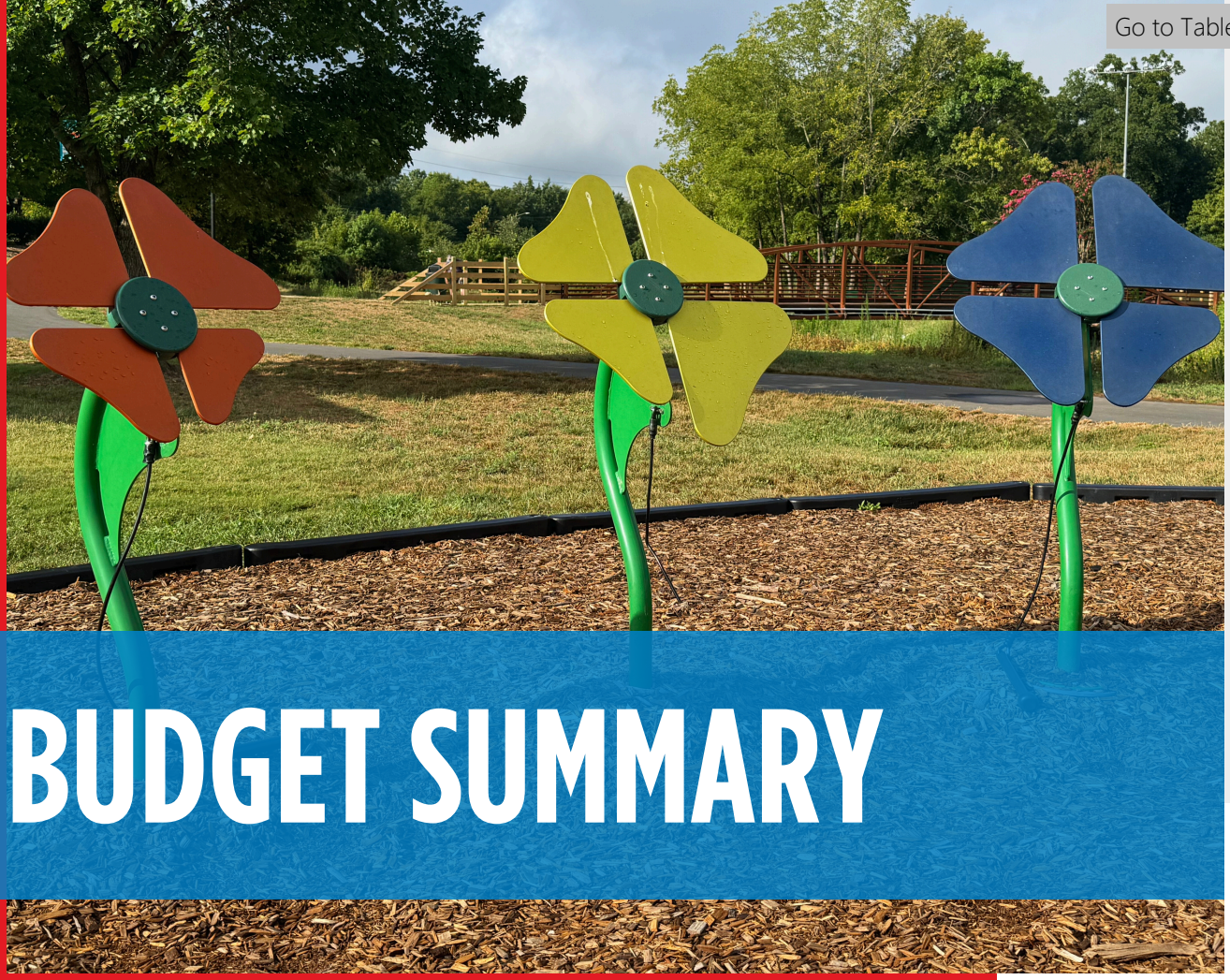
CITY COUNCIL
CITY OF CONCORD
NORTH CAROLINA

William C. Dusch, Mayor

ATTEST:

Kim J. Deason, City Clerk

VaLerie Kolczynski, City Attorney



# BUDGET SUMMARY

## SECTION CONTENTS


### Fund Matrix & Budget Unit Structure

A display of the relationship between the City's funds and budget units

### Major Revenue Sources

A discussion of revenue sources

### City Debt

A summary of any outstanding debt with interest the City has by type

### Five-Year Financial Forecast (GF)

An overview of the General Fund's five-year financial forecast

### Citywide Revenues & Expenditures

A look at the total revenues and expenditures for all funds

### Fund Balances & Net Position

Summary of Fund Balances and Net Position

### Personnel Summary

Position Counts by budget unit and fund type

### Performance Measurement

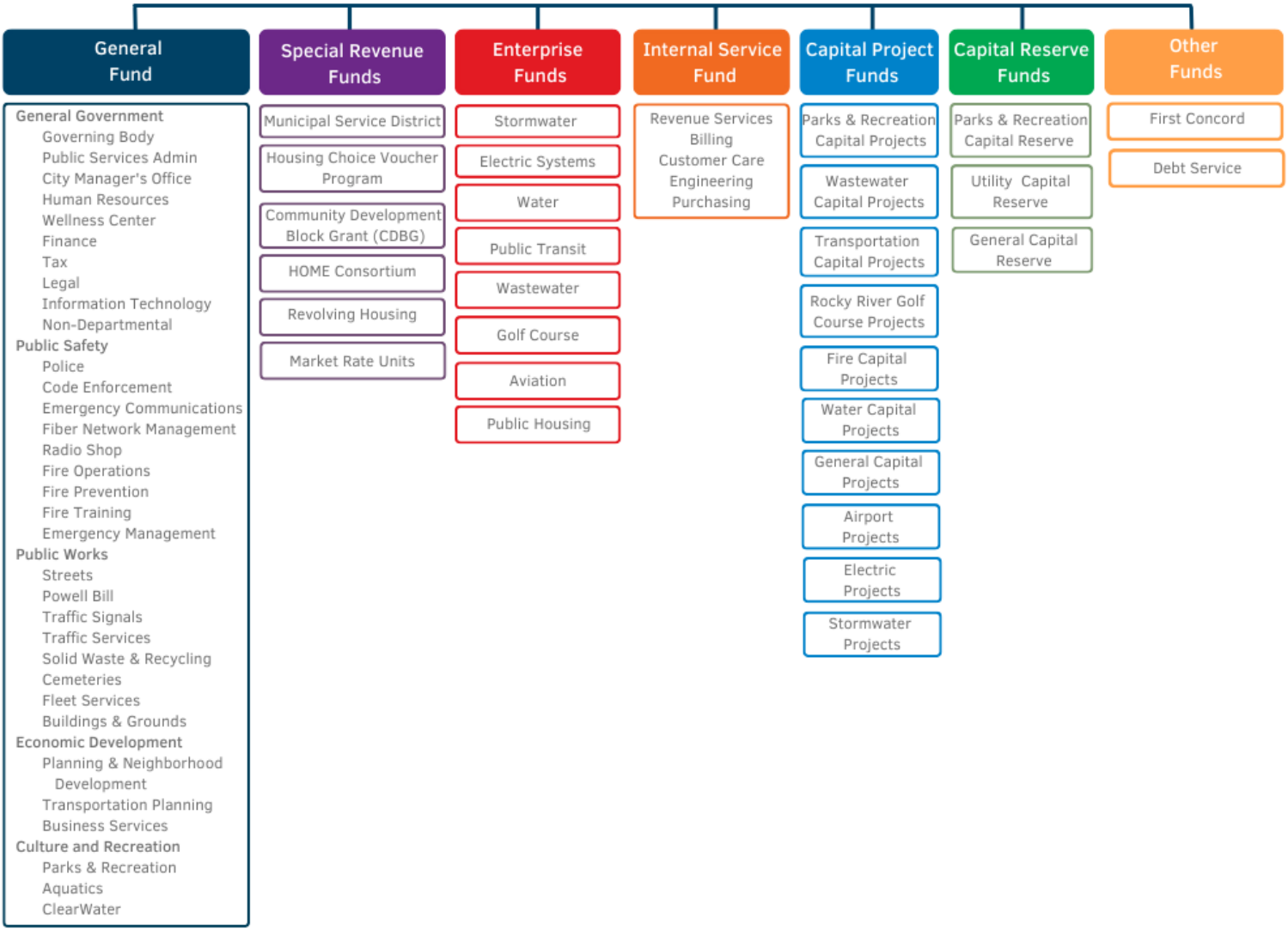
A summary of Concord's performance measurement efforts

# Appropriated Funds Matrix

The appropriated funds matrix shows the relationship between the City's funds and budget units. Differences between funds occur when funds have specific revenue sources (monies coming in) or expenditures (monies going out) that require individual reporting.

Some funds must be self-sufficient while others are supported through grants, federal funding, or other revenues. For example, the General Fund is predominantly supported through property tax and sales tax dollars with services available for all citizens. Enterprise funds, such as the Electric Fund, are supported through rates and charges with services only available to users. **All funds are required to be balanced.**

The chart below shows all active budget units and funds. For more information about different fund types, please visit the City's Financial Archive: [concordnc.gov/Departments/Finance/Financial-Archive](concordnc.gov/Departments/Finance/Financial-Archive)



# Fund & Budget Unit Structure (FY 2025-2026)

Below is the organizational structure the City uses to account for revenues and expenditures of City operations. Revenues are accounted at the fund level with a three-digit code (100: General Fund). Expenditures are accounted at the budget unit level with a four-digit code (e.g. Tax – 4140, Aquatics – 6121, Engineering – 4230, etc.).

## 100: General Fund

- Governing Body – 4110
- Public Services Admin. – 4115
- City Manager's Office – 4120
- Human Resources – 4125
- Wellness Center – 4126
- Finance – 4130
- Tax – 4140
- Legal – 4150
- Information Technology - 4160
- Non-Departmental – 4190
- Police – 4310
- Code Enforcement – 4312
- Emergency Communications – 4315
- Fiber Network Management – 4320
- Radio Shop – 4330
- Fire Operations – 4340
- Fire Prevention – 4341
- Fire Training – 4342
- Emergency Management – 4343
- Streets – 4510
- Powell Bill – 4511
- Traffic Signals – 4513
- Traffic Services – 4514
- Solid Waste & Recycling – 4520
- Cemeteries – 4540
- Buildings & Grounds – 4999
- Fleet Services – 4550
- Planning & Neighborhood Development – 4910
- Transportation Planning – 4915
- Business Services – 4920
- Parks & Recreation – 6120
- Aquatics – 6121
- ClearWater – 6122

## Special Revenue Funds

**201:** Municipal Service District – 5000
**210:** Section 8 Voucher Program
- Admin. – 1500
- Housing Assistance Payments – 1501

**310:** Community Development Block Grant
- Admin. – 3124
- Projects – 3125

**320:** Home Consortium
- Admin. – 3221
- Projects – 3222

**350:** Market Rate Units – 3500
**370:** Revolving Housing – 3700

## First Concord/Debt Service Funds

**552:** 2014 LOBS – 6990
**554:** 2024 LOBS – 5540
**560:** Debt Service – 5600

## Enterprise Funds

**600:** Stormwater – 7100
**610:** Electric Systems
- Electric Administration – 7200
- Purchased Power – 7210
- Powerlines Maintenance – 7220
- Tree Trimming – 7230
- Electric Construction – 7240
- Electric Engineering Services – 7250
- Utility Locate Services – 7260

**620:** Water Resources
- Hillgrove Water Treatment Plant – 7330
- Coddle Creek Water Treatment Plant – 7331
- Waterlines Operations & Maintenance – 7340

**630:** Public Transit
- Rider Transit Farebox/Local Expense – 7650
- Transit Grant Expense – 7690

**640:** Wastewater Resources – 7420
**650:** Golf Course – 7501
**680:** Aviation – 4530
**690:** Public Housing – 1000

## 800: Internal Services Fund

- Revenue Services – 4200
- Billing – 4215
- Customer Care – 4220
- Engineering – 4230
- Purchasing – 4250

## Capital Project Funds

**420:** Parks & Recreation – 8300
**421:** Wastewater – 8402
**423:** Transportation – 8600
**426:** Fire – 8670
**429:** Water – 8700
**430:** General
- BOC Admin. – 8800
- General Projects - 8804

**451:** Airport – 6300
**473:** Electric – 6949
**474:** Stormwater – 7103
**475:** Rocky River Golf Course – 7550

## Capital Reserve Funds

**280:** Parks & Recreation – 8100
**282:** Utility – 8120
**285:** General Projects – 8150

# Major Revenue Sources

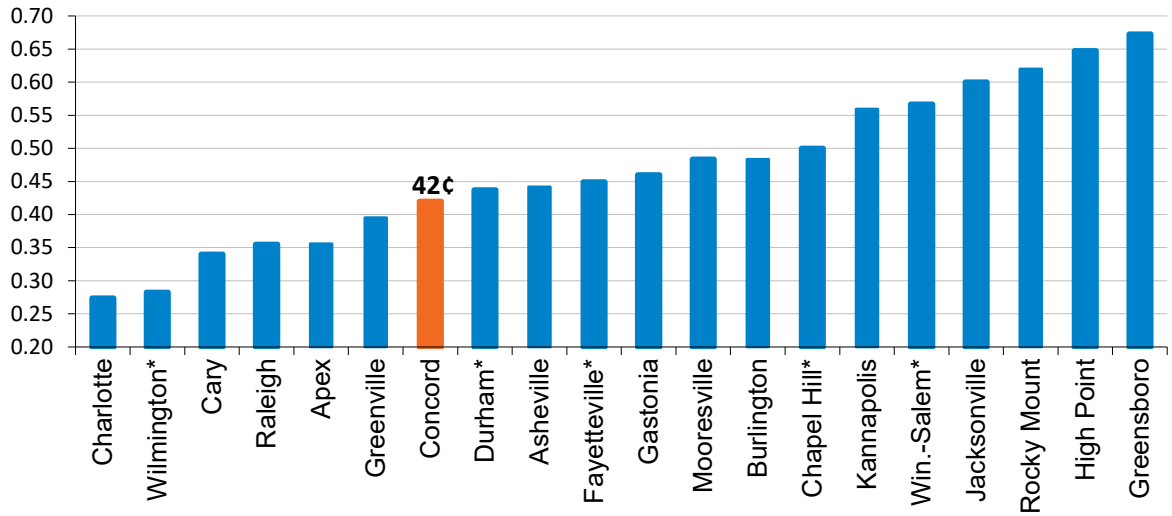
**General Fund**

The current General Fund budget for the 2026 fiscal year totals $165,649,000 compared to the original adopted budget of $150,303,310 for FY 2025. Factoring out financing proceeds and appropriations from fund balance (non-operating revenue); there is a revenue increase of $7,210,690 (4.8%) when compared to the original adopted current budget. The increase in revenues for the City's General Fund budget proposal is a result of increasing revenues received from ad valorem taxes as well as increased fees. The tax rate should produce approximately $103.2 million in ad valorem revenue.

The 2026 budgeted revenue from the Local Option sales tax source is flat when compared to current year budgeted collections. North Carolina continues to experience a slowdown in sales tax revenue growth. The City estimates all other revenue sources conservatively for FY 2026. Staff utilized information provided by the North Carolina League of Municipalities, historical and statistical trends, and other local factors. This budget was prepared under the assumption that the City of Concord will receive all its state-shared revenues in the upcoming fiscal year.

**Property Taxes:** The budget is balanced with a property tax rate of 42¢ per $100 valuation. This rate will yield $103,205,623 in total current and prior year ad valorem tax revenue based on an average real and personal property collection rate of 99%. The City's updated assessed value used in this budget preparation represents a 6.8% increase in property values for a total valuation of $24,756,331,083 (including motor vehicles). One cent on the City's tax rate produces $2,400,000 in revenue, after the City's estimated collection rate is applied.

Property Tax Rates:
NC Full-Service Cities over 50,000 Population
(Cents per $100 Valuation)




**Notes**:
*Municipalities that had property revaluations this year resulting in changes to their tax rates

**Sales Taxes:** The State of North Carolina collects sales taxes and distributes them to the local units. Local sales taxes levied by the County comprise 2.25% of the total 7.0% sales tax paid on retail sales in North Carolina. The local sales tax portion consists of a 1¢ tax that was first levied in 1971, a ½¢ tax levied in 1983, a ½¢ tax levied in 1986 and a ½¢ that was levied in 2003. In 2009, the State also took control of the ½¢ of the Article 44 local option sales tax and now reimburses the City through hold-harmless payments.

Local option sales taxes, telecommunications sales taxes and video programming sales taxes are estimated to be $29,309,974 for fiscal year 2026. Sales tax allocations for municipalities in Cabarrus County are based on proportional property tax levies. The City is projected to receive 20% of the County allocation. Total sales tax revenue is expected to decrease by 1.7% when compared to the current year's budgeted collections. Sales tax distribution growth was strong throughout the COVID-19 pandemic and has now levelled out as revenues are coming in very close to the original budgeted amount for the current year. It is anticipated that sales tax distributions will remain nearly flat in the upcoming fiscal year.

As State and local tax rates change, the net proceeds on which the municipal distribution is based also changes keeping municipality's revenue share neutral. The projected budget for the telecommunications sales tax included in FY 2026 is $200,102, which represents a 15.7% decrease when compared to FY 2025 estimated collections.

The N.C. Department of Revenue distributes part of the state sales tax collected on video programming and telecommunication services to counties and cities. Local governments receive 23.6% of the sales tax collections from video programming service, an additional 7.7% of the existing telecommunications sales tax and 37.1% of sales tax collections on satellite television service. The estimated video programming sales tax included in the FY 2026 budget proposal is $451,364, which represents a 17.0% decrease in this revenue source when compared to FY 2025 estimated collections.

**Electric Sales Tax & Piped Natural Gas Sales Tax:** The general sales tax rate is applied to the sales of electricity. Forty-four percent of the proceeds from the sales tax are returned to cities and towns. That percentage was chosen with the intent that it would be sufficient to hold municipalities harmless from the amount they were currently receiving in utility franchise tax distributions. The amount of electricity franchise tax municipalities received in Fiscal Year 2013-14 serves as a baseline for the amount received going forward. The City has projected Utility Franchise Tax in FY 2026 to be $6,410,287 which is 20.5% higher when compared to estimated collections in FY 2025.

The general sales tax rate is applied to the sale of piped natural gas, and 20% of the proceeds from the sales tax are returned to cities and towns. Like the electricity sales tax, that percentage was chosen with the intention that it would be sufficient to hold municipalities harmless from the amount they were currently receiving in piped natural gas distributions. The amount of piped natural gas excise tax municipalities received in Fiscal Year 2013-14 is intended to serve as a baseline for the amount they are to receive going forward. The proposed budget of $342,733 is a 36.4% decrease when compared to estimated collections for FY 2025.

**Powell Bill Street Allocation:** Current law states that Powell Bill revenues will be determined by an appropriation of funds by the General Assembly. There is no set formula that determines the total amount of Powell Bill funds received each year. Of the funds available each year, 25% is distributed to cities based on local street miles and 75% based on population. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any public street or thoroughfare within the City limits. Bridges, drainage, curb and gutter and other necessary appurtenances are also approved uses of these funds, but legislation passed in 2015 specifies that the funds should be primarily for resurfacing streets. These funds are expected to provide $3,716,466 for FY 2026, which represents an 11.1% increase when compared to current year estimates. This revenue source will increase as the City's population increases and the miles of City streets grow. The State's allocation per street mile has currently remained consistent.

**Fund Balance:** The City's unassigned General Fund balance was $61 million as of June 30, 2024. It is anticipated that the City will meet our target goal of a 30-35% minimum General Fund unassigned fund balance at June 30, 2025. Our ability to maintain a healthy fund balance in previous fiscal years was attributable to the economic vibrancy present in the City of Concord and increases in available cash for investments, collection percentage of property taxes, and conservative estimates on revenues. The proposed budget for FY 2026 does not include an appropriation from fund balance.

The City maintains a General Fund Reserve to prepare for future projects. Each year, the City follows the Council's Reserve Funds financial policy to determine available resources to allocate to the Capital Reserve Fund. These funds are designated for use based on the City's Capital Improvement Plan that is presented to Council each year. The funds may also be applied to designated capital outlay in the City's operating budget.

The recommended budget appropriates $1,785,000 from the General Capital Reserve fund balance for one-time capital equipment purchases. Although these reserves (approximately $17.9 million on June 30, 2025) now reside in a separate fund from the General Fund and are no longer included in the City's General Fund Balance, the amounts are still available for projects and capital designated by the City Council.

**Special Revenue Funds**
The Municipal Service District tax rate is 16¢ per $100 assessed valuation. Also included in the Special Revenue Fund is the budget request for Community Development Block Grant Funds, the HOME Consortium, Affordable Housing Revolving fund, the Market Rate Units fund, and the Section 8 Housing Vouchers program. The special revenue funds total is $10,419,197.

**Enterprise Funds**
The Enterprise Funds will generate $206,506,471 in revenues. Projections for FY 2026 were based on final collection estimates for FY 2025, anticipated growth in the customer base, and changes in rates.

**Stormwater:** The Stormwater Fund is comprised of $6,897,711 in operating revenues and $54,430 in investment earnings. Rate revenue for FY 2026 is expected to increase 21.2% when compared to FY 2025 estimates. Increases in rate revenue correlate with anticipated customer base growth and increases in stormwater ERU rates.

**Electric Fund:** The Electric Fund is comprised of $104,660,000 in operating revenues, $10,265,268 in retained earnings appropriated, and $1,000,000 in investment earnings. Electric revenues are estimated using the City's rate model. Electric base rates are being adjusted based on a cost-of-service study. Rates & charges are projected to increase 5.1% over FY 2025.

**Water Fund:** The Water Fund is comprised of $29,370,000 in operating revenue, $500,000 in investment earnings, $536,055 in retained earnings, and non-operating revenue of $100,000. The FY 2026 budget proposal includes an adjustment to water rates. The rate and charges revenue projection for FY 2026 are conservative with 3.0% growth when compared to FY 2025 estimates.

**Wastewater Funds:** The Wastewater Fund is comprised of operating revenue of $20,592,000, a transfer from Capital projects of $1,200,000, a transfer from Retained Earnings of $710,808, and investment earnings of $800,000. There are adjustments to wastewater rates proposed in the FY 2026 budget. Wastewater revenues are expected to increase 5.8% when compared to FY 2025 estimates.

**Public Transit:** The Public Transit budget is comprised of $248,638 in operating revenue, $4,657,033 in restricted intergovernmental revenue, $450,000 from $5 (of $30) in motor vehicle taxes, and $1,512,582 in transfers. Transit farebox revenues have been decreased to match the estimated FY 2025 collections.

**Golf Course:** The Golf Course Fund anticipates earned revenue for FY 2026 to increase over FY 2025 due to a continued increase in leisure activities as a legacy of COVID-19. Total operating revenues are estimated at $2,783,600, which is an increase of 6.3% over what was budgeted in FY 2025. Golf Course revenues also include a transfer from Retained Earnings of $332,208.

**Aviation:** The Aviation budget is comprised of $15,437,503 in operating revenue, $170,000 in fees, a transfer of grant funds from their capital project fund of $860,836, and a transfer of $1,167,013 from the General Fund, which represents payment in lieu of property tax for aircraft based at Concord-Padgett Regional Airport. Aviation revenues for the current fiscal year are less than 1% higher than FY2025 projections.

**Public Housing:** The Public Housing budget is comprised of $1,613,523 in housing revenues and $587,296 in transfers from the General Fund and Market Rate Units Fund.

**Internal Services Fund**
The Internal Services Fund – comprised of Customer Care, Revenue Services, Billing, Engineering, and Purchasing – totals $12,440,825. All costs within this fund are allocated among Electric, Water, Wastewater, Stormwater, Aviation, Downtown Development, Public Housing, Transit and the General Fund based on percentages derived from a cost allocation method.

**Rates, Fees, and Other Charges**
All rates, fees, and charges are listed in the Schedule of Rates, Fees, and Charges.

# Fund Balance / Net Position

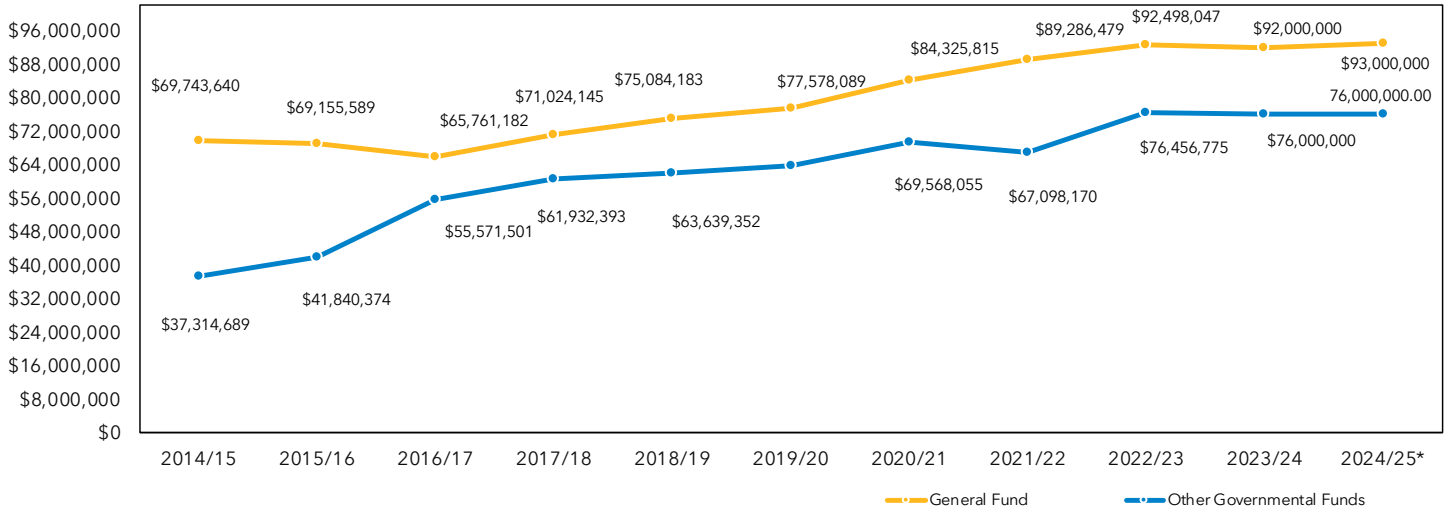
## Fund Balance

One measure of a city's financial stability is the level of its unassigned fund balance. Amounts shown as fund balance for Governmental Funds represent a running total of monies over the years that remain unspent after all budgeted expenditures have been made. The North Carolina Local Government Commission recommends that units retain an amount of available fund balance in the general fund of at least 8% of the appropriations of the fund or one month of operating expenditures. City Council has a financial policy requiring a fund balance between 30%-35% of its General Fund operating budget to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and have a reserve available in case of sudden emergencies.

| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25* |
|---|---|---|---|---|---|
| General Fund | $ 84,325,815 | $ 89,286,479 | $ 92,498,047 | $ 92,000,000 | $ 93,000,000 |
| Other Governmental Funds | $ 69,568,055 | $ 67,098,170 | $ 76,456,775 | $ 76,000,000 | $ 76,000,000 |
| Total | $ 153,893,870 | $ 156,384,649 | $ 168,954,822 | $ 168,000,000 | $ 169,000,000 |

* unaudited

## Historical Fund Balance




## Net Position

In accordance with GASB, Concord reports net position (total assets and deferred outflows of resources less total liabilities and deferred inflows of resources) in Proprietary Funds as opposed to retained earnings (accumulated earnings of funds after all budget business expenses have been made).

| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25* |
|---|---|---|---|---|---|
| **Business Type Activities - Enterprise Funds** | | | | | |
| Electric Fund | $ 195,708,378 | $ 184,535,444 | $ 207,491,453 | $ 210,000,000 | $ 210,000,000 |
| Water Fund | $ 152,436,868 | $ 156,612,748 | $ 168,587,349 | $ 169,000,000 | $ 169,000,000 |
| Wastewater Fund | $ 110,833,142 | $ 115,368,189 | $ 120,558,697 | $ 121,000,000 | $ 121,000,000 |
| Aviation Fund | $ 92,078,318 | $ 94,901,605 | $ 94,968,109 | $ 95,000,000 | $ 95,000,000 |
| Stormwater Fund | $ 56,174,132 | $ 55,391,988 | $ 54,434,063 | $ 55,000,000 | $ 55,000,000 |
| **Other Enterprise Funds** | $ 11,275,820 | $ 13,029,877 | $ 23,156,635 | $ 23,000,000 | $ 23,000,000 |
| Total | $ 618,506,658 | $ 619,839,851 | $ 669,196,306 | $ 673,000,000 | $ 673,000,000 |

* unaudited

# City Debt

**Background**
In North Carolina, the Local Government Commission in the State Treasurer's Office oversees local government bonded debt and assists cities and counties in all areas of fiscal management. This agency conducts bond sales and ensures that local units have sufficient fiscal capacity to repay debt. The City is subject to the Local Government Bond Act of North Carolina, which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation.

Like most municipalities, the City of Concord uses debt to finance long-term capital projects, and it is our policy that the financing period shall not exceed the useful life of the project. General obligation bonds are collateralized by the full faith, credit, and taxing power of the City. The revenues generated by the debt-financed asset or by the operating system of which that asset is a part are used to secure Revenue Bonds. Installment purchase contracts and Certificates of Participation (COPS) are secured by a security interest in the asset. Principal and interest requirements are provided by appropriation in the year in which they are due.

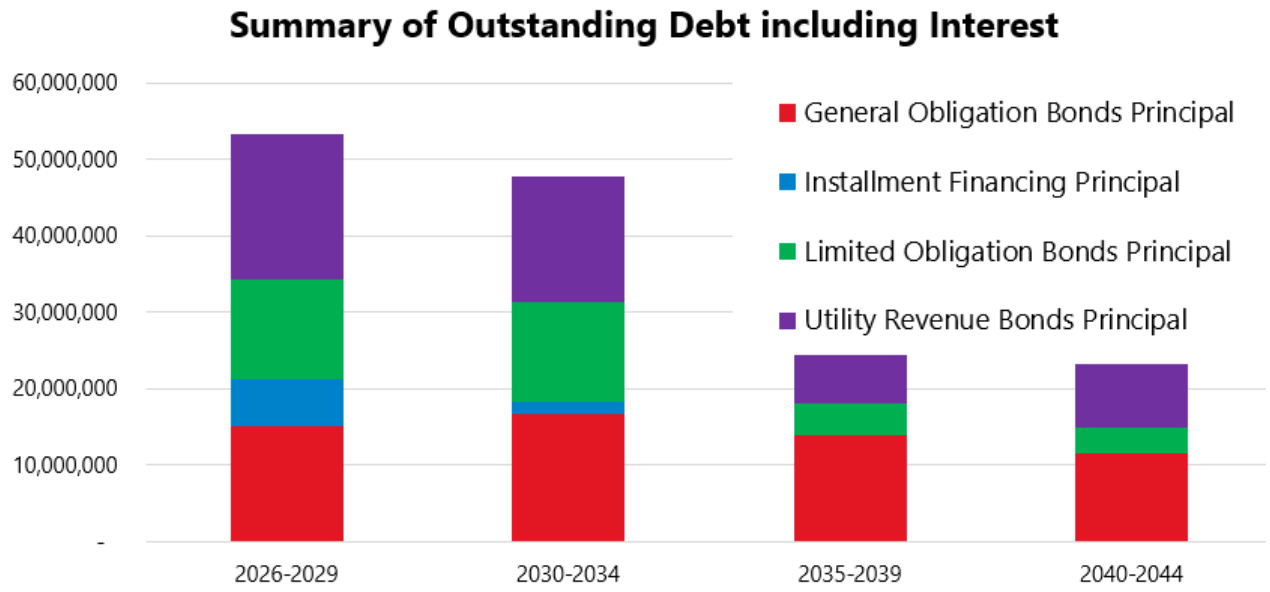
**Long Term Debt Terminology**
General Obligation Bonds (GOBS) are payable from the proceeds on an annual property tax, levied within the limitations of the law. The payment of General Obligation Bonds is guaranteed by the full faith and credit of the City. GOBS must be authorized by a citizen vote.

Limited Obligation Bonds (LOBS) are payable from the proceeds on an annual property tax, levied within the limitations of the law. The payment of Limited Obligation Bonds is guaranteed by the asset being borrowed against.

Certificates of Participation (COPS) do not require voter approval and are securities created as part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return on principal) as they are paid. The City of Concord currently does not have any outstanding COPS.

Installment Financing purchases do not require voter approval and are used to purchase equipment or items in which payments are spread over a period of time, usually 3-7 years. The purchased equipment or item services as collateral and is not guaranteed by the full faith and credit of the City.

Revenue Bonds are bonds payable from specific sources of non-tax revenue such as special assessments, water/sewer fees, or electric fees.



**City of Concord's Bond Ratings and Debt Service Payments**
The City of Concord holds GO Bond ratings of Aaa from Moody's Investor Service, AAA from Fitch IBCA, and AAA from Standard & Poors. All debt ratings indicate a strong financial position with moderate debt levels and above average amortization.

For FY 26, Debt Service payments (principal and interest) on Revenue Bonds comprise 34% of all debt service requirements. Funds received from this method of financing were originally borrowed for public utility projects and the construction of the Alfred M. Brown Operations Center. The City of Concord holds Revenue Bond ratings of Aa1 from Moody's Investor Service, AA+ from Fitch IBCA, and AA- from Standard & Poors. All debt ratings indicate a strong financial position with moderate debt levels and above average amortization.

Debt Service payments (principal and interest) on installment notes/purchase contracts, Limited Obligation Bonds and Certificates of Participation comprise 37% of debt service payments for FY 26. Funds received from this method of financing were originally borrowed for City Hall construction, transportation projects, parks and recreation projects, fire facilities, a downtown parking facility, aviation projects and a municipal golf course. Debt Service payments (principal and interest) on General Obligation Bonds comprised 29% of debt service payments planned for in FY 26. Funds received from General Obligation Bonds were borrowed for multiple parks and recreation projects.

**Governmental Debt**
2014 A – Limited Obligation Bonds* ($29,340,000): Building of a new City Hall and refinancing 2005 Certificates of Participation related to refinancing the City golf course, the police headquarters, and communications equipment. The payments are annual with FY 2026's principal payment being $1,685,000 plus interest. Final payment for this debt is on June 30th, 2034; interest is from 3-5%. *Currently Callable*

2017 Installment Financing Refunding* ($3,809,040): Refinancing installment financing contract from 2007. Original financing was for land purchase at the Concord-Padgett Regional Airport, construction of a Fire Station 9 at Ivey Cline Road and Poplar Tent Rd., and construction of a new taxiway, hangar, and fuel farm improvements at the Concord-Padgett Regional Airport. Financing is split 58.3% to the Aviation Fund and 41.7% to the General Fund. Payments including interest range from $289,788 to $714,532 through June 30th, 2028; interest is fixed at 2.040%. *Currently Callable*

2021 Installment Financing ($6,200,000): Financing for the clearing/grading of Fire Station 12's site and construction of the fire station. Payments are secured by the building being built. The payments are semi-annual installments of $620,000 plus interest through June 30th, 2031; interest is fixed at 1.43%. *Currently Callable*

2023 General Obligation Parks & Recreation Bonds ($42,000,000): In November 2022, voters approved up to $60 million in Parks & Recreation bonds to fund multiple park and greenway projects throughout the City. The City will issue the remaining bonds later to coincide with project timelines. Bonds are backed by the taxing authority of the City. Currently, total annual payments including interest range from $2,142,000 to $3,958,500; interest is from 4-5%. *Callable 9/01/2033*

2024 Limited Obligation Bonds ($11,770,000): Financing the construction of Fire Station #6 which will also house a Police substation. Payments are secured by the building being built. The payments (including interest) are annual and range from $608,400 to $1,092,222. Final payment for this debt is on June 30th, 2044; interest is 4-5%. *Callable 6/01/2034*

**Payments made by both Governmental departments and Business departments. Please note that Governmental types are those payable by the General Fund and Business types are those payable by Enterprise Funds.*

**Business Debt**
2012 Utilities Systems Revenue Refunding Bond ($17,635,000): Revenue bond refunding for series 2002A and to pay bond issuing costs. Funds from original bonds were used for Water and Electric capital projects. Bonds are split 79% to the Water Fund and 21% to the Electric Fund. Total annual payments including interest range from $1,265,000 to $1,390,000 through December 1, 2028; interest rates range from 3-5%. *Currently Callable*

2015 Installment Financing ($5,759,000): Installment Financing for the construction of a parking deck at the Concord-Padgett Regional Airport. Payments range from $489,568 to $490,200 through June 30, 2030; interest is fixed at 2.42%. *Currently Callable*

2016 Utilities Systems Revenue Refunding Bond ($19,085,000): Revenue bond refunding for series 2008 and to pay bond issuing costs. Original bonds were used for Water, Sewer, and Electric capital projects. Bonds are split 47.4% to the Water Fund, 37.67% to the Electric Fund, and 14.93% to the Wastewater Fund. Total annual payments including interest range from $1,625,475 to $1,633,225 through December 1, 2035; interest rates range from 4-5%. *Callable 6/01/2026*

2024 Utilities Systems Revenue Bond ($22,000,000): Revenue bonds were issued for Water capital projects. Total annual payments including interest range from $1,661,500 to $1,666,050 through December 1, 2043; interest rates range from 3-5%. Callable 12/01/2033

| Outstanding Debt by Type per Fiscal Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Debt Type | General Obligation Bonds | | Installment Financing | | Limited Obligation Bonds | | Utility Revenue Bonds | |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 6/30/2026 | 2,100,000 | 1,858,500 | 1,663,463 | 134,878 | 2,275,000 | 1,086,281 | 2,970,000 | 1,737,481 |
| 6/30/2027 | 2,100,000 | 1,753,500 | 1,657,042 | 103,157 | 2,330,000 | 972,531 | 3,090,000 | 1,616,656 |
| 6/30/2028 | 2,100,000 | 1,648,500 | 1,365,788 | 71,530 | 2,355,000 | 890,831 | 3,215,000 | 1,484,691 |
| 6/30/2029 | 2,100,000 | 1,543,500 | 1,087,000 | 48,673 | 2,375,000 | 808,381 | 3,350,000 | 1,351,038 |
| 6/30/2030 | 2,100,000 | 1,438,500 | 1,098,000 | 28,506 | 2,405,000 | 723,194 | 2,060,000 | 1,233,650 |
| 6/30/2031 | 2,100,000 | 1,333,500 | 564,503 | 8,072 | 1,905,000 | 602,944 | 2,170,000 | 1,127,900 |
| 6/30/2032 | 2,100,000 | 1,228,500 | | | 1,975,000 | 507,694 | 2,280,000 | 1,016,650 |
| 6/30/2033 | 2,100,000 | 1,123,500 | | | 2,020,000 | 431,450 | 2,390,000 | 899,900 |
| 6/30/2034 | 2,100,000 | 1,018,500 | | | 2,075,000 | 351,975 | 2,515,000 | 777,275 |
| 6/30/2035 | 2,100,000 | 913,500 | | | 585,000 | 270,500 | 2,640,000 | 652,225 |
| 6/30/2036 | 2,100,000 | 808,500 | | | 590,000 | 241,250 | 2,755,000 | 540,725 |
| 6/30/2037 | 2,100,000 | 703,500 | | | 585,000 | 211,750 | 1,205,000 | 461,275 |
| 6/30/2038 | 2,100,000 | 598,500 | | | 590,000 | 182,500 | 1,265,000 | 399,525 |
| 6/30/2039 | 2,100,000 | 493,500 | | | 590,000 | 153,000 | 1,330,000 | 334,650 |
| 6/30/2040 | 2,100,000 | 388,500 | | | 590,000 | 123,500 | 1,390,000 | 273,600 |
| 6/30/2041 | 2,100,000 | 294,000 | | | 590,000 | 94,000 | 1,445,000 | 216,900 |
| 6/30/2042 | 2,100,000 | 210,000 | | | 590,000 | 70,400 | 1,505,000 | 157,900 |
| 6/30/2043 | 2,100,000 | 126,000 | | | 585,000 | 46,800 | 1,565,000 | 96,500 |
| 6/30/2044 | 2,100,000 | 42,000 | | | 585,000 | 23,400 | 1,630,000 | 32,600 |

**Computation of Legal Debt Margin as of June 30, 2024**

| | |
|---|---|
| Total Assessed Value: | $14,759,533,748 |
| Debt Limit: | 8% of total assessed value (mandated by N.C.G.S. 159-88 (c)) |
| Legal Debt Limit: | $ 1,180,762,700 |

Gross Debt:

| | |
|---|---|
| Outstanding G.O. Bonds | $ 42,000,000 |
| Notes Payable/Installment Financing | $ 25,154,213 |
| | $ 67,154,213 |

Less: Amount of debt incurred

| | |
|---|---|
| For Business-Type Purposes | $ 6,828,976 |

Total Net Debt Applicable to Limit: $ 60,325,237

| | | |
|---|---|---|
| Legal Debt Margin: | $1,120,437,463 | |
| Debt Percentage of Assessed Value: | | 0.41% |

# Five-Year Financial Forecast (General Fund)

The City of Concord uses a five-year financial forecast as a long-range plan to guide budget development. The numbers in the chart below are **estimates** and should be treated as such. These estimates are based on future departmental needs and projecting out associated spending. The forecast is developed through analyzing current economic conditions, gathering input from departments, and using trends calculated from previous years' audited financials

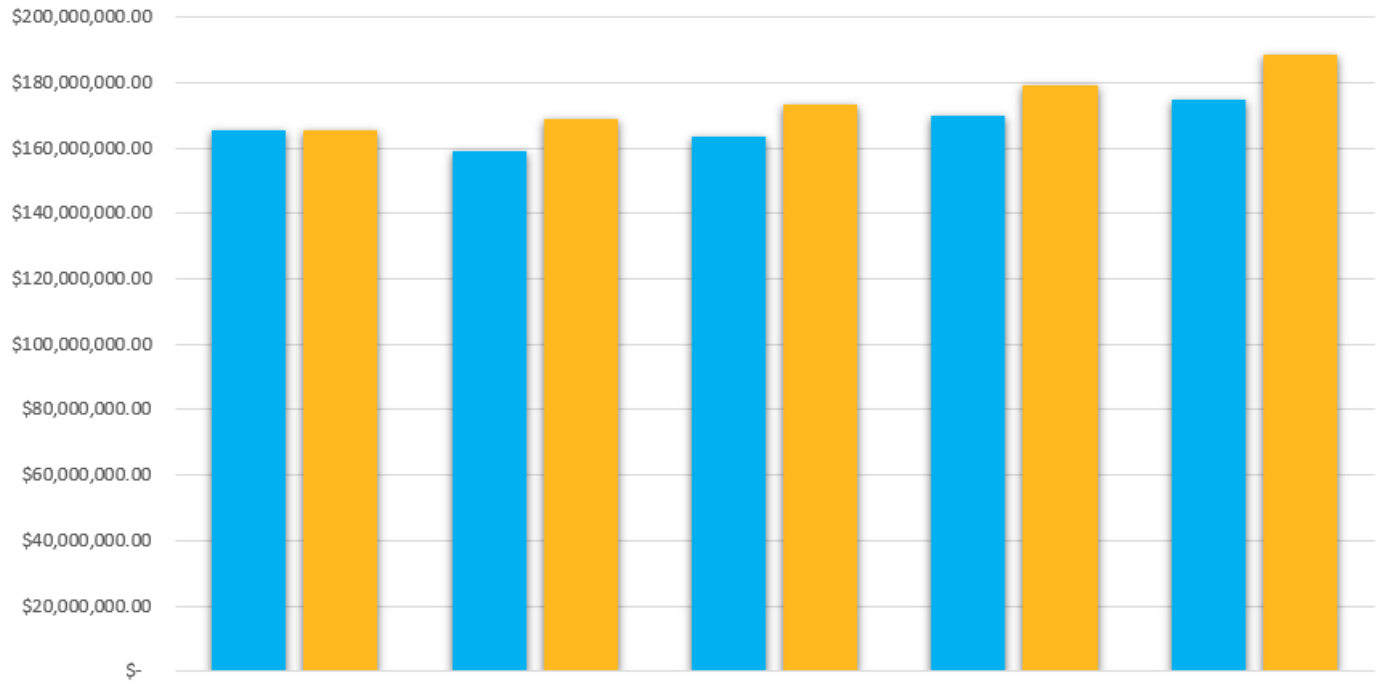
## Process

**Revenues**

The City takes a conservative approach to projecting future revenues. This caution limits the City's risk of financial stress and provides flexibility to engage with unexpected opportunities throughout the year. The City also collaborates with external partners, such as the County, to obtain information about the total assessed property values in the City as well as City's sales tax allocations.

**Expenditures**

City departments are required to annually submit a forecasting form that realistically depicts their personnel, operating, and capital needs for the next 5 years. The City's leadership team evaluates these forms and priorities are assigned based on the strategic plan and City Council's goals. Many of the items on the forms are not funded in the year they are anticipated or may not be funded at all. However, they help provide a comprehensive picture of the potential cost for fully funding all departmental requests.




| | Budget | Planning Year | Forecast Years | | |
|---|---|---|---|---|---|
| **Revenues** | **2026** | **2027** | **2028** | **2029** | **2030** |
| **TOTAL** | **$ 165,649,000.00** | **$ 159,057,864.00** | **$ 163,385,156.00** | **$ 169,961,959.00** | **$ 174,630,553.00** |
| **Expenditures** | | | | | |
| **TOTAL** | **$ 165,649,000.00** | **$ 169,183,033.29** | **$ 173,630,162.68** | **$ 179,218,702.03** | **$ 188,669,531.71** |

**Economic Conditions**

Forecasting generally provides the City with estimates to help predict costs and needs. However, forecasting in the current economic climate presents new challenges. With higher interest rates, potential tariffs, and supply issues, costs have increased for everything from everyday office supplies to major capital projects. The City diligently monitors market conditions and estimates potential costs over the next five years to the best of its ability.

**Property Taxes and Revaluation**
For the General Fund, property tax receipts are one of the largest revenue sources. Property tax rates and revaluation significantly impact this revenue. Property revaluation, which occurs every four years (most recently in 2024, impacting the FY 2025 budget), allows tax valuations to better reflect the regional property market. Revaluations may lead to an increase or decrease in revenues, either through changes to valuations themselves or a City Council decision to adjust the tax rate. While the City cannot predict future Council decisions, staff do factor in assumed revenue changes for revaluation years. Non-revaluation years also incorporate a conservative growth rate.

**Community Growth**
As one of North Carolina's most rapidly expanding communities, financial forecasting for Concord involves numerous considerations and critical inquiries: Will the current growth rate be sustained over the next five years? When will new revenues from recently established industries in our community be realized? Furthermore, how can we continue to deliver cost-effective services to our citizens?

Conservative revenue projects help ensure a positive financial standing should growth rates not persist and enables more efficient and effective management of unforeseen expenditures. Growth is also integrated into our expenditure forecasts. The departmental submissions assist the City in understanding the resources necessary to maintain the current level of citizen services five years into the future, given observed growth patterns.

**Customer Focus**
Many items included in both the annual budget and the five-year financial forecast are directly related to customer service efforts. The City strives to provide excellent service to all its citizens, from leveraging technology to optimizing Solid Waste and Recycling services. To ensure cost-effectiveness, the City meticulously forecasts expenses for these initiatives before they are integrated into the budget.

**Investment in Coworkers**
The excellent service Concord provides relies heavily on our dedicated staff. The City offers a comprehensive compensation package that includes cost of living adjustments, merit raises, and career development increases for completing continuing education requirements. These investments compound each year, and these increases, coupled with associated retirement and other benefit increases, are all factored into our financial forecast

**Other Considerations**
Other items that are included in the forecast are all estimates for current and proposed debt; capital items related to the City's vehicle and equipment replacement schedule; all current contracts, licenses, and fees that are expected to continue.

# City Revenues

| By Fund | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| General Fund | 144,967,540 | 136,112,491 | 161,659,692 | 160,027,530 | 165,649,000 | 168,842,176 |
| Municipal Service District | 257,929 | 258,843 | 445,765 | 339,596 | 503,982 | 485,273 |
| HOME Consortium Fund | 1,593,734 | 1,156,904 | 1,686,263 | 1,202,769 | 1,512,387 | 1,273,900 |
| Community Development Block Grant (CDBG) Fund**** | 656,994 | (1,979,905) | 537,530 | 340,169 | 561,120 | 513,511 |
| Section 8 Voucher Program | 5,735,534 | 5,836,531 | 5,891,255 | 5,706,067 | 5,883,920 | 5,806,121 |
| Market Rate Units Fund | 119,015 | 157,698 | 152,488 | 151,392 | 157,788 | 157,788 |
| Revolving Housing Fund**** | 1,574,670 | (2,515,638) | 1,523,230 | 1,476,187 | 1,800,000 | 1,800,000 |
| Stormwater Fund | 5,617,272 | 6,154,090 | 6,217,462 | 6,426,302 | 6,952,141 | 8,871,609 |
| Electric Fund | 108,863,032 | 110,386,429 | 116,032,685 | 110,411,591 | 115,925,268 | 116,033,819 |
| Water Resources Fund | 38,691,786 | 39,863,285 | 32,135,477 | 32,431,782 | 30,506,022 | 34,660,708 |
| Transit Fund**** | 11,500,624 | (9,409,915) | 11,738,246 | 3,659,100 | 6,868,253 | 6,982,305 |
| Wastewater Resources Fund | 24,128,127 | 25,513,443 | 23,613,286 | 21,888,314 | 23,302,808 | 26,121,034 |
| Golf Course Fund | 3,208,892 | 3,760,097 | 3,143,177 | 3,900,403 | 3,115,808 | 3,054,058 |
| Aviation Fund | 19,717,430 | 18,007,737 | 19,182,071 | 18,913,863 | 17,635,352 | 20,630,300 |
| Public Housing | 2,090,945 | 2,496,245 | 2,461,819 | 2,046,524 | 2,200,819 | 2,243,994 |
| **TOTAL CITY REVENUES** | **$ 368,723,524** | **$ 335,798,334** | **$ 386,420,446** | **$ 368,921,590** | **$ 382,574,668** | **$ 397,476,596** |

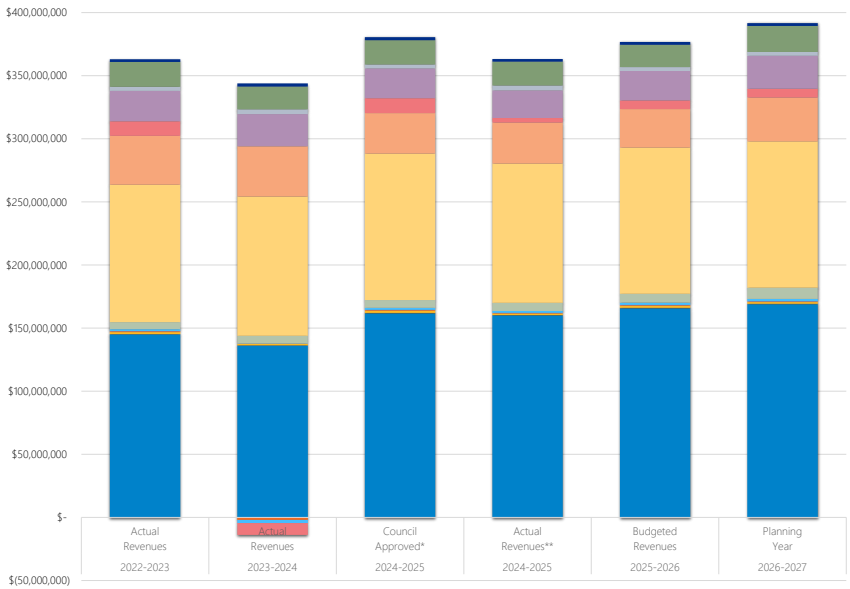
* as amended
**as of 8/5/2025
****These funds went through a multi-year grant cleanup. The closeouts of the grants are shown in the numbers above. Please see the ACFR for more information.

# City Expenditures

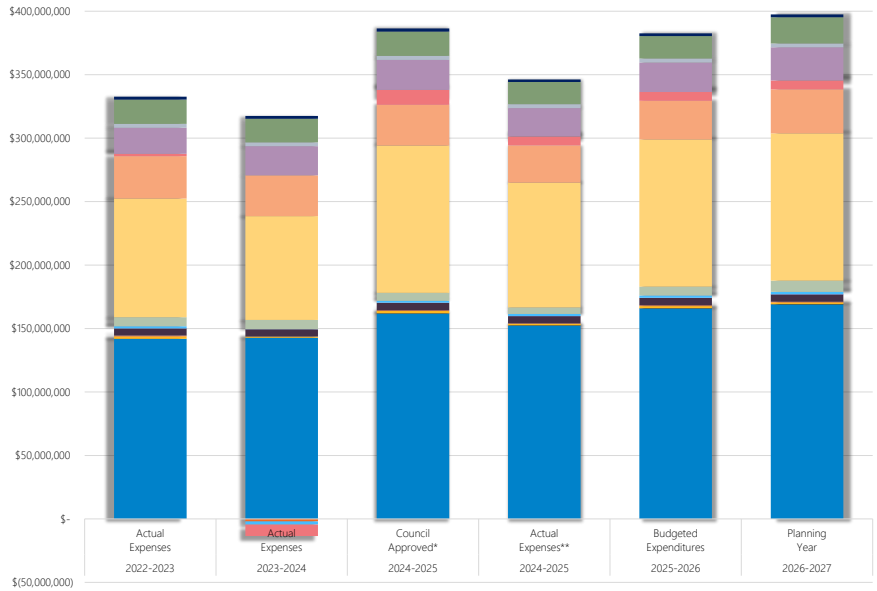
| By Fund | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| General Fund | 141,755,973 | 142,545,139 | 161,659,692 | 152,216,099 | 165,649,000 | 168,842,176 |
| Municipal Service District | 163,084 | 225,136 | 445,765 | 419,680 | 503,982 | 485,273 |
| HOME Consortium Fund | 1,822,455 | 895,115 | 1,686,263 | 1,025,365 | 1,512,387 | 1,273,900 |
| Community Development Block Grant (CDBG) Fund**** | 656,994 | (1,979,905) | 537,530 | 340,169 | 561,120 | 513,511 |
| Section 8 Voucher Program | 5,673,964 | 5,724,979 | 5,891,255 | 5,724,294 | 5,883,920 | 5,806,121 |
| Market Rate Units Fund | 73,890 | 108,485 | 152,488 | 87,556 | 157,788 | 157,788 |
| Revolving Housing Fund**** | 1,650,251 | (2,507,264) | 1,523,230 | 1,706,017 | 1,800,000 | 1,800,000 |
| Stormwater Fund | 7,130,689 | 7,232,495 | 6,217,462 | 5,111,792 | 6,952,141 | 8,871,609 |
| Electric Fund | 93,489,447 | 81,803,092 | 116,032,685 | 98,282,924 | 115,925,268 | 116,033,819 |
| Water Resources Fund | 33,399,130 | 32,117,880 | 32,135,477 | 29,323,526 | 30,506,022 | 34,660,708 |
| Transit Fund**** | 1,812,072 | (8,952,879) | 11,738,246 | 7,017,312 | 6,868,253 | 6,982,305 |
| Wastewater Resources Fund | 20,510,641 | 23,002,813 | 23,613,286 | 22,428,087 | 23,302,808 | 26,121,034 |
| Golf Course Fund | 3,100,377 | 3,005,912 | 3,143,177 | 3,060,752 | 3,115,808 | 3,054,058 |
| Aviation Fund | 19,107,586 | 18,591,389 | 19,182,071 | 17,533,648 | 17,635,352 | 20,630,300 |
| Public Housing | 2,340,820 | 2,251,864 | 2,461,819 | 1,916,319 | 2,200,819 | 2,243,994 |
| Internal Service Fund*** | - | - | - | - | - | - |
| **TOTAL CITY EXPENDITURES** | **$ 332,687,373** | **$ 304,064,252** | **$ 386,420,446** | **$ 346,193,539** | **$ 382,574,668** | **$ 397,476,596** |

* as amended
**as of 8/5/2025
*** All Internal Service Expenditures are allocated to other City departments.
****These funds went through a multi-year grant cleanup. The closeouts of the grants are shown in the numbers above. Please see the ACFR for more information.

## City Revenues by Fund




## City Expenses by Fund



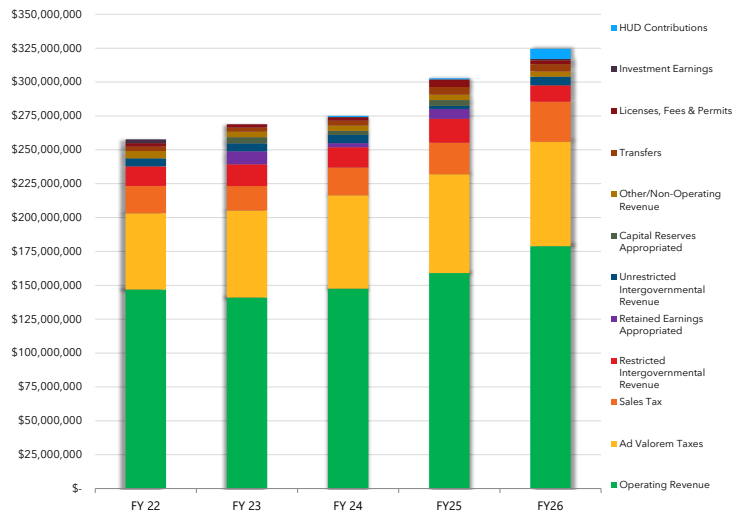
# FY 2025-2026 Budget Categories by Fund

| Fund | Ad Valorem Taxes | Sales Tax | Unrestricted Intergovernmental Revenue | Restricted Intergovernmental Revenue | Licenses, Permits, & Fees | Operating Revenue | Other/Non-Operating Revenue | Other Financing Sources | Housing Revenues | Investment Earnings | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Fund | 103,205,623 | 29,309,670 | 8,165,356 | 6,594,548 | 2,483,476 | 1,847,469 | 3,907,858 | 8,135,000 | - | 2,000,000 | $ 165,649,000 |
| Stormwater | - | - | - | - | - | 6,897,711 | - | - | - | 54,430 | $ 6,952,141 |
| Electric | - | - | - | - | - | 104,660,000 | - | 10,265,268 | - | 1,000,000 | $ 115,925,268 |
| Water | - | - | - | - | - | 29,370,000 | 100,000 | 536,022 | - | 500,000 | $ 30,506,022 |
| Transit | - | - | - | 4,657,033 | 450,000 | 248,638 | - | 1,512,582 | - | - | $ 6,868,253 |
| Wastewater | - | - | - | - | - | 20,592,000 | - | 1,910,808 | - | 800,000 | $ 23,302,808 |
| Rocky River Golf Course | - | - | - | - | - | 2,783,600 | - | 332,208 | - | - | $ 3,115,808 |
| Aviation | - | - | - | - | 170,000 | 15,437,503 | - | 2,027,849 | - | - | $ 17,635,352 |
| Public Housing | - | - | - | - | - | - | - | 587,296 | 1,613,523 | - | $ 2,200,819 |
| Municipal Service District | 269,045 | - | - | - | - | 532 | - | 234,405 | - | - | $ 503,982 |
| Housing Choice Vouchers | - | - | - | - | - | - | - | 64,070 | 5,819,850 | - | $ 5,883,920 |
| CDBG | - | - | - | 560,220 | - | - | 900 | - | - | - | $ 561,120 |
| HOME Consortium | - | - | - | 1,238,487 | - | - | 242,894 | 31,006 | - | - | $ 1,512,387 |
| Market Rate Units | - | - | - | - | - | - | - | - | 157,788 | - | $ 157,788 |
| Revolving Housing | - | - | - | - | - | - | - | 1,800,000 | - | - | $ 1,800,000 |
| | **$ 103,474,668** | **$ 29,309,670** | **$ 8,165,356** | **$ 13,050,288** | **$ 3,103,476** | **$ 181,837,453** | **$ 4,251,652** | **$ 27,436,514** | **$ 7,591,161** | **$ 4,354,430** | **$ 382,574,668** |

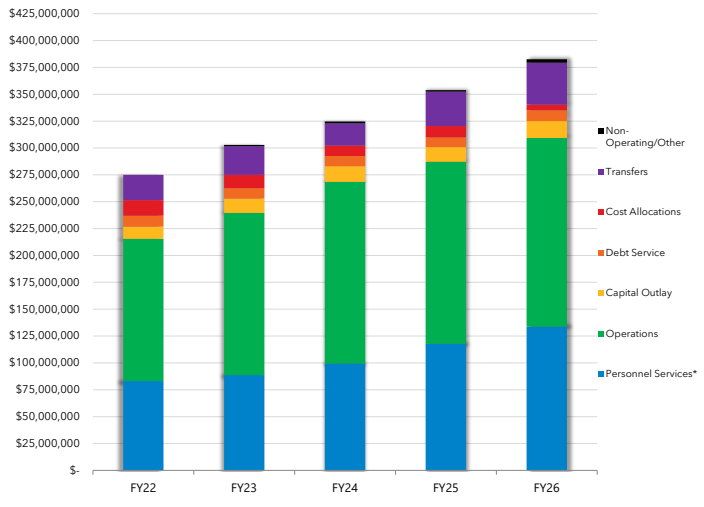
| Fund | Personnel* | Operations | Operating Expense - Control | Capital Outlay | CIP Projects | Debt Service | Cost Allocations | Transfers | Non-Operating/ Other | Other Financing Uses | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Fund | 101,632,646 | 36,132,068 | - | 10,891,434 | - | 4,493,145 | (11,674,056) | 21,054,331 | 421,120 | 2,698,312 | $ 165,649,000 |
| Stormwater | 2,491,530 | 433,732 | - | 693,000 | - | - | 2,583,879 | 750,000 | - | - | $ 6,952,141 |
| Electric | 10,832,912 | 84,097,985 | - | 1,560,050 | - | 910,605 | 4,488,551 | 14,035,165 | - | - | $ 115,925,268 |
| Water | 7,395,630 | 12,421,218 | - | 548,000 | - | 3,553,353 | 4,787,821 | 1,800,000 | - | - | $ 30,506,022 |
| Transit | 872,956 | 5,921,938 | - | 278,000 | (443,934) | - | 239,293 | - | - | - | $ 6,868,253 |
| Wastewater | 3,766,279 | 15,329,141 | - | 406,500 | - | 243,524 | 3,157,364 | 400,000 | - | - | $ 23,302,808 |
| Rocky River Golf Course | - | 2,759,499 | - | - | - | - | 107,982 | 248,327 | - | - | $ 3,115,808 |
| Aviation | 5,151,420 | 10,197,334 | - | 35,000 | - | 860,836 | 823,713 | 567,049 | - | - | $ 17,635,352 |
| Public Housing | 766,330 | 138,188 | 656,776 | - | - | - | 639,525 | - | - | - | $ 2,200,819 |
| Municipal Service District | 232,519 | 140,738 | - | - | - | - | 29,759 | - | - | 100,966 | $ 503,982 |
| Housing Choice Vouchers | 514,878 | 4,250 | 5,308,754 | - | - | - | 56,038 | - | - | - | $ 5,883,920 |
| CDBG | 106,074 | 455,046 | - | - | - | - | - | - | - | - | $ 561,120 |
| HOME Consortium | 42,802 | 1,469,585 | - | - | - | - | - | - | - | - | $ 1,512,387 |
| Market Rate Units | - | 35,500 | - | - | - | - | - | 122,288 | - | - | $ 157,788 |
| Revolving Housing | - | - | - | - | 1,800,000 | - | - | - | - | - | $ 1,800,000 |
| Internal Service | 8,641,791 | 1,700,526 | - | 225,853 | - | 353,135 | (10,921,305) | - | - | - | $ - |
| **TOTAL EXPENDITURES** | **$ 142,447,767** | **$ 171,236,748** | **$ 5,965,530** | **$ 14,637,837** | **$ 1,356,066** | **$ 10,414,598** | **$ (5,681,436)** | **$ 38,977,160** | **$ 421,120** | **$ 2,799,278** | **$ 382,574,668** |

*Note: Costs associated with the Internal Service Fund are captured in the Cost Allocations line above, but included for informational purposes here.

## Revenues by Category - 5 Year Summary




## Expenditures by Category - 5 Year Summary



# Personnel Summary

Personnel counts are calculated using the full-time-equivalent (FTE) method for all full-time and permanent part-time employees. Seasonal and temporary positions are not included. To calculate FTE, the hours worked by a position are converted into a percentage of a full year's number of hours. For mospositions, 1 FTE equals 2,080 hours per year per position (based on a 40 hour work week and a 52 week work year). If a position works 1,040 hours per year, this translates into .5 FTE. In the case of Police Officer positions, 1 FTE equals 2,229.84 hours per year. A Firefighter FTE equals 2,920.96 hours per year.

The tables below show five years of summary data for FTE by Fund and Budget Unit.

| GENERAL FUND | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|---|---|---|---|---|---|
| Public Services Administration | 1 | 1 | 1 | 1 | 1 |
| City Manager's Office | 9 | 9 | 9.5 | 8.5 | 8.5 |
| Human Resources | 13 | 13 | 13 | 14 | 14 |
| Finance | 15 | 15 | 15 | 15 | 16 |
| Tax | 1 | 1 | 1 | 1 | 1 |
| Legal | 6 | 6 | 6 | 6 | 6 |
| Information Technology | - | - | 16 | 18 | 18 |
| Police | 226 | 227 | 227 | 229 | 233 |
| Code Enforcement | 9 | 9 | 9 | 9 | 9 |
| Emergency Communications | 25.5 | 25.5 | 26.5 | 26.5 | 26.5 |
| Fiber Network Management | 1.0 | 1 | 1 | 1 | 1 |
| Radio Shop | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| Fire | 240 | 257.9 | 272.8 | 272.8 | 272.8 |
| Fire Prevention | 10.2 | 10.2 | 12.2 | 12.5 | 12.5 |
| Fire Training | 5 | 6 | 6 | 6 | 6 |
| Emergency Management | 1 | 1 | 1 | 1 | 1 |
| Streets & Traffic | 36 | 36 | 36 | 36 | 36 |
| Traffic Signals | 8 | 9 | 9 | 9 | 9 |
| Traffic Services | 5 | 5 | 5 | 5 | 5 |
| Solid Waste & Recycling | 40.6 | 60.6 | 62.1 | 62.1 | 62.1 |
| Cemeteries | 9 | 9 | 9 | 9 | 9 |
| Buildings & Grounds | - | - | - | - | 60 |
| Fleet Services | 15 | 15 | 15 | 15 | 15 |
| Planning & Neighborhood Development | 19 | 19 | 18 | 18 | 18.5 |
| Economic Development | 1 | 1 | 1 | 1 | 1 |
| Parks & Recreation | 36.5 | 37.5 | 39.0 | 39.0 | 40.0 |
| **Total** | **738.2** | **780.2** | **816.7** | **821.4** | **886.9** |

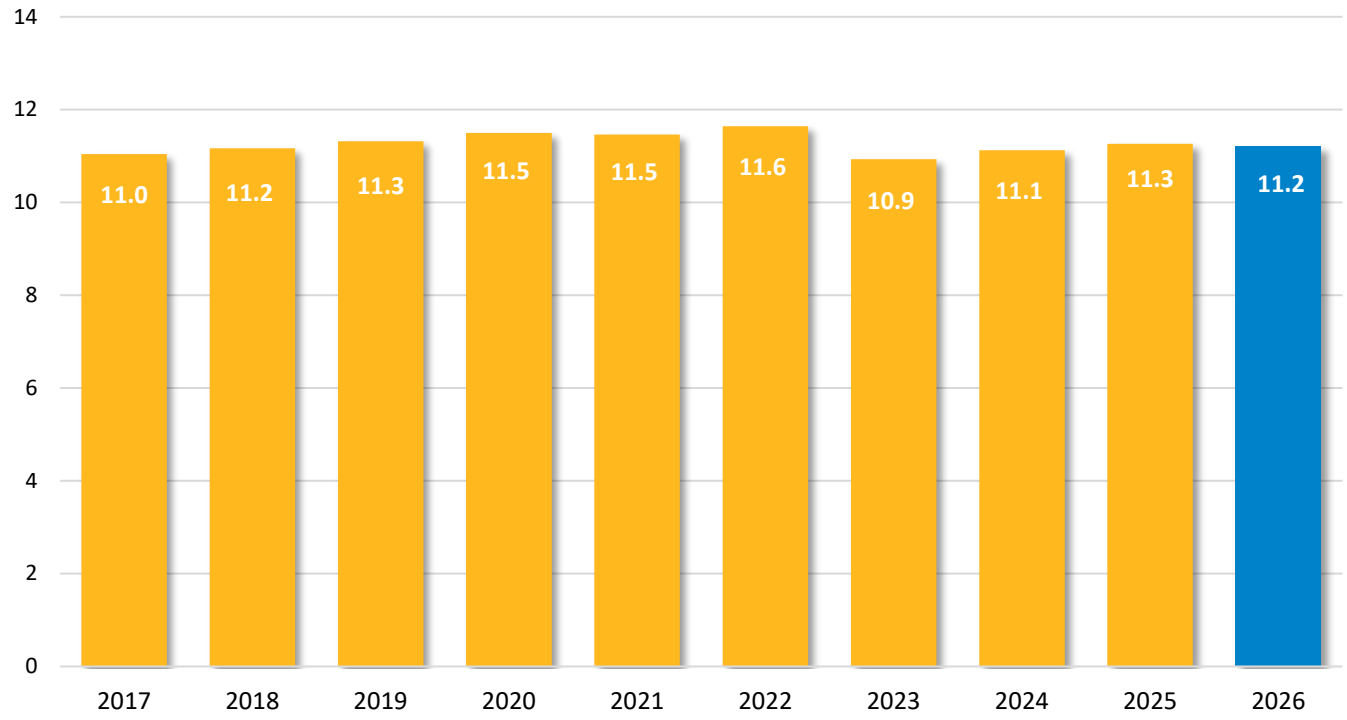
| SPECIAL REVENUE FUNDS | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|---|---|---|---|---|---|
| **Downtown Development** | 2 | 2 | 2 | 2 | 2 |
| **HOME Consortium Fund** | 1 | 0.7 | 1.0 | 1.6 | 1.6 |
| **CDBG Fund** | 1 | 1.3 | 1.0 | 1.0 | 0.9 |
| **Total** | **4.0** | **4.0** | **4.0** | **4.6** | **4.6** |

| INTERNAL SERVICE FUND | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|---|---|---|---|---|---|
| Utilities Collections | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 |
| Data Services (contract) | - | - | - | - | - |
| Billing | 16.25 | 16.25 | 16.25 | 16.25 | 16.25 |
| Customer Care | 25 | 24 | 24 | 24 | 24 |
| Engineering | 26 | 26 | 26 | 26 | 27 |
| Purchasing | 7 | 7 | 7 | 7 | 7 |
| Buildings & Grounds (moved to General Fund) | 57.5 | 59.5 | 59.5 | 59.5 | - |
| **Total** | **135.5** | **136.5** | **136.5** | **136.5** | **78.0** |

| ENTERPRISE FUNDS | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 |
|---|---|---|---|---|---|
| **Stormwater Fund** | | | | | |
| Stormwater Operations | 21.59 | 21.59 | 21.26 | 21.59 | 21.59 |
| **Electric Systems Fund** | | | | | |
| Electric Administration | 4 | 5 | 5 | 5 | 6 |
| Powerlines Maintenance | 19 | 18 | 19 | 20 | 20 |
| Tree Trimming | 10 | 10 | 10 | 10 | 10 |
| Electric Construction | 37 | 37 | 37 | 37 | 37 |
| Electric Engineering Services | 8 | 8 | 8 | 8 | 8 |
| Utility Locate Services | 3 | 3 | 3 | 3 | 3 |
| **Water Resources Fund** | | | | | |
| Hillgrove Water Treatment Plant | 15.5 | 15.5 | 15.5 | 15.5 | 15.5 |
| Coddle Creek Water Treatment Plant | 15.5 | 15.5 | 15.5 | 15.5 | 15.5 |
| Waterlines Operations & Maintenance | 40.10 | 41.10 | 41.26 | 41.10 | 40.60 |
| **Public Transit Fund** | | | | | |
| Rider Transit System | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 |
| **Wastewater Resources Fund** | | | | | |
| Wastewaterlines Operations & Maintenance | 31.81 | 31.81 | 32.98 | 32.81 | 32.31 |
| **Golf Course Fund** | | | | | |
| Golf Course Operations (contract) | - | - | - | - | - |
| **Aviation Fund** | | | | | |
| Aviation Operations | 47.5 | 51.5 | 51.5 | 51.5 | 52.5 |
| **Public Housing / Sec. 8 Vouchers Funds** | | | | | |
| Public Housing Operations / Vouchers Program | 13 | 13 | 14 | 14 | 14 |
| **Total** | **272.5** | **277.5** | **280.5** | **281.5** | **282.5** |
| **Total FTE All City Funds** | **1,150.2** | **1,198.2** | **1,237.7** | **1,244.0** | **1,252.0** |

## Employees Per Capita

Information on employees per capita reflects how many employees are part of Team Concord in relationship to the overall population of Concord. This information helps demonstrate the City's ongoing commitment to excellent service delivery and conservative growth.



# PERFORMANCE MEASUREMENT

**Benchmarking 2.0 Service Areas:**

- Asphalt Maintenance & Repair
- Building Plan Review & Permits
- Central Human Resources
- Emergency Communications
- Fire Services
- Fleet Maintenance
- Parks
- Police
- Recycling
- Residential Refuse
- Wastewater
- Water
- Yard Waste

Concord is deeply committed to providing cost-effective and quality services to our residents. The City monitors its performance using a performance measurement program. Performance measurement involves the regular collection of quantifiable information regarding the results of City services. The City's collected metrics help demonstrate what kind of job we are doing and the effects our efforts are having in our community. In addition to the City's performance measurement program, benchmarking data is used to manage for results, improve productivity, and ensure Strategic Plan Goals are met. Performance information is a tool for use by residents, City Council, City management, department directors, supervisors, and front-line employees.

Why do local governments measure performance? There are many reasons, which include [1]:

- To improve accountability
- To enhance city planning and budgeting
- To improve operational practices
- To conduct performance evaluations/management by objectives/performance appraisals
- To assist decision-making regarding resource allocation, and
- To enhance management decisions and contract monitoring

Since 2001, the City has maintained an aggressive effort to incorporate the use of performance measures in all departments. Most City departments monitor their performance through a series of semi-annual measures. Performance measures are tied to each department's major service areas and associated performance goals. Performance measures can be found on individual departmental pages in Performance Summary Tables later in this document.

**North Carolina Benchmarking Project**

In 1999, Concord joined the North Carolina Benchmarking Project - coordinated by the UNC School of Government. The Project's measures are standardized so city services can be compared across participating municipalities. The Project was recently updated and renamed "Benchmarking 2.0". Benchmarking 2.0 streamlined the amount of data collected and shifted its focus on sharing of best practices across member cities.

This budget document does not attempt to list all performance measures associated with the NC Benchmarking Project. However, many participating departments in the project do include benchmarking measures in their Performance Summary tables. Additional Project information can be obtained by contacting the Budget Department or the UNC School of Government.

[1] Ammons, David N. (2001). Municipal Benchmarks: Assessing Local Performance and Establishing Community Standards (2nd ed.). Thousand Oaks, CA: Sage Publications.

# GENERAL FUND

## SECTION CONTENTS

### General Government

The support functions for the City, assisting other departments in their daily operations

### Economic Development

The business and residential development function within the City

### Public Safety

The safety and security functions within the City

### Recreation & Culture

The recreational services and park facility functions in the City

### Public Works

The infrastructure function within the City, providing services residents and City departments

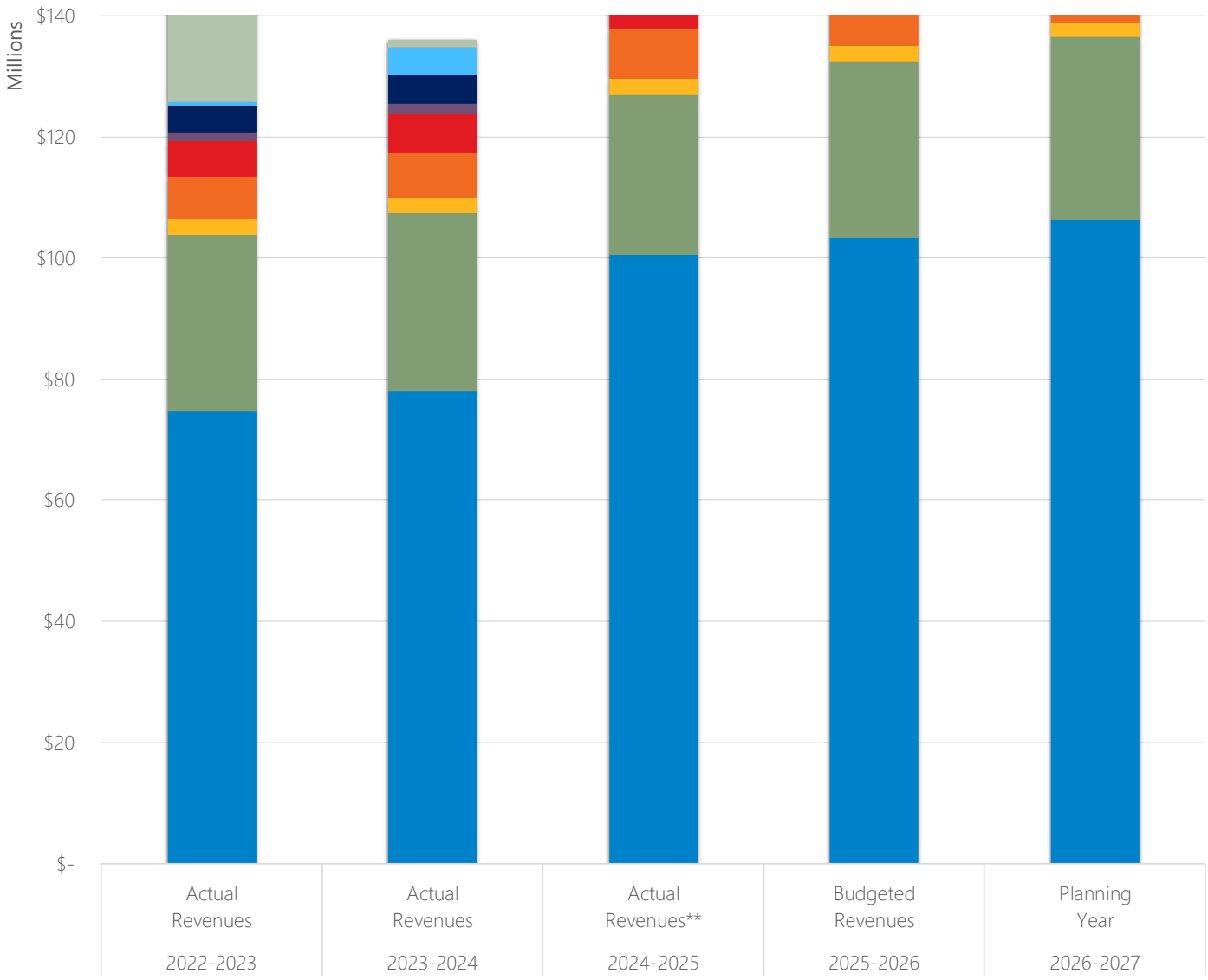
# General Fund Revenue

| Fund 100 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Ad Valorem Taxes | 74,769,280 | 78,079,615 | 99,121,285 | 100,544,004 | 103,205,623 | 62.30% | 106,282,552 |
| Sales Taxes | 29,025,343 | 29,382,011 | 30,083,739 | 26,309,690 | 29,309,670 | 17.69% | 30,154,235 |
| Licenses | 2,621,205 | 2,504,615 | 2,485,490 | 2,773,101 | 2,483,476 | 1.50% | 2,483,476 |
| Unrestricted Intergovernmental Revenue | 7,003,819 | 7,523,432 | 7,907,442 | 8,341,999 | 8,165,356 | 4.93% | 8,485,870 |
| Restricted Intergovernmental Revenue | 5,938,137 | 6,228,915 | 9,595,739 | 8,639,060 | 6,594,548 | 3.98% | 6,594,548 |
| Operating Revenues | 1,424,206 | 1,720,923 | 2,100,792 | 2,501,055 | 1,847,469 | 1.12% | 1,882,290 |
| Other General Revenue | 4,415,163 | 4,679,347 | 7,302,112 | 6,735,550 | 3,907,858 | 2.36% | 3,907,858 |
| Investment Earnings | 522,522 | 4,643,798 | 3,063,093 | 4,183,071 | 2,000,000 | 1.21% | 2,000,000 |
| Transfers | 19,247,865 | 1,349,835 | - | - | 8,135,000 | 4.91% | 7,051,347 |
| **Total Revenues** | **$ 144,967,540** | **$ 136,112,491** | **$ 161,659,692** | **$ 160,027,530** | **$ 165,649,000** | **100.0%** | **$ 168,842,176** |

* as amended

**as of 8/5/2025

## General Fund Revenues - 5 Years



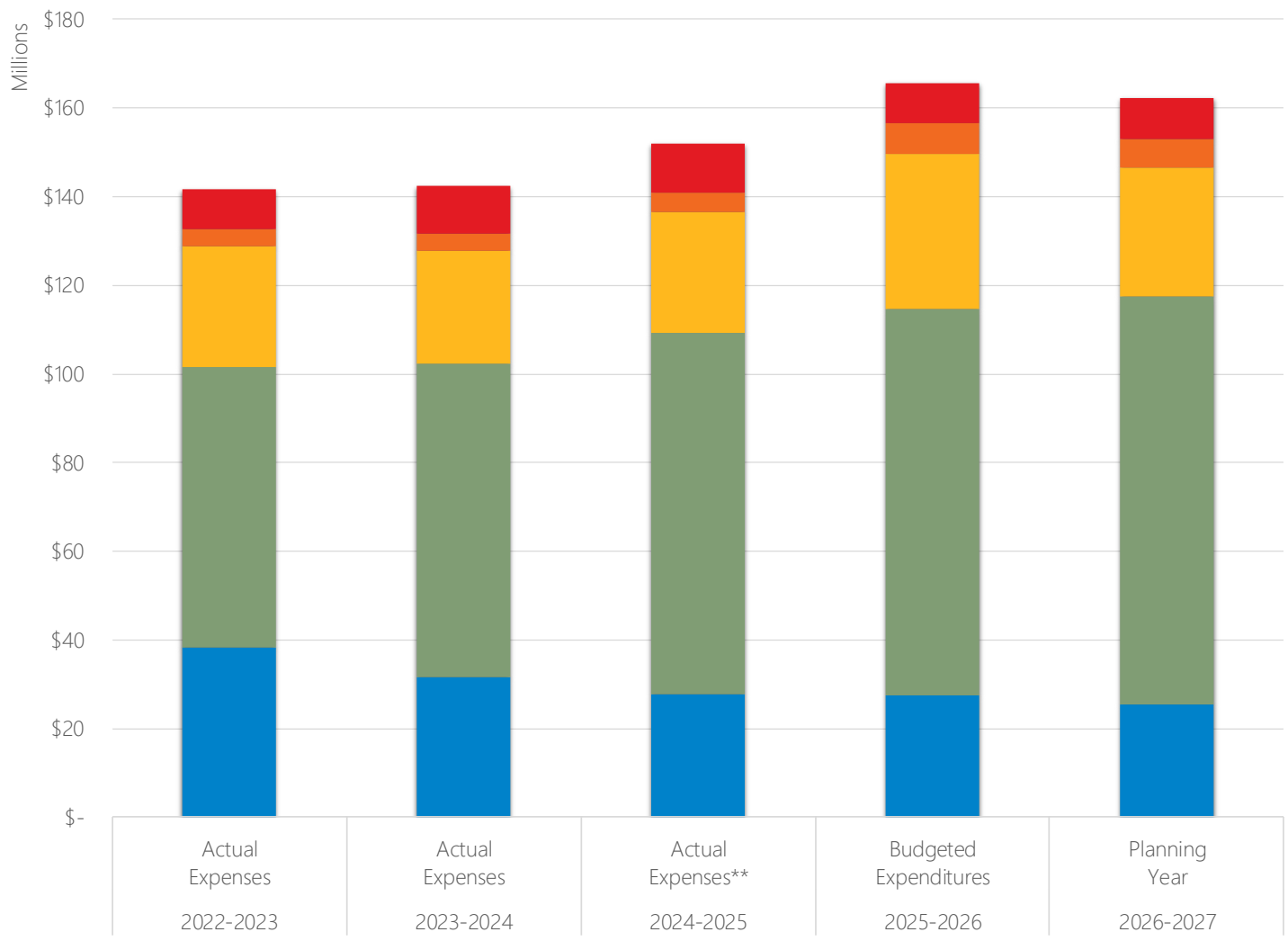
# General Fund Expenditures

| Functional Area | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Function | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| General Government | 38,178,345 | 31,699,105 | 32,394,224 | 27,766,856 | 27,544,659 | 16.63% | 25,463,667 |
| Public Safety | 63,260,601 | 70,739,475 | 84,111,922 | 81,404,269 | 86,995,133 | 52.52% | 92,005,735 |
| Public Works | 27,388,210 | 25,269,997 | 28,441,270 | 27,406,897 | 35,030,471 | 21.15% | 29,036,965 |
| Economic Development | 3,892,374 | 3,942,887 | 4,516,978 | 4,309,459 | 6,933,787 | 4.19% | 6,388,158 |
| Recreation & Culture | 9,036,443 | 10,893,674 | 11,889,174 | 11,095,581 | 9,144,950 | 5.52% | 9,342,146 |
| **Total Expenditures** | **$ 141,755,973** | **$ 142,545,139** | **$ 161,353,567** | **$ 151,983,063** | **$ 165,649,000** | **100.0%** | **$ 162,236,671** |

* as amended

**as of August 05, 2025

## General Fund Expenditures - 5 Years

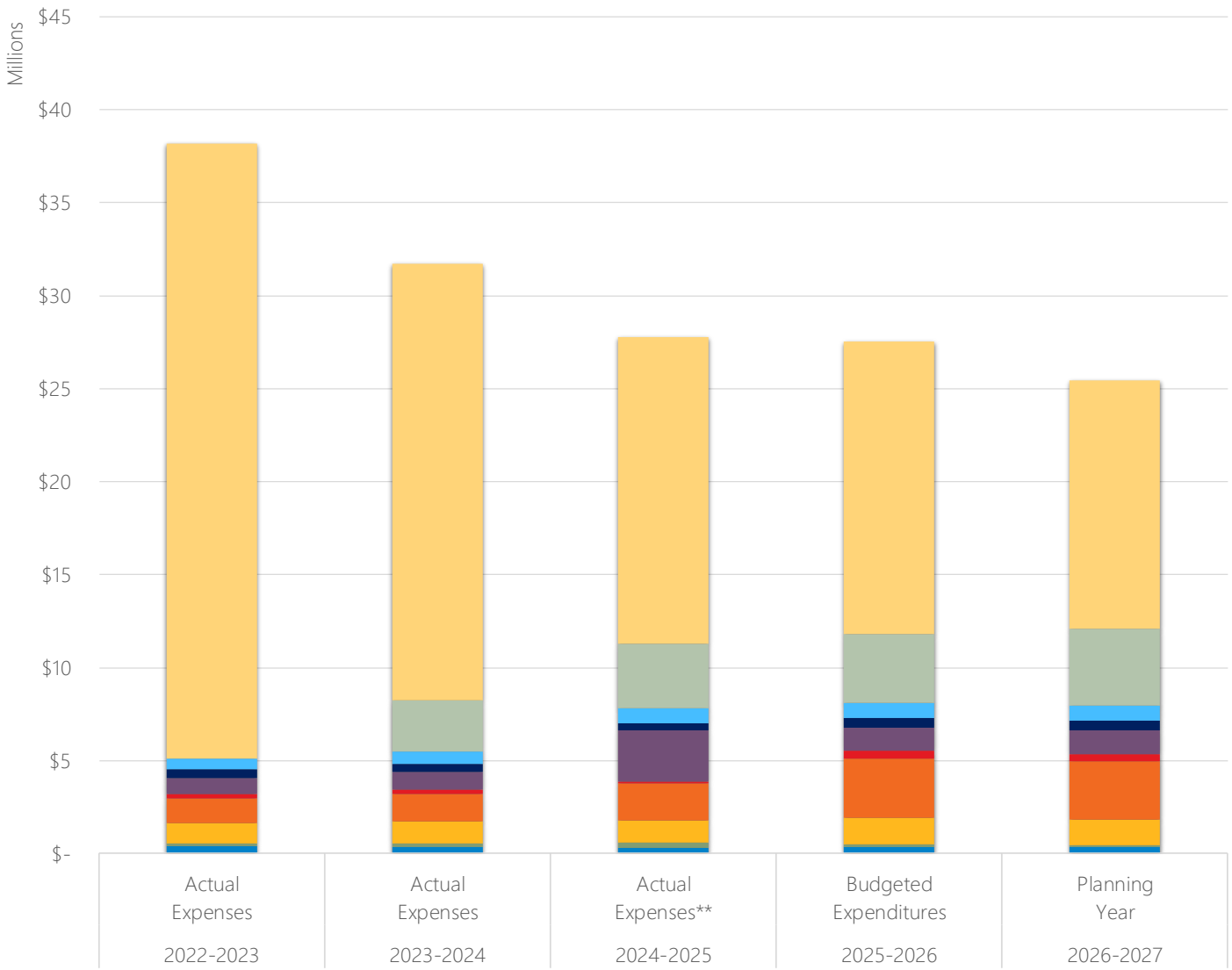


# General Government Expenditures

| Budget Unit (General Fund) | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Governing Body | 381,421 | 343,633 | 347,370 | 318,680 | 340,702 | 1.2% | 334,914 |
| Public Services Administration | 154,772 | 218,477 | 255,846 | 250,957 | 157,127 | 0.6% | 105,034 |
| City Manager's Office | 1,086,196 | 1,183,818 | 1,235,777 | 1,201,833 | 1,408,500 | 5.1% | 1,403,219 |
| Human Resources | 1,323,316 | 1,454,210 | 2,111,018 | 1,994,123 | 3,200,840 | 11.6% | 3,110,599 |
| Wellness Center | 248,415 | 223,900 | 339,534 | 123,798 | 408,257 | 1.5% | 408,257 |
| Finance | 887,477 | 946,953 | 1,981,996 | 2,751,288 | 1,274,381 | 4.6% | 1,268,167 |
| Tax | 470,963 | 454,844 | 413,515 | 387,822 | 484,697 | 1.8% | 502,918 |
| Legal | 546,127 | 661,817 | 752,596 | 796,402 | 818,317 | 3.0% | 827,010 |
| Information Technology | - | 2,752,178 | 3,545,977 | 3,442,262 | 3,701,519 | 13.4% | 4,141,841 |
| Non-Departmental | 33,079,658 | 23,459,276 | 21,410,594 | 16,499,692 | 15,750,319 | 57.2% | 13,361,708 |
| **Total Expenditures** | **$ 38,178,345** | **$ 31,699,105** | **$ 32,394,224** | **$ 27,766,856** | **$ 27,544,659** | **100.0%** | **$ 25,463,667** |

* as amended

**as of 8/5/2025



# Governing Body

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4110 - Governing Body

## Mission

The City of Concord enhances the quality of life by providing excellent service, planning for the future, and collaborating with our community.

## Major Services Provided

- Legislative governance
- Set policy for government operations and establish goals and objectives guided by those policies
- Seek economic development through partnerships with other governments and private interests
- Set budget guidelines and adopt financial plans to provide services and retain financial stability of the City

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

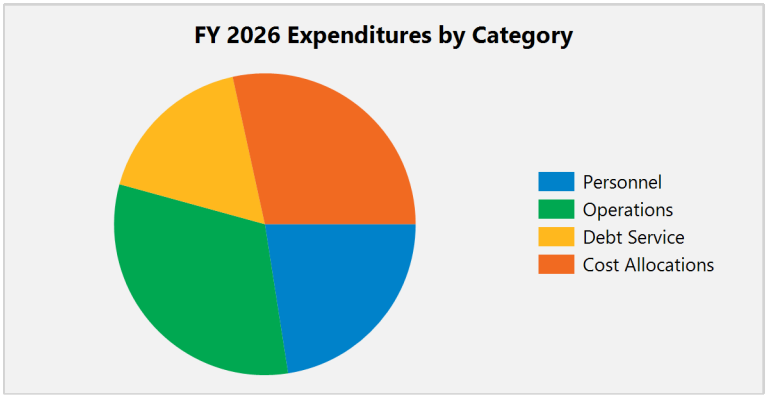
## FY 24-25 Major Accomplishments

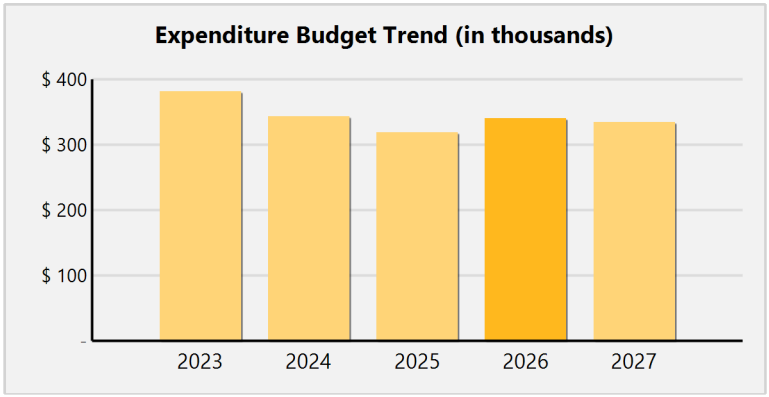
- Supported the Concord United Committee.
- Adopted the newly developed City of Concord Strategic Plan.

## Program & Strategy Enhancements

- Maintain a healthy fund balance and capital reserves while meeting necessary expenses on a pay-as-you-go basis.
- Provide funding and support for goals and strategies of the newly developed City of Concord Strategic Plan.
- Support the Concord United Committee to promote diversity, equity, and inclusion within the City.

## Budget Charts




## Budget By Category

| Budget Unit #: 4110 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 192,532 | 186,648 | 189,677 | 189,462 | 177,978 | 183,973 |
| Operations | 382,771 | 283,298 | 261,265 | 212,745 | 250,631 | 234,536 |
| Debt Service | 136,581 | 136,826 | 136,848 | 136,848 | 136,648 | 136,670 |
| Cost Allocations | (330,463) | (263,140) | (240,420) | (220,376) | (224,555) | (220,265) |
| **Total Expenditures** | **381,421** | **343,633** | **347,370** | **318,680** | **340,702** | **334,914** |

*as amended

**as of 8/5/2025

# Public Services Admin

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4115 - Public Services Admin

## Mission

Provides effective leadership, coordinates services, and promotes new initiatives for the infrastructure/development departments with the desire to support and achieve the goals of the Mayor, City Council, and the City Manager.

## Major Services Provided

- Support and direction for City utility, infrastructure, and engineering departments
- Promote a safe work environment for all public works employees

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

## FY 24-25 Major Accomplishments

- Began construction of the new Fleet facility.
- Replaced HVAC units at the Brown Operations Center (BOC) Administration building.
- Completed precast panel caulking of joints on all BOC buildings.
- Upgraded computers and kiosks that are used by employees at the BOC.
- Repaired the front entrance gate at the BOC and performed maintenance on the parking lot.

## FY 25-26 Budget Highlights

- Oversee the construction of the new Fleet facility, the demolition of the old fuel stations, and the installation of an automated carwash.
- Replace HVAC units in the BOC Administration and Operations buildings.
- Continue maintenance to the BOC parking lot.
- Replace BOC generator displays.

## FY 26-27 Planning Year Goals

- Make repairs to the Salt Shed.
- Install a new gate at the upper laydown yard.
- Replace HVAC units in the BOC Operations/Warehouse building.
- Continue parking lot maintenance at the BOC.

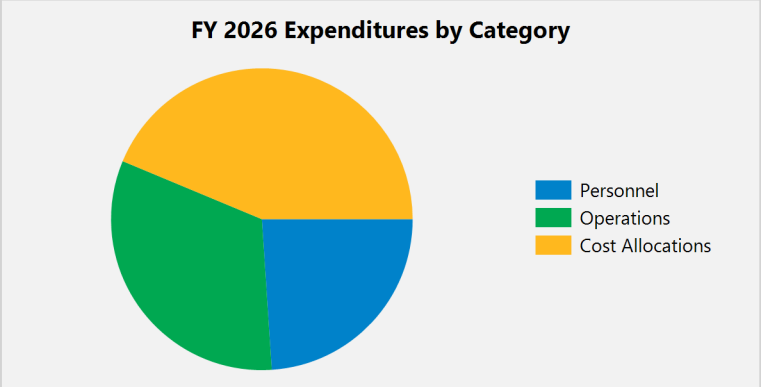
## Program & Strategy Enhancements

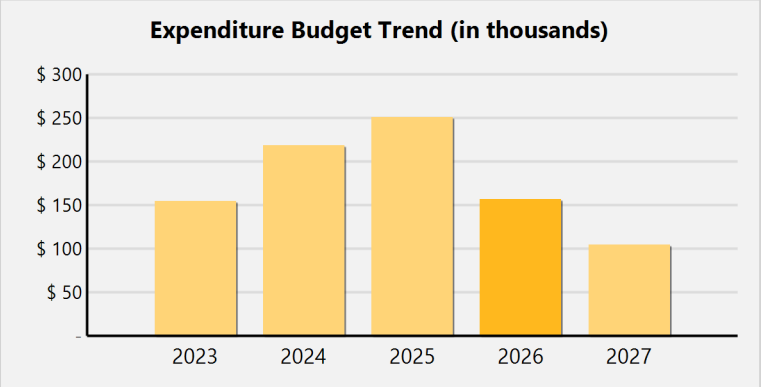
- Continue to implement personnel expansions to increase efficiency, improve operational safety, and bring supervisor to subordinate ratios into the recommended span of control.
- Focus on personnel development and mentorship to plan for future growth, succession planning, and employee development.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Effective & Efficient City Government** | **Support & Direction** | Provide quality customer service to City departments, citizens, and the development community a timely manner to expedite the delivery of infrastructure and planning services. | % of performance objectives achieved by infrastructure and public works departments | 85% | 55% | 87% | 80% |
| | | | Total number of recordable injuries for Public Works coworkers | 23 | 16 | 16 | 40 |
| | | | % of Public Works coworkers that complete the Career Development program requirements | New Measure | New Measure | 93% | 100% |

## Budget Charts




### Budget By Category

| Budget Unit #: 4115 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 206,660 | 222,103 | 289,827 | 288,525 | 299,324 | 296,772 |
| Operations | 334,844 | 390,117 | 440,732 | 393,378 | 404,012 | 168,597 |
| Debt Service | 149,332 | - | - | - | - | - |
| Cost Allocations | (536,064) | (393,744) | (474,713) | (430,945) | (546,209) | (360,335) |
| **Total Expenditures** | **154,772** | **218,477** | **255,846** | **250,957** | **157,127** | **105,034** |

*as amended

**as of 8/5/2025

# City Manager's Office

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4120 - City Manager's Office

## Mission

Plan and deliver City services to all citizens in the most efficient, economic, and effective manner. Keep our residents informed and aware of City government.

## Major Services Provided

- Present reports and recommendations in assistance to the Mayor and City Council
- Manage the delivery of City services through coordination and direction of all City Departments
- Assure public notices and City Council meetings follow all procedures, statutes, and ordinances
- Maintain complete and accurate records of the proceedings of City Council meetings
- Provide a comprehensive public affairs program in support of Council action and departmental activities

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 9.00 | 9.50 | 9.50 | 8.50 | 8.50 |

## FY 24-25 Major Accomplishments

- Implemented the City's Strategic Plan.
- Continued social media efforts to inform citizens and business owners of downtown Streetscape updates.
- Provided monthly updates regarding the downtown Streetscape and Parks & Recreation Bond information to the Mayor and Council at public City Council meetings, which are live streamed on the City's YouTube channel.

## FY 25-26 Budget Highlights

- Conduct the biannual survey to gather feedback from residents on many topics related to living in Concord and their perceptions of key City services.
- Continue to expand the Partnership for Stronger Neighborhoods Program by engaging inactive neighborhoods and recruiting new neighborhoods into the program.
- Continue social media communication efforts for the public on all social media outlets.

## FY 26-27 Planning Year Goals

- Utilize the Strategic Plan to inform capital planning processes and the development of future budgets.

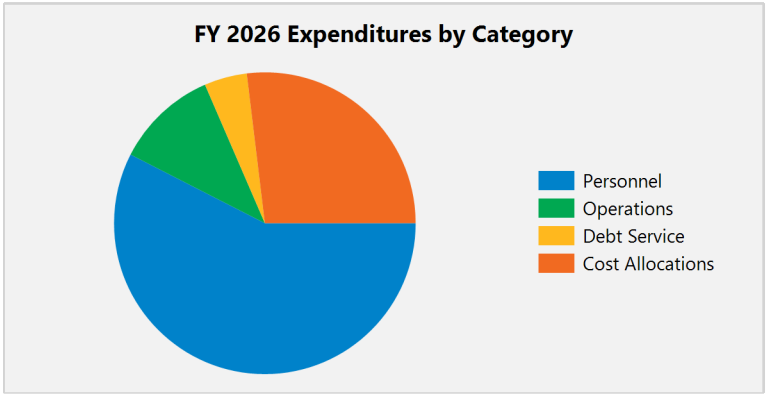
## Program & Strategy Enhancements

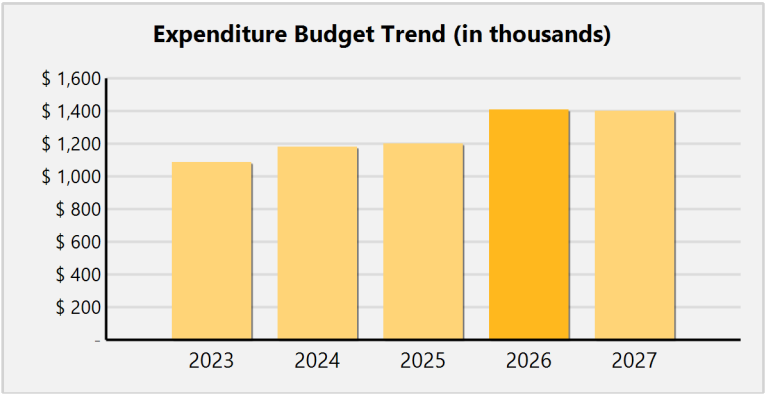
- Continue monthly staff and functional meetings to review progress with departmental goals and responsibilities.
- Partner with leadership and the Customer Service Advancement Team on best practices to increase customer satisfaction among citizens and customers.
- Work with City departments to foster more sustainable, environmentally friendly, and conservation-minded practices.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Communications & Partnerships** | **Public Affairs** | Provide quality, comprehensive, and timely information to the public and City neighborhoods on major events/issues and projects in Concord; develop community outreach opportunities; create environmental stewardship within the community and organization; and foster clear communication and productive relationships between City government and citizens. | Concord 101 program graduation rate | New Measure | New Measure | 86% | 98% |
| | | | Public Safety Academy program graduation rate | New Measure | New Measure | 91% | 100% |
| | | | City Link Newsletter Open Rate | New Measure | New Measure | 49.3% | 50% |
| | | | # of social media followers on City social media accounts | New Measure | New Measure | 198,779 | N/A |
| **Effective & Efficient City Government** | **Coordination of City Departments** | Provide timely and accurate information to City departments for effective use of City resources. | % of citizens rating of overall satisfaction with City services (Biennial Survey) | N/A | 94% | N/A | 95% |
| | **Records** | Provide accurate notification of public meetings, prepare and maintain all Statutes and Ordinances, and compile and disseminate City Council minutes in a timely manner. | % of draft regular meeting minutes ready for adoption by next month | 100% | 100% | 100% | 100% |
| **Unique Places & Destinations** | **Public Affairs** | Provide quality, comprehensive, and timely information to the public and City neighborhoods on major events/issues and projects in Concord; develop community outreach opportunities; create environmental stewardship within the community and organization; and foster clear communication and productive relationships between City government and citizens. | % of recognized neighborhoods that are active | New Measure | New Measure | 70% | 80% |

## Budget Charts



## Budget By Category

| Budget Unit #: 4120 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,353,178 | 1,543,300 | 1,660,538 | 1,665,323 | 1,754,802 | 1,773,405 |
| Operations | 311,150 | 272,460 | 285,430 | 202,821 | 335,178 | 307,189 |
| Debt Service | 139,650 | 139,901 | 139,923 | 139,923 | 139,719 | 139,741 |
| Cost Allocations | (717,783) | (771,842) | (850,114) | (806,234) | (821,199) | (817,116) |
| **Total Expenditures** | **1,086,196** | **1,183,818** | **1,235,777** | **1,201,833** | **1,408,500** | **1,403,219** |

*as amended

**as of 8/5/2025

# Human Resources

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4125 - Human Resources

## Mission

Perform with the highest level of confidentiality, professionalism, and integrity with a primary focus on decreasing liability and helping to make the City of Concord a preferred employer.

## Vision

The Human Resources Department will be a preferred partner to stakeholders by using automation to build a diverse talent pipeline and provide robust training and development—promoting an inclusive and engaging work environment.

## Major Services Provided

- Federal and State Employment Law Compliance
- Compensation & Benefits Administration
- Employee Relations
- Worker's Compensation
- Recruitment & Retention
- Safety & Training
- Policy Development
- General Liability Insurance Management
- Occupational Health & Wellness

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 13.00 | 13.00 | 13.00 | 14.00 | 14.00 |

## FY 24-25 Major Accomplishments

- Developed the S.T.E.P. (Supervisors Training Enrichment Proficiency) Program, which covers organizational policies, fosters the development of interpersonal and leadership abilities, and provides hands-on experience through job shadowing opportunities for future supervisors.
- Successfully filled the Learning & Development Analyst position to address Citywide training needs while ensuring robust learning and development services and advancing training initiatives remained a focal point.
- Introduced a new claims management approach by establishing quarterly meetings with leadership that give updates and insights into claim details to enhance oversight and decision-making.
- Overhauled and expanded the First Aid and CPR Training Program, delivering multiple Citywide sessions to enhance certification rates and ensure internal compliance with safety standards.
- Implemented targeted recruitment strategies to address challenges in filling hard-to-fill positions, focusing on specialized outreach, candidate engagement, and streamlined hiring and onboarding processes.

## FY 25-26 Budget Highlights

- Maintain a competitive compensation plan and a comprehensive employee benefits package to effectively attract, engage, and retain top talent within the organization.
- Consistently evaluate and identify potential risks that could impact the organization's reputation, safety, security, or financial stability, implementing proactive strategies to mitigate these challenges.
- Select a vendor to implement an ERP (Enterprise Resource Planning) system to eliminate data duplication, streamline applicant tracking, onboarding and employee performance management data using a centralized system.

## FY 26-27 Planning Year Goals

- Implement a HRIS (Human Resource Information System) as a part of the larger ERP project.
- Enhance the exit interview process to effectively analyze and leverage feedback, enabling the development of targeted strategies to reduce turnover and improve employee retention.

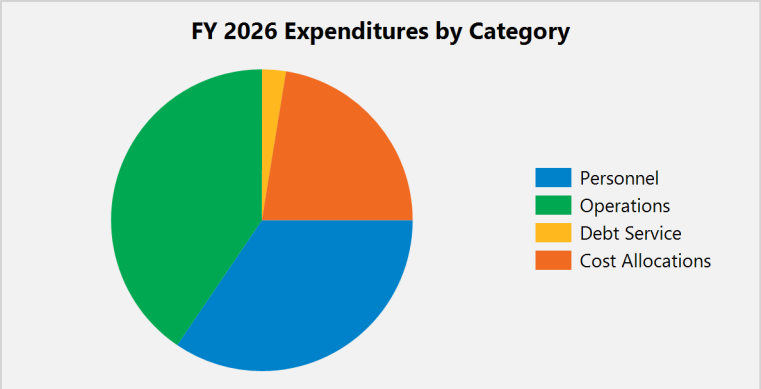
## Program & Strategy Enhancements

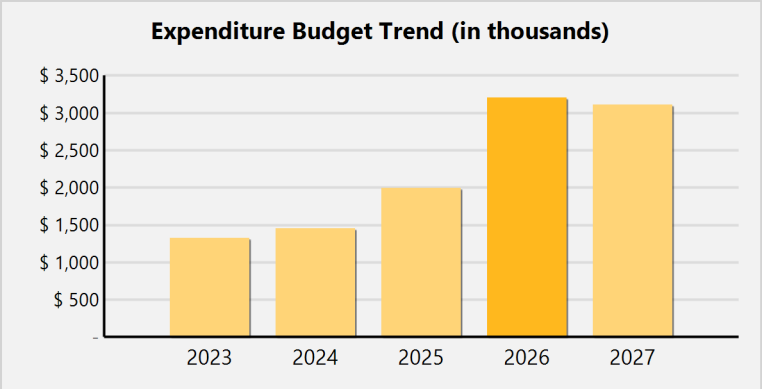
- Continue to prioritize continuous learning by offering formal HR-related training and implementing the S.T.E.P. Program to promote upward mobility and foster ongoing leadership development skills across the organization.
- Continue to explore and implement innovative strategies that attract, engage, and retain top talent, fostering a dynamic and competitive workforce to drive the organization's ongoing success.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Effective & Efficient City Government | **Compliance** | Ensure clear and objective development and administration of policies to ensure compliance with federal and state employment regulations, for the well-being of the City and its coworkers. | # of HR related trainings attended by staff | 60 | 60 | 74 | 52 |
| | **Customer Service** | Provide promotion, leadership, and monitoring for the City's commitment to provide excellent and continuously improving customer service. | % of new hires completing Journey Through Concord training within 1 year | 15% | 59% | 75% | 100% |
| | **Employee Relations** | Encourage and provide a thorough and streamlined grievance process to review issues fairly and expediently | % of grievances resolved at department level | 75% | 75% | 67% | 85% |
| | **Retention & Recruitment** | Provide strong position descriptions to attract qualified employees to ensure appropriate staffing levels | Average # of days from open-to-fill for full-time job vacancies | 54 | 50 | 46.84 | 70 |
| | | | Turnover Rate | 16% | 4.7% | 5.66% | N/A |
| | **Safety & Training** | Promote safe practices and awareness Citywide for the benefit of employee health and safety and insurance | # of departments receiving Department of Labor Safety Award | 16 | N/A | 19 | 19 |
| | **Worker's Compensation Program** | Ensure a thorough review and correct processing of related claims | # of Worker's Compensation Injuries | 42 | 40 | 31 | N/A |

## Budget Charts




## Budget By Category

| Budget Unit #: 4125 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,238,181 | 1,444,284 | 1,882,877 | 1,869,081 | 2,002,403 | 2,027,631 |
| Operations | 571,954 | 577,953 | 863,258 | 739,076 | 2,353,391 | 2,200,215 |
| Debt Service | 147,323 | 147,587 | 147,611 | 147,611 | 147,395 | 147,419 |
| Cost Allocations | (634,143) | (715,615) | (782,728) | (761,646) | (1,302,349) | (1,264,666) |
| **Total Expenditures** | **1,323,316** | **1,454,210** | **2,111,018** | **1,994,123** | **3,200,840** | **3,110,599** |

*as amended

**as of 8/5/2025

# Wellness Center

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4126 - Wellness Center

## Mission

Create an environment dedicated to improving the health and wellness of our coworkers by diagnosing and treating illness/injuries and providing opportunities for employees to learn the skills they need in order to optimize their health and well-being. The Wellness Center is committed to providing easily accessible and confidential services and consistently providing all customers with professionalism, expertise, and high-quality customer service in the administration of services.

## Major Services Provided

- Drug Testing
- Immunizations
- Workers' Compensation Services
- Illness prevention and risk-reduction counseling
- Treatment of chronic and acute episodic injuries, illnesses, and accidents
- Provide comprehensive physical examinations for to meet annual requirements for applicable positions and pre-employment for positions

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| Contract | Contract | Contract | Contract | Contract |

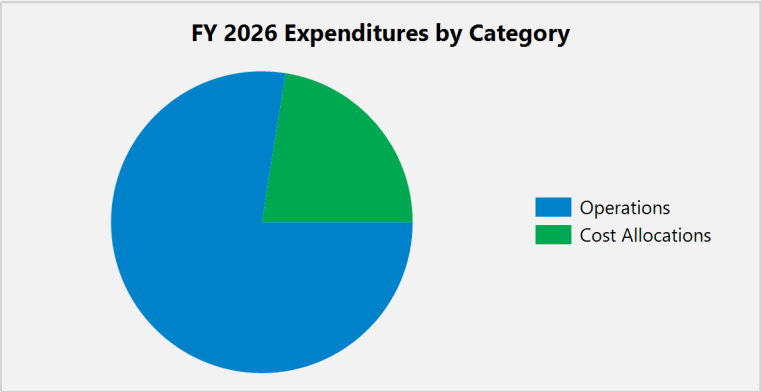
## Major Accomplishments and Performance Goals

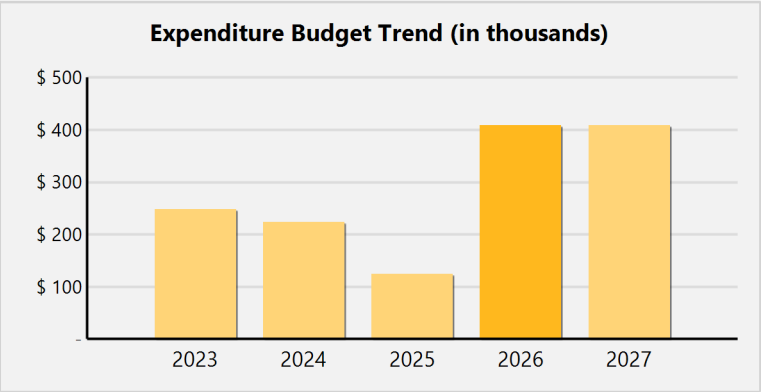
- Begin offering in-person Employee Assistance Program (EAP) sessions 1 day per week.
- Develop and promote additional wellness initiatives to engage coworkers and potentially reduce health care costs through the following services: Nutrition, Weight Loss, Diabetes Management, Breast Cancer Awareness, Heart Health, Cancer Prevention, Stress Management, & Wellness Visits.
- Continue to utilize medical plan data to customize wellness programing and training to improve employee health and wellbeing.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Customer Service | Enhance the level of customer service provided to coworkers by providing cost saving alternatives. | # of patient visits at the Employee Wellness Center | 3,409 | 2,021 | 1,004 | 2,000 |
| | Education | Provide information and support for coworkers to change their behaviors and adopt a new wellness lifestyle by educating them regarding unhealthy habits and the benefits of healthy habits – for themselves and their families. | # of risk-reduction or patient education programs (i.e., smoking cessation, weight management) | 82 | 116 | 64 | 20 |

## Budget Charts



## Budget By Category

| Budget Unit #: 4126 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 321,863 | 332,275 | 507,223 | 277,404 | 575,010 | 575,010 |
| Cost Allocations | (73,448) | (108,375) | (167,689) | (153,606) | (166,753) | (166,753) |
| **Total Expenditures** | **248,415** | **223,900** | **339,534** | **123,798** | **408,257** | **408,257** |

*as amended

**as of 8/5/2025

# Finance

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4130 - Finance

## Mission

Provide sound and innovative financial management in the areas of financial record keeping, accounting, payroll, accounts payable, and budgeting to the Mayor and City Council, City Management, City departments, regulatory agencies, vendors, and U.S. financial markets with the desire to conduct ourselves according to the highest professional standards of financial planning and reporting.

## Core Values

Fairness | Honesty | Trust | Dedicated Service

## Major Services Provided

- Accounts Payable
- Payroll
- Accounting & Grants
- Budgeting & Performance Measurement
- Strategic Planning
- Investments & Debt Management
- Transparency

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 15.00 | 15.00 | 15.00 | 16.00 | 16.00 |

## FY 24-25 Major Accomplishments

- Reviewed responses from RFP for an Enterprise Resource Planning (ERP) system in conjunction with Human Resources and other City departments.  Contracted with selected an ERP vendor to begin implementation process.
- Updated processes to comply with new requirements from the Governmental Accounting Standards Board (GASB) regarding compensated absences.
- Awarded the Triple Crown by the Government Finance Officers Association for receiving the Certificate of Achievement in Financial Reporting, the Popular Annual Financial Report, and Excellence in Budgeting Awards.

## FY 25-26 Budget Highlights

- Move into implementation phase of the ERP project to convert Finance and HR systems to the selected solution.
- Hire an Executive Assistant to help the department with administrative duties.
- Implement a new budgeting software that aligns with the selected ERP solution.
- Report out on the first year of progress with the City's Strategic Plan.

## FY 26-27 Planning Year Goals

- Practice good stewardship and accountability in managing the City of Concord’s financial resources.
- Continue transparent financial reporting through the budget and audit process.
- Explore options for electronic refunds for Customer Care and Parks & Recreation.

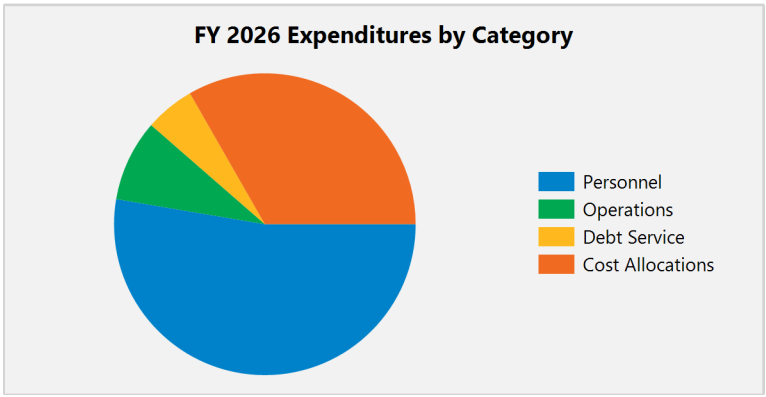
## Program & Strategy Enhancements

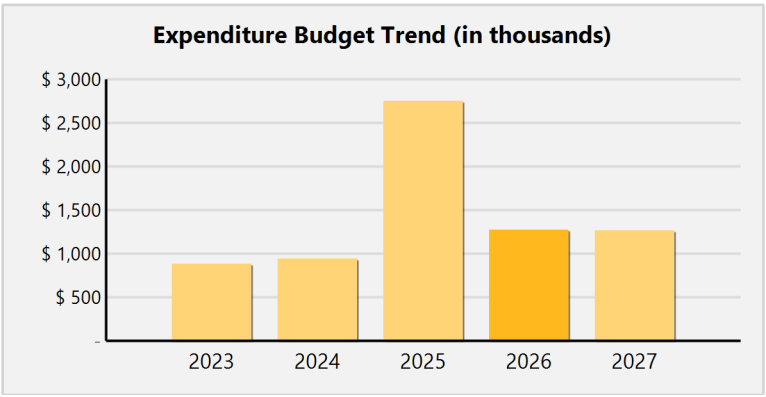
- The Grants Team will continue to maintain compliance in monitoring and reporting.
- Budget ensures that financial requests made in the budget process align with Council priorities through innovative and streamlined processes to increase efficiency and effectiveness.
- Accounts Payable reviews monthly on-time payment reports to identify problems and causes for late payments.
- Payroll reviews monthly payroll accuracy reports to reduce or eliminate potential for error on future payroll processes.
- Accounting reviews Generally Accepted Accounting Principles & updates procedures to ensure the City is 100% in compliance with the highest standards.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Communications & Partnerships | Budget & Performance | Provide timely and accurate budget and performance information to the Mayor/City Council, management, department directors, external agencies, and the public to maintain effective use of City resources. | # of Civic Ed presentations given to 3rd grade students on the City's budget | New Measure | 16 | 19 | N/A |
| | | | # of 3rd grade students that attend a Civic Ed presentation on the City's budget | New Measure | 855 | 787 | N/A |
| Effective & Efficient City Government | Accounting | Provide accurate financial information in a timely manner to the City Council, department directors, and external agencies to comply with local, state, and federal laws, and governmental accounting and regulatory requirements. | % of journal entries made as corrections | 2.01% | 1.88% | 2.56% | 5% |
| | | | % of Bank Reconciliations completed within 25 days of statement generation | New Measure | 0% | 98% | 95% |
| | Accounts Payable | Provide accurate and timely issuance of payments to vendors to maximize the City's cash flow position. | % of invoices paid late due to Accounts Payable delay | New Measure | 11.92% | 0.49% | 5% |
| | | | % of vendor payments made electronically | New Measure | 75.73% | 80% | 75% |
| | | | % of invoices paid late due to department-related delay | New Measure | 0.04% | 54.71% | 5% |
| | Payroll | Provide accurate and timely payments to City employees to comply with the City's compensation plan. | % of off-cycle payroll checks (Inverse of Payroll Accuracy Rate) | New Measure | 0% | 0% | 0% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4130 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,379,937 | 1,478,741 | 1,841,376 | 1,833,382 | 2,006,604 | 2,133,801 |
| Operations | 269,714 | 287,182 | 318,281 | 294,674 | 332,924 | 192,371 |
| Capital Outlay | 12,819 | - | - | - | - | - |
| Debt Service | 202,570 | 202,933 | 202,966 | 202,966 | 202,669 | 202,702 |
| Cost Allocations | (977,563) | (1,021,903) | (1,880,627) | (1,079,735) | (1,267,816) | (1,260,707) |
| Transfers | - | - | 1,500,000 | 1,500,000 | - | - |
| **Total Expenditures** | **887,477** | **946,953** | **1,981,996** | **2,751,288** | **1,274,381** | **1,268,167** |

*as amended **as of 8/5/2025

# Tax

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4140 - Tax

## Mission

Provide accurate and timely vehicle, heavy equipment, and beer/wine tax and license billings; processing of payments; and enforcement of collections to provide the City with the resources for the delivery of quality public services and assist Council in ensuring a fair and equitable tax rate.

## Major Services Provided

- Bill and Collect: Beer/Wine License Tax, Vehicle Rental Tax, and Heavy Equipment Rental Tax
- Cemetery Record Maintenance

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

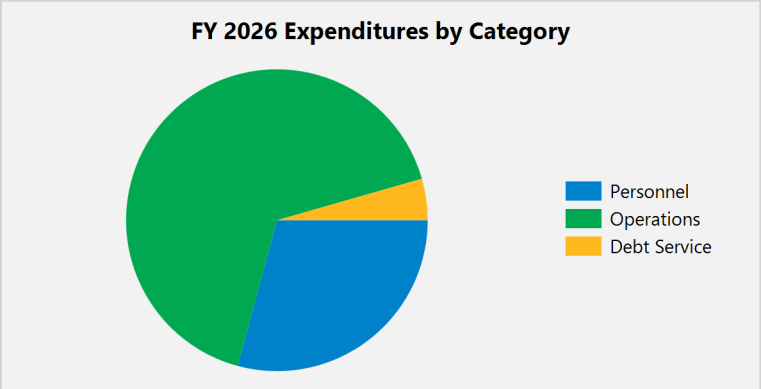
## Major Accomplishments and Performance Goals

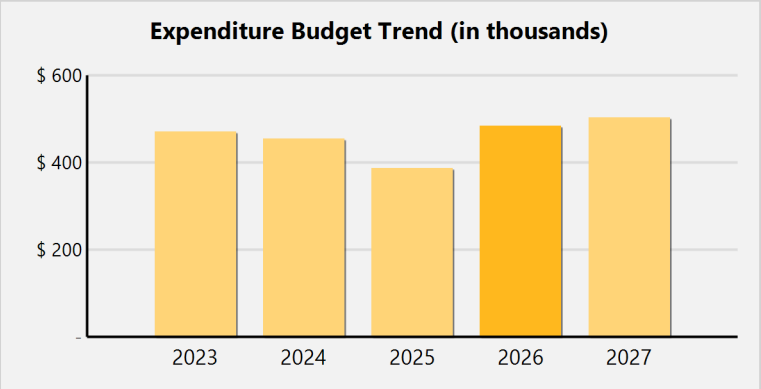
- Ensure communication is shared with funeral homes explaining the burial process and required documents.
- Provide an online cemetery payment portal for customer use.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Billing & Processing of Tax Bills | Provide low-cost Tax Division services to maximize use of resources required to service the City's taxpayers. | % of Malt Beverage/Wine Licenses Collected | 90% | 96% | 85% | 95% |
| | Revenue Collection | Provide accurate and timely reporting of revenue collections to management team. | Timely reporting & recording of Tax Revenue by Agenda deadline | 100% | 100% | 100% | 100% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4140 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 103,979 | 113,407 | 129,739 | 129,917 | 141,481 | 143,425 |
| Operations | 332,842 | 319,760 | 262,080 | 236,228 | 321,721 | 337,994 |
| Debt Service | 21,485 | 21,523 | 21,527 | 21,527 | 21,495 | 21,499 |
| Cost Allocations | 12,658 | 155 | 169 | 150 | - | - |
| **Total Expenditures** | **470,963** | **454,844** | **413,515** | **387,822** | **484,697** | **502,918** |

*as amended

**as of 8/5/2025

# Legal

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4150 - Legal

## Mission

Provide efficient and effective in-house legal counsel to all City departments, the City Manager's Office, the Mayor, City Council, Planning and Zoning Commission, Zoning Board of Adjustment, and the Historic Commission with the desire to reduce the City's potential liabilities and damages.

## Major Services Provided

• Real Property - Research and acquire real property; handle disposition of surplus properties
• Contracts - Research and write contracts, deeds, leases, releases, and other legal documents; review and certify as to form and legal acceptability of contracts prepared by others
• Litigation - Research and prepare documents necessary for the defense of lawsuits against the City or its employees brought against them for conduct while in the line of duty
• City Code/Ordinances - Research and draft new ordinances and changes to City Code
• Education - Review legal periodicals/recent court decisions to advise City Management and staff of legal implications and potential impact on policies and procedures. Train staff and elected officials in proper legal procedures and changing laws
• Advise Policy Makers - Provide legal counsel to Policy Makers, City Council, City Manager, Department Heads, City staff, Historic Preservation Commission, Planning & Zoning Commission, and Zoning Board of Adjustment

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

## FY 24-25 Major Accomplishments

- Represented the City in litigation matters, including code enforcement, personnel, workers compensation, civil rights cases, eminent domain, collections, contracts, and bankruptcies.
- Researched and assembled responses to subpoenas and public records requests.
- Searched titles for code enforcement, subdivision, and utility projects; negotiated and acquired properties for parks, utilities and infrastructures.
- Demonstrated a strong commitment to providing quality, responsive services.
- Identified the goals and objectives of City Council.
- Provided high quality, cost-effective legal advice and services to City Council and City departments. Sought justice and enhanced public safety through the effective enforcement of law.

## FY 25-26 Budget Highlights

- Begin a City Council-directed Affordable Housing acquisition program.

## FY 26-27 Planning Year Goals

- Continue the City Council-directed Affordable Housing acquisition program.

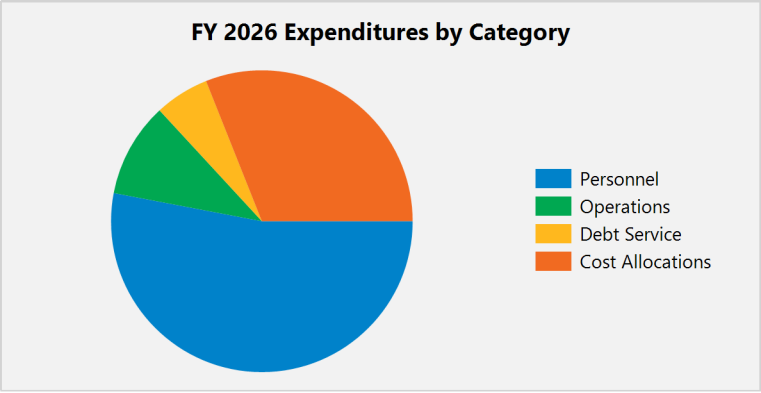
## Program & Strategy Enhancements

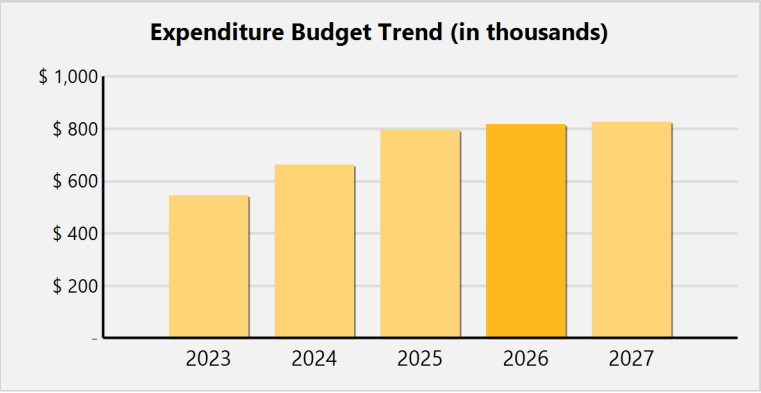
- Staff to attend continuing education classes.
- Keep City staff, elected officials, and appointed officers informed and trained on legal procedures and changing laws.
- Efficient review of contracts in a timely manner.
- Scan historic documents for general use.
- Cross-train staff for efficiency when absences occur.
- Updating CDO and COD to conform to changes in GIS to shorten and make them more user-friendly.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Effective & Efficient City Government | Contracts | Efficiently review, amend, and execute contracts in order to ensure that the City's interests are properly addressed, and that goods and services are procured in a timely manner. | Average days turnaround time to review written contracts | 1 | 1 | 1 | 1 |
| | Education | Train staff, elected officials, and appointed officers in proper legal procedures and changing laws to reduce or eliminate potential liability to ensure compliance with all applicable local, state, and federal laws/regulations | % of state mandated training completed by Attorneys & staff | 100% | 100% | 100% | 100% |
| | Real Property | Check ownership and liens on all titles for acquisition, litigation and code enforcement purposes in order to ensure that the City obtains clear property titles, and in order to name the proper parties in litigation and code enforcement actions. | # of title searches | 92 | 31 | 45 | N/A |

## Budget Charts




## Budget By Category

| Budget Unit #: 4150 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 813,411 | 894,833 | 1,085,346 | 1,087,104 | 1,143,255 | 1,156,639 |
| Operations | 138,199 | 223,447 | 125,914 | 119,101 | 218,695 | 221,095 |
| Debt Service | 125,839 | 126,064 | 126,085 | 126,085 | 125,900 | 125,921 |
| Cost Allocations | (531,322) | (582,528) | (584,749) | (535,887) | (669,533) | (676,645) |
| **Total Expenditures** | **546,127** | **661,817** | **752,596** | **796,402** | **818,317** | **827,010** |

*as amended

**as of 8/5/2025

# Information Technology

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4160 - Information Technology

## Mission

Our mission is to provide leadership, technology, and process solutions that foster City government business and functional requirements. To provide leadership in IT and GIS procurement of hardware, software, and services to maximize value. To enhance communications, collaboration, and the flow of information. To provide the public, access to City services and information in an efficient manner.

## Vision

Our vision is to implement technology that allows City departments to function more efficiently, while providing for the security and integrity of City systems and data.

## Major Services Provided

- Network infrastructure design, installation, and maintenance
- Cybersecurity and network firewall maintenance
- Core IT infrastructure upgrades
- IT Support Service Desk
- Computer hardware and software procurement, installation, and maintenance
- Technology project management and consulting

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | 16.00 | 17.75 | 18.00 | 18.00 |

## FY 24-25 Major Accomplishments

- Upgraded City Hall Council Chambers with smart room technologies.
- Deployed a cloud-based backup system for Microsoft 365 software.
- Implemented ReciteME portal web accessibility scoring platform for City websites for regulatory compliance.

## FY 25-26 Budget Highlights

- Begin work on upgrading SCADA technology for the Water department, including firewall upgrades for water treatment plants and vulnerability scanning across the Water SCADA network.
- Work with the Finance and Human Resources departments to begin the implementation of a new ERP software that will make processes in both departments more efficient.
- Upon completion of the new Fleet Facility, IT staff will work to bring the new facility online.
- Support the Water and Electric departments in the implementation of new AMI technologies for both departments.

## FY 26-27 Planning Year Goals

- IT staff will begin working on a complete redesign and overhaul of the City's website.
- Consolidate web domains for Emergency Communications, Police, and Fire with the main City domain.

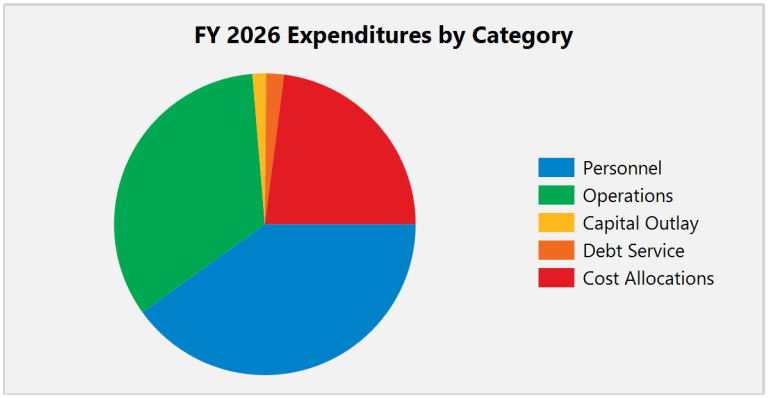
## Program & Strategy Enhancements

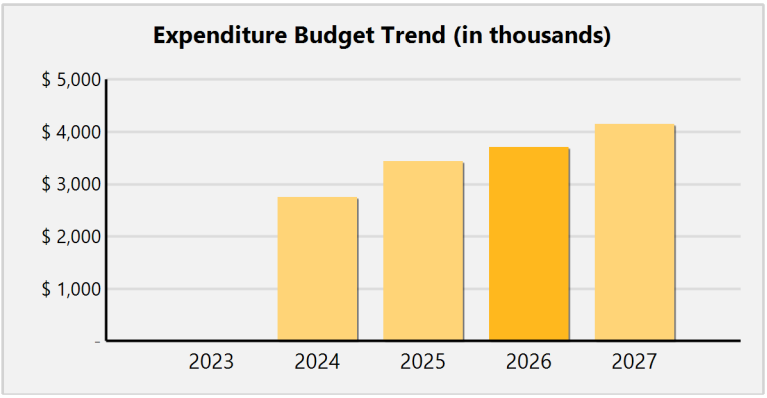
- Consolidate GIS technology services for all City departments. This allows us to consolidate our data, standardize our software and licensing requirements, and eliminate unnecessary department specific expenditures supporting stand alone systems.
- Provide preventive maintenance programs to ensure high network availability, including capital replacements of network switches and physical servers nearing end of life.
- Continue with cybersecurity enhancements and training.
- Allocate staff resources to meet increasing demand for service requests.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Cyber Security | Provide protection to and training for how to protect coworkers and City-owned information technology assets. | # of Inbound Emails | New Measure | 1,109,453 | 3,184,032 | 1,800,000 |
| | | | # of Email Threats | New Measure | 841,687 | 1,007,590 | 0 |
| | | | % of Inbound Emails Blocked Due to Content | New Measure | 15% | 32% | 33% |
| Effective & Efficient City Government | Computer Hardware & Software Support | Provide the highest level of computer services to City computer users to minimize downtime and disruptions and maximize employee productivity. | # of Closed Service Calls | New Measure | 5,142 | 5,142 | 3,000 |
| | | | First Contact Resolution Rate | New Measure | 53% | 45% | 75% |
| | | | % of customer service surveys with ratings of 4 stars or better | New Measure | 99% | 99% | 100% |
| | Cyber Security | Provide protection to and training for how to protect coworkers and City-owned information technology assets. | # of Coworkers Attending Trainings | New Measure | 16 | 17 | N/A |
| | | | # of cybersecurity tabletop exercises held | New Measure | 1 | 2 | 1 |
| | | | # of cybersecurity awareness trainings offered to coworkers | New Measure | 109 | 171 | N/A |

## Budget Charts




## Budget By Category

| Budget Unit #: 4160 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | - | 1,799,840 | 2,476,411 | 2,467,832 | 2,741,825 | 2,777,198 |
| Operations | - | 1,589,386 | 2,319,443 | 2,223,835 | 2,300,005 | 2,895,585 |
| Capital Outlay | - | 161,302 | 80,845 | 28,170 | 100,000 | 100,000 |
| Debt Service | - | 130,676 | 130,698 | 130,698 | 130,506 | 130,528 |
| Cost Allocations | - | (1,389,027) | (1,632,134) | (1,549,776) | (1,570,817) | (1,761,470) |
| Transfers | - | 460,000 | - | - | - | - |
| Non-Operating Expenses | - | - | 170,713 | 141,503 | - | - |
| **Total Expenditures** | **-** | **2,752,178** | **3,545,977** | **3,442,262** | **3,701,519** | **4,141,841** |

*as amended

**as of 8/5/2025

# Non-Departmental

*Fund:* 100 - General Fund *Functional Area:* General Government *Budget Unit:* 4190 - Non-Departmental

## Mission

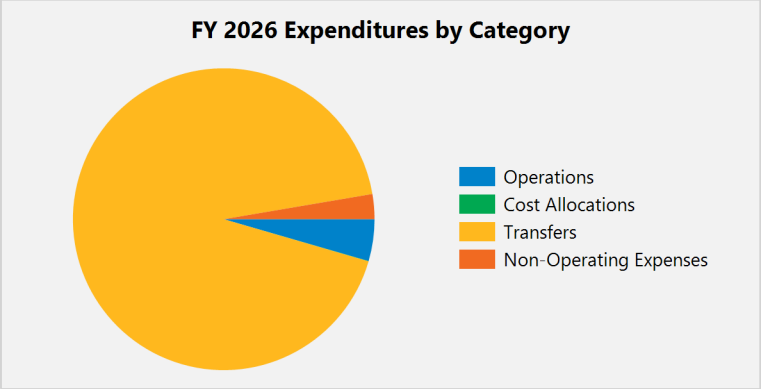
The Non-Departmental budget unit includes expenses that are unable to or are not required to be assigned to a specific General Fund City department.

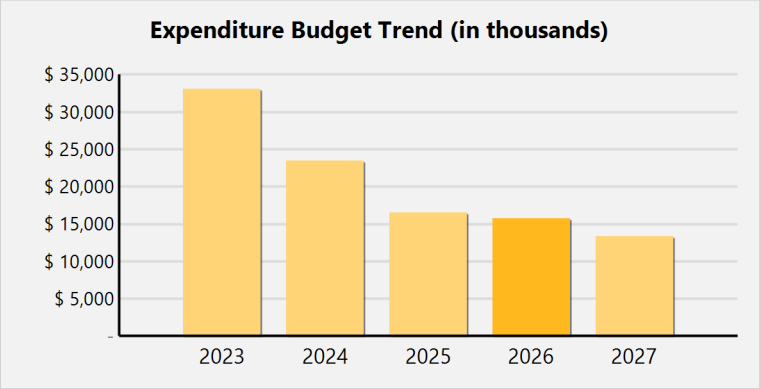
## Major Services Provided

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

## Budget Charts




## Budget By Category

| Budget Unit #: 4190 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 15,952 | 42,210 | - | - | - | - |
| Operations | 3,977,811 | 2,209,642 | 2,078,392 | 1,980,398 | 704,173 | 586,623 |
| Capital Outlay | - | - | 7,540 | 7,540 | - | - |
| Cost Allocations | 407,082 | 639,913 | 818,851 | 765,034 | 5,100 | 5,952 |
| Transfers | 28,377,311 | 11,057,810 | 17,555,811 | 12,747,685 | 14,619,926 | 12,048,013 |
| Other Financing Uses | (97) | - | - | - | - | - |
| Non-Operating Expenses | 301,599 | 9,509,701 | 950,000 | 999,035 | 421,120 | 721,120 |
| **Total Expenditures** | **33,079,658** | **23,459,276** | **21,410,594** | **16,499,692** | **15,750,319** | **13,361,708** |

*as amended

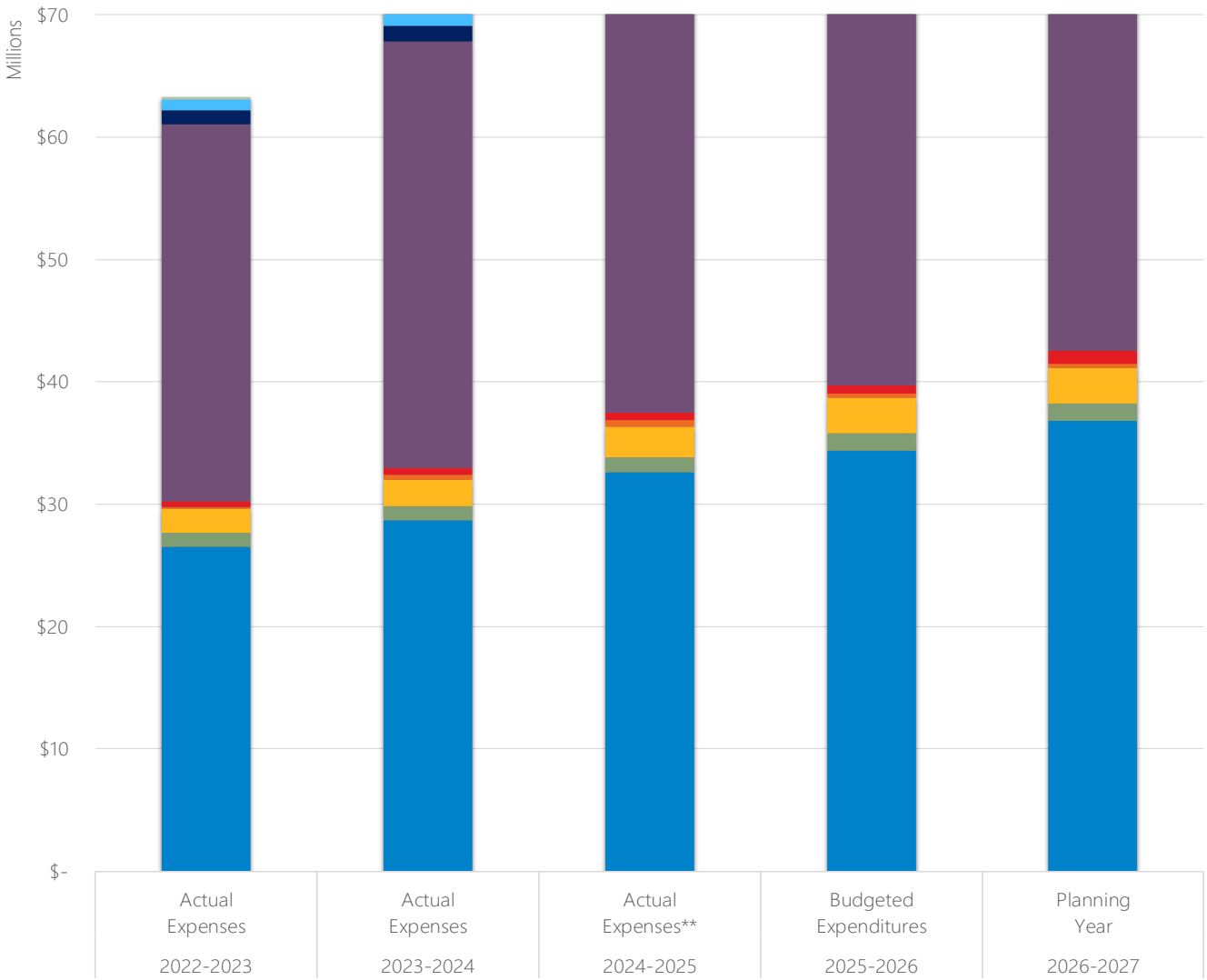
**as of 8/5/2025

# Public Safety Expenditures

| Budget Unit (General Fund) | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Police | 26,539,044 | 28,660,511 | 33,189,343 | 32,585,396 | 34,393,482 | 39.5% | 36,781,140 |
| Code Enforcement | 1,119,520 | 1,167,842 | 1,369,722 | 1,238,928 | 1,408,990 | 1.6% | 1,430,088 |
| Emergency Communications | 1,935,796 | 2,169,347 | 2,618,084 | 2,497,959 | 2,906,599 | 3.3% | 2,945,331 |
| Fiber Network Management | 152,238 | 434,368 | 665,515 | 527,627 | 318,601 | 0.4% | 328,826 |
| Radio Shop | 467,010 | 509,160 | 690,509 | 654,274 | 712,722 | 0.8% | 1,056,652 |
| Fire | 30,843,566 | 34,901,909 | 42,585,957 | 40,983,625 | 44,214,385 | 50.8% | 46,388,330 |
| Fire Prevention | 1,148,179 | 1,258,750 | 1,644,577 | 1,622,373 | 1,725,875 | 2.0% | 1,745,280 |
| Fire Training | 878,367 | 1,310,363 | 1,132,913 | 1,090,122 | 1,094,572 | 1.3% | 1,113,694 |
| Emergency Management | 176,882 | 327,225 | 215,303 | 203,965 | 219,907 | 0.3% | 216,394 |
| **Total Expenditures** | **$ 63,260,601** | **$ 70,739,475** | **$ 84,111,922** | **$ 81,404,269** | **$ 86,995,133** | **100.0%** | **$ 92,005,735** |

* as amended

**as of 8/5/2025



# Police

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4310 - Police

## Mission

In partnership with the community, we will reduce the levels of crime, fear, and disorder through evidence-based community policing strategies. We embrace transparency and accountability, provide exceptional service, and are committed to a culture of excellence.

## Core Values

Competence | Courage | Integrity | Leadership | Respect | Restraint

## Major Services Provided

- Evidence-based community policing, including:
  - Geographically assigned patrol
  - Criminal and forensic investigations
  - Community outreach and education
  - Airport security and customer service
  - Tactical and strategic planning
  - Community engagement

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 226.92 | 227.00 | 229.63 | 239.21 | 239.21 |

## FY 24-25 Major Accomplishments

- Replaced damaged ballistic windows on the executive hall.
- Replaced SWAT ballistic vests that were expiring.
- Utilized state and federal grant money to purchase and implement Rapid DNA and National Integrated Ballistic Information Network (NIBIN) programs.
- Created a Civilian Traffic Crash Investigator position. This position provides non-emergency services to the community that are essential to motorist and roadway safety, such as vehicle crash investigations involving property damage only, assistance to stranded motorists, traffic direction, and special events assistance.

## FY 25-26 Budget Highlights

- Add four Patrol Officers to increase staffing in the Center City patrol area.
- Replace golf carts that are nearing end of life with "All Terrain Style" vehicles to be used to help secure outdoor events such as NASCAR and ZMAX racing events and music events where we have to patrol non paved parking lots and campgrounds.
- Continuation of a plan to utilize over hire authority (or “double-slotting”) as a mechanism to assist in maintaining a 95% or higher sworn staffing level. Officers with no prior experience require approximately 14 months of training from their hire date before being capable of performing in a solo environment. By proactively hiring officers using over hire authority, the department will be able to temporarily increase its “deployable strength” and effectively condense the 14-month training window.
- Purchase and train one additional canine to give the department a total of four, one for each geographic patrol district.

## FY 26-27 Planning Year Goals

- Prepare for an increase to the Axon Officer Safety Plan contract amount.
- Continuation of a plan to utilize over hire authority (or “double-slotting”) as a mechanism to assist in maintaining a 95% or higher sworn staffing level. Officers with no prior experience require approximately 14 months of training from their hire date before being capable of performing in a solo environment. By proactively hiring officers using over hire authority the department will be able to temporarily increase its “deployable strength” and effectively condense the 14-month training window.

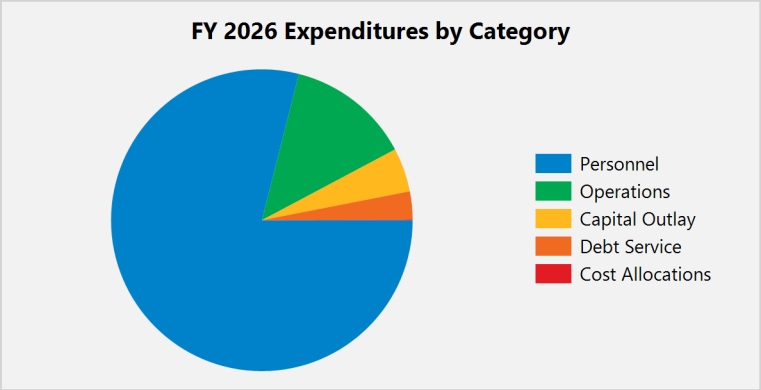
## Program & Strategy Enhancements

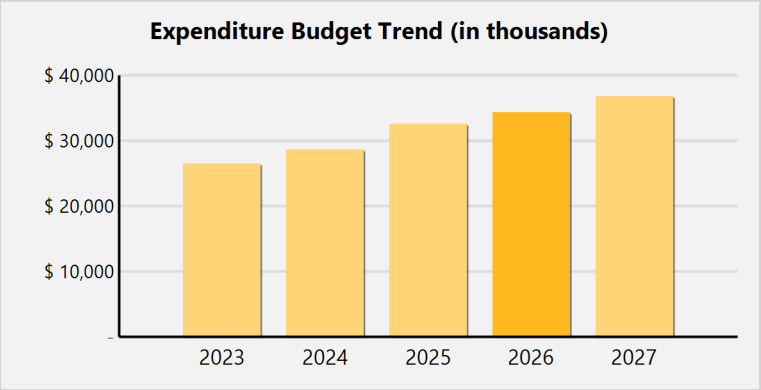
- Continue utilization of data performance indicators at the city, district, and team levels.
- Evidence-based community policing philosophy with emphasis on partnerships, problem-solving, transparency and accountability, and customer service.
- Continue to expand capacity of digital forensic investigators and crime scene investigators.
- Expand training beyond the classroom environment to provide staff with more relevant hands-on experiences.
- Continue to host Youth Police Academy and Crime & Safety Sessions and use social media to enhance community engagement.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Safe & Connected City** | **Community Oriented Police Service (COPS)** | Achieve the highest standards of public safety. The Concord Police Department seeks to reduce the levels of crime, fear, and disorder through evidence-based community policing strategies. | # of dispatched calls per officer | 1,235 | 1,206 | 1,291 | 1,250 |
| | | | Average monthly staffing level | 91% | 90% | 48% | 95% |
| | | | Part I crimes per 1,000 population | 10.75 | 11 | 11.11 | 30 |
| | | | % of Part 1 crimes cleared | 33% | 33% | 18.5% | 40% |
| | | | # of crashes at top five intersections | 143 | 131 | 145 | 200 |
| | | | Average response time to high priority calls in minutes | 4.47 | 4.67 | 4.8 | 5 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4310 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 19,760,685 | 21,129,572 | 24,526,535 | 24,474,434 | 27,154,396 | 28,821,440 |
| Operations | 3,985,842 | 4,400,291 | 4,702,674 | 4,323,328 | 4,566,778 | 4,931,579 |
| Capital Outlay | 830,185 | 1,493,710 | 1,241,918 | 1,247,960 | 1,616,000 | 2,006,000 |
| Debt Service | 743,570 | 715,724 | 1,043,568 | 1,043,568 | 1,027,001 | 989,654 |
| Cost Allocations | 1,201,771 | 525,125 | 504,552 | 470,744 | 29,307 | 32,467 |
| Transfers | - | 270,000 | - | - | - | - |
| Non-Operating Expenses | 16,991 | 126,088 | 1,170,095 | 1,025,362 | - | - |
| **Total Expenditures** | **26,539,044** | **28,660,511** | **33,189,343** | **32,585,396** | **34,393,482** | **36,781,140** |

*as amended

**as of 8/5/2025

# Code Enforcement

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4312 - Code Enforcement

## Mission

Maximize the quality of life for the citizens of the City and its visitors by protecting property and the natural, historic, and economic environment. Code Enforcement combats crime and the fear of crime while upholding the law fairly, firmly, and respectfully. This is accomplished with teamwork, building community partnerships, solving problems, and being accountable to those we serve. We will do this with integrity, common sense, sound judgment, and respect for cultural diversity and high ethical standards.

## Major Services Provided

- Enforcement of codes related to disorder issues
- Enforcement of established zoning codes
- Enforcement of minimum housing codes

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

## FY 24-25 Major Accomplishments

- Completed construction of a standalone office for the Code Enforcement Manager.
- Implemented Verizon GPS software on each Code Enforcement vehicle to give each officer access to their own travel patterns within their assigned zone and to provide data as to what areas need additional patrols or attention. The self-accountability tool is designed to reduce customer complaints on Code Enforcement issues and increase efficiency.
- Replaced outdated computer tablets.

## FY 25-26 Budget Highlights

- Continue to fund Axon body camera program for Code Enforcement.
- Continue to fund Verizon GPS software for accountability purposes.
- Continue education towards maintaining existing certifications with North Carolina Housing Code Officials, (NCACO), North Carolina Association of Zoning Officials (NCAZO), North Carolina Building Level 1 Standard Certification, and maintaining up to date knowledge on issues related to Code Enforcement.
- Expand overtime opportunities to keep the City clean of illegal signs, illegally parked vehicles and illegal dumping sites.

## FY 26-27 Planning Year Goals

- Continue to review and revise performance measures to ensure we are measuring the appropriate measures that make the division more efficient.
- Continue to fund Axon body camera program for Code Enforcement.
- Continue to fund Verizon GPS software for accountability purposes.

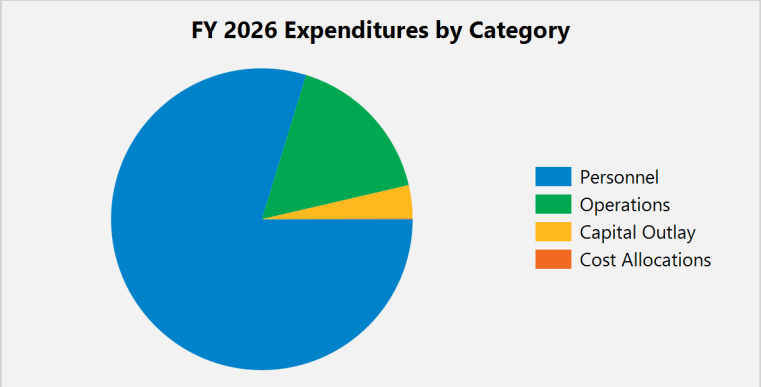
## Program & Strategy Enhancements

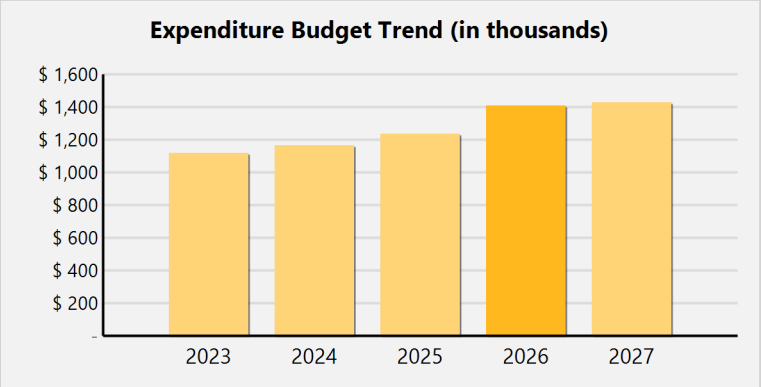
- Continued improvement in consistency and efficiency of daily operations while being able to track stats and work trends.
- Review processes to continue improvement or determine if they are as efficient and effective as allowed by law.
- Code Enforcement will continue to focus on the division's statistics to direct where an emphasis of enforcement is needed the most and use targeted enforcement or education and compliance efforts in those areas, placing a greater emphasis on minimum housing standards.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Code Enforcement | Provide citizens comprehensive and consistent enforcement of zoning and City code regulations to improve neighborhood appearance, quality of life, and reduce the fear of crime. | # of targeted enforcement sweeps conducted by Code Enforcement | 45 | 32 | 21 | 45 |
| | | | Average # of cases per Code Enforcement Officer per year | 898 | 1,094 | 894 | 1,050 |
| | | | # of Code Enforcement cases closed per year | New Measure | 7,658 | 6,255 | 7,200 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4312 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 814,317 | 917,707 | 1,074,902 | 1,072,065 | 1,123,683 | 1,141,887 |
| Operations | 209,021 | 194,486 | 243,179 | 165,360 | 234,123 | 236,819 |
| Capital Outlay | 57,968 | 42,174 | 50,000 | - | 50,000 | 50,000 |
| Cost Allocations | 38,213 | 13,475 | 1,641 | 1,503 | 1,184 | 1,382 |
| **Total Expenditures** | **1,119,520** | **1,167,842** | **1,369,722** | **1,238,928** | **1,408,990** | **1,430,088** |

*as amended

**as of 8/5/2025

# Emergency Communications

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4315 - Emergency Communications

## Mission

Provide, through partnerships with other departments, a high level of customer service to citizens in their time of need by quick and efficient handling of calls and providing information to responding departments.

## Major Services Provided

- Call-taking
- Dispatching
- Alarm Billing
- Dispatching calls for the Town of Harrisburg

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 25.50 | 26.42 | 26.50 | 26.50 | 26.50 |

## FY 24-25 Major Accomplishments

- Implemented a new Telecommunicator tiered position structure and reclassified staff accordingly.
- Increased community recruitment efforts.
- Began design for the Emergency Communications and Emergency Operations facility.

## FY 25-26 Budget Highlights

- Begin construction of the new Emergency Communications and Emergency Operations Facility.
- Replace current MCC7500 radio consoles with new AXS Dispatch consoles.
- Upgrade 911 recording services.
- Work with Finance to identify new False Alarm Reduction record management and billing software.

## FY 26-27 Planning Year Goals

- Add a Communications Deputy Director position.
- Relocate Emergency Communications operations to the new facility.
- Add a Training/Quality Assurance Coordinator position.

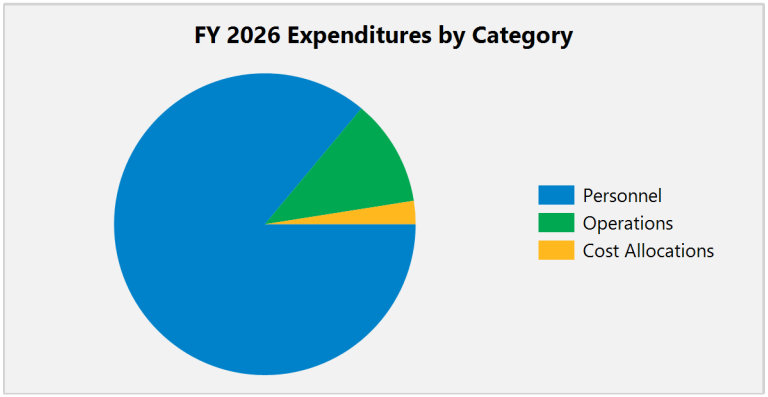
## Program & Strategy Enhancements

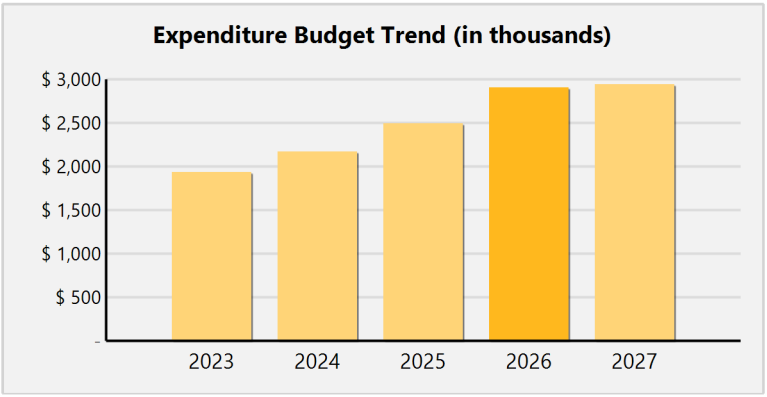
- Continue to focus on staff recruitment and retention.
- Continue monitoring industry trends in emerging technology, best practices and training.
- Continue monitoring and analyzing fire dispatch practices to improve response times and to provide a high level of customer service to responders.
- Work closely with Police on changing response procedures and districting within the department.
- Continue analyzing procedures and practices within the False Alarm Reduction Program with a focus on customer service, public education, and program success.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Call-taking | Provide timely call-taking to the residents of Concord to reduce call building time and ensure the prompt responses to inquiries and requests for service. | Cost per call for service | $12.16 | $14.29 | $0 | $12 |
| | | | Total # of calls dispatched for the Town of Harrisburg | 0 | 2,390 | 2,506 | 0 |
| Safe & Connected City | Call-taking | Provide timely call-taking to the residents of Concord to reduce call building time and ensure the prompt responses to inquiries and requests for service. | Average number of seconds from ring to answer | 4.37 | 3.78 | 3.92 | 5 |
| | | | % of initial call-taking entry for emergency calls completed within 30 seconds | 98.7% | 98.4% | 98.8% | 90% |
| | | | Average number of calls answered per Telecommunicator | 4,563 | 4,511 | 4,700 | 6,000 |
| | | | Average number of calls dispatched per Telecommunicator | 6,736 | 6,457 | 5,557 | 8,000 |
| | | | % of emergency calls dispatched within 60 seconds | 93.47% | 91.5% | 94.33% | 90% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4315 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,568,783 | 1,753,534 | 2,138,313 | 2,095,852 | 2,501,545 | 2,548,773 |
| Operations | 217,476 | 361,877 | 372,738 | 303,086 | 332,629 | 322,994 |
| Capital Outlay | 71,407 | - | - | - | - | - |
| Cost Allocations | 78,130 | 53,936 | 107,033 | 99,021 | 72,425 | 73,564 |
| **Total Expenditures** | **1,935,796** | **2,169,347** | **2,618,084** | **2,497,959** | **2,906,599** | **2,945,331** |

*as amended

**as of 8/5/2025

# Fiber Network Management

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4320 - Fiber Network Management

## Mission

Provide reliable and cost-effective service through partnerships with other governmental entities and departments, by maintaining GIS mapping and asset management of the City's existing fiber optic network infrastructure along with the planning and design of new fiber expansions for growth and diversity.

## Major Services Provided

- Fiber Network Management and Planning
- Internet Connectivity Through Fiber Optics
- Intranet Connectivity Through Fiber Optics
- Maintain 149 Miles of Fiber Optic cables within the City

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

## FY 24-25 Major Accomplishments

- Added new fiber optic lines feeding several new City facilities including Substation V, the MTC building at Hillgrove WTP, and the Community Building at Les Myers Park.
- Signed an annual contract with a fiber contractor to assist with fiber infrastructure maintenance and new fiber installations.
- Completed the Highway 29 fiber move and enhancement.
- Added a Fiber Optic Request Form to the Communications Intranet page.
- Nearing completion on a Fiber Optic Inventory and Tracking system.

## FY 25-26 Budget Highlights

- Provide a new fiber path at Concord Padgett Regional Airport to supply Fire Station #6 and David District Offices as well as to provide additional redundancy.
- Work with Parks & Recreation to supply fiber to future bond project locations.
- Expand the fiber network to include a new fiber path from Highway 29 and Davidson Drive to Highway 73 and International Drive.
- Continue to identify City facilities in need of new or enhanced redundant fiber network paths.
- Add a new fiber route from Substation K to existing fiber at Highway 73 at Stanley Drive.

## FY 26-27 Planning Year Goals

- Identify areas within the fiber network to add additional redundancy.
- Add a full-time Fiber Technician to assist with the maintenance of the City's growing fiber optic network.
- Work with Parks & Recreation to supply fiber optics for bond projects.

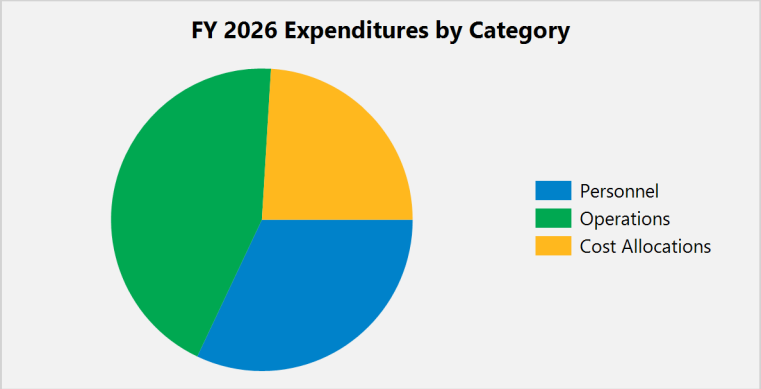
## Program & Strategy Enhancements

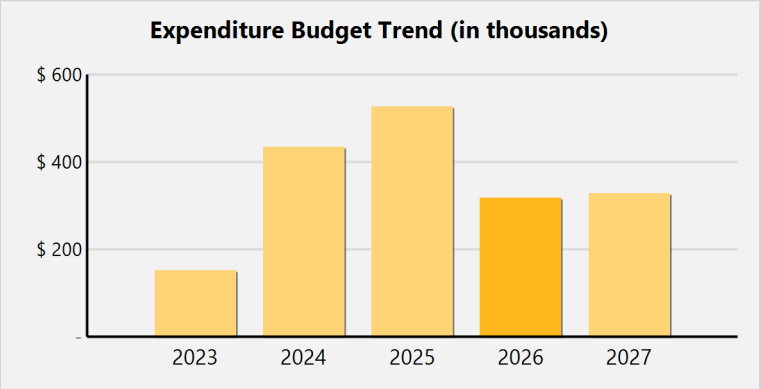
- Continue to ensure connectivity to all City facilities with fiber optics.
- Work with other City departments when developing plans for future fiber network connectivity needs.
- Monitor inventory and future projects to allow cost effective procurement of materials.
- Continue to identify areas of potential cost savings by working with internal departments on fiber splicing and installation projects.
- Work with the IT department to develop automatic route redundancy within the network.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Safe & Connected City | Fiber System | Provide system maintenance of fiber equipment to ensure constant network connectivity | Number of fiber outages caused by fiber breaks or cuts | 0 | 1 | 0 | 1 |
| | | | % of new fiber installations completed by due date | 100% | 100% | 100% | 100% |
| | Network Availability | Provide timely and preventative maintenance service to the City's fiber infrastructure to minimize down time or disruption to users | Minutes of fiber network downtime due to unplanned fiber outages | 0 | 3,780 | 0 | 480 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4320 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 138,020 | 151,745 | 187,023 | 183,167 | 196,590 | 198,826 |
| Operations | 59,692 | 317,078 | 676,792 | 557,933 | 269,447 | 280,936 |
| Capital Outlay | - | 225,691 | - | - | - | - |
| Cost Allocations | (45,474) | (260,146) | (251,747) | (266,920) | (147,436) | (150,936) |
| Transfers | - | - | 53,447 | 53,447 | - | - |
| **Total Expenditures** | **152,238** | **434,368** | **665,515** | **527,627** | **318,601** | **328,826** |

*as amended

**as of 8/5/2025

# Radio Shop

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4330 - Radio Shop

## Mission

Provide, through partnerships with other governmental entities and departments, reliable and cost-effective maintenance to the communications infrastructure that links our citizens, employees, and services together.

## Major Services Provided

- Maintain the City's Telephone System
- Maintain the City's Radio System
- Install Vehicle Electronics & Lighting
- Network Data Installation

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |

## FY 24-25 Major Accomplishments

- Established a work order system within City Works.
- Added a second tuner and continued annual radio maintenance for Police, Fire, Airport & Transit.
- Upgraded the current DVS Encore recording server to provide enhanced service for internal departments.

## FY 25-26 Budget Highlights

- Identify and transition the City's current fax service to a new IP-based service.
- Solicit bids and begin design for the renovations for the Radio Shop relocation to the current Fleet facility.
- Provide data installation for newly-constructed City facilities and for ongoing Parks & Recreation bond projects.
- Continue to identify ways to streamline communication and Radio Shop services for internal departments.
- Complete the replacement schedule for the City event radio cache.

## FY 26-27 Planning Year Goals

- Complete renovations and relocate the Radio Shop to the old Fleet facility.
- Add a new Communications Technician position.
- Continue to monitor data infrastructure needs within the City and identify potential new systems and/or upgrades as a solution.

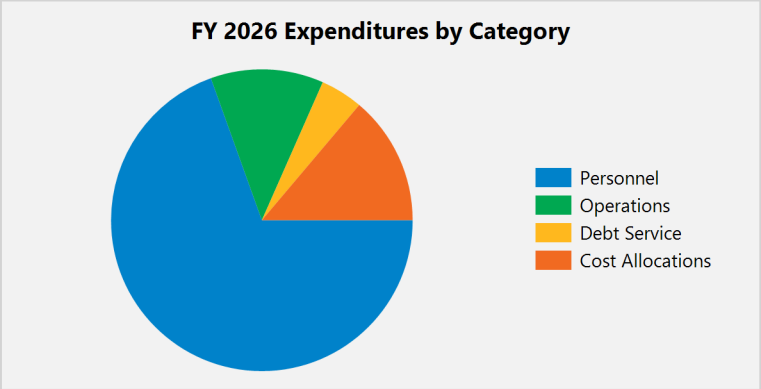
## Program & Strategy Enhancements

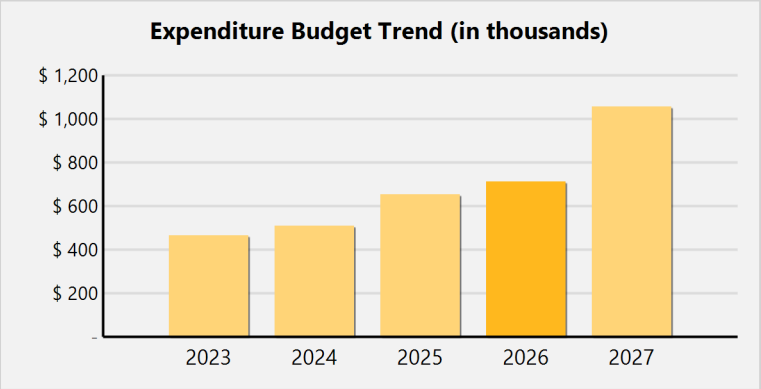
- Annual tuning of radios to identify deficiencies and reduce equipment downtime.
- Continued analysis of connectivity within City facilities to increase efficiency while reducing dependency and fiscal obligations to outside telecommunications vendors.
- Enhance the current radio infrastructure to create a more robust system to ensure adequate radio signal strength to cover the expanding west side of the city to benefit both public safety and public works personnel.
- Expand fiber optic capabilities to include troubleshooting and internal/external splicing that improves response times and reduces cost.
- Continued focus on coworkers career development and teambuilding.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Radio System | Oversee preventative maintenance service to county-wide radio system and microwave backbone to minimize down time or disruption to users | % of field radios that receive annual preventative maintenance | 20% | 28% | 69.3% | 90% |
| | | | # of radios maintained by the Radio Shop | New Measure | New Measure | 1,165 | N/A |
| | Vehicle System | Provide timely installations of radios, emergency lighting, and other related equipment in the City fleet to have new vehicles ready to provide service to citizens | % of installations not needing corrections or repairs within 3 months | 95% | 96% | 97% | 95% |
| | | | # of Vehicle Installations | 54 | 77 | 90 | N/A |
| Safe & Connected City | Telephone System | Provide timely and preventative maintenance service to the City's telephone and voice mail systems to minimize down time or disruption to users. | Total # of minutes of downtime for the City's telephone system | New Measure | New Measure | New Measure | 5 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4330 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 462,321 | 514,114 | 647,361 | 642,296 | 684,819 | 695,008 |
| Operations | 112,935 | 132,123 | 150,972 | 117,292 | 119,327 | 120,187 |
| Capital Outlay | - | - | 48,535 | 38,735 | - | 52,000 |
| Debt Service | 50,842 | 48,938 | 46,714 | 46,714 | 44,826 | 42,938 |
| Cost Allocations | (159,088) | (186,015) | (203,073) | (190,764) | (136,250) | (203,481) |
| Transfers | - | - | - | - | - | 350,000 |
| **Total Expenditures** | **467,010** | **509,160** | **690,509** | **654,274** | **712,722** | **1,056,652** |

*as amended

**as of 8/5/2025

# Fire

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4340 - Fire

## Mission

Provide the highest level of services for our customers and shareholders through preparation, prevention, education, and emergency responses.

## Vision

To meet the growing needs of our city, we will continuously improve our personnel, resources and capabilities through our strategic initiatives.

## Major Services Provided

- Fire, Rescue, and Medical Assistance Response
- Special Operations
  - o Hazardous Materials
  - o Urban Search and Rescue
  - o Aircraft Rescue-Firefighting Protection

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 245.90 | 261.55 | 272.80 | 272.80 | 272.80 |

## FY 24-25 Major Accomplishments

- Began construction on Fire Station #6 / David District Police Station.
- Continued an innovative hiring process for lateral firefighters by condensing recruit training for certified firefighters from 7-8 months to 3 -4 weeks.
- Created a joint training program with the Concord Police Department for Police Assistance Company (PAC) and SWAT.

## FY 25-26 Budget Highlights

- Continue the focus on replacing aging equipment with new technology to aid in firefighter safety and health.
- Continue to focus on ensuring appropriate staffing levels are in place and equitable service delivery is applied and delivered Citywide.
- Continue to plan for the new Fire Station #13 on Flowes Store Road.
- Met with Fleet to smooth out the replacement schedule for Fire apparatus to avoid large swings in capital expenses year-to-year.

## FY 26-27 Planning Year Goals

- Continue progress towards Staffing Study recommendations.
- Complete construction and open Fire Station #13.

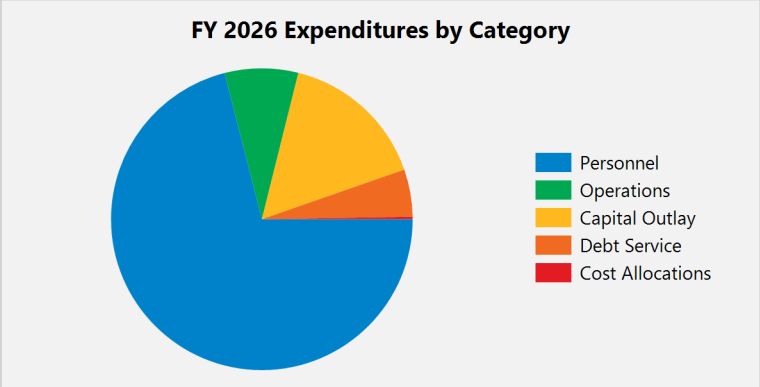
## Program & Strategy Enhancements

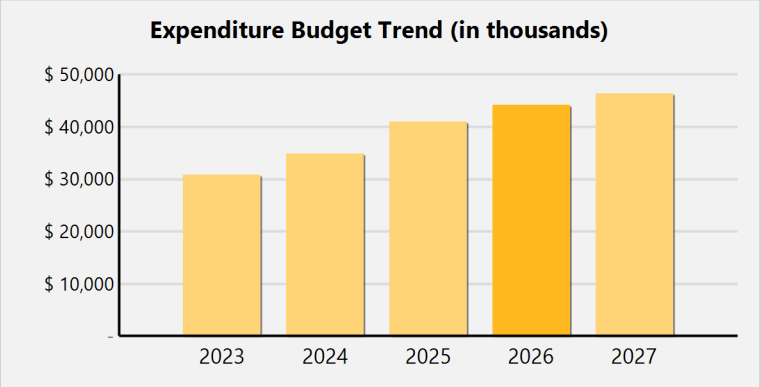
- Plan for future growth through fulfilling strategic plan initiatives and reporting KPIs and benchmarks to internal/external customers.
- Complete the comprehensive strategic plan and master plan for the department.
- Focus on personnel development and mentorship to plan for future growth and development of employees.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Safe & Connected City** | **Operations & Administration** | Provide effective and timely response to fire/rescue/medical assistance incidents within the City in order to minimize loss of life and destruction of personal property. | % of 1710 initial company response on the scene in less than 320 seconds | 97% | 97% | 100% | 80% |
| | | | % of 1710 Full Alarm Response on scene less 520 seconds | 70% | 83% | 70% | 80% |
| | | | % of first unit arrival within 4 mins (EMS) | 81% | 92% | 82% | 100% |

## Budget Charts




### Budget By Category

| Budget Unit #: 4340 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 20,955,382 | 23,500,223 | 29,452,341 | 29,345,751 | 31,399,947 | 33,600,489 |
| Operations | 3,607,593 | 4,363,557 | 4,515,184 | 4,249,231 | 3,482,096 | 4,021,338 |
| Capital Outlay | 3,590,208 | 4,527,220 | 6,845,696 | 5,667,488 | 6,978,000 | 6,911,200 |
| Debt Service | 1,000,862 | 1,035,699 | 1,008,693 | 1,008,692 | 2,239,085 | 1,734,320 |
| Cost Allocations | 1,689,520 | 890,210 | 764,043 | 712,462 | 115,257 | 120,983 |
| Transfers | - | 585,000 | - | - | - | - |
| **Total Expenditures** | **30,843,566** | **34,901,909** | **42,585,957** | **40,983,625** | **44,214,385** | **46,388,330** |

*as amended

**as of 8/5/2025

# Fire Prevention

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4341 - Fire Prevention

## Mission

Regulate and inspect the construction of new buildings and inspection of existing buildings for compliance with the State of North Carolina Building Codes and ISO Inspection Schedules. Furthermore, State laws mandate fire origin and cause be determined to protect the public from crimes, hazardous materials releases, and improperly designed equipment and/or appliances.

## Major Services Provided

- Fire Inspections
- Fire Investigations
- Plan Review
- Fire and Life Safety Education
- Fire Code Enforcement

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 10.20 | 11.70 | 12.50 | 12.50 | 12.50 |

## FY 24-25 Major Accomplishments

- Adopted the Insurance Services Office (ISO) inspection schedule.
- Hired personnel and maintained full staffing in Fire Inspector Division.
- Adoption of the 2024 Fire and Building Code standards.

## FY 25-26 Budget Highlights

- Expanding the residential Knox Box program by providing more seniors and non-ambulatory persons with a key box.
- Maintain a strong presence in fire education programs, inspections and investigations.
- Move towards 100% completion of conducting fire inspections on all commercial occupancies annually.

## FY 26-27 Planning Year Goals

- Focus on Community Risk Reduction initiatives to promote a safer city.

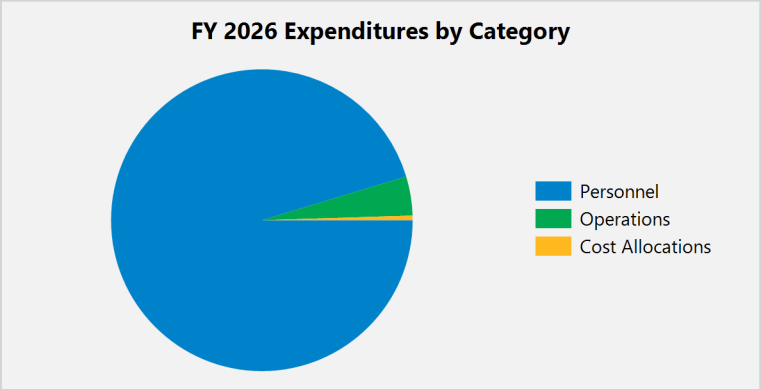
## Program & Strategy Enhancements

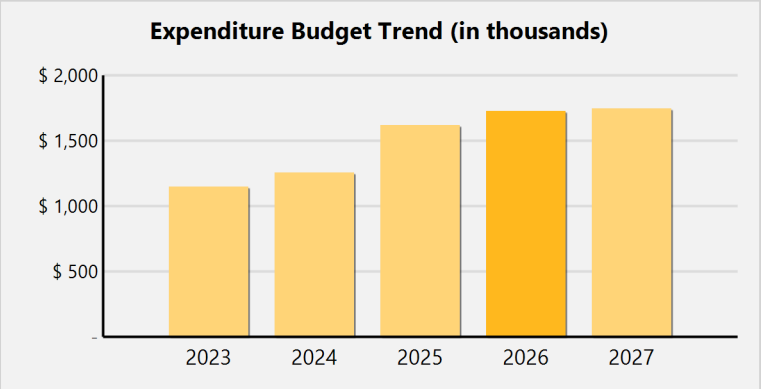
- Participate in the departments comprehensive strategic planning and master planning processes to identify more efficient and effective methods for division roles and responsibilities.
- Continue to evaluate performance measurements, workload analysis, and impacts of growth and development regarding occupancy/inspector ratios and fire prevention and education programs delivered in the city.
- Explore opportunities to partner with NGOs to expand fire education delivery within the city.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **New Construction** | To provide and maintain a fire inspection and code enforcement program that meets all local, state, and federal requirements in order to reduce the potential for future fires. | % of 1st submittals being reviewed with-in 14 days | 89.4% | 85.6% | 90% | 100% |
| | | | % of plans being approved with no more than two submittals | 98.2% | 98% | 97% | 80% |
| **Safe & Connected City** | **Education** | To provide educational programs to the community that stress total life safety in order to aid in the prevention of accidents and injuries. | % of fires where juveniles are involved in ignition | 0% | 0% | 0% | 2.5% |
| | | | % of residential fires where the dwelling has no working smoke alarms | 18% | 17.78% | 8% | 0% |
| | **Existing Construction** | Provide and maintain a fire inspection and code enforcement program that meets all local, state, and federal requirements to reduce the potential for future fires. | Completion of annual inspections based on ISO schedule | 27% | 40% | 40% | 100% |
| | | | Completion of periodic inspections based on NC Fire Code schedule | 100% | 100% | 72% | 100% |
| | | | % of fire code violations cleared within 90 days | 60% | 75% | 51% | 95% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4341 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,088,899 | 1,205,364 | 1,572,024 | 1,561,165 | 1,645,171 | 1,663,146 |
| Operations | 38,069 | 52,768 | 72,143 | 60,832 | 72,143 | 72,143 |
| Cost Allocations | 21,210 | 618 | 410 | 376 | 8,561 | 9,991 |
| **Total Expenditures** | **1,148,179** | **1,258,750** | **1,644,577** | **1,622,373** | **1,725,875** | **1,745,280** |

*as amended

**as of 8/5/2025

# Fire Training

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4342 - Fire Training

## Mission

Provide all initial recruit training and certification; Fire, Rescue and EMS continuing education training and recertification. The division also facilitates specialty training such as collapse/trench rescue training, Confined Space, Haz-Mat, Technical Rescue, Emergency Vehicle Driving, Driver operator training, Incident Command training and Emergency Medical Technician training.

## Major Services Provided

• Manage Department Safety Program
• Manage, Deliver, and Facilitate the Departments Training, Recruitment, and Developmental Programs (Continuing Education, Recruit Training Program, Specialized Training, Licensing, and Vital Records)

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 5.75 | 6.00 | 6.00 | 6.00 | 6.00 |

## FY 24-25 Major Accomplishments

- Facilitated two recruit classes; one traditional and one accelerated.
- Redesign of in-house training program for aspiring emergency vehicle drivers. The training program has been successful with a 98% pass rate.
- Conducted department-wide performance evaluations.

## FY 25-26 Budget Highlights

- Maintain training programs and courses focused on Insurance Services Office (ISO), OSHA and industry best practices.

## FY 26-27 Planning Year Goals

- Focus on personal and professional development programs.

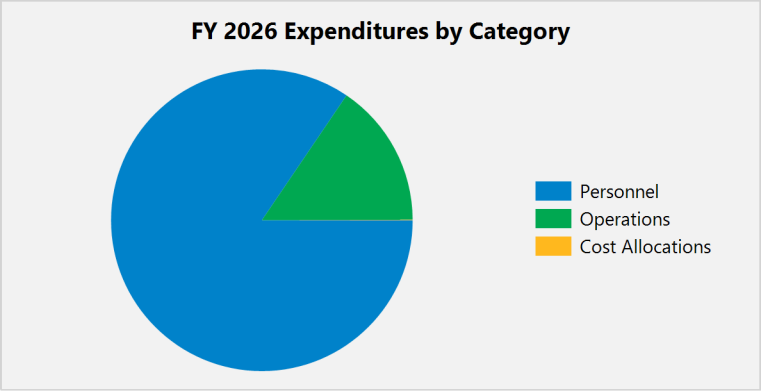
## Program & Strategy Enhancements

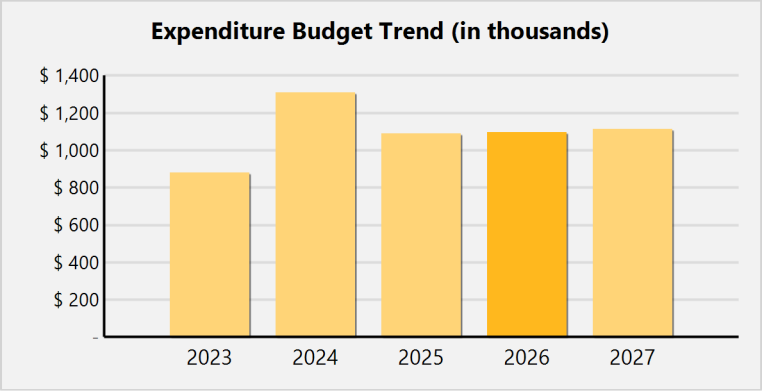
- Continue to monitor and evaluate program enhancements.
- Increased efforts toward safety training to curtail accidents and reduce injuries.
- Increased emphasis on wellness activities to increase number of personnel reaching an acceptable level of fitness.
- Deliver more company evaluations to improve deficiencies through the NIST critical fire ground tasks analysis and annual Company evaluations testing.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Effective & Efficient City Government** | **Fire Training** | To provide and maintain a work environment that meets and exceeds all safety standards to include station safety, incident safety, employee health, apparatus, and equipment safety in order to ensure optimal physical fitness of Fire personnel. To provide comprehensive continuing education, recruit training, and specialized training to ensure personnel are prepared for incident response. | % of recruits passing block skills test the first time | 99% | 98% | 99% | 90% |
| | | | Injuries per 100 firefighters | 3.2 | 4.8 | 6.3 | 4 |
| **Safe & Connected City** | **Fire Training** | To provide and maintain a work environment that meets and exceeds all safety standards to include station safety, incident safety, employee health, apparatus, and equipment safety in order to ensure optimal physical fitness of Fire personnel. To provide comprehensive continuing education, recruit training, and specialized training to ensure personnel are prepared for incident response. | % of Specialty Technicians per Shift (A,B,C) | 80% | 100% | 100% | 100% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4342 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 723,065 | 901,521 | 967,136 | 961,707 | 924,823 | 938,486 |
| Operations | 146,523 | 133,069 | 165,451 | 128,114 | 169,203 | 174,570 |
| Cost Allocations | 8,779 | 773 | 326 | 301 | 546 | 638 |
| Transfers | - | 275,000 | - | - | - | - |
| **Total Expenditures** | **878,367** | **1,310,363** | **1,132,913** | **1,090,122** | **1,094,572** | **1,113,694** |

*as amended

**as of 8/5/2025

# Emergency Management

*Fund:* 100 - General Fund *Functional Area:* Public Safety *Budget Unit:* 4343 - Emergency Management

## Mission

Lead the planning and coordination of homeland security and emergency management efforts to ensure that the City of Concord is prepared to prevent, protect against, respond to, mitigate, and recover from risks and hazards that affect our community.

## Vision

Enhance the readiness to Prepare, Respond, Mitigate, and Recover from emergency incidents.

## Major Services Provided

- Emergency Management function for the City, including preparedness, response, recovery, and mitigation
- Coordination of a joint Public Safety response during large scale incidents and planned events
- Environmental response, inspection, and follow-up
- Emergency Management Education
- Risk Assessments for critical infrastructure facilities

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

## FY 24-25 Major Accomplishments

- The Emergency Management Division transitioned back to the Fire Department in an effort to grow the division and continuously strengthen the ability for the City to Prepare, Respond, Mitigate, and Recover from emergency incidents.
- Contracted with outside instructors to teach Incident Command System (ICS) and FEMA Incident Management Team (IMT) courses for City employees, to grow our local IMT.
- Installed Star Link internet in the Mobile Command Unit to strengthen internet connectivity during emergency operations.

## FY 25-26 Budget Highlights

- Fully implement the Baron Weather Tracking software to utilize during special events and severe weather events.
- Continue contracting with outside instructors to provide additional ICS and IMT trainings for City staff.
- Utilize the SARTOPO program for incident planning and land search operations.
- Utilize WebEOC City-wide and train applicable staff.
- Prepare for the UAS (drone) replacement, as the current unit needs to be upgraded to support new operating software.

## FY 26-27 Planning Year Goals

- Identify ways to expand the Emergency Management Division to support the growth in Concord.
- Continue to schedule IMT-related courses for City staff and fully implement the Concord IMT.
- Identify ways to increase capacity through collaboration and expand preparedness and planning efforts for staff and the community.

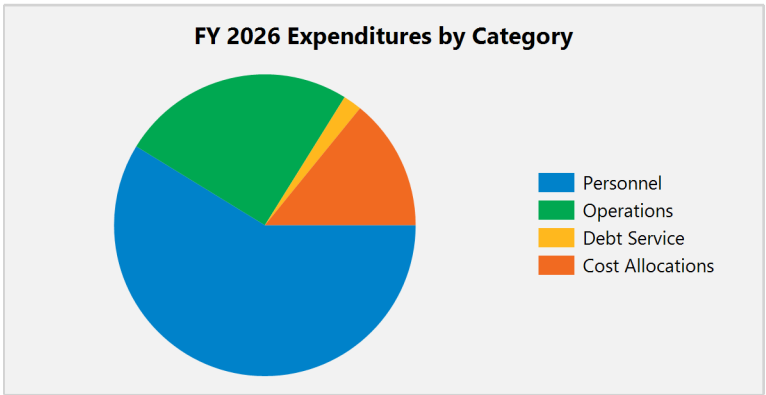
## Program & Strategy Enhancements

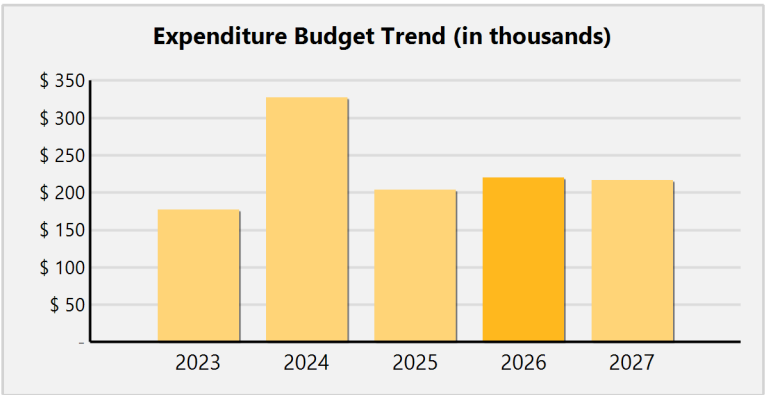
- Increase awareness to the public on community preparedness, resiliency, and emergency management.
- Ensure that the City of Concord's overall emergency management objectives are addressed and maintain positive relations with state and federal agencies by attending seminars, workshops, and other training opportunities.
- Ensure a common operating picture during emergencies to facilitate informed decision making and response.
- Coordinate and integrate all activities necessary to build, sustain, and improve the City's capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.
- Establish a standardized planning system that delineates the structure, plans, processes, and personnel needed to execute the City's preparedness planning activities.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Emergency Management** | Promote public protective actions and domestic preparedness through a comprehensive and effective emergency management program to mitigate against, prepare for, respond to, and quickly recover from the multi-hazards that may impact the residents of the City of Concord. | % of responsible parties billed within a 20 day window of a Hazmat incident | 100% | 100% | 100% | 100% |
| **Effective & Efficient City Government** | **Emergency Management** | Promote public protective actions and domestic preparedness through a comprehensive and effective emergency management program to mitigate against, prepare for, respond to, and quickly recover from the multi-hazards that may impact the residents of the City of Concord. | # of emergency training sessions offered to City employees | New Measure | New Measure | 4 | 0 |
| **Safe & Connected City** | **Emergency Management** | Promote public protective actions and domestic preparedness through a comprehensive and effective emergency management program to mitigate against, prepare for, respond to, and quickly recover from the multi-hazards that may impact the residents of the City of Concord. | % of emergency plans updated based on the plan update schedule | 100% | 100% | 100% | 100% |
| | | | # of emergency drills at City facilities | 3 | 3 | 2 | 3 |
| | | | % of annual risk assessments conducted on required critical infrastructures within City limits | 100% | 100% | 100% | 100% |
| | | | # of emergency exercises completed | New Measure | New Measure | 5 | 0 |

## Budget Charts



## Budget By Category

| Budget Unit #: 4343 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 139,088 | 151,392 | 181,096 | 181,388 | 180,070 | 175,259 |
| Operations | 75,922 | 255,823 | 78,824 | 63,800 | 76,990 | 77,344 |
| Debt Service | 6,138 | 6,149 | 6,150 | 6,150 | 6,141 | 6,142 |
| Cost Allocations | (44,266) | (86,140) | (50,767) | (47,374) | (43,294) | (42,351) |
| **Total Expenditures** | **176,882** | **327,225** | **215,303** | **203,965** | **219,907** | **216,394** |

*as amended

**as of 8/5/2025

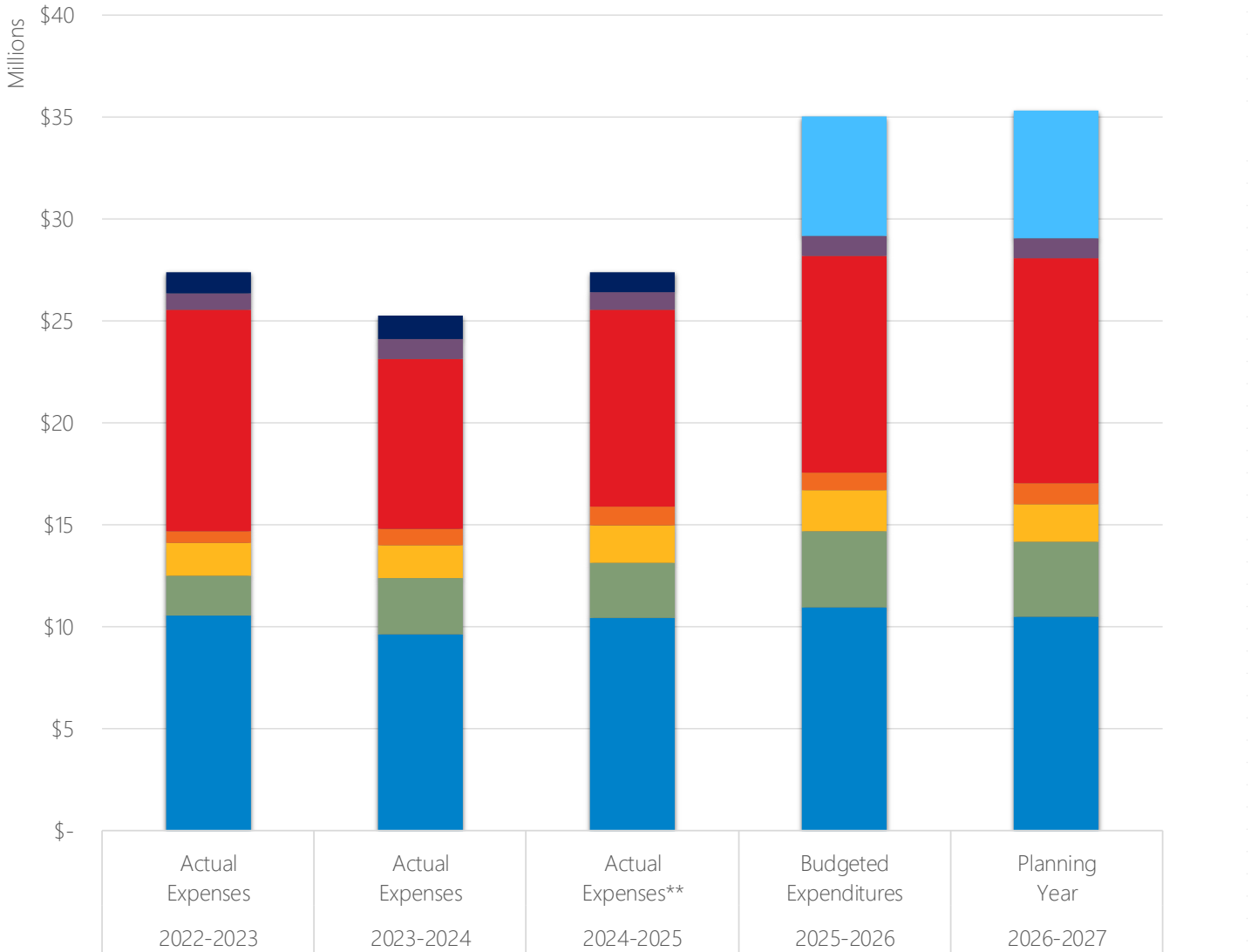
# Public Works Expenditures

| Budget Unit (General Fund) | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Streets & Traffic | 10,556,143 | 9,617,757 | 10,866,006 | 10,468,838 | 10,985,999 | 31.4% | 10,487,604 |
| Powell Bill | 1,970,639 | 2,806,132 | 2,750,248 | 2,666,675 | 3,716,466 | 10.6% | 3,716,466 |
| Traffic Signals | 1,568,202 | 1,592,922 | 2,031,811 | 1,874,508 | 2,010,752 | 5.7% | 1,818,915 |
| Traffic Services | 626,072 | 810,505 | 915,715 | 867,112 | 879,894 | 2.5% | 1,050,666 |
| Solid Waste & Recycling | 10,837,332 | 8,303,523 | 10,257,181 | 9,685,037 | 10,572,715 | 30.2% | 11,013,408 |
| Cemeteries | 796,570 | 974,956 | 877,837 | 822,866 | 996,233 | 2.8% | 949,906 |
| Buildings & Grounds*** | N/A | N/A | N/A | N/A | 5,868,412 | 16.8% | 6,295,359 |
| Fleet Services | 1,033,252 | 1,164,203 | 742,472 | 1,021,862 | - | 0.0% | - |
| **Total Expenditures** | **$ 27,388,210** | **$ 25,269,997** | **$ 28,441,270** | **$ 27,406,897** | **$ 35,030,471** | **100.0%** | **$ 35,332,324** |

* as amended

**as of 8/5/2025

***Buildings & Grounds prior year actuals are in the Internal Service Fund.



# Streets

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4510 - Streets

## Mission

Manage, inspect, perform maintenance, and enhance the safety and serviceability of the City of Concord's Street, Bike, and Pedestrian systems for the benefit and welfare of the traveling public.

## Major Services Provided

- Roadway Maintenance
- Minor Construction or Enhancement Projects
- Emergency Response and Inclement Weather Mitigation
- Traffic Engineering, Technical Support, Contract, and Customer Service
- Infrastructure Inspection, Quality Assurance, and Asset Management

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 36.00 | 36.00 | 36.00 | 36.00 | 36.00 |

## FY 24-25 Major Accomplishments

- Completed construction on the Lincoln Street bridge and added sidewalks for pedestrians to each side of the bridge.
- Resurfaced 20.6 lane miles in conjunction with the Powell Bill funds for the continuation of the Streets Preservation program.
- Phase 1 of the Spring Street Concrete Road Replacement took place between Fryling Avenue SW and Wilshire Avenue SW and included the removal of the existing concrete roadway, replacement of existing curb and gutter, rehabilitation of road subgrade, and laying asphalt roadway.

## FY 25-26 Budget Highlights

- Start the construction phase for the Cedar, Crowell, Glenn and Elm sidewalk projects, as part of the Pedestrian Improvement Plan (PIP).
- Design and begin construction of the White Street Bridge replacement.
- Resurface Union Street north and south of the Streetscape project.

## FY 26-27 Planning Year Goals

- Identify and design additional PIP projects to continue growing the City's sidewalk network.
- Evaluate and perform maintenance on City roads to enhance the durability, safety, and to increase the average pavement rating.
- Continue to participate in the funding of sidewalk and multi-use paths along NC Department of Transportation roadway projects.

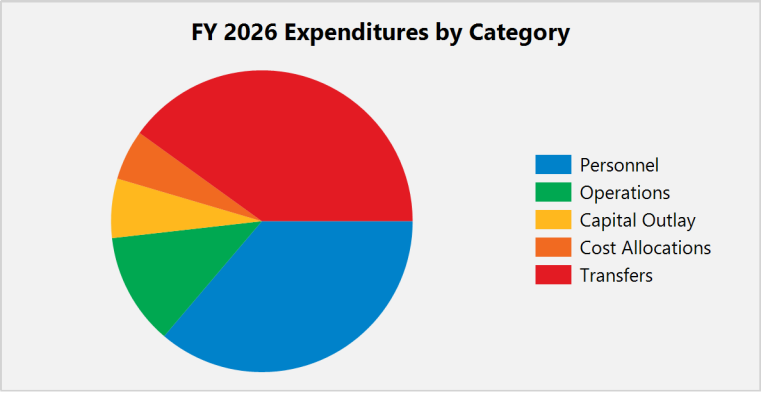
## Program & Strategy Enhancements

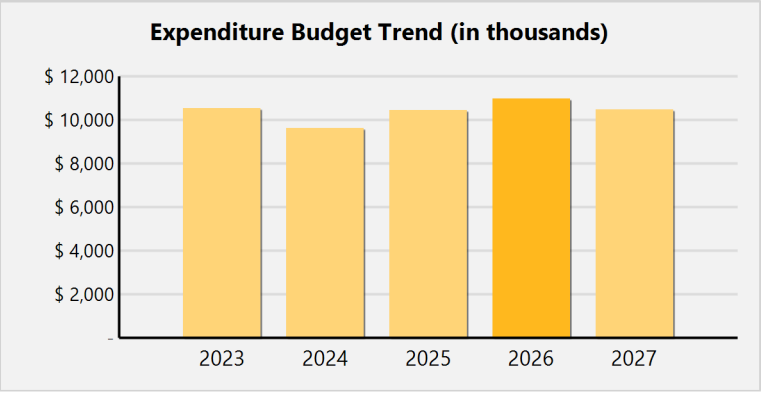
- Explore new methods for improved operational procedures to achieve higher benefit-cost ratios for all programs, services, and activities performed.
- Evaluate performance and effectiveness of operations using asset-resource management software.
- Participate in the UNC School of Government's Benchmarking Project.
- Utilize data from the consulting firm for Pavement Evaluation and Maintenance Budget Optimization to increase the effectiveness of current maintenance practices and ensure the best value is obtained for every dollar spent.
- Continue to work on the Sidewalk Inventory and Prioritization Project to identify key connections and gaps in the network to budget and plan projects that create a more complete pedestrian network throughout the city.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Infrastructure Inspection & Quality Assurance | Provide a system of regular inspections and project quality control on a continuing, systematic basis to serve both internal and external customers and to ensure Council Goals are met within the limits of fiscal constraints. | % of utility cut repairs and other non-pothole repair requests completed within 24 hours | 97% | 98% | 98% | 95% |
| | Roadway Maintenance & Construction | Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public to facilitate the movement of people, goods, and services. | % of reported potholes repaired within 24 hours | 98% | 98% | 98% | 95% |
| Safe & Connected City | Roadway Maintenance & Construction | Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public to facilitate the movement of people, goods, and services. | Average analysis time in days for traffic safety and speeding complaints | 10 | 11.26 | 9.2 | 30 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4510 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,703,984 | 3,109,054 | 3,743,328 | 3,727,703 | 3,979,017 | 4,035,955 |
| Operations | 3,288,953 | 1,179,299 | 1,384,555 | 1,106,377 | 1,317,320 | 1,346,022 |
| Capital Outlay | 205,122 | 769,358 | 916,776 | 846,437 | 698,144 | 112,500 |
| Cost Allocations | 752,339 | 600,045 | 421,346 | 388,321 | 591,518 | 593,127 |
| Transfers | 3,605,745 | 3,960,000 | 4,400,000 | 4,400,000 | 4,400,000 | 4,400,000 |
| **Total Expenditures** | **10,556,143** | **9,617,757** | **10,866,006** | **10,468,838** | **10,985,999** | **10,487,604** |

*as amended

**as of 8/5/2025

# Powell Bill

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4511 - Powell Bill

## Mission

Maintain and enhance the City of Concord's Street, Bike, and Pedestrian systems for the benefit and welfare of the traveling public through the restricted local use of state-shared motor vehicle fuel taxes.

## Major Services Provided

- Powell Bill Eligible Roadway Maintenance
- Minor Construction or Enhancement Projects
- Emergency Response and Inclement Weather Mitigation
- Traffic Engineering, Technical Support, Contract and Customer Service
- Infrastructure Inspection, Quality Assurance and Asset Management

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

## FY 24-25 Major Accomplishments

- Used Powell Bill funds to resurface 14.37 eligible lane miles within the city as part of the Streets Preservation program.
- Accepted 6.32 lane miles into the Local System, bringing the system total to 386.9 lane miles.
- Performed a pavement evaluation on City streets to identify areas of deterioration and potential safety hazards. The data will be used to prioritize resurfacing projects.

## FY 25-26 Budget Highlights

- Examine eligible streets to determine areas in need of improvements that can be constructed with available funding.

## FY 26-27 Planning Year Goals

- Focus on reducing the current street repaving cycle by maximizing the number of lane miles resurfaced and/or preserved with available Powell Bill funds.

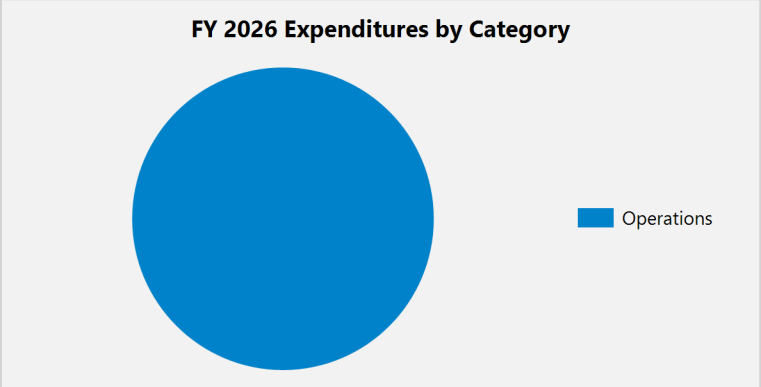
## Program & Strategy Enhancements

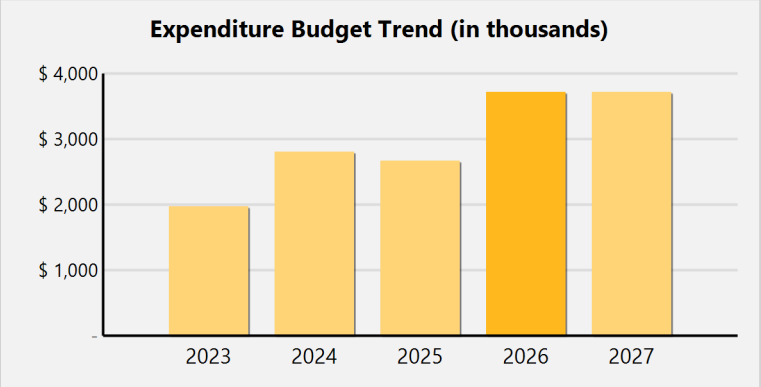
- Explore new methods to improve operational procedures to achieve higher benefit-cost ratios for all programs, services, and activities performed under Powell Bill line items.
- Use asset-resource management software to evaluate and maximize effectiveness and efficiency of Powell Bill operations.
- Monitor and quickly identify potential expenditure problems and improve management of assets through the use of quarterly budget and work plan review meetings.
- Participate in the UNC School of Government's Benchmarking Project to measure service profiles against other NC cities of comparable population size.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | **Bridge Maintenance & Upkeep** | Provide regular bridge maintenance on City bridges for the traveling public to keep this infrastructure in acceptable condition. | % of City bridges rated as "Not Deficient" on a bi-annual basis | 100% | 100% | 80% | 100% |
| | **Right-of-Way Operations** | Provide maintenance of City street rights-of-way for citizens and the traveling public to provide clean, visually appealing, and safe roadways. | % of mowing routes completed as scheduled during the mowing season | New Measure | 100% | 100% | 100% |
| | **Roadway Maintenance & Enhancement** | Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public in order to facilitate the movement of people, goods, and services at a safe, acceptable, and cost-effective level of service. | Average Pavement Rating of City streets | 70% | 72.78% | 74.97% | 70% |
| **Innovative & Sustainable Infrastructure** | **Roadway Maintenance & Enhancement** | Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public in order to facilitate the movement of people, goods, and services at a safe, acceptable, and cost-effective level of service. | % of lane miles rated at 80% or better on the Pavement Conditions Index (PCI) | New Measure | 48% | 49% | N/A |

## Budget Charts




## Budget By Category

| Budget Unit #: 4511 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 1,796,697 | 2,806,132 | 2,750,248 | 2,666,675 | 3,716,466 | 3,716,466 |
| Capital Outlay | 173,942 | - | - | - | - | - |
| **Total Expenditures** | **1,970,639** | **2,806,132** | **2,750,248** | **2,666,675** | **3,716,466** | **3,716,466** |

*as amended

**as of 8/5/2025

# Traffic Signals

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4513 - Traffic Signals

## Mission

Maintain, optimize, and enhance traffic control signals, intersection control beacons, and school zone flashers owned by the City of Concord and the NC Department of Transportation for the benefit and welfare of the traveling public. Additionally, the Signal Division assists in the maintenance of the City's fiber optic communications and camera network.

## Major Services Provided

- Maintain 176 Traffic Control Signals, 6 Intersection Control Beacons, 22 School Zone Flashers, and 106 Intersection Pedestrian Signals
- Maintain and operate 85 PTZ Traffic Cameras and 89 Security Cameras
- Signal diagnostic and optimization services
- Maintenance of 102+ miles of the City's fiber optic network
- Emergency response and resolution of service area signal problems

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 8.00 | 8.92 | 9.00 | 9.00 | 9.00 |

## FY 24-25 Major Accomplishments

- Transitioned signalization supplies to a new storage space that allows for quicker response for emergency callbacks.
- Eliminated emissions output during signal timing investigations by performing them with an electric vehicle.
- Shortened the response time for locate requests and decreased the frequency of utility cuts due to the hiring of an additional signal utility locator.

## FY 25-26 Budget Highlights

- Engage with an engineering consultant to begin upgrading our Advanced Traffic Management software to meet NCDOT's requirements.
- Complete the upgrades to the signal detection system for the remaining signals from the outdated system to be cost effective.
- Upgrade the Traffic Management Center's video monitoring system.

## FY 26-27 Planning Year Goals

- Continue funding to supplement NCDOT requirements for regular and routine signal maintenance on City and NCDOT area signals.
- Provide regularly scheduled maintenance on signals systems to enhance the traveling public on City streets.
- Electrify the buckets and line trucks to reduce and/or eliminate idling emissions.

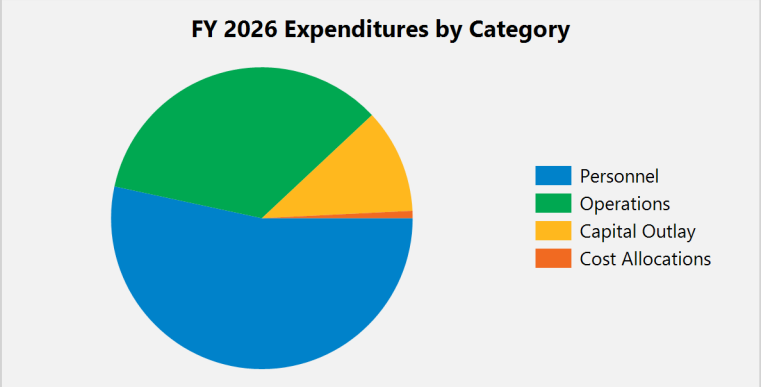
## Program & Strategy Enhancements

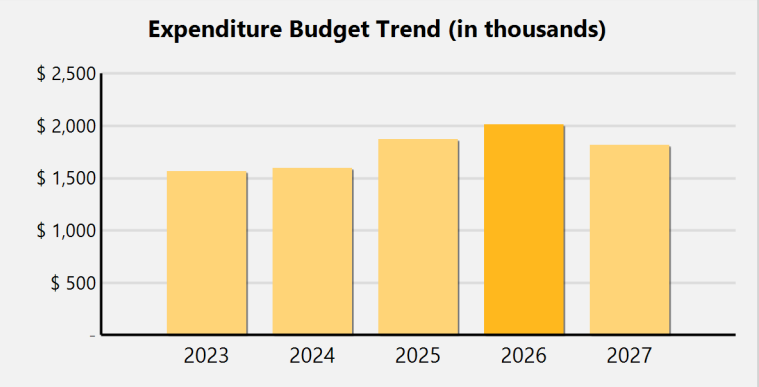
- Expand integrated signal communication and traffic management software to improve efficiency of operations at the Traffic Management Center.
- Explore new methods to improve operational procedures to achieve higher benefit cost ratios for all programs, services, and activities.
- Focus on advancing skill level by continuing education and attending training opportunities through NCDOT and ISMA courses.
- Plan for additional staff and equipment required for maintenance of projected Traffic Signal growth due to planned City, NCDOT and development projects from 163 current Traffic Signals to an estimated 170 in the next 5 years and 200 in the next 10 years.
- Monitor and identify potential expenditure problems and improve management of assets using quarterly budget and work plan review meetings.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Signal Optimization | Provide regular, scheduled maintenance or optimization service on system signals to the traveling public to meet or exceed NCDOT standards. | % of NCDOT traffic signals receiving preventative maintenance (Schedule C) each year | 100% | 100% | 100% | 100% |
| | | | % of NCDOT traffic signals that receive timing optimization (Schedule D) each year | 50% | 27% | 15% | 66% |
| | Signal, Beacon, & Flasher Maintenance | Provide programmed maintenance and emergency service to signals, beacons and flashers in order to ensure public confidence in the Concord area's signalized traffic control system. | % of repairs to traffic signal indication failures within 24 hours | 100% | 100% | 100% | 100% |
| Safe & Connected City | Signal, Beacon, & Flasher Maintenance | Provide programmed maintenance and emergency service to signals, beacons and flashers in order to ensure public confidence in the Concord area's signalized traffic control system. | % on-site response to malfunctioning traffic signals made within 2 hours | 100% | 100% | 100% | 100% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4513 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 755,814 | 825,883 | 1,032,206 | 1,025,886 | 1,073,365 | 1,087,470 |
| Operations | 444,221 | 596,386 | 911,413 | 771,568 | 696,632 | 703,057 |
| Capital Outlay | 281,258 | 108,153 | 35,000 | 27,500 | 225,000 | 10,000 |
| Cost Allocations | 86,909 | 62,501 | 53,192 | 49,554 | 15,755 | 18,388 |
| **Total Expenditures** | **1,568,202** | **1,592,922** | **2,031,811** | **1,874,508** | **2,010,752** | **1,818,915** |

*as amended

**as of 8/5/2025

# Traffic Services

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4514 - Traffic Services

## Mission

Maintain, evaluate, and enhance traffic control signs, pavement markings, and traffic safety measures on the City of Concord's Street, Bike, and Pedestrian Systems for the benefit and welfare of the traveling public.

## Major Services Provided

- Maintenance of Traffic Control Signage and Pavement Markings
- Traffic Services Technical Assistance as related to Work Zone, Detour Routing, and Special Events signage
- Emergency response and resolution of service area signage problems
- Design and Install Custom Signs and Decals for Internal Customers and for Recognized Neighborhoods

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |

## FY 24-25 Major Accomplishments

- Acquired a new plotter to expand the capability and efficiency of making intricate decals and signs for internal and external requests.
- Installed 275 traffic signs and 64 street blades across the city for a total of 339 signs.
- Purchased a Toolcat with attachments to maneuver barricades and to assist with striping operations.

## FY 25-26 Budget Highlights

- Explore new methods to improve operational procedures and achieve cost savings for all programs, services, and activities.
- Coordinate with other departments to support traffic and pedestrian control associated with special events and City activities.

## FY 26-27 Planning Year Goals

- Create a maintenance crew to routinely refresh and re-stripe City roads and facilities.
- Identify and perform in-house striping throughout the city as needed.
- Continue the maintenance of Regulatory and Warning sign maintenance programs.

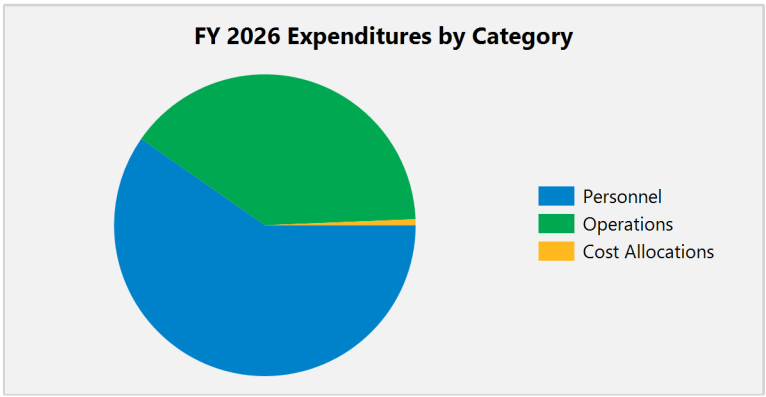
## Program & Strategy Enhancements

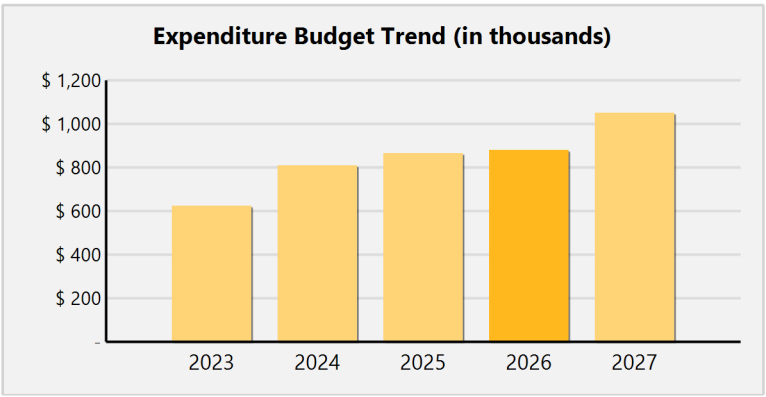
- Explore new methods to improve operational procedures to achieve cost savings for all programs, services, and activities.
- Use asset-resource management programs to provide prompt replacement of deficient or missing regulatory and warning signs and to evaluate performance effectiveness.
- Monitor and identify potential expenditure problems and improve the management of assets using quarterly budget and work plan review meetings.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Communications & Partnerships | Custom Signs & Decals | Provide custom sign and decal services to internal customers and Recognized Neighborhoods to support emergency vehicle identification and recognition goals. Provide signing of Zoning Public Hearing Notices for Concord Development Services Department to meet time posting requirements under the NC General Statues. | % of internal sign requests completed within 2 weeks | 100% | 100% | 85% | 100% |
| | | | % of rezoning/special use notice postings completed within the work order timeframe | 100% | 100% | 100% | 100% |
| Core City Service | Traffic Control Signage & Pavement Markings | Maintain and provide traffic control signs and pavement markings for the traveling public to promote safety and the orderly movement of traffic. | % of STOP sign knock downs responded to within 1 hour | 100% | 100% | 99% | 100% |
| | | | % of in-field work orders for regulatory or warning sign replacements made within 72 hours | 100% | 80% | 95% | 100% |
| | | | % of sign replacements made within 1 week | 100% | 60% | 85% | 100% |
| Safe & Connected City | Traffic Control Signage & Pavement Markings | Maintain and provide traffic control signs and pavement markings for the traveling public to promote safety and the orderly movement of traffic. | % of small-scale pavement markings completed within 6 months of request | New Measure | 50% | 50% | 100% |
| | Traffic Services Technical Assistance | Provide technical assistance to internal customers to support their work operations where temporary traffic control set-ups or pavement markings are warranted. | % of on-call assistance for utility emergencies or incident operations made within 2 hours | 100% | 100% | 100% | 100% |

## Budget Charts



## Budget By Category

| Budget Unit #: 4514 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 435,083 | 449,335 | 522,272 | 525,147 | 525,262 | 521,540 |
| Operations | 117,627 | 198,025 | 326,438 | 264,331 | 349,013 | 402,618 |
| Capital Outlay | 23,330 | 150,431 | 62,115 | 73,147 | - | 120,000 |
| Cost Allocations | 50,032 | 12,713 | 4,890 | 4,488 | 5,619 | 6,508 |
| **Total Expenditures** | **626,072** | **810,505** | **915,715** | **867,112** | **879,894** | **1,050,666** |

*as amended

**as of 8/5/2025

# Solid Waste & Recycling

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4520 - Solid Waste & Recycling

## Mission

Provide residential garbage, recycling, and yard waste collection/disposal. Solid Waste & Recycling also provides residential and businesses with waste reduction and recycling opportunities to protect, preserve, and enhance public health, safety, and the physical environment.

## Major Services Provided

- Residential Garbage, Bulky, and Recycling Collection
- Yard Waste Collection
- White Goods, Metal, Tires, Electronic Waste and Building Material Collection
- Small Business Garbage and Recycling Collection
- Cart Management Activities

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 44.27 | 60.93 | 62.10 | 62.10 | 62.10 |

## FY 24-25 Major Accomplishments

- Completed the second year of transition to City-provided solid waste services with a reduction in customer complaints and a higher diversion rate of recyclable material from the landfill.
- Increased recycling contamination awareness through issuing door tags, letters of violation, and as a last resort, removal of recycling carts when efforts have not prompted reductions in contamination.
- Implemented a new yard waste fee structure based on volume to cover collection and disposal costs. The changes resulted in more manageable daily routes and diversion of workers and/or helper roles to other areas within the department.

## FY 25-26 Budget Highlights

- Work with IT staff to identify and implement a viable option to replace the outdated Mobile 311 system with a similar product to locate and direct collection of yard waste and bulk waste.
- Continue to use Routeware data to address areas throughout the city where recycling contamination is highest, along with low set out rates. As a result, education and outreach efforts will continue to expand, become more neighborhood-based, and will be published in multiple languages.
- Implement contract washing of garbage and recycle trucks on a weekly basis, improving the cleanliness and operational maintenance of our automated fleet.
- Work with community partners and vendors to identify waste reduction strategies and begin implementing the strategies that the City has responsibility to manage.
- Further integrate cart management functions, including inventory of carts and individual components, into the Routeware platform.

## FY 26-27 Planning Year Goals

- Hire and onboard a Safety Coordinator for the department, that will help train Solid Waste staff and make sure that safety protocols are being followed.
- Create more robust data collection methods for the capture of recycling contamination information from the field and automate the data into dashboards to aid in making informed decisions.

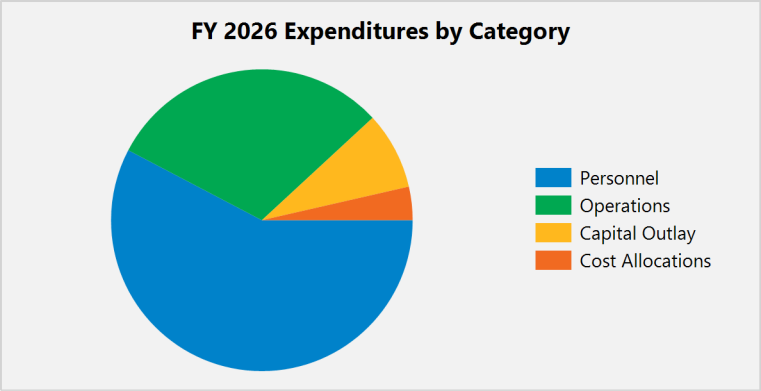
## Program & Strategy Enhancements

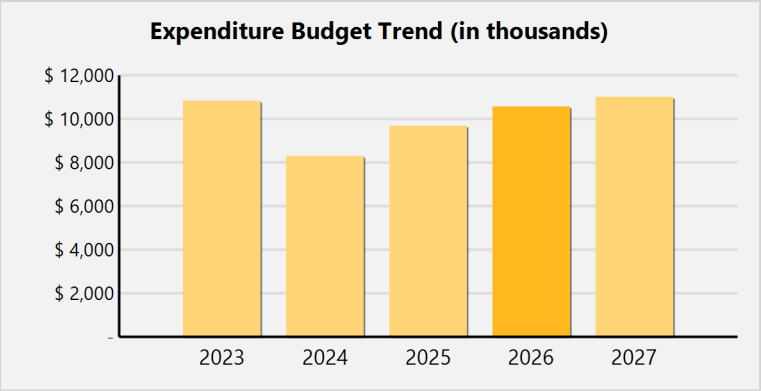
- Monitor collection routes for efficiency and effectiveness as designed.
- Promote recycling participation using CARTology, website enhancements, social media, direct mail, neighborhood, and other practical outreach measures to grow recycling participation and collect "clean" tons of recyclables.
- Utilize data driven decision making in all aspects of waste collection and resource allocation.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Residential Garbage/ Bulky/ Recycling Collection | Provide residential garbage, bulky, and recycling collection to City residents to maintain a safe and healthy living environment for present and future generations to live, grow, and work. | # of complaints per 1,000 collection points (Garbage, Recycling, & Bulky) | 82 | 70 | 43 | 30 |
| | | | Tons of garbage collected per 1,000 population | 299 | 336 | 321 | 300 |
| | | | % of customers participating in curbside recycling | 47% | 59% | 67% | 65% |
| | | | Average # of pounds of recyclables collected per household in curbside recycling | 247 | 309 | 350 | 400 |
| | Yard Waste Collection | Provide yard waste collection to City residents to keep neighborhoods clean and attractive. | Yard Waste Pounds per Collection Point (excludes loose leaf) | 345 | 410 | 333 | 350 |
| | | | # of tons of yard waste collected per Collection FTE (excludes loose leaf) | 202 | 281 | 232 | 300 |
| Innovative & Sustainable Infrastructure | Outreach & Education | Provide residents and businesses with outreach and education on garbage, bulky, and recycling collection. | % of collection points that are signed up for CARTology app reminders | 35% | 39.8% | 42.2% | 50% |
| | | | Diversion rate of recycling tons/tons landfilled | New Measure | New Measure | 15.3% | 20% |
| | | | # of community outreach events and educational campaigns | New Measure | New Measure | 83 | 100 |

## Budget Charts



## Budget By Category

| Budget Unit #: 4520 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,835,672 | 4,786,694 | 5,554,321 | 5,511,378 | 6,098,133 | 6,299,545 |
| Operations | 7,034,759 | 2,880,636 | 3,185,704 | 2,892,946 | 3,219,750 | 3,365,671 |
| Capital Outlay | 636,103 | 409,584 | 1,221,746 | 1,008,635 | 877,000 | 962,000 |
| Cost Allocations | 330,798 | 226,609 | 295,410 | 272,078 | 377,832 | 386,192 |
| **Total Expenditures** | **10,837,332** | **8,303,523** | **10,257,181** | **9,685,037** | **10,572,715** | **11,013,408** |

*as amended

**as of 8/5/2025

# Cemeteries

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4540 - Cemeteries

## Mission

Provide efficient, professional, and comprehensive care and maintenance of the City cemeteries.

## Major Services Provided

• Cemetery Operations

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 9.00 | 9.10 | 9.10 | 9.10 | 9.10 |

## FY 24-25 Major Accomplishments

- Relocated the Cemetery Manager's office to the Brown Operations Center, creating opportunities for interaction with administration and other division managers.
- Converted office space at the Cemetery office to a comfortable meeting space where Cemetery leadership can meet with the citizens and customers from all three City cemeteries. The renovations also added an additional work space for a second crew leader, eliminating the need to share the same office space.
- The East Oak Addition to the West Concord Cemetery was surveyed, mapped, and laid out in order to provide space for 98 more graves.

## FY 25-26 Budget Highlights

- Expand the existing columbarium at Oakwood Cemetery.
- Automate cemetery gates to ensure consistent and timely opening and closing. The automated gates will offset $8,500 annually in operating costs that are currently in place to have a contract employee manually open and close the gates each day.
- Implement a Cemetery Worker II ladder progression to provide growth opportunities for dedicated team members.

## FY 26-27 Planning Year Goals

- Review progress and achievements met for the Cemetery Worker II ladder progression.
- Continue to correct erosion issues in cemeteries.
- Review cost savings and citizen satisfaction due to automating the cemetery gates.

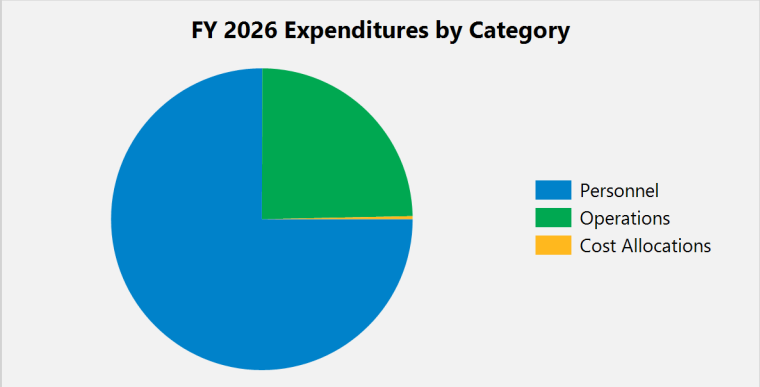
## Program & Strategy Enhancements

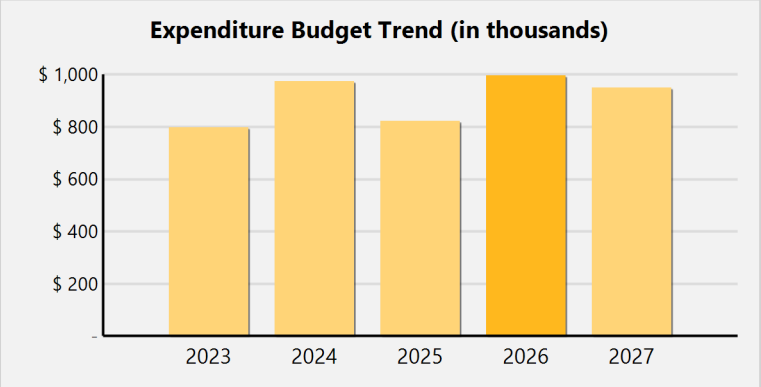
- Continue beautification efforts at all three cemeteries enhancing these City assets for the use of the residents of Concord.
- Identify City-wide opportunities for upward mobility for interested team members; ensure that each team member is educated on the tuition assistance program and other City benefits.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Cemetery Operations** | Provide efficient, accurate, and professional burial services. Maintain the Cemetery grounds to the highest standards to meet or exceed visitor expectations. | % of Cemetery mowing completed on time | 97% | 0% | 97% | 100% |
| | | | # of funerals completed annually | New Measure | New Measure | 140 | N/A |

## Budget Charts




### Budget By Category

| Budget Unit #: 4540 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 533,434 | 511,815 | 596,455 | 587,121 | 747,667 | 762,239 |
| Operations | 151,652 | 163,572 | 194,668 | 164,598 | 245,287 | 183,841 |
| Capital Outlay | 49,677 | 139,184 | 69,086 | 54,716 | - | - |
| Cost Allocations | 61,807 | 22,385 | 17,628 | 16,430 | 3,279 | 3,826 |
| Transfers | - | 138,000 | - | - | - | - |
| **Total Expenditures** | **796,570** | **974,956** | **877,837** | **822,866** | **996,233** | **949,906** |

*as amended

**as of 8/5/2025

# Fleet Services

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4550 - Fleet Services

## Mission

Provide City departments with the most timely and cost-effective vehicle/equipment maintenance, repair, and fueling services. Our focus is to maintain a competitive advantage by providing the best value to our customers, which will in turn allow for a greater level of service to Concord citizens.

## Vision

Fleet Services seeks to provide the most efficient management of City assets and resources in an environmentally responsible manner. We fully recognize if we are not customer driven, our vehicles won't be either.

## Major Services Provided

- Vehicle / Equipment Maintenance
- Fueling Services
- Vehicle / Equipment Specifications / Purchasing
- Vehicle / Equipment Disposal
- CDL and other driver training

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |

## FY 24-25 Major Accomplishments

- Began construction of the new Fleet building.
- Brought CDL (Commercial Drivers License) testing in-house after completing the requirements of the Testing Certification.
- Successfully performed scheduled maintenance on the City fleet.

## FY 25-26 Budget Highlights

- Increasing maintenance costs are being driven by higher prices for vehicle parts, tires for Solid Waste trucks and Fire apparatus, and repairing damaged vehicles due to wrecks.
- Complete the construction of the new Fleet building and transition operations to the new facility.
- Monitor the lead time for vehicles so that vehicles are delivered to departments on time.

## FY 26-27 Planning Year Goals

- Request an additional Maintenance Mechanic to help balance the workload of the department.
- Encourage staff to participate in the City's Career Development program by encouraging additional means of training and certification.
- Continue to develop all 2nd shift team members by enhancing their skillset and efficiency.

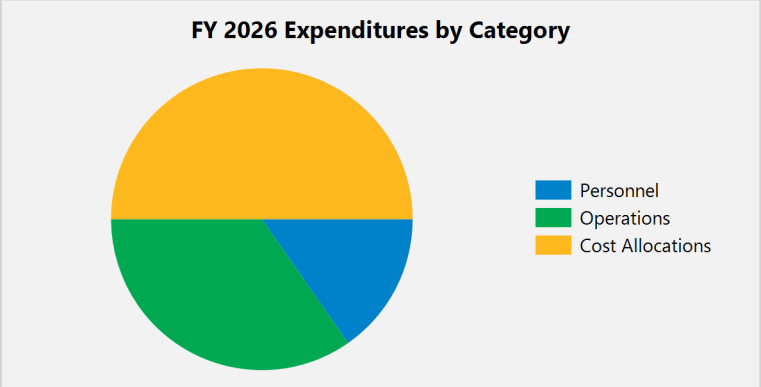
## Program & Strategy Enhancements

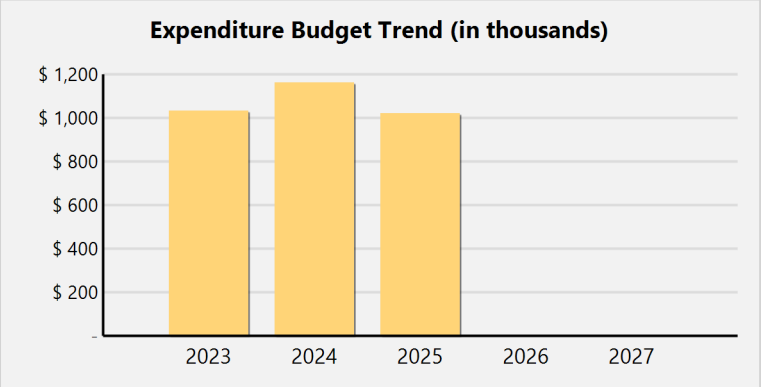
- Leverage dashboards to monitor departmental performance indicators using data from the fleet management software.
- Encourage team members to utilize the City's Career Development program to increase their skillset and pay.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Maintenance** | Provide high quality and timely vehicle maintenance for City departments to achieve maximum fleet availability and high customer satisfaction. | % of work orders completed within 24 hours | 99% | 99% | 0% | 99% |
| | | | % of work orders that require repeat repairs within 30 days | 0.54% | 0.24% | 0% | 0.4% |
| | | | Fleet Availability Rate | 99% | 98.1% | 0% | 99% |

## Budget Charts




### Budget By Category

| Budget Unit #: 4550 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,234,334 | 1,372,632 | 1,597,065 | 1,575,816 | 1,709,104 | 1,802,327 |
| Operations | 3,540,415 | 4,219,082 | 4,842,296 | 4,238,441 | 3,876,708 | 4,323,217 |
| Capital Outlay | 1,737 | 28,263 | 7,540 | 7,540 | - | - |
| Cost Allocations | (3,743,234) | (4,455,774) | (5,704,429) | (4,799,936) | (5,585,812) | (6,125,544) |
| **Total Expenditures** | **1,033,252** | **1,164,203** | **742,472** | **1,021,862** | **-** | **-** |

*as amended

**as of 8/5/2025

# Buildings & Grounds Maintenance

*Fund:* 100 - General Fund *Functional Area:* Public Works *Budget Unit:* 4999 - Buildings & Grounds Maintenance

## Mission

Maintain City-owned buildings, parks, and greenways to the highest standards with the goal of delivering the best possible facilities for use by the public and City employees.

## Vision

The Buildings & Grounds Department will support City departments while prioritizing Customer Service, Sustainability, and Dependability.

## Major Services Provided

- Building Maintenance
- Custodial Services
- Grounds Maintenance
- Urban Forestry

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 58.83 | 59.50 | 59.50 | 59.50 | 59.50 |

## FY 24-25 Major Accomplishments

- Worked with IT to further tailor CityWorks and enhance reporting for work completed by different divisions. These updates will be a valuable tool in assessing departmental efficiencies and projecting departmental growth.
- Reclassified a Grounds Worker position to the City's first Tree Specialist in FY25. This position is the "boots on the ground" doing the field work while the City Arborist conducts plan review and facilitates the administrative aspect of the Urban Forestry Division. This reclassification has allowed for the department to complete specialized work in the Urban Forestry Division.
- Began offering ladder progression opportunities for Grounds Worker staff. This will offer a step between Grounds Worker and Grounds Crew Supervisor to those who otherwise would not have had an opportunity for upward mobility. The additional education and training required benefit the co-worker and the City.

## FY 25-26 Budget Highlights

- Departmental funding moved from the Internal Service Fund to the General Fund. This transition will allow the Buildings & Grounds Department to provide better service for City departments.
- Achieved the designation of "Tree City USA" for the fifth consecutive year and achieved the "Improvement Award" for the first time. Receiving the Tree City USA designation aligns with Goal 4 of the City's Strategic Plan.

## FY 26-27 Planning Year Goals

- Measure the effectiveness of new data collection procedures.
- Continue to analyze the staff commitments and operating impacts from Parks & Recreation bond referendum projects coming online.

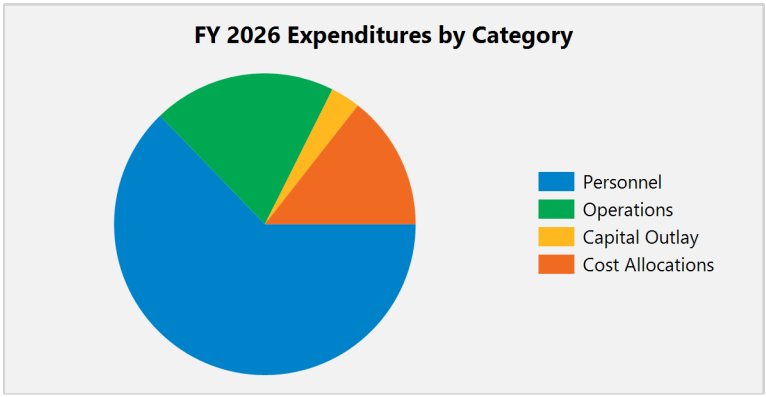
## Program & Strategy Enhancements

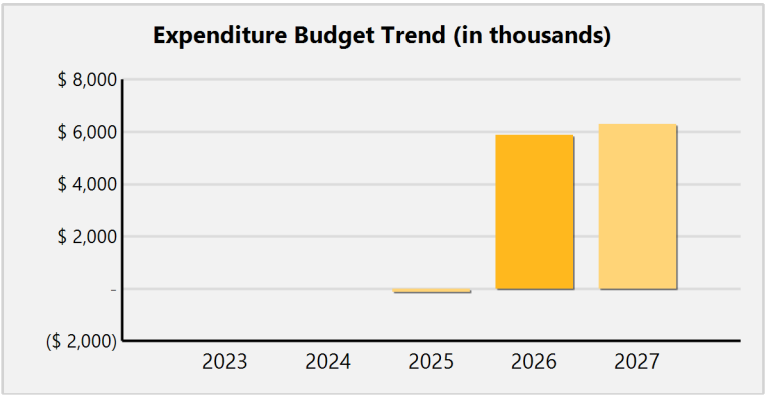
- Encourage staff to participate in career development and encourage those striving to elevate themselves to Grounds Worker II.
- Identify City-wide opportunities for upward mobility for interested team members; ensure that each team member is educated on the tuition assistance program and other City benefits

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Building Maintenance | Provide timely responses to and completion of routine and emergency maintenance calls to ensure safe and productive working environments. Provide quality custodial services to City employees/customers to provide a clean and safe working environment. | % of HVAC Requests Completed Within 24 Hours | 97% | 95% | 90% | 96% |
| | | | % of Electrical Maintenance Requests Completed Within 2 Days | 90% | 90% | 95% | 88% |
| | | | % of routine building maintenance requests completed within 2 days | 95% | 99% | 95% | 96% |
| | | | % of custodial requests completed within 4 hours | 99% | 99% | 100% | 100% |
| | | | % of City employees rating satisfaction with custodial services as "very good" or "good" | 100% | 99% | 99% | 98% |
| | Grounds Maintenance | Provide professional turf care and timely mowing service to the various departments and citizens to meet aesthetic and performance expectations of recreational turf areas. Provide the highest level of public park facility maintenance to meet or exceed expectations of visitors. | % of mowing schedules completed on-time | 98% | 98% | 95% | 96% |
| | | | % of planting beds maintained quarterly | New Measure | New Measure | 99% | N/A |
| Unique Places & Destinations | Urban Forestry | Have well-maintained forest space in our communities, City facilities, parks, and greenways that will allow residents to enjoy all the benefits that trees provide and will create attractive venues to improve business traffic and increase property value. | Ratio of trees replaced per tree removed | 5.02 | 2.01 | 8.28 | 2 |
| | | | % of tree acreage planted of total land permitted for development | -1% | 5.16% | 6.8% | N/A |
| | | | Spending on trees per capita | $2.54 | $4.14 | $4.9 | $2 |

## Budget Charts



## Budget By Category

| Budget Unit #: 4999 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | - | 4,077,632 | - | 4,752,756 | 5,174,010 | 5,429,605 |
| Operations | - | 1,094,257 | - | 1,050,171 | 1,619,493 | 1,689,561 |
| Capital Outlay | - | - | - | - | 263,290 | 448,620 |
| Cost Allocations | - | (6,244,933) | - | (5,924,474) | (1,188,381) | (1,272,427) |
| Transfers | - | 630,524 | - | - | - | - |
| Depreciation & Amortization | - | 177,054 | - | - | - | - |
| Non-Operating Expenses | - | 265,467 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **(121,547)** | **5,868,412** | **6,295,359** |

*as amended

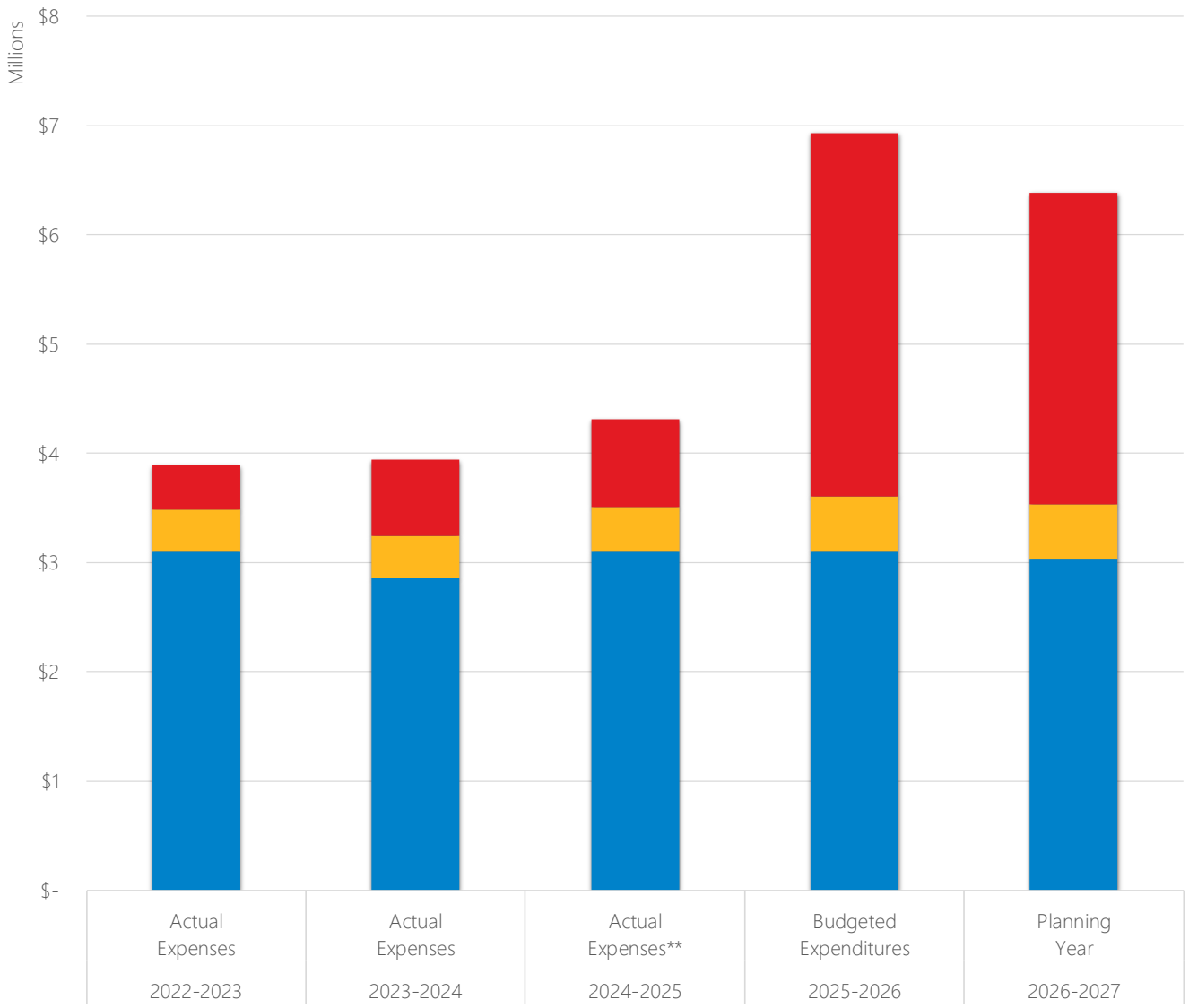
**as of 8/5/2025

# Economic Development Expenditures

| Budget Unit (General Fund) | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Planning & Neighborhood Developme | 3,105,735 | 2,855,831 | 3,185,220 | 3,105,537 | 3,107,131 | 44.8% | 3,037,960 |
| Transportation Planning | 381,688 | 389,223 | 471,775 | 407,185 | 498,250 | 7.2% | 498,250 |
| Business Services | 404,950 | 697,833 | 859,983 | 796,738 | 3,328,406 | 48.0% | 2,851,948 |
| **Total Expenditures** | **$ 3,892,374** | **$ 3,942,887** | **$ 4,516,978** | **$ 4,309,459** | **$ 6,933,787** | **100.0%** | **$ 6,388,158** |

* as amended

**as of 8/5/2025



# Planning & Neighborhood Development

*Fund:* 100 - General Fund *Functional Area:* Economic Development *Budget Unit:* 4910 - Planning & Neighborhood Development

## Mission

Provide courteous, effective, and accurate planning, development, and inspection services to City of Concord residents and development community to build a thriving, prosperous, and safe community that enhances the quality of life for all residents of the City of Concord.

## Core Values

The Planning Department takes ownership of its actions by being accountable. The department communicates to inform and engage coworkers and the community and works collaboratively to provide excellent service.

## Major Services Provided

- Development Plan Review and Permitting
- Public Hearings: Planning & Zoning Commission, Board of Adjustment, and the Historic Preservation Commission
- Downtown Development
- CDBG/HOME Program
- Long-range planning in partnership with citizens
- Coordinate Economic Development in partnership with the Cabarrus Economic Development Corp.
- Small Area and Corridor Plans

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 19.00 | 18.00 | 18.43 | 18.45 | 18.45 |

## FY 24-25 Major Accomplishments

- Completed updates to the Historic Handbook and implemented historic districts at North and South Union Streets and the Edgewood locations.
- Updated CDO section 9.5 Residential (NRD) Neighborhood Infill Residential District to allow for development and redevelopment of housing in underutilized areas.
- Continued community development and affordable housing efforts by constructing two affordable homes for sale, renovation of numerous existing housing units, working with the developer of the Coleman Mill redevelopment, pursuing the purchase of land for affordable housing, and partnering with the Housing Department on the redevelopment of the public housing properties.

## FY 25-26 Budget Highlights

- Continue to work on major economic development and downtown projects including Eli Lilly and Red Bull/Rauch and complete Union Streetscape improvements.
- Conduct weekly staff meetings to discuss all upcoming projects including those that appear before various boards and commissions regarding design, site plan layout and other issues.
- Advance to final stages of the Logan Neighborhood National Register of Historic Places nomination.

## FY 26-27 Planning Year Goals

- Complete the Bruton Smith/Concord Mills Small Area Plan (The Boulevards).
- Continue to monitor all upcoming projects including those that appear before various boards and commissions regarding design, site plan layout and other issues.
- Improve coordination with other departments to ensure that projects stay on track and problems are identified and addressed early in the process.
  Advance to final stages of the Logan Neighborhood National Register of Historic Places nomination.

## Program & Strategy Enhancements

- Implement the City's Strategic Plan by creating economic opportunities for individuals and businesses, expanding housing choices, enhancing communication with residents by using technology and engage the public through educational programming and events.
- Continue to evaluate, improve and refine the plan review process to make it more efficient and customer friendly.

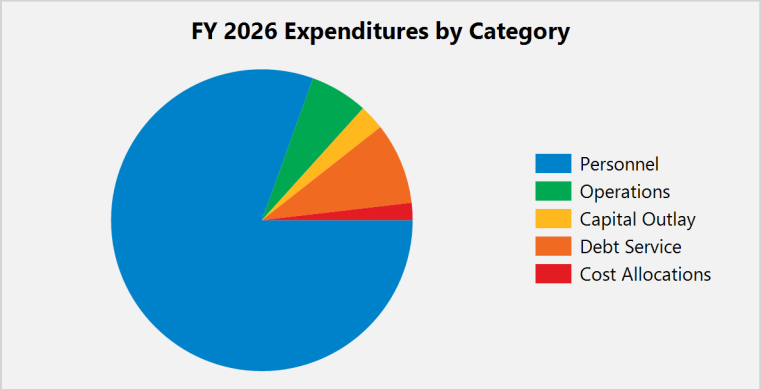
## Performance Summary

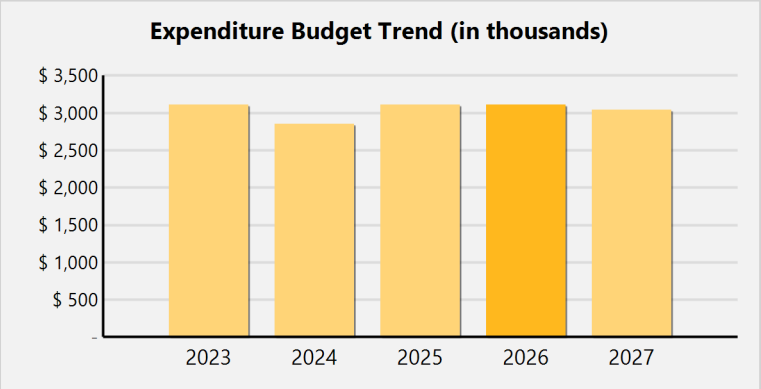
| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Zoning Cases & Public Hearing** | Provide due process for the community so that zoning requests are processed in accordance with state and local laws; and that complete, factual, and accurate information is provided to City boards so that board members can make well-educated decisions pertaining to zoning and development. | # of non-statutory text amendments to the Concord Development Ordinance approved | 0 | 4 | 5 | 2 |
| | | | # of Zoning Map Amendments approved | 0 | 10 | 19 | 10 |
| **Economic Opportunities** | **Development Plan Review** | Provide an accurate and timely review for the development community to ensure that requirements of the ordinance are met and quality development in the City is achieved. | # of plans submitted through Accela | 1,166 | 782 | 1,269 | 700 |
| | **Permitting** | Provide accurate and timely issuance of development permits to developers and citizen to ensure compliance with local ordinances. | # of approved single family residential units that receive a permit | 0 | 219 | 363 | 205 |
| | | | # of approved single family residential attached units that receive a permit | 0 | 118 | 217 | 100 |
| | | | # of permitted two, three, or four family residential units | 81 | 4 | 4 | 2 |
| | | | # of multi-family residential units approved and permitted | 0 | 0 | 428 | 75 |
| | | | # of commercial building permits approved | 0 | 33 | 90 | 30 |
| | | | # of industrial building permits issued | 0 | 0 | 11 | 2 |
| | | | # of sign permits issued | 151 | 50 | 133 | 50 |
| | | | # of Certificates of Compliance that are issued on the first inspection | 0 | 235 | 343 | 220 |
| | | | # of zoning clearance permits for additions and/or accessories | 46 | 249 | 483 | 10 |
| | | | # of Temporary Use Permits issued | 40 | 23 | 41 | 15 |
| | **Subdivisions of Land** | Ensure that land in the City is subdivided in a manner that provides for quality of life and orderly growth, and that natural resources are protected. | # of new lots recorded by the Cabarrus County Register of Deeds-Preliminary Subdivision Plats | 0 | 2 | 1,062 | 100 |
| | | | # of lots approved-Preliminary Subdivision Plats | 4 | 2 | 13 | 2 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Economic Opportunities** | **Zoning Cases & Public Hearing** | Provide due process for the community so that zoning requests are processed in accordance with state and local laws; and that complete, factual, and accurate information is provided to City boards so that board members can make well-educated decisions pertaining to zoning and development. | # of Certificates of Appropriateness issued in Historic Districts | 20 | 11 | 33 | 5 |
| | | | # Special Use Permits approved | 1 | 0 | 1 | 1 |
| | | | # of variances brought to the Board of Adjustment | 0 | 0 | 0 | 0 |

## Budget Charts




### Budget By Category

| Budget Unit #: 4910 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,853,362 | 2,020,172 | 2,339,650 | 2,330,182 | 2,501,572 | 2,531,557 |
| Operations | 303,250 | 286,576 | 246,884 | 201,763 | 192,332 | 176,502 |
| Capital Outlay | 212,774 | 58,276 | 40,967 | 35,923 | 84,000 | - |
| Debt Service | 271,628 | 272,114 | 272,159 | 272,159 | 271,760 | 271,805 |
| Cost Allocations | 464,722 | 217,593 | 285,559 | 265,511 | 57,467 | 58,096 |
| Transfers | - | 1,100 | - | - | - | - |
| **Total Expenditures** | **3,105,735** | **2,855,831** | **3,185,220** | **3,105,537** | **3,107,131** | **3,037,960** |

*as amended

**as of 8/5/2025

# Transportation Planning

*Fund:* 100 - General Fund *Functional Area:* Economic Development *Budget Unit:* 4915 - Transportation Planning

## Mission

Transportation Planning is accomplished through local urban design efforts and a cooperative partnership with the Cabarrus-Rowan Metropolitan Planning Organization (CRMPO). CRMPO plans for regional transportation needs including highway, transit, air, bicycle, and pedestrian facilities within both Cabarrus and Rowan counties as well as connections to the greater Metrolina Area. Concord is the lead agency and Transportation Department staff serves as members and alternates to the CRMPO's Technical Coordinating Committee.

## Major Services Provided

- Support for local urban design efforts
- MPO transportation planning
- Regional coordination on transportation issues in the Charlotte metro area

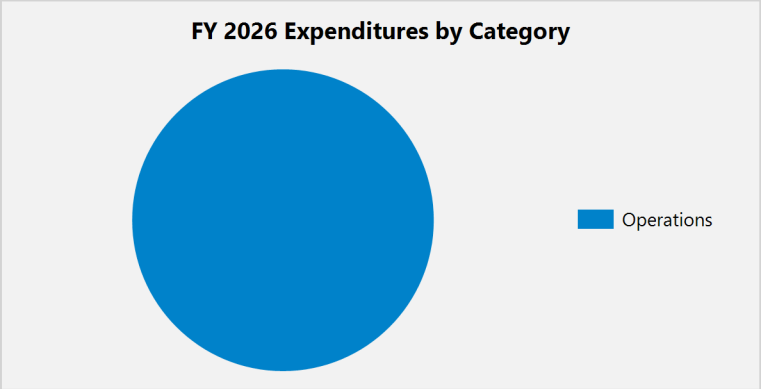
### FTE Summary

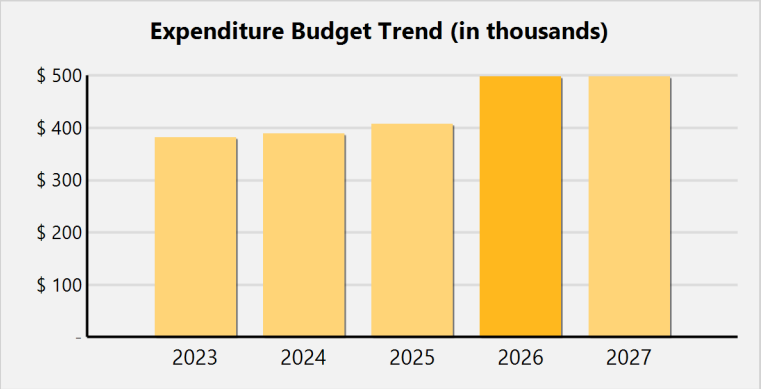
| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

## Major Accomplishments and Performance Goals

- Improve communication efforts between the City and fellow jurisdictions within the CRMPO.
- Support efforts and interagency communications for ranking State Transportation Improvement Program (STIP) Projects using data driven criteria.
- Coordinate and work within the CRMPO and with the state the Comprehensive Transportation Plan (CTP) and the Regional Model for the metropolitan area.
- Identify special studies for potential improvements on corridors for regional transportation needs including highway, transit, air, bicycle, and pedestrian facilities within the city.

## Budget Charts




## Budget By Category

| Budget Unit #: 4915 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 381,688 | 389,223 | 471,775 | 407,185 | 498,250 | 498,250 |
| **Total Expenditures** | **381,688** | **389,223** | **471,775** | **407,185** | **498,250** | **498,250** |

*as amended

**as of 8/5/2025

# Business Services

*Fund:* 100 - General Fund *Functional Area:* Economic Development *Budget Unit:* 4920 - Business Services

## Mission

The Business Services team encourages business growth, creation, and development by working collaboratively with the community and providing excellent customer service.

## Core Values

Accountability | Communication | Collaboration | Community Engagement

## Major Services Provided

- Recruit, retain and help expand businesses
- Facilitate redevelopment to assist developers through complex renovation/reuse projects

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

## FY 24-25 Major Accomplishments

- Facilitated permitting and construction for projects such as: Red Bull, Ball, Rauch, Eli Lilly, Kroger/Ocado, Hendrick/GM Performance, Novi Buildings and the NASCAR Building. Actively participated with the Cabarrus Economic Development Corporation (EDC) in recruiting businesses to Concord.
- Completed Streetscape mitigation plans and assisted with design solutions on Market Street. Actively recruited new businesses like Charros Restaurant and Sawmill Tavern to downtown Concord. Worked to identify and capture top tenants for the open spaces downtown.
- Participated in developing the sewer policy with an emphasis on preserving allocations for new business development.

## FY 25-26 Budget Highlights

- Continue coordinating development efforts with Cabarrus EDC and Downtown Development staff.
- Facilitate the permitting and construction of new development projects.
- Keep working with local non-profits to find affordable office space to serve the community.

## FY 26-27 Planning Year Goals

- Continue engagement with the Cabarrus Center's entrepreneurship council to promote small business growth in Concord.
- Continue to work with non-profits in the community so they can rent an inexpensive office space to complete their work.

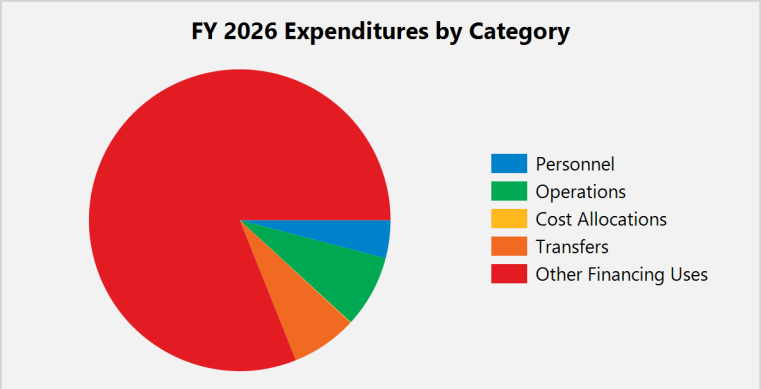
## Program & Strategy Enhancements

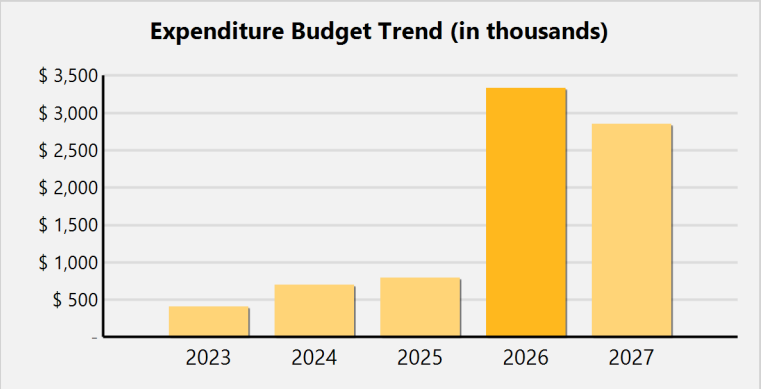
- Work with Cabarrus EDC on implementing the Strategic Plan and actively recruit new businesses.
- Engage economic development partners on cost-sharing opportunities and sponsorships.
- Review economic development incentive programs in the context of changing the economic development environment and update as needed.
- Continue support for city-wide economic development recruitment, expansion, and construction and coordinated marketing strategy with Cabarrus EDC that emphasizes quality of life.
- Maintain strong communication among departments and partners to achieve quick and effective responses for economic development projects.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Economic Opportunities** | **Investment Tracking** | Provide accurate information in a timely manner to developers, elected officials, and City management regarding public and private investment throughout the City of Concord. | Total Industrial Investment | $382,638,036 | $33,977,986 | $284,146,445 | $30,500,000 |
| | | | Total Commercial Investment | $163,641,084 | $60,860,542 | $265,291,732 | $20,000,000 |
| | | | Total Downtown MSD Investment | $48,559,057 | $557,531 | $4,170,403 | $250,000 |
| | | | Cabarrus EDC - Concord Projects/RFIs | 100 | 81 | 46 | 40 |
| **Unique Places & Destinations** | **Investment Tracking** | Provide accurate information in a timely manner to developers, elected officials, and City management regarding public and private investment throughout the City of Concord. | Union St. Investment - Streetscape Impact | $47,786,091 | $330,101 | $2,295,541 | $25,500 |

## Budget Charts




## Budget By Category

| Budget Unit #: 4920 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 112,392 | 29,106 | 88,402 | 83,221 | 135,357 | 137,301 |
| Operations | 108,695 | 240,825 | 242,412 | 187,004 | 258,146 | 208,146 |
| Cost Allocations | 2,469 | 1,841 | 579 | 526 | 2,186 | 2,551 |
| Transfers | 75,000 | 71,266 | 50,007 | 50,007 | 234,405 | 126,180 |
| Other Financing Uses | 106,395 | 354,796 | 478,583 | 475,979 | 2,698,312 | 2,377,770 |
| **Total Expenditures** | **404,950** | **697,833** | **859,983** | **796,738** | **3,328,406** | **2,851,948** |

*as amended

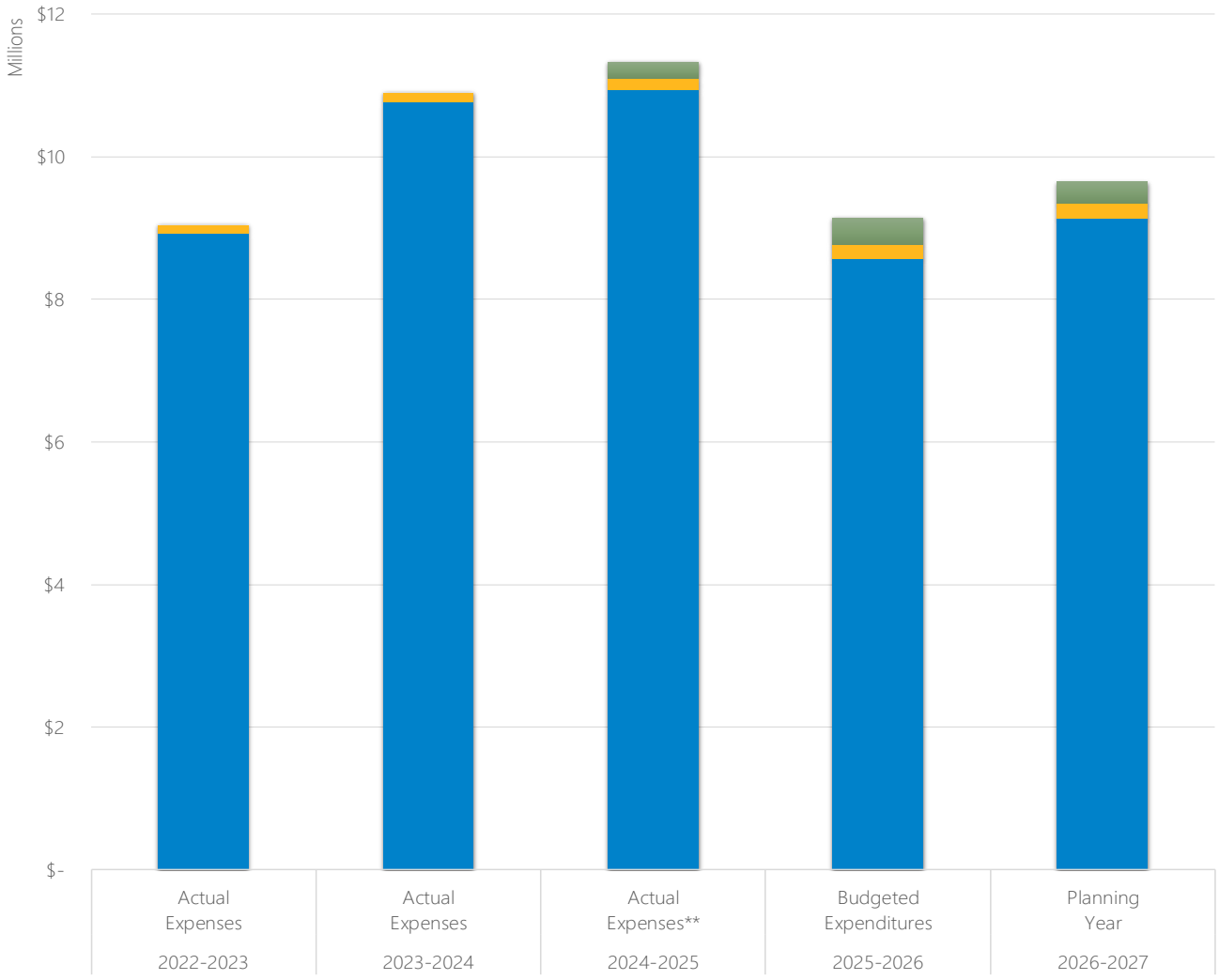
**as of 8/5/2025

# Recreation & Culture Expenditures

| Budget Unit (General Fund) | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Parks & Recreation | 8,925,840 | 10,773,301 | 11,649,263 | 10,935,988 | 8,560,328 | 93.6% | 9,133,592 |
| Parks & Recreation - Aquatics | 110,603 | 120,373 | 239,911 | 159,593 | 208,554 | 2.3% | 208,554 |
| ClearWater | - | - | 306,125 | 233,037 | 376,068 | 4.1% | 310,146 |
| **Total Expenditures** | **$ 9,036,443** | **$ 10,893,674** | **$ 11,889,174** | **$ 11,095,581** | **$ 9,144,950** | **100.0%** | **$ 9,652,292** |

* as amended

**as of 8/5/2025



# Parks & Recreation

*Fund:* 100 - General Fund *Functional Area:* Recreation & Culture *Budget Unit:* 6120 - Parks & Recreation

## Mission

Provide recreation services, parks, and facilities that enrich the lives of all residents and promote the opportunity for a healthy lifestyle.

## Major Services Provided

- Facility & Greenway Development
- Festivals, Events, and Programs
- Athletics
- Recreation Center Operations and Programming
- Facility Operations
- Customer Service

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 37.25 | 39.00 | 37.70 | 37.75 | 37.75 |

## FY 24-25 Major Accomplishments

- General Obligation (GO) Bond projects completed this year include McInnis Aquatics Center and Dorton Park.
- Implemented a winter camp for children during the school holiday break.
- Installed a playground at Gibson Field.

## FY 25-26 Budget Highlights

- Continue progress on GO Bond projects at Caldwell Park, J.E. "Jim" Ramseur Park, the Academy Gibson Complex, and Hartsell Park.
- Utilize Placer AI data to enhance program and special event planning. This data allows us to be effective and efficient in our programming for residents and visitors alike.
- Replace boardwalks on Hector H. Henry Greenway - Moss Creek and decking at the Corban bridge for McEachern Greenway.

## FY 26-27 Planning Year Goals

- Develop an operational manual for the new splash pads.
- Update the Comprehensive Parks & Recreation Master Plan which will allow the department to stay current with future park planning while also emphasizing the City's Strategic Plan goals.
- Continue with greenway funding, acquisition, and development.

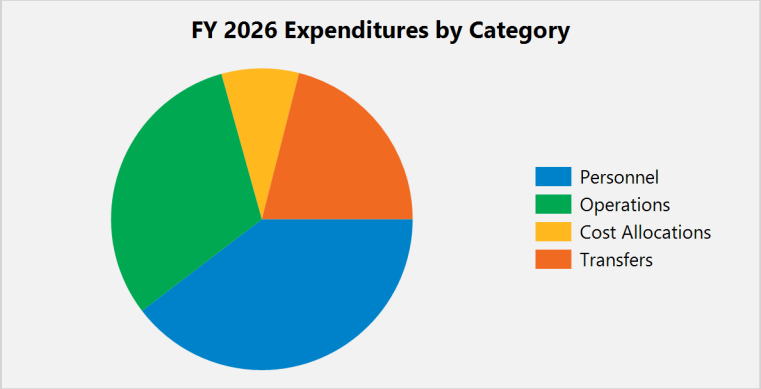
## Program & Strategy Enhancements

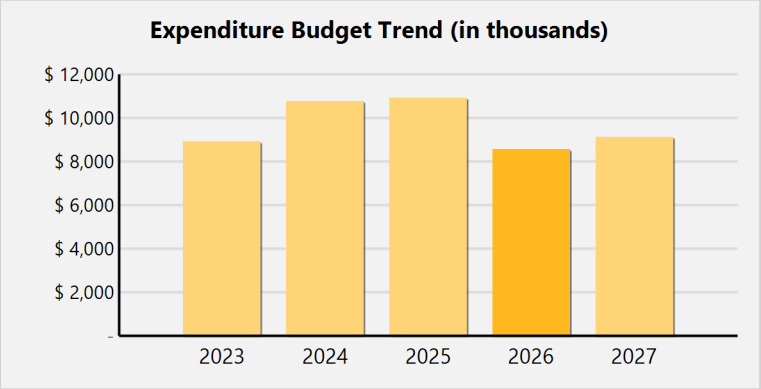
- Continue to manage GO funding for five park renovations and for the development of four new parks while providing citizen update meetings throughout the process.
- Be proactive in customer service and outreach to the public through social media, website updates, and updated face-to-face meetings.
- Emphasize connectivity following the recommendations of the adopted Open Space Connectivity Analysis and programming following the recommendations of the adopted Comprehensive Master Plan.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Communications & Partnerships** | **Recreation Center Operations & Programming** | Operate recreation centers that are positive destination points for the residents of Concord. Market the recreation centers by providing programs and activities that are popular with the communities served. | # of youth and teens participating in recreation center programs | 3,172 | 1,858 | 888 | 5,000 |
| **Effective & Efficient City Government** | **Adult Athletics** | Provide adult athletics in a cost-effective manner. | Adult sports revenue as a % of operating expenses | New Measure | New Measure | 128% | 120% |
| **Unique Places & Destinations** | **Festivals, Events, Programs & Athletics** | Provide basic, extended, and special leisure/athletic programming to youth and adults that are cost effective and engaging to provide social, educational, athletic, and mentally stimulating experiences. | % of program participants reporting being "very" satisfied with their experience | 91% | 89.55% | 95% | 96% |
| | | | # of youth participating in youth programming | N/A | 5,339 | 1,536 | 1,000 |

## Budget Charts




## Budget By Category

| Budget Unit #: 6120 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,147,749 | 2,496,351 | 3,062,363 | 3,063,352 | 3,391,775 | 3,512,452 |
| Operations | 2,454,294 | 3,010,835 | 3,016,020 | 2,496,662 | 2,658,241 | 3,101,480 |
| Capital Outlay | 17,820 | - | 136,627 | 160,115 | - | 8,000 |
| Cost Allocations | 2,863,680 | 3,667,027 | 3,613,609 | 3,366,702 | 710,312 | 711,660 |
| Transfers | 1,442,298 | 1,584,000 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| Non-Operating Expenses | - | 15,088 | 20,644 | 49,156 | - | - |
| **Total Expenditures** | **8,925,840** | **10,773,301** | **11,649,263** | **10,935,988** | **8,560,328** | **9,133,592** |

*as amended

**as of 8/5/2025

# Parks & Rec Aquatics

*Fund:* 100 - General Fund *Functional Area:* Recreation & Culture *Budget Unit:* 6121 - Parks & Rec Aquatics

## Mission

Provide recreation services, parks, and facilities that enrich the lives of all residents and promote the opportunity for a healthy lifestyle.

## Major Services Provided

- Aquatic Facility Operations
- Customer Service

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.50 | - | 1.50 | 1.50 | 1.50 |

## FY 24-25 Major Accomplishments

- Successfully transitioned pool reservations to the CivicRec system.
- Completed construction on the Zero Entry and Water Feature at McInnis Aquatic Center that was a part of the General Obligation Bond projects.
- Implemented improved swim lesson assessment procedures to enhance the customer experience.

## FY 25-26 Budget Highlights

- Paint both locker rooms and the concession area.
- Add a concrete coating to floors in the locker rooms and in the concession area.

## FY 26-27 Planning Year Goals

- Improve process for pool reservations.
- Enhance and improve pool fencing.

## Program & Strategy Enhancements

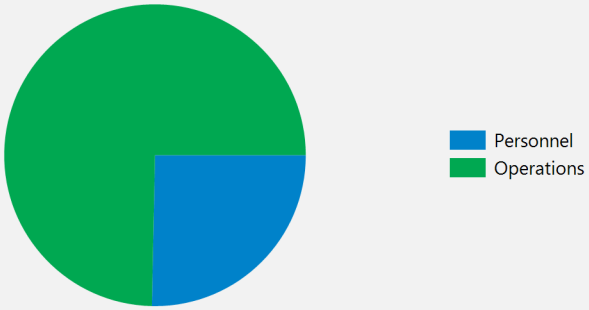
- Focus on customer satisfaction including discussion of complaint resolution.
- Update the Operations Manual for improved customer service and safety of all users.
- Improve processes for pool memberships and financial documentation with collection of fees and facility forms.
- Continue to collect customer satisfaction surveys.

## Performance Summary

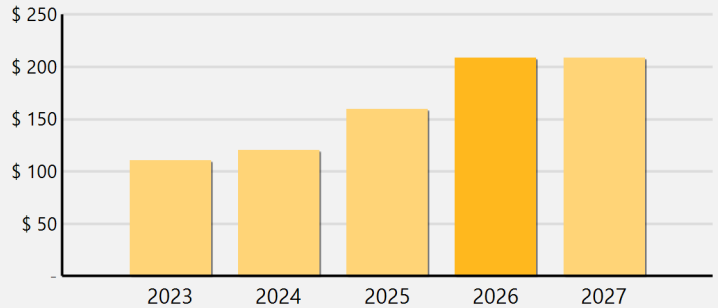
| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Pool Operations** | Operate aquatic facilities for the residents of Concord in a cost-effective manner to provide patrons with a pleasant and safe leisure experience. | % of pool visitors that report satisfaction with their experience at the Aquatic Center | 0% | 99% | 98% | 96% |

## Budget Charts

### FY 2026 Expenditures by Category




### Expenditure Budget Trend (in thousands)



## Budget By Category

| Budget Unit #: 6121 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 16,817 | 18,121 | 38,488 | 15,286 | 52,834 | 52,834 |
| Operations | 93,786 | 102,251 | 201,423 | 144,307 | 155,720 | 155,720 |
| **Total Expenditures** | **110,603** | **120,373** | **239,911** | **159,593** | **208,554** | **208,554** |

*as amended

**as of 8/5/2025

# ClearWater

*Fund:* 100 - General Fund *Functional Area:* Recreation & Culture *Budget Unit:* 6122 - ClearWater

## Mission

ClearWater Arts Center & Studios enables inspiration, creative expression and community connections through providing access to top-notch artists, their teaching and their works; as well as affordable space for working artists to build their practice and community, and for the community to hold private or public events and to gather.

## Vision

For public art to be a unifying feature that strengthens Concord's overall identity, uplifts authentic community stories and resources, and adds beauty and meaning to public places and facilities.

## Major Services Provided

Art Exhibits
Special Events
Facility Operations
Ceramic and Art Programming and Classes

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | 1.50 | 2.00 | 2.00 |

## FY 24-25 Major Accomplishments

- Received the Rebuilding Together grant that included funds for a new mural and enhanced outdoor seating to help make ClearWater a unique destination within Concord.
- Increased programming at the Ceramics Center.
- Moved ClearWater reservations to CivicRec for online access to facility requests for public and private events.

## FY 25-26 Budget Highlights

- Planning to expand programming on the Clearwater Campus.
- Expand special event offerings to the public.
- Begin construction on the Academy Gibson Sculpture Garden.

## FY 26-27 Planning Year Goals

- Expand programs and events in the Sculpture Garden.
- Continue to gauge customer satisfaction through the use of surveys.
- Update the Operations Manual for the ClearWater Campus and a create a formal manual for the volunteer process.

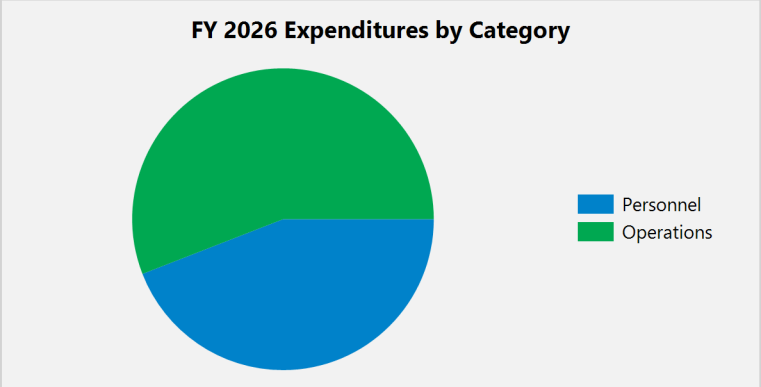
## Program & Strategy Enhancements

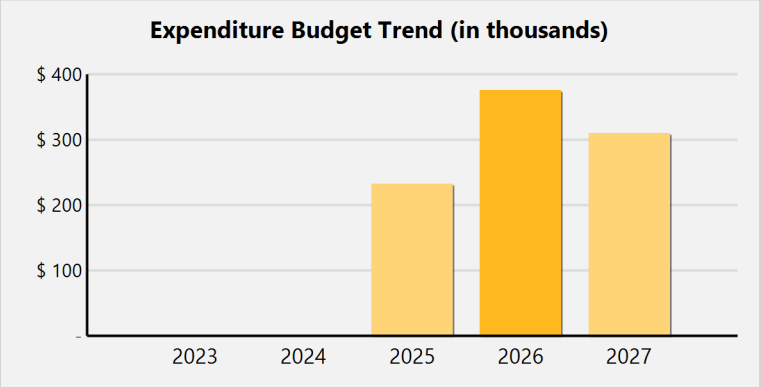
- Continue to meet with our instructors and volunteers monthly to enhance the customer experience.
- Stay connected with other art and ceramic centers in North Carolina to stay current with trends and best practices.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Unique Places & Destinations** | **ClearWater Arts Center & Studio** | ClearWater Arts Center & Studio | # of public events and reservations held at the ClearWater Arts Center | New Measure | New Measure | 60 | N/A |

## Budget Charts




### Budget By Category

| Budget Unit #: 6122 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | - | - | 143,827 | 69,502 | 165,834 | 167,659 |
| Operations | - | - | 162,298 | 163,534 | 210,234 | 142,487 |
| **Total Expenditures** | **-** | **-** | **306,125** | **233,037** | **376,068** | **310,146** |

*as amended

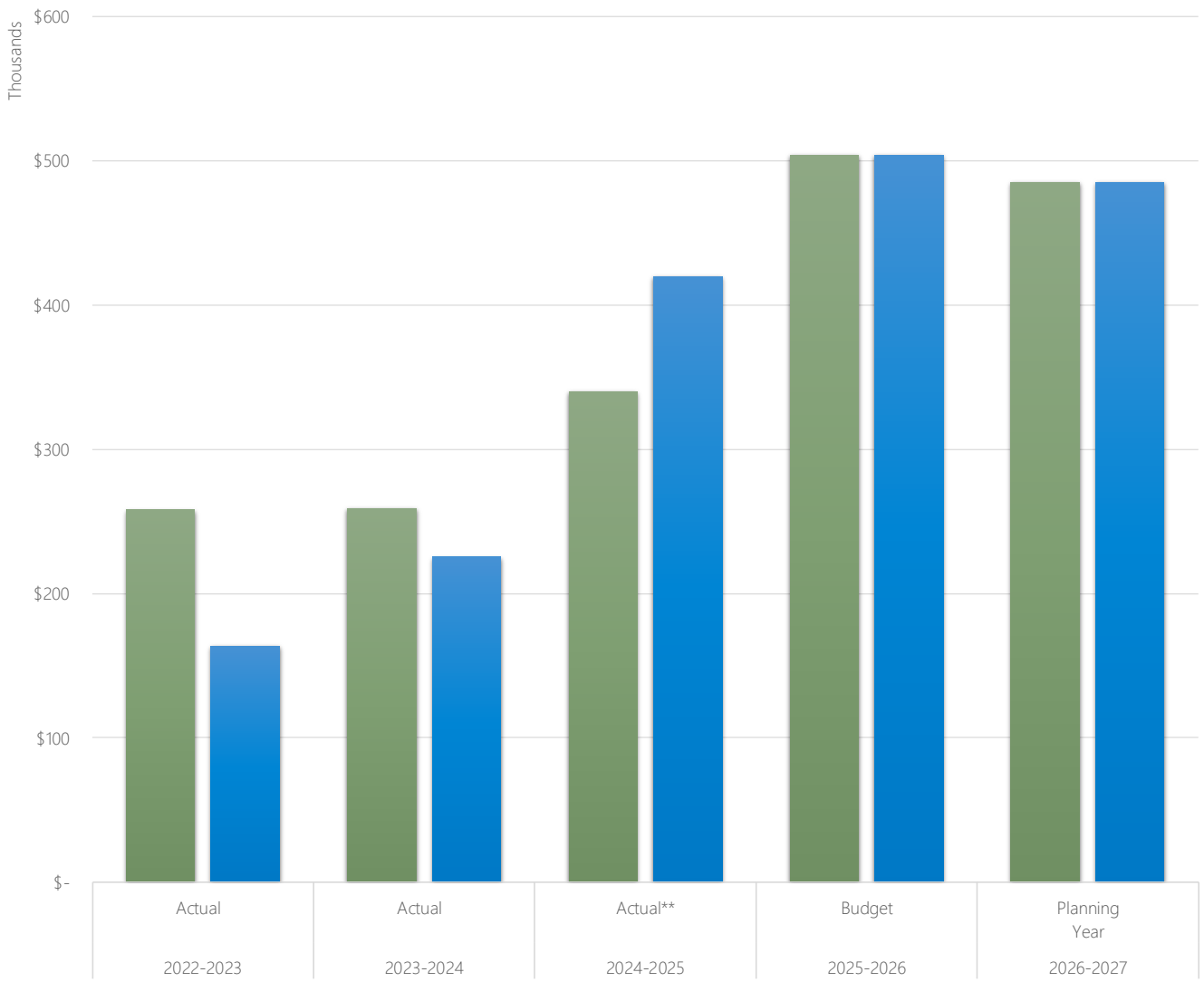
**as of 8/5/2025

# SPECIAL REVENUE FUNDS

## SECTION CONTENTS


- Municipal Service District
- HOME Consortium
- Housing Choice Vouchers
- Market Rate Units
- Community Development Block Grant
- Affordable Housing Revolving

# Municipal Service District




| Fund 201 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Restricted Intergov'tl Revenue | 186,351 | 179,577 | 236,889 | 227,135 | 269,045 | 53.38% | 250,496 |
| Operating Revenues | 389 | 310 | 500 | 295 | 532 | 0.11% | 500 |
| Other Financing Sources | 75,000 | 71,266 | 105,007 | 105,007 | 234,405 | 46.51% | 234,277 |
| Investment Earnings | (3,812) | 7,690 | - | 7,160 | - | 0.00% | - |
| **Total Revenues** | **$ 257,929** | **$ 258,843** | **$ 342,396** | **$ 339,596** | **$ 503,982** | **100.0%** | **$ 485,273** |
| Munisipal Service District Fund - Expenditures | 163,084 | 225,136 | 445,765 | 419,680 | 503,982 | 100.00% | 485,273 |
| **Total Expenditures** | **$ 163,084** | **$ 225,136** | **$ 445,765** | **$ 419,680** | **$ 503,982** | **100.0%** | **$ 485,273** |

*as amended

**as of 8/5/2025

# Downtown Development

*Fund:* 201 - Municipal Service District | *Budget Unit:* 5000 - Downtown Development

## Mission

Enhance the economic, social, and aesthetic values of Historic Downtown Concord through business development, business recruitment, and design by leveraging public and private partnerships.

## Vision

Located at the intersection of high performance living and historic charm, Downtown Concord features and affordable urban lifestyle within the historic fabric of the center city. It is a goldmine of walkability and connectivity within Cabarrus County.

## Core Values

The Downtown Development team takes ownership of its actions by being accountable and communicates to inform and engage coworkers and the community and works collaboratively to provide excellent service.

## Major Services Provided

- Enhance Historic Downtown Concord
- Business development, recruitment, and design
- Leverage public and private partnerships
- Market and promote Downtown Concord

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

## FY 24-25 Major Accomplishments

- Hosted two Art Walks in partnership with Cabarrus Arts Council and continued communication with downtown stakeholders regarding Streetscape and other new construction projects.
- Hosted several downtown Concord events in FY25 including: Christmas in July, Small Business Saturdays, Social Saturdays, First Fridays, and the Streetlight 5K.
- Developed a mitigation strategy for businesses impacted by the Streetscape and new construction projects.
- Engaged businesses and facilitated applications for façade grant projects (e.g. Lofts at 14th, Press and Porter, 2Gals, Goldberry Books, etc.) and marketed projects including Union Streetscape, new construction, renovations, events, business updates, and announcements. Secured tenants for vacant spaces downtown (i.e. Hawthorne's Pizza, Benny's Pizza).

## FY 25-26 Budget Highlights

- Begin a branding and marketing initiative that incorporates the new Downtown environment.
- Recruiting new businesses for retail space in new construction and redevelopment projects. Working with the private sector on future projects for Downtown.
- Focusing on driving more businesses and individuals downtown after the Streetscape mitigation.
- Increasing visibility by posting event updates and business information to the Downtown Concord webpage, through social media, and paid advertising.

## FY 26-27 Planning Year Goals

- Begin new public-private partnerships for upcoming residential and commercial projects and continue the façade grants program.
- Celebrate and promote Downtown as major events or projects are completed.
- Partner with Cabarrus Arts Council to increase the number of performances and attendance, drawing more visitors to Downtown.

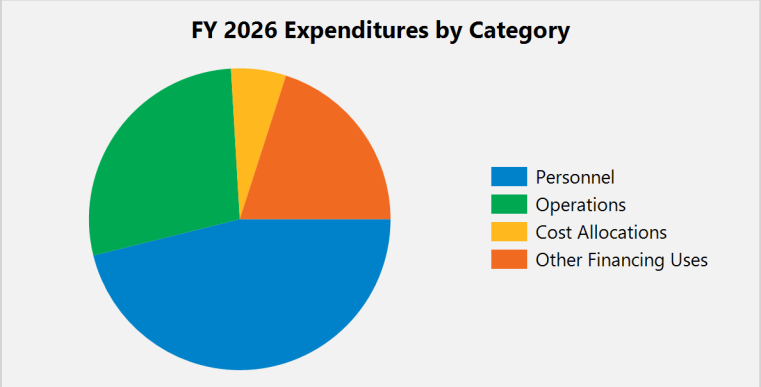
## Program & Strategy Enhancements

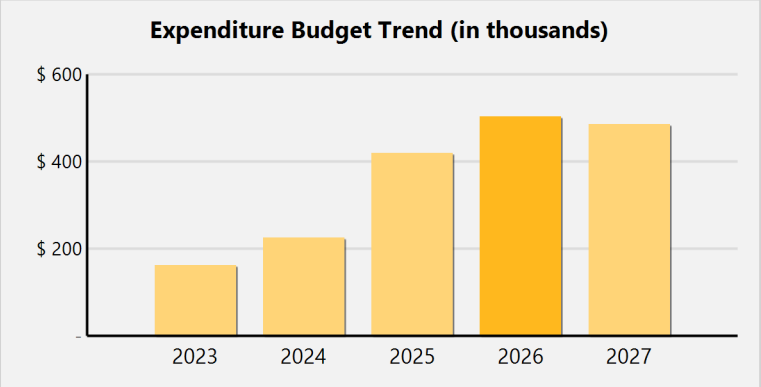
- Reinstate monthly mixers with business owners and increase sponsorship for events and programming.
- Continue education and training through the North Carolina Main Street Program.
- Increase volunteerism for events and programs and increase community engagement in downtown projects.
- Work with community partners to implement new downtown events.
- Recruitment of restaurant and retail tenants.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Communications & Partnerships | Communication | Communicate and engage with all downtown stakeholders and the public sector. | Percentage of businesses, property owners, and residents reporting they received communications | 21% | 75% | 79% | 45% |
| | Marketing | Provide effective marketing services for Downtown events, businesses, venues, and available real estate. | Annual increase in social media followers | 16% | 12% | 25% | 5% |
| Economic Opportunities | Building Vacancy Rate | Reduce and maintain vacancy rates for available properties both ground floor and upper story. | Identify the number of vacant ground floor spaces are available in the MSD | 8 | 8 | 22 | 2 |
| | Economic Development | Work in an open and transparent partnership with public and private partners to recruit and retain businesses. | Number of businesses who have received support from Downtown staff annually | 56 | 96 | 113 | 66 |

## Budget Charts



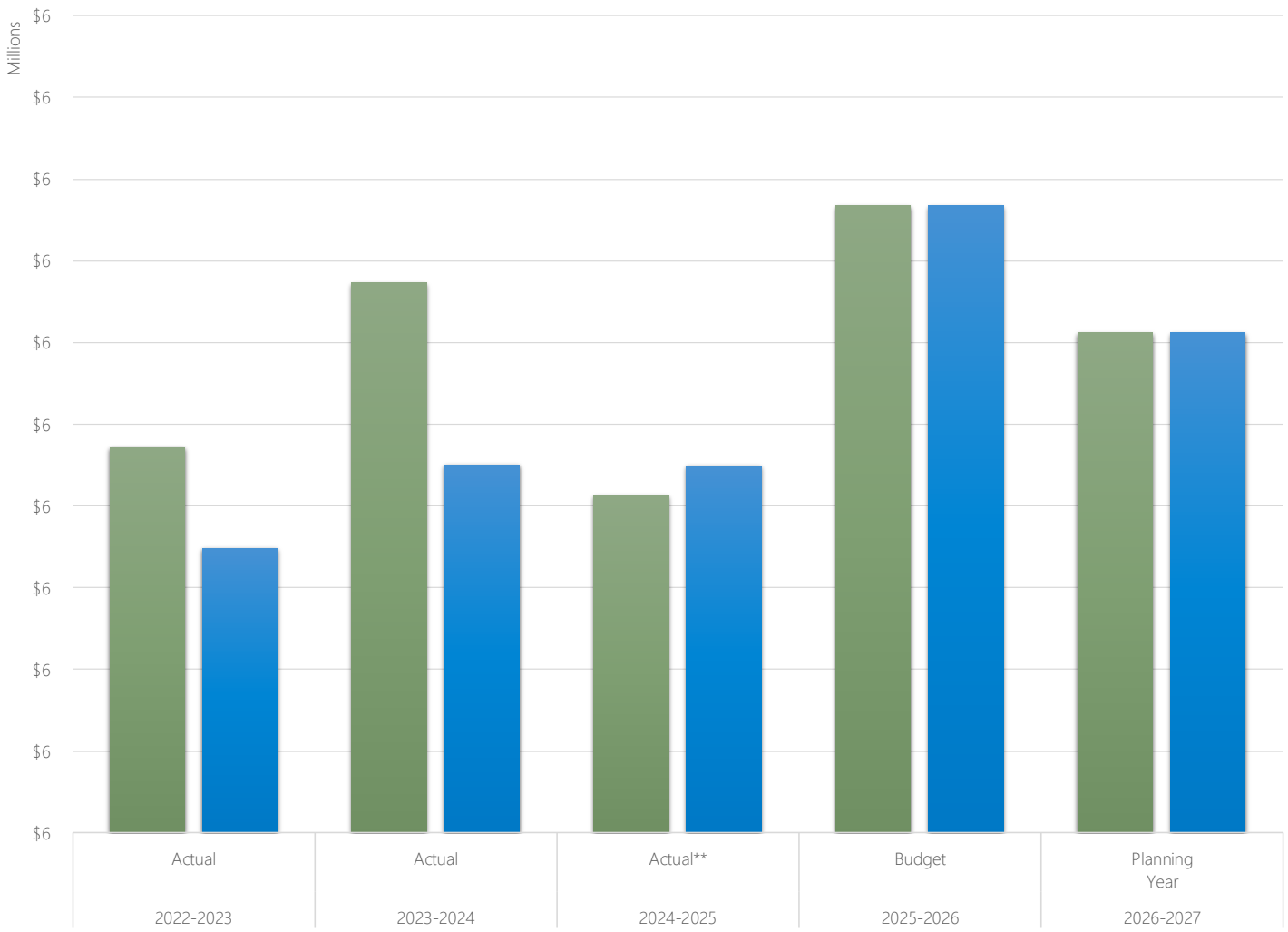

## Budget By Category

| Budget Unit #: 5000 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 86,902 | 181,403 | 229,349 | 223,542 | 232,519 | 236,194 |
| Operations | 47,251 | 19,193 | 99,829 | 84,898 | 140,738 | 132,980 |
| Cost Allocations | 28,931 | 24,539 | 32,761 | 27,414 | 29,759 | 30,172 |
| Other Financing Uses | - | - | 83,826 | 83,826 | 100,966 | 85,927 |
| **Total Expenditures** | **163,084** | **225,136** | **445,765** | **419,680** | **503,982** | **485,273** |

*as amended

**as of 8/5/2025

# Housing Choice Voucher Program




| Fund 210 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Restricted Intergov'tl Revenue | - | - | - | - | - | 0.00% | - |
| Other Revenue | - | - | - | - | - | 0.00% | - |
| Other Financing Sources | 58,537 | 56,974 | 5,123 | 8,221 | 64,070 | 1.09% | 40,321 |
| Housing Revenue | 5,676,998 | 5,779,558 | 5,886,132 | 5,697,846 | 5,819,850 | 98.91% | 5,765,800 |
| **Total Revenues** | **$ 5,735,534** | **$ 5,836,531** | **$ 5,891,255** | **$ 5,706,067** | **$ 5,883,920** | **100.0%** | **$ 5,806,121** |
| HCV Fund - Expenditures | 5,673,964 | 5,724,979 | 5,891,255 | 5,724,294 | 5,883,920 | 100.00% | 5,806,121 |
| **Total Expenditures** | **$ 5,673,964** | **$ 5,724,979** | **$ 5,891,255** | **$ 5,724,294** | **$ 5,883,920** | **100.0%** | **$ 5,806,121** |

*as amended

**as of 8/5/2025

# HCV Admin

*Fund:* 210 - Voucher Program **|** *Budget Unit:* 1500 - HCV Admin & 1501 - HCV HAP

## Mission

The City of Concord's Housing Department serves low-income families for whom conventional housing is unaffordable. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

## Major Services Provided

- Decent, Safe, and Sanitary Housing
- Family Self-Sufficiency (FSS)
- Education

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 3.46 | 4.89 | 4.90 | 4.90 | 4.90 |

## FY 24-25 Major Accomplishments

- Explored new voucher opportunities as made available by the U.S. Department of Housing and Urban Development (HUD) and improved voucher utilization rates.
- Reviewed payment standards to increase lease-up success.
- Hired a new Housing Specialist position to improve departmental efficiency and compliance.

## FY 25-26 Budget Highlights

- Continue to creatively recruit new landlords and partner with WeBuild and other non-profits and private developers to expand market rate rental units and units participating in the HCV program.
- Work to improve voucher utilization rates.

## FY 26-27 Planning Year Goals

- Work to improve voucher utilization rates.

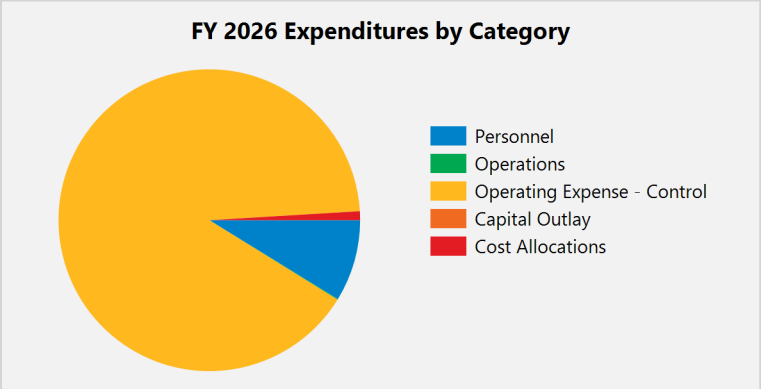
## Program & Strategy Enhancements

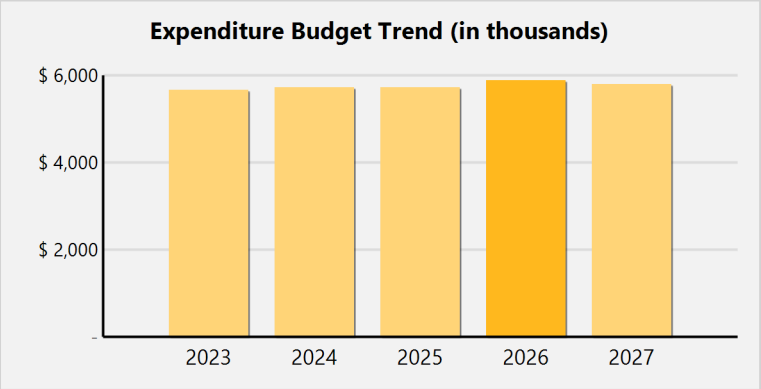
- Continue to provide education on policies and procedures through annual landlord workshops.
- Promote fair housing and encourage participation in the Housing Choice Vouchers program and its services.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.
- Provide decent, safe & sanitary housing in good repair to comply with program uniform physical condition standards for very low/ low-income families.
- Provide opportunity for very low-income/low-income families of all races, ethnicities, national origins, religions, ethnic backgrounds & disabilities.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Decent, Safe, & Sanitary Housing | Provide high quality housing to residents/clients to obtain a safe & enjoyable living environment. | % Utilization of Units Under Lease based on Voucher Funding (not total # of vouchers) | 108% | 0% | 82% | 98% |
| | | | % of initial Inspections completed prior to lease-up | 0% | 100% | 0% | 100% |
| | | | % of life safety issues resolved within 24 hours | 0% | 100% | 0% | 100% |
| | | | % of bi-annual Housing Quality Standards (HQS) inspections completed | 0% | 97% | 0% | 100% |
| | Family Self-Sufficiency | Provide Family Self-Sufficiency support resources to our housing residents to promote the goal of homeownership. | # of Family Self-Sufficiency (FSS) Program participants | 30 | 25 | 0 | 25 |
| | Task Tracking | | % of HCV Participants Recertified by Due Date | 104% | 100% | 0% | 100% |
| | | | % of waitlist status update completed | 0% | 85% | 0% | 100% |
| | | | % of unit months leased as compared to unit months available | 0% | 86% | 0% | 0% |

## Budget Charts



## Budget By Category

| Budget Unit #: 1500 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 331,900 | 373,343 | 482,091 | 470,228 | 514,878 | 523,476 |
| Operations | 3,436 | 5,439 | 5,769 | 6,940 | 4,250 | 4,250 |
| Operating Expense - Control | 370,625 | 331,264 | 263,131 | 246,757 | 106,366 | 106,964 |
| Capital Outlay | - | - | - | - | - | - |
| Cost Allocations | 53,522 | 48,802 | 44,730 | 42,492 | 56,038 | 58,067 |
| Transfers | - | - | 24,602 | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| **Total Expenditures** | **759,483** | **758,848** | **820,323** | **766,417** | **681,532** | **692,757** |

*as amended

**as of 8/5/2025

| Budget Unit #: 1501 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operating Expense - Control | 4,914,481 | 4,966,131 | 5,070,932 | 4,957,876 | 5,202,388 | 5,113,364 |
| **Total Expenditures** | **4,914,481** | **4,966,131** | **5,070,932** | **4,957,876** | **5,202,388** | **5,113,364** |

*as amended

**as of 8/5/2025

# Community Development Block Grant (CDBG)

| Fund 310 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Restricted Intergov'tl Revenue | 507,471 | (1,984,430) | 528,369 | 334,590 | 560,220 | 99.84% | 512,611 |
| CARES Act*** | 59,521 | 98,847 | - | - | - | 0.00% | - |
| Other Revenue | 90,001 | (94,322) | 9,161 | 5,579 | 900 | 0.16% | 900 |
| Other Financing Sources | - | - | - | - | - | 0.00% | - |
| Investment Earnings | - | - | - | - | - | 0.00% | - |
| **Total Revenues** | **$ 656,994** | **$ (1,979,905)** | **$ 537,530** | **$ 340,169** | **$ 561,120** | **100.0%** | **$ 513,511** |
| CDBG Fund - Expenditures | 656,994 | (1,979,905) | 537,530 | 340,169 | 561,120 | 100.00% | 513,511 |
| **Total Expenditures** | **$ 656,994** | **$ (1,979,905)** | **$ 537,530** | **$ 340,169** | **$ 561,120** | **100.0%** | **$ 513,511** |

*as amended

**as of 8/5/2025

*** CARES Act is one time funding placed in a separate budget unit from normal departmental units reported.

Note: FY 2023-2024 actual revenues and expenditures display as negative values due to accounting clean up.

# Community Development Block Grant

*Fund:* 310 - Community Development Block Grant | *Budget Unit:* 3124 - CDBG Admin 2025 & 3125 - CDBG Projects 2025

## Mission

The CDBG program for the City of Concord provides individual citizens, neighborhoods, non-profit organizations and other government agencies with neighborhood revitalization assistance, housing rehabilitation, new home construction, job creation, infrastructure improvements, code enforcement, and blight clearance to enhance the vitality, safety, and attractiveness of Concord's neighborhoods.

## Core Values

Accountability, Communication, and Teamwork

## Major Services Provided

- Emergency Repair Program and Substantial Repair Program Assisting Low and Moderate-Income (LMI) Homeowners
- Provide funding for infrastructure needs (i.e. sidewalks, road repairs) in LMI neighborhoods
- Identify and partner on Community Development efforts in LMI communities
- CDBG and City Grant Funded Program Management

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 1.3 | 1.0 | 1.0 | 0.94 | 0.94 |

## FY 24-25 Major Accomplishments

- Showcased the City's investment in being a destination for unique attractions by assisting with the McGill project. The McGill Project will assist LMI entrepreneurs to build the foundation of their own successful food and beverage-based business and will help address the food desert needs within the Gibson Village Community. To date, Concord has purchased four parcels to house the campus, conducted an environmental review, demolished the dilapidated structures, conducted a wetlands/stream survey, been awarded $656,000 in funding from US Representative Alma Adams for the site work, invested over $600,000 of the City's general and CDBG funds, and conducted two public input sessions in addition to an online survey to obtain community feedback about the needs and potential uses of the site.
- Assisted Parks and Recreation with designs for various park upgrades, new construction, and greenway additions to ensure safe walkability for residents in the Logan and Gibson neighborhoods.
- Completed three emergency rehabs. Currently working to complete reconstruction of one with repairs so severe that required them to be demolished and rebuilt. One income certification is underway. Staff has fielded 47 rehab inquiry calls and 13 online inquires.

## FY 25-26 Budget Highlights

- Staff will continue to work with the Transportation department to complete the reconstruction of the Lincoln Street Bridge. Staff will continue to engage with the community to provide updates and to respond to questions about these projects.
- Continue work on both the McGill Project and the next phase of work at ClearWater with Parks & Recreation department.
- Work within the Healthy Housing Cohort to create a technology-based solution designed to provide a central location for residents to access non-profits who can assist with various needs without duplicating applications. The initial goal will be a universal application which can provide basic information to service providers so the agency can determine if they can assist. In addition to a universal initial application, a secondary goal will be to collect better data on the individuals or families assisted.
- Continue to address residents on the waiting list to limit time on the list. Continue partnering with Cabarrus County, Habitat, and other partners to address client needs when work amount exceeds funding limits.
- Work to identify new community development efforts which can revitalize LMI communities or open opportunities for LMI residents in Concord. Seek potential grant funding to assist with efforts.

## FY 26-27 Planning Year Goals

- Continue site work and construction for the McGill campus. Seek additional parcels which may be opportunities to expand the campus footprint. Continue work with Parks & Recreation for the next phase of work at ClearWater.
- Partner with cohort members, other City departments, and WeBuild to expand housing choices, address infrastructure needs, community engagement, education opportunities, and create economic opportunities for LMI residents as well as other individuals in the community.
- Seek grant opportunities for future Community Development activities.

## Program & Strategy Enhancements

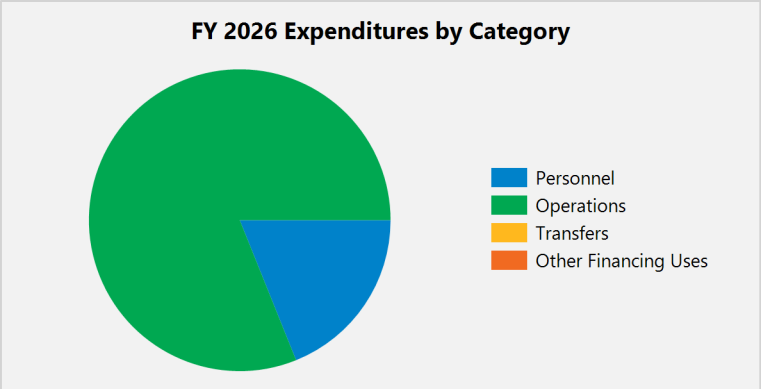
- Work to increase citizen knowledge of community development efforts through workshops and/or presentations such as Fair Housing, Heir Property, and rehab education. Also partner with other groups to educate about area needs, individual housing rights, and service contacts. Use the cohort efforts to connect this information to residents.
- Work to increase the number of contractors on the bid list to help maintain a waiting list of 5 or fewer clients.

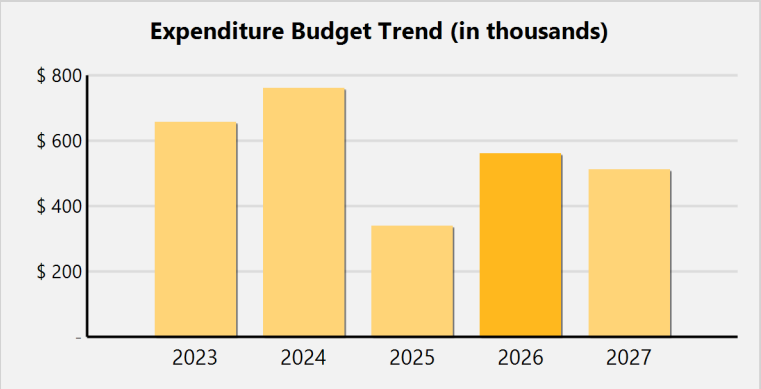
- Seek education options for staff, which will benefit personal growth within CDBG related programs.
- Work with subrecipients to educate on the regulations of the CDBG program, thus ensuring compliance. Continue education/training for CDBG subrecipients to ensure compliance.
- Hold monthly meetings with Habitat, Cabarrus County, Independent Living, and others to better assist residents needing home rehab.
- Encourage the partnerships with the Housing Department, Habitat Cabarrus, Cabarrus Health Alliance and other agencies to work towards goals of more affordable housing, greater access to food, and elimination of barriers to benefit residents throughout Concord. Use the cohort effort to move this goal forward.

### Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Administrative/ Public Services | Provide on-going technical assistance, on-site monitoring visits and program support to CDBG sub-recipients to achieve full regulatory compliance through effective program administration. | % of sub-recipients that are in full compliance | 100% | 100% | 100% | 100% |
| | | | % of Allowable Administrative funds expended | 92.72% | 91.5% | 97.46% | 100% |
| | Emergency/ Substantial Rehabilitation | Provide timely assistance to low and moderate-income homeowners with emergency repairs to achieve program objectives and expend grant funds in a timely manner. | # of households assisted with emergency needs | 1 | 1 | 3 | 10 |
| | | | % of emergency/ substantial rehab funds expended | 35.98% | 68% | 62.53% | 90% |

## Budget Charts




### Budget By Category

| Budget Unit #: 3124 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 115,566 | 91,817 | 99,826 | 96,503 | 106,074 | 107,776 |
| Operations | 16,392 | 24,464 | 2,743 | 7,967 | 5,970 | 4,835 |
| **Total Expenditures** | **131,957** | **116,281** | **102,569** | **104,470** | **112,044** | **112,611** |

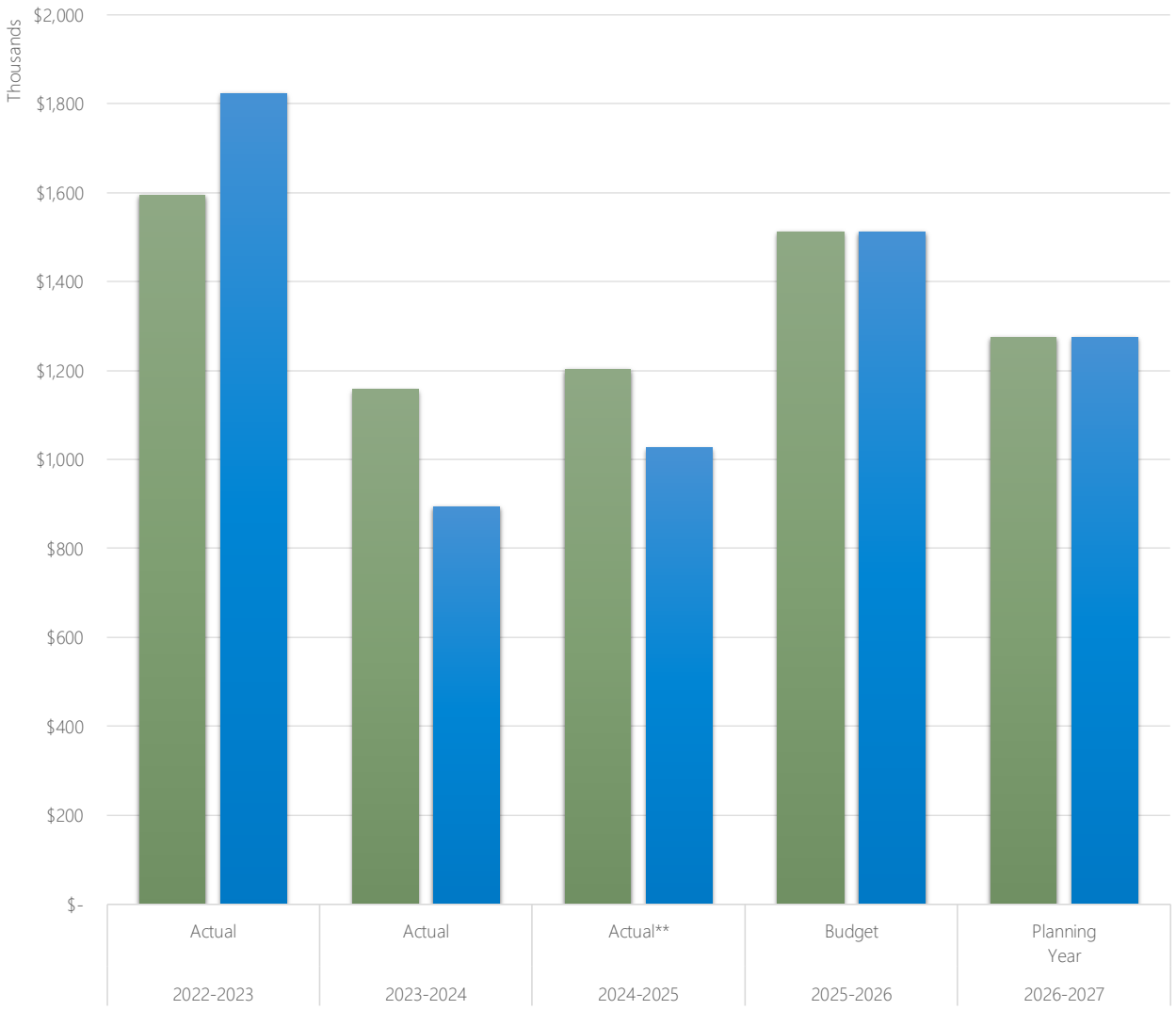
| Budget Unit #: 3125 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 167,421 | 545,888 | 434,961 | 235,699 | 449,076 | 400,900 |
| Transfers | - | - | - | - | - | - |
| **Total Expenditures** | **167,421** | **545,888** | **434,961** | **235,699** | **449,076** | **400,900** |

*as amended

**as of 8/6/2025

Note: CDBG budgets are 'project' budgets and remain in use over multiple fiscal years

# HOME Consortium




| Fund 320 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Restricted Intergov'tl Revenue | 1,512,286 | 881,722 | 1,091,698 | 876,827 | 1,238,487 | 81.89% | 1,000,000 |
| Other Revenue | 39,485 | 242,520 | 563,559 | 282,102 | 242,894 | 16.06% | 242,894 |
| Transfers | 31,006 | 32,106 | 31,006 | 31,006 | 31,006 | 2.05% | 31,006 |
| Investment Earnings | 10,957 | 556 | - | 12,834 | - | 0.00% | - |
| **Total Revenues** | **$ 1,593,734** | **$ 1,156,904** | **$ 1,686,263** | **$ 1,202,769** | **$ 1,512,387** | **100.0%** | **$ 1,273,900** |
| HOME Fund - Expenditures | 1,822,455 | 895,115 | 1,686,263 | 1,025,365 | 1,512,387 | 100.00% | 1,273,900 |
| **Total Expenditures** | **$ 1,822,455** | **$ 895,115** | **$ 1,686,263** | **$ 1,025,365** | **$ 1,512,387** | **100.0%** | **$ 1,273,900** |

*as amended

**as of 8/5/2025

# HOME Consortium

*Fund:* 320 - Home Grant **|** *Budget Unit:* 3221 - Home Admin 2025 & 3222 - Home Projects 2025

## Mission

Provide low and moderate-income citizens with major housing rehabilitation, new home construction, and homebuyer assistance to improve their quality of life and enhance the vitality, safety, and attractiveness of neighborhoods.

## Core Values

Accountability, Communication, and Teamwork

## Major Services Provided

- Lead Agency Administration of the Cabarrus/Iredell/Rowan HOME Consortium
- Down Payment Assistance to Low and Moderate-Income (LMI) Homebuyers
- New Construction of Affordable Housing Units
- Renovation of existing homes

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 0.7 | 1.0 | 1.57 | 0.61 | 0.61 |

## FY 24-25 Major Accomplishments

- Sold one home and began construction on two more. Staff worked to assist homeowners in repairs, home rehabs, and down payment assistance. Overall, staff has fielded 47 rehab inquiry calls and 13 online inquiries.
- Concord was selected one of eight cities in the nation to be a part of a Healthy Housing Cohort.
- Staff hosted 10 events for the community and annual events for local contractors, lenders and realtors. These events are meant to provide education opportunities about fair housing, promote positive relationships with contractors for upcoming opportunities, and give lenders or realtors the chance to ask questions from staff on housing assistance programs provided through the City of Concord.

## FY 25-26 Budget Highlights

- Continue working with the Housing Department and the consultant to complete the Wilkinson public housing repositioning project. This will be a multi-year, multi-funded, high-impact project for Housing.
- Work to provide all educational opportunities in both English and Spanish to meet the needs of LMI residents within Concord.
- Staff will continue to address the length of time that residents are held on the waiting list for rehabilitation assistance.
- Work within the Healthy Housing Cohort to create a technology-based solution designed to provide a central location for residents to access non-profits who can assist with various needs without duplicating applications. The initial goal will be a universal application which can provide basic information to service providers so the agency can determine if they can assist. In addition to a universal initial application, a secondary goal will be to collect better data on the individuals or families assisted.
- Continuing to seek partnerships with developers and grant options for affordable housing options within the city.

## FY 26-27 Planning Year Goals

- Continue working on the repositioning of the public housing units.
- Continue to address residents on the waiting list to limit time on the list. Continue partnering with Cabarrus County, Habitat, and other partners to address client needs when work amount exceeds funding limits.
- Seek grant opportunities for future Community Development activities.

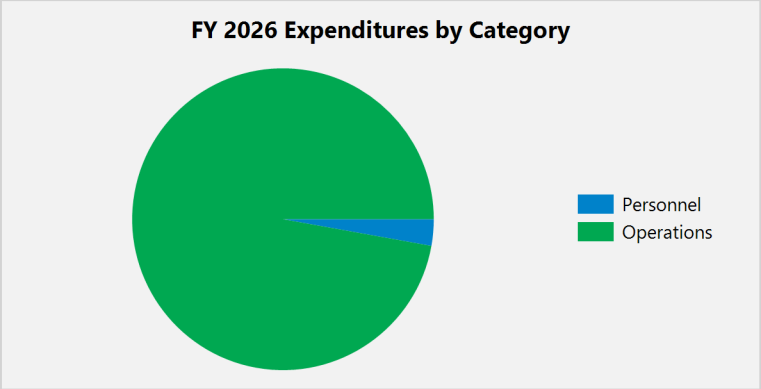
## Program & Strategy Enhancements

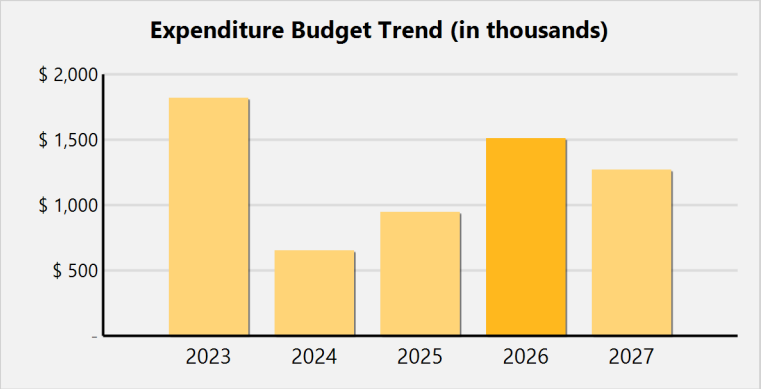
- Work to increase citizen knowledge of community development work thought workshops, presentations, and other trainings opportunities to educate about area needs, individual housing rights, how to navigate the application process, and how to report issues.
- Use the cohort efforts to connect this information to residents. Continue to sort data collected to show how utility repairs help residents with lower energy bills.
- Work to increase the number of contractors on the bid list to help maintain a waiting list of five (5) or fewer clients.
- Seek education options for staff, which will benefit personal growth within RAD, HOME and HOME-ARP related programs.
- Seek partnerships with developers and grant options for affordable housing options within the city.
- Hold monthly meetings with cohort members to better assist residents needing home rehab and other services. Encourage the partnerships with the Housing Department, WeBuild, Habitat Cabarrus, and other agencies to work towards goals of; more affordable housing and elimination of barriers to residents throughout Concord.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Down Payment Assistance | Offer down payment assistance and homebuyer education to provide homeownership opportunities to qualified buyers. | # of households who received downpayment assistance | 0 | 1 | 0 | 5 |
| | Home Rehabilitation | Rehabilitation assistance for qualified low- and moderate-income homeowners to maintain a safe and healthy living environment. | # of households assisted with whole house rehabilitation | 6 | 6 | 4 | 6 |
| | Lead Agency Administration | Provide Home Consortium members and participating CHDO's technical assistance and regular monitoring to maintain compliance with program regulations. | % of HOME consortium members and participating CHDOs that are in full compliance | 90% | 100% | 100% | 100% |
| | | | % of allowable administrative funds expended | 43.51% | 74.2% | 80.49% | 95% |

## Budget Charts




## Budget By Category

| Budget Unit #: 3221 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 42,966 | - | 41,494 | - | 42,802 | 43,752 |
| Operations | 24,519 | 92,774 | 67,676 | 37,309 | 81,046 | 56,248 |
| **Total Expenditures** | **67,484** | **92,774** | **109,170** | **37,309** | **123,848** | **100,000** |

*as amended

**as of 8/5/2025

Note: HOME budgets are 'project' budgets and remain in use over multiple fiscal years

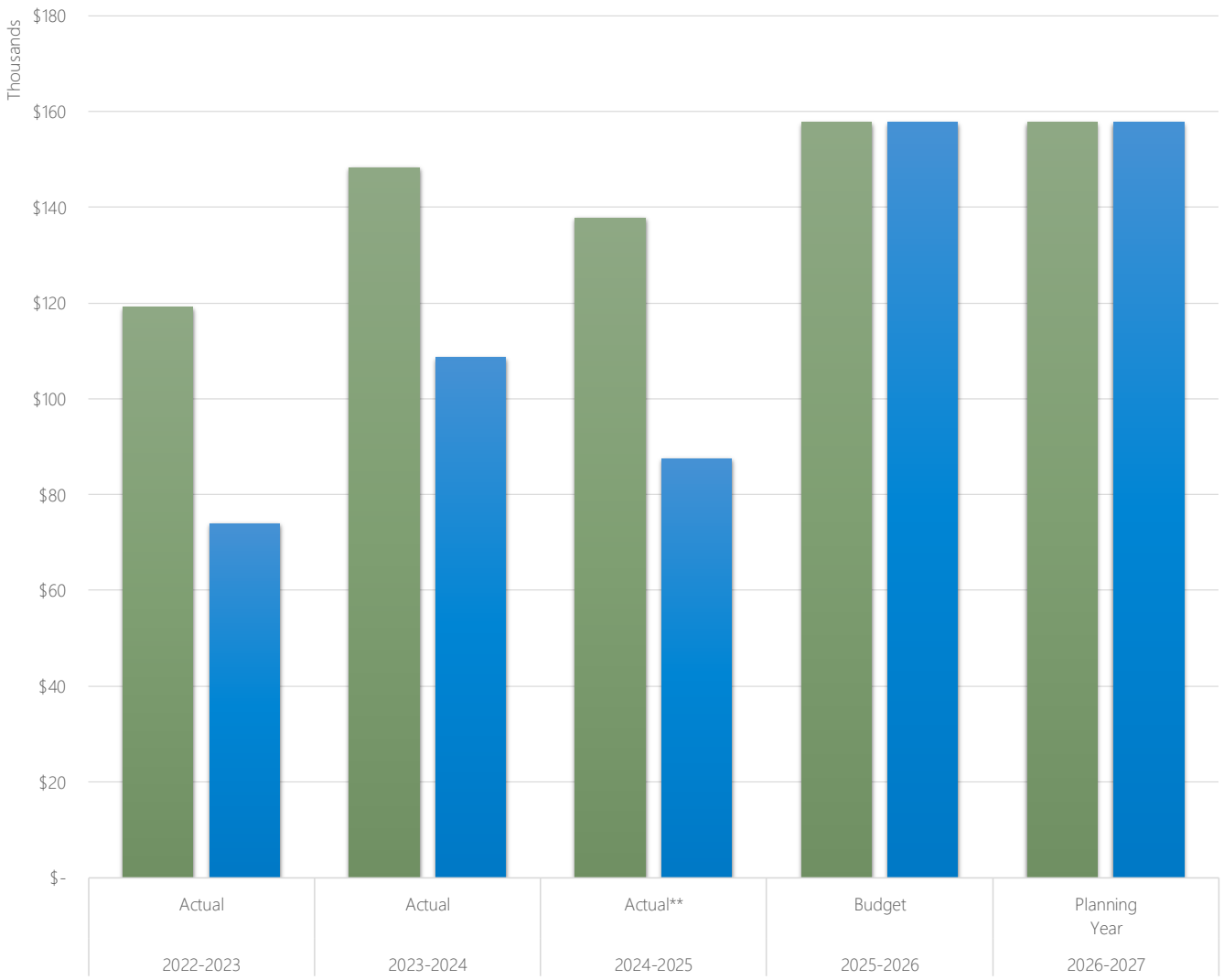
| Budget Unit #: 3222 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 1,247,110 | 393,309 | 1,577,093 | 909,051 | 1,388,539 | 1,173,900 |
| **Total Expenditures** | **1,247,110** | **393,309** | **1,577,093** | **909,051** | **1,388,539** | **1,173,900** |

*as amended

**as of 8/5/2025

Note: HOME budgets are 'project' budgets and remain in use over multiple fiscal years

# Market Rate Units




| Fund 350 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Housing Revenue | 119,105 | 148,381 | 152,488 | 137,727 | 157,788 | 100.00% | 157,788 |
| Investment Earnings | (90) | 9,317 | - | 13,665 | - | 0.00% | - |
| **Total Revenues** | **$ 119,105** | **$ 148,381** | **$ 152,488** | **$ 137,727** | **$ 157,788** | **100.0%** | **$ 157,788** |
| Market Rate Units Fund - Expenditures | 73,890 | 108,485 | 152,488 | 87,556 | 157,788 | 100.00% | 157,788 |
| **Total Expenditures** | **$ 73,890** | **$ 108,485** | **$ 152,488** | **$ 87,556** | **$ 157,788** | **100.0%** | **$ 157,788** |

*as amended

**as of 8/5/2025

# Market Rate Units

*Fund:* 350 - Market Rate Units Fund | *Budget Unit:* 3500 - Market Rate Units

## Mission

The City of Concord's Housing Department serves low-income families for whom conventional housing is unaffordable. Housing will promote fair housing and the opportunity for families of all races, ethnicities, national origins, religions, ethnic backgrounds, and with all types of disabilities, to participate in the public housing program and its services. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

## Major Services Provided

- Decent, Safe, and Sanitary Housing for our Citizens
- Affordable Housing
- Property Maintenance and Grounds

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

## FY 24-25 Major Accomplishments

- Worked with the City Manager's Office and the Fire Department on the Firefighter Affordable Housing program.
- Continued to manage the portfolio of affordable properties.

## FY 25-26 Budget Highlights

- Continue to work with the City Manager's Office and the Fire Department on the Firefighter Affordable Housing program.

## FY 26-27 Planning Year Goals

- Continue to work with the City Manager's Office and the Fire Department on the Firefighter Affordable Housing program.

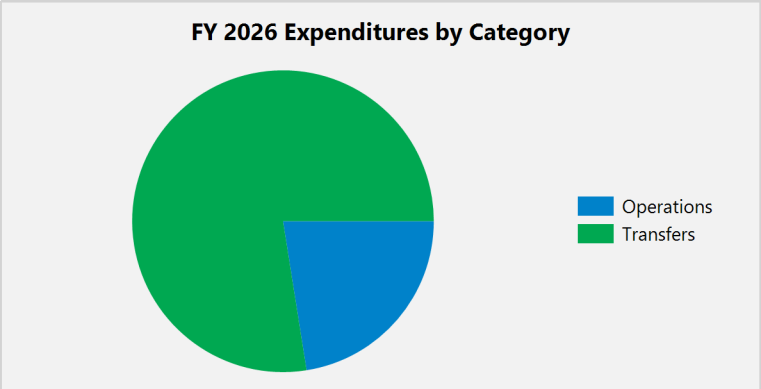
## Program & Strategy Enhancements

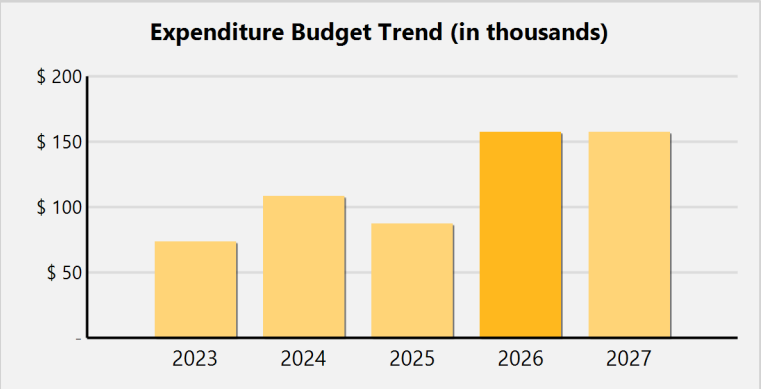
- Maintain housing stock above quality requirements.
- Continue to explore new funding through grant opportunities being made available locally, statewide, & nationally.
- Provide decent, safe, & sanitary housing in good repair – in compliance with program uniform physical condition.
- Attain & maintain a high level of standards and professionalism in day-to-day management of all program components.
- Increase the stock of Market Rate Units by exploring new opportunities & developing innovative ways to encourage more units.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Accounting** | Provide accurate financial information, in a timely manner, to the City and HUD to comply with local/state/ federal laws, governmental accounting, & regulatory requirements. | % of Tenant Accounts Collected | 91% | 0% | 0% | 100% |

## Budget Charts



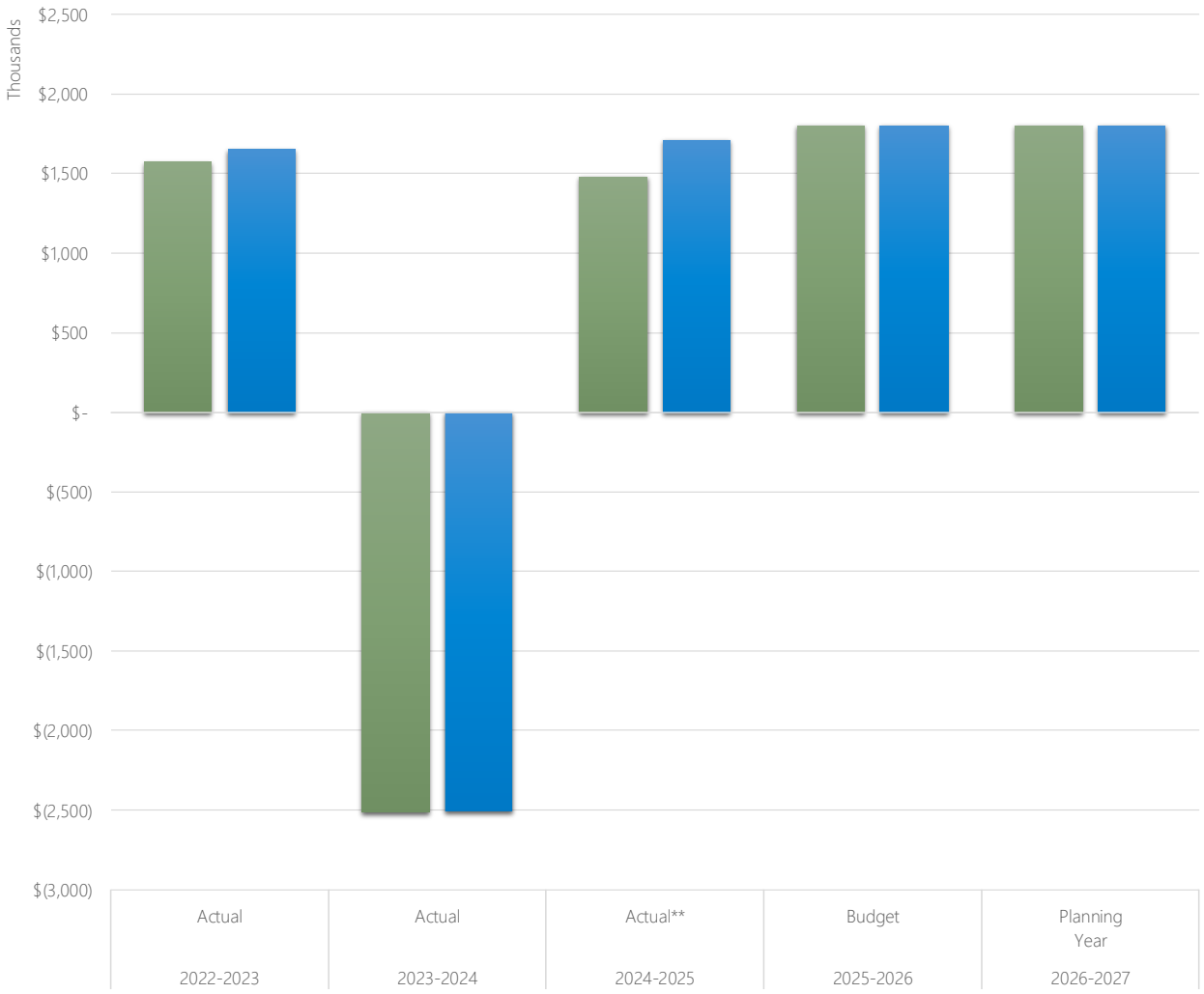

### Budget By Category

| Budget Unit #: 3500 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 18,977 | 29,658 | 35,500 | 10,507 | 35,500 | 35,500 |
| Operating Expense - Control | 11,986 | 1,573 | - | (933) | - | - |
| Transfers | 42,927 | 77,254 | 116,988 | 77,982 | 122,288 | 122,288 |
| **Total Expenditures** | **73,890** | **108,485** | **152,488** | **87,556** | **157,788** | **157,788** |

*as amended

**as of 8/5/2025

# Affordable Housing Revolving Fund




| Fund 370 | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Council Approved* | 2024-2025 Actual** | 2025-2026 Budget | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Affordable Housing Revolving fund - Revenues | 1,574,670 | (2,515,638) | 1,523,230 | 1,476,187 | 1,800,000 | 100.00% | 1,800,000 |
| **Total Revenues** | **$ 1,574,670** | **$ (2,515,638)** | **$ 1,523,230** | **$ 1,476,187** | **$ 1,800,000** | **100.0%** | **$ 1,800,000** |
| Affordable Housing Revolving Fund - Expenditures | 1,650,251 | (2,507,264) | 1,523,230 | 1,706,017 | 1,800,000 | 100.00% | 1,800,000 |
| **Total Expenditures** | **$ 1,650,251** | **$ (2,507,264)** | **$ 1,523,230** | **$ 1,706,017** | **$ 1,800,000** | **100.0%** | **$ 1,800,000** |

*as amended

**as of 8/5/2025

Note: FY 2023-2024 actual revenues and expenditures display as negative values due to accounting clean up.

# Revolving Housing Projects Fund

*Fund:* 370 - Revolving Housing Fund **|** *Budget Unit:* 3700 - Revolving Housing Projects Fund

## Mission

## Major Services Provided

- Revolving funds related to Affordable Housing within the City
- Supported through dedicated priority funding allocated by City Council

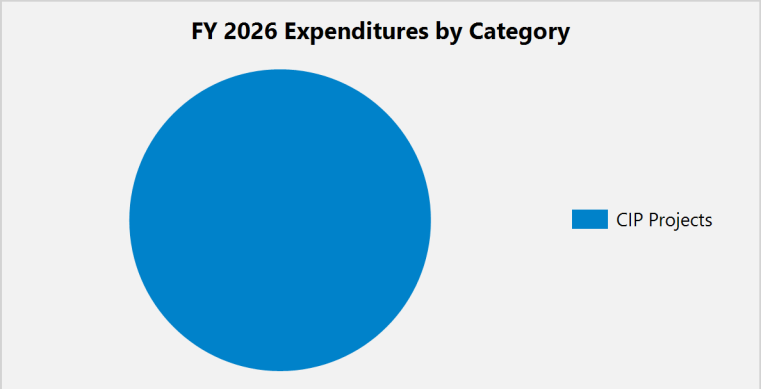
### FTE Summary

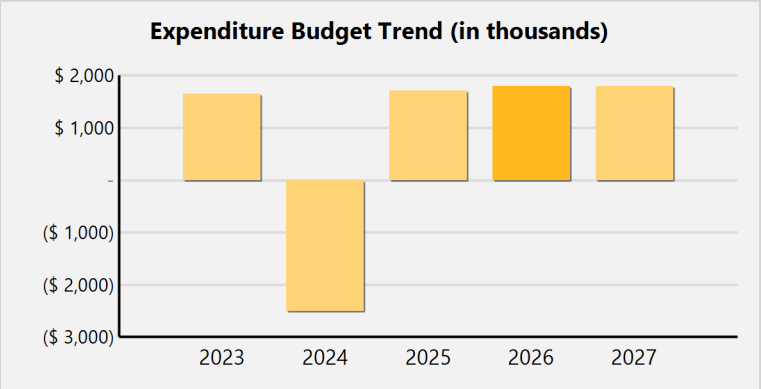
| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

## FY 25-26 Budget Highlights

- Prior to FY 2025, the allocation to the Revolving Housing Projects Fund was based on the value of 1¢ of the property tax rate. In FY 2025, the allocation was increased and was changed to a fixed dollar amount. This change gives City Council greater flexibility to adjust the amount allocated to this fund each year.

## Budget Charts




## Budget By Category

| Budget Unit #: 3700 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 1,404,370 | (1,010,434) | 1,511,217 | 1,706,017 | - | - |
| Capital Outlay | - | (15,200) | - | - | - | - |
| CIP Projects | - | - | (7,987) | - | 1,800,000 | 1,800,000 |
| Non-Operating Expenses | 245,881 | (1,481,631) | 20,000 | - | - | - |
| **Total Expenditures** | **1,650,251** | **(2,507,264)** | **1,523,230** | **1,706,017** | **1,800,000** | **1,800,000** |

*as amended

**as of 8/6/2025

Go to Table of Contents

# ENTERPRISE FUNDS

## SECTION CONTENTS

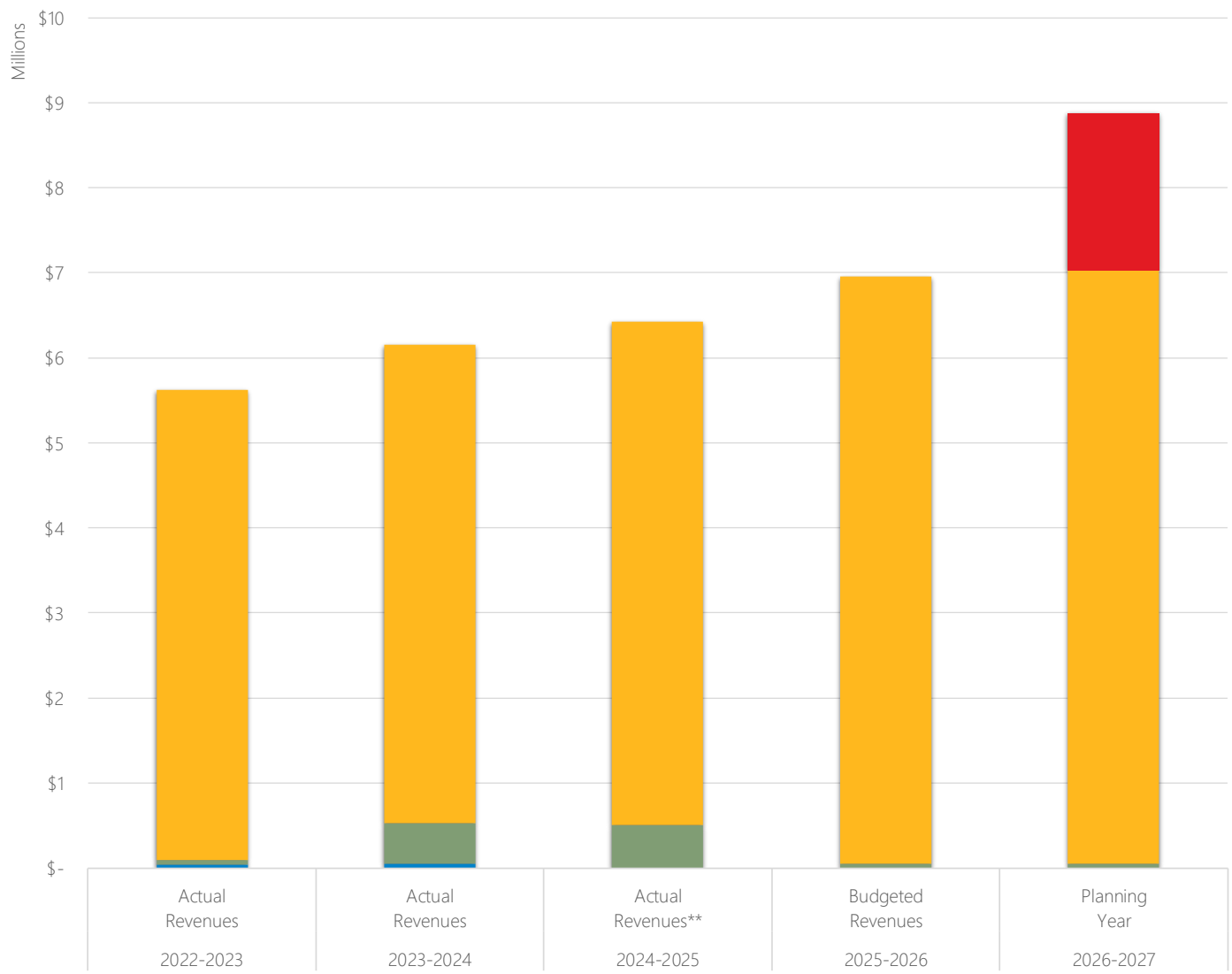

- Stormwater
- Wastewater
- Electric
- Rocky River Golf Course
- Water
- Concord-Padgett Regional Airport
- CK Rider Transit
- Public Housing

# Stormwater Fund Revenues

| Fund 600 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Non-Operating Revenues | 35,151 | 47,844 | - | - | - | 0.00% | - |
| Investment Earnings | 58,954 | 483,255 | 250,000 | 509,767 | 54,430 | 0.78% | 54,430 |
| Operating Revenues | 5,523,166 | 5,622,991 | 5,832,428 | 5,916,535 | 6,897,711 | 99.22% | 6,976,978 |
| Retained Earnings Appropriated | - | - | 135,034 | - | - | 0.00% | 1,840,201 |
| **Total Revenues** | **$ 5,617,272** | **$ 6,154,090** | **$ 6,217,462** | **$ 6,426,302** | **$ 6,952,141** | **100.0%** | **$ 8,871,609** |

* as amended

**as of 8/5/2025

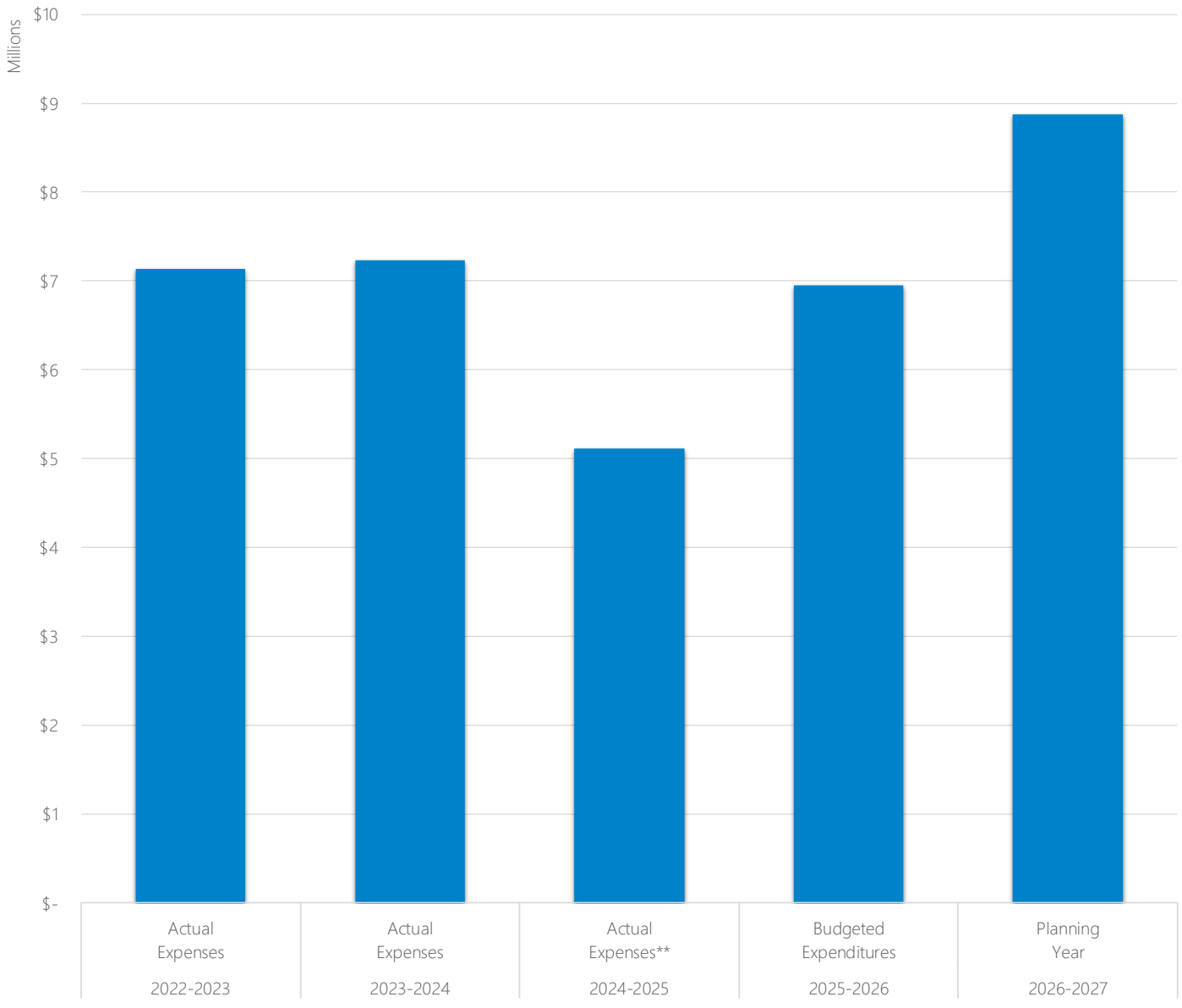


# Stormwater Fund Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Stormwater Operations | 7,130,689 | 7,232,495 | 6,217,462 | 5,111,792 | 6,952,141 | 100.0% | 8,871,609 |
| **Total Expenditures** | **$ 7,130,689** | **$ 7,232,495** | **$ 6,217,462** | **$ 5,111,792** | **$ 6,952,141** | **100.0%** | **$ 8,871,609** |

* as amended

**as of 8/5/2025



# Stormwater Oper & Maint

*Fund:* 600 - Stormwater Fund | *Budget Unit:* 7100 - Stormwater Oper & Maint

## Mission

Provide timely response to customer inquiries concerning drainage, water quality, and stormwater utility; maintain the existing stormwater infrastructure within City-maintained rights-of-way and easements; implement the National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater Permit requirements; and ensure new development meets or exceeds development standards in an effort to reduce potential losses to property owners during flooding rains and to reduce pollutants entering streams and lakes.

## Major Services Provided

• Respond to customer inquiries related to drainage and stormwater quality in a timely manner
• Maintain drainage system within City-maintained rights-of-way
• Maintain compliance with the City's NPDES Phase II Stormwater Permit
• Assist in development plan review to ensure compliance with City ordinances that address floodplain protection, water quality, and water quantity from stormwater runoff
• Provide scheduled street sweeping within City limits to enhance water quality

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 21.59 | 21.26 | 21.26 | 21.59 | 21.59 |

## FY 24-25 Major Accomplishments

- Began the Main Street Culvert Replacement. This culvert suffered severe erosion damage during a heavy rain event and needed to be replaced.
- Completed design and easement acquisition for the Farmwood Boulevard Culvert Replacement. This project is identified in the master plan and will upsize the existing culvert under Farmwood Boulevard.

## FY 25-26 Budget Highlights

- Bid and begin construction of the Farmwood Boulevard Culvert Replacement project.
- Complete the Main Street Culvert Replacement project.
- Begin the Miramar Drive Culvert Replacement project in conjunction with greenway construction. This project will replace a culvert under Miramar Drive that was identified in the Stormwater Master Plan.
- Replace a culvert on Wyoming Drive that is in poor condition.

## FY 26-27 Planning Year Goals

- Complete the Miramar Drive Culvert Replacement project in conjunction with greenway construction.
- Finish the replacement of the Wyoming Drive culvert.
- Begin preliminary engineering work and scoping for the Asheford Green Culvert Replacement project.

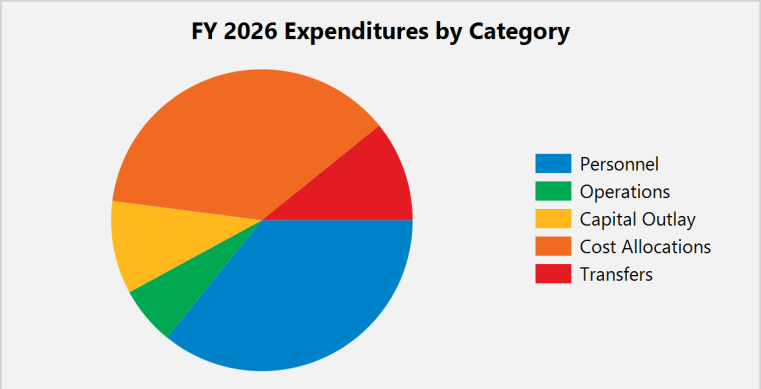
## Program & Strategy Enhancements

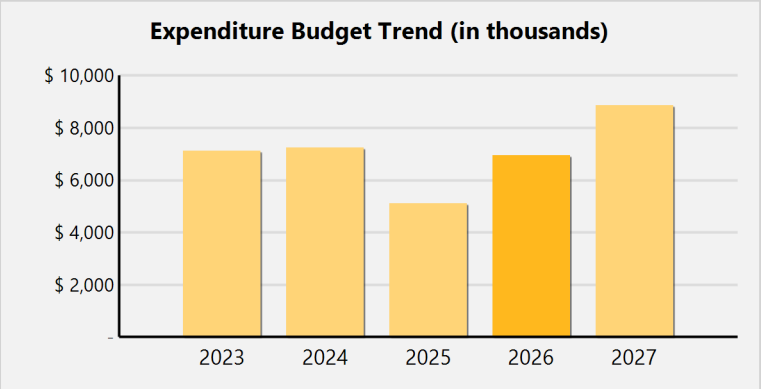
- Monitor potential regulatory changes to NPDES Stormwater Permit.
- Leverage GIS capabilities & deploy new technology to help identify issues or solutions, improve database accuracy, & enhance customer service.
- Coordinate with Engineering staff to collect GIS data for newly installed stormwater infrastructure.
- Develop/design projects recommended by the Stormwater Master Plan & related studies.
- Evaluate the ditch maintenance program to maximize efficiencies and develop educational programs related to the Utility Credit & Adjustment Manual.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Customer Service | Respond to inquiries within 2 working days and schedule meetings with customers or initiate investigations to evaluate customer concerns and identify necessary corrective actions. | Average # of days to respond or investigate service requests | 0 | 1.74 | 1.44 | 2 |
| | Maintain NPDES Phase II Compliance | Implement required NPDES Phase II Stormwater program elements to reduce pollution and erosion caused by stormwater runoff. | Total # of NPDES Phase II education outreach touchpoints | 52 | 120 | 122 | 50 |
| | | | % of SCM (Stormwater Control Measures) inspections audited by City staff | 47% | 28% | 32% | 30% |
| | | | % of major City facilities inspected | 100% | 100% | 100% | 100% |
| | | | % of minor City facilities inspected (5 year cycle) | 100% | 23% | 22% | 20% |
| | Scheduled Street Sweeping | Complete established sweeping routes on schedule to reduce pollution from streets reaching streams and degrading water quality. | Total # of times that curbed streets are swept | 12 | 12 | 12 | 12 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7100 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,851,320 | 1,949,746 | 2,410,859 | 2,360,137 | 2,491,530 | 2,557,031 |
| Operations | 741,453 | 492,481 | 505,545 | 505,434 | 433,732 | 443,809 |
| Capital Outlay | - | - | 802,656 | - | 693,000 | 141,000 |
| Cost Allocations | 2,051,717 | 2,355,683 | 2,498,402 | 2,246,220 | 2,583,879 | 2,579,769 |
| Transfers | 516,500 | 599,689 | - | - | 750,000 | 3,150,000 |
| Depreciation & Amortization | 1,970,761 | 1,802,411 | - | - | - | - |
| Non-Operating Expenses | (1,062) | 32,484 | - | - | - | - |
| **Total Expenditures** | **7,130,689** | **7,232,495** | **6,217,462** | **5,111,792** | **6,952,141** | **8,871,609** |

*as amended

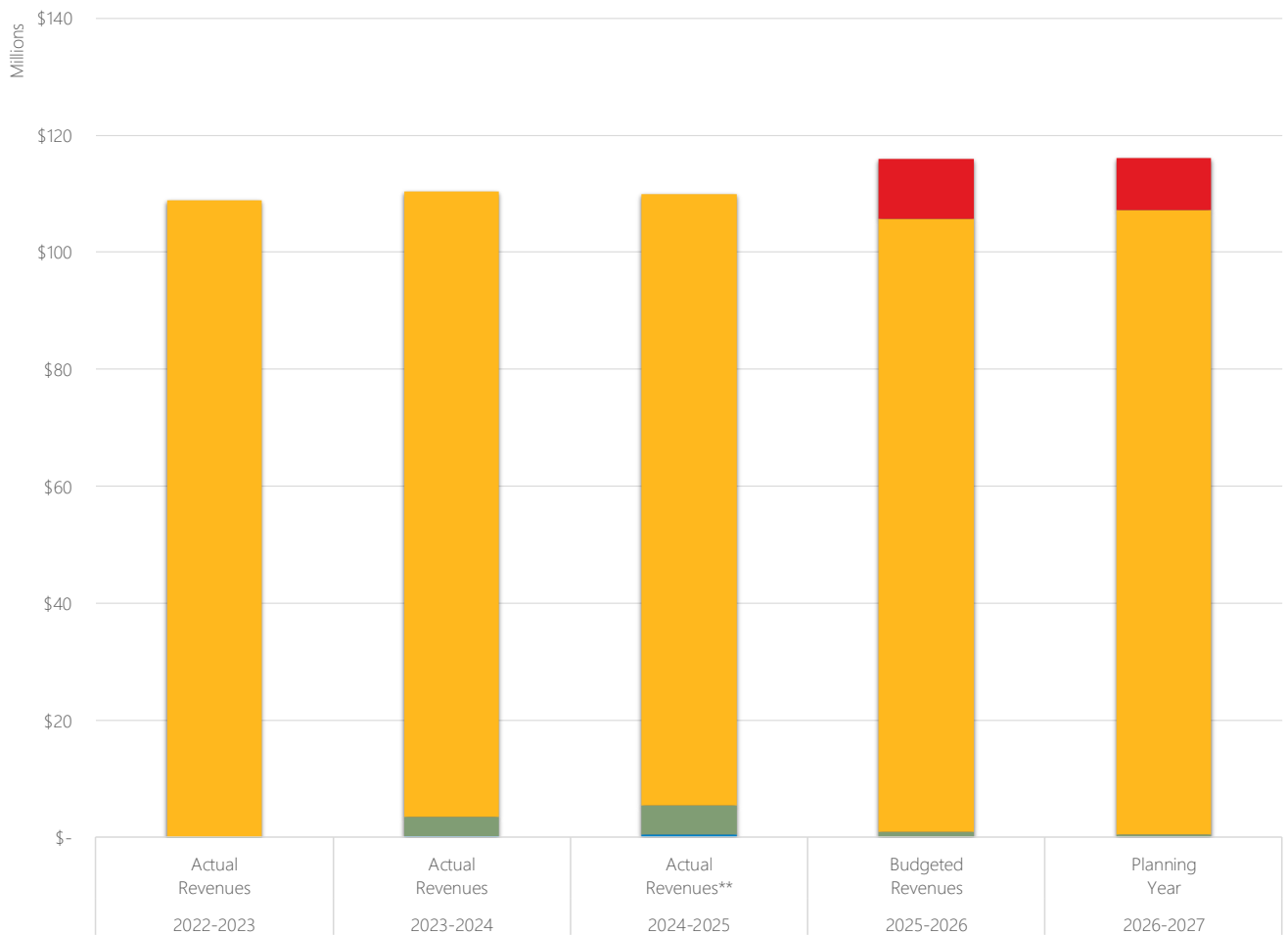
**as of 8/5/2025

# Electric Systems Revenue

| Fund 610 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Non-Operating Revenues | 48,031 | 208,989 | 426,550 | 426,549 | - | 0.00% | - |
| Investment Earnings | (45,840) | 3,310,144 | 2,500,000 | 4,997,853 | 1,000,000 | 0.86% | 500,000 |
| Operating Revenue | 108,860,841 | 106,867,296 | 100,690,000 | 104,571,054 | 104,660,000 | 90.28% | 106,720,000 |
| Retained Earnings Appropriated | - | - | 12,000,000 | - | 10,265,268 | 8.86% | 8,813,819 |
| **Total Revenues** | **$ 108,863,032** | **$ 110,386,429** | **$ 115,855,550** | **$ 110,234,457** | **$ 115,925,268** | **100.0%** | **$ 116,033,819** |

* as amended

**as of 8/5/2025

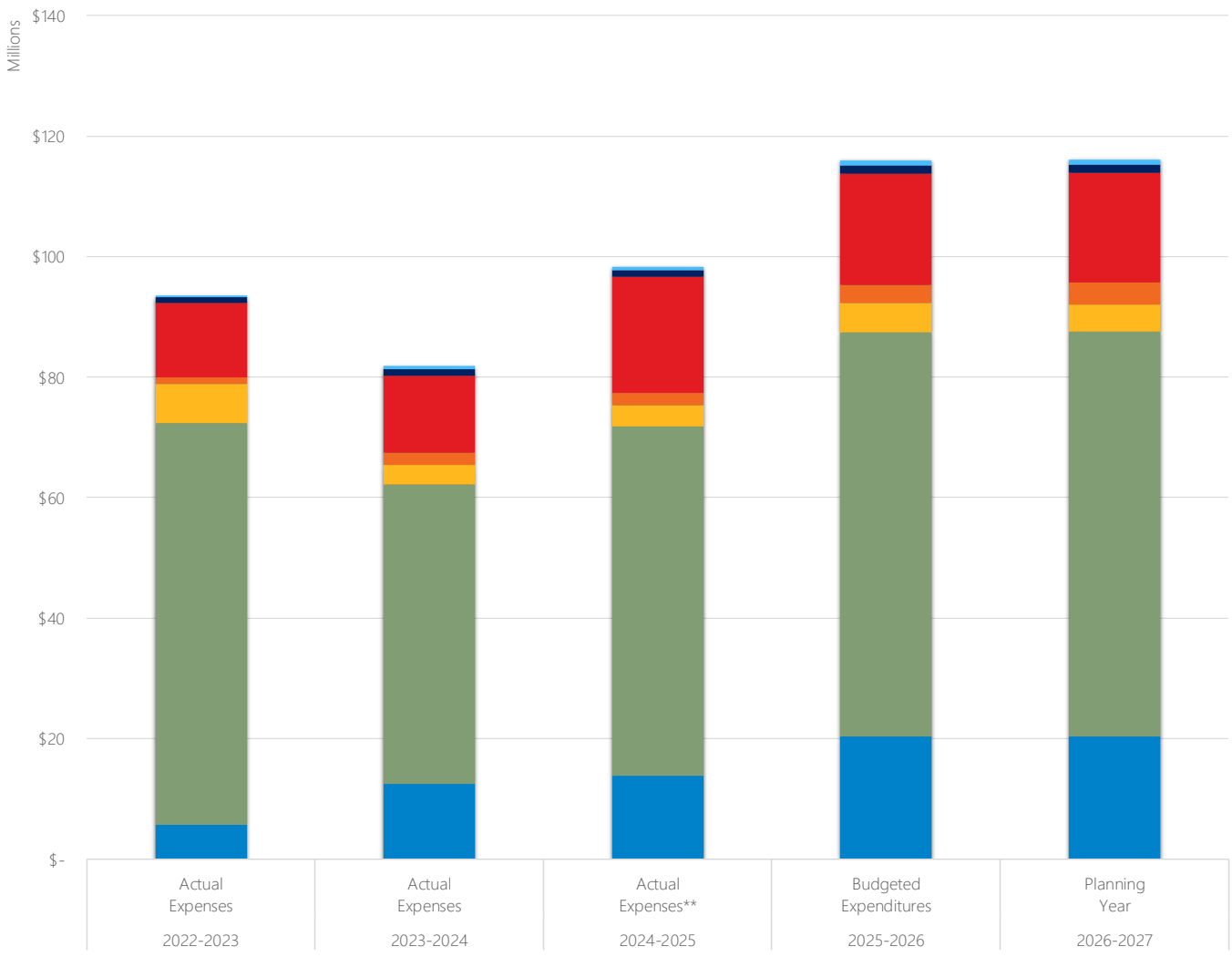


# Electric Systems Expenditures

| Budget Units | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Electric Administration | 5,691,621 | 12,454,012 | 21,239,573 | 13,784,374 | 20,269,975 | 17.5% | 20,387,194 |
| Purchased Power | 66,595,595 | 49,733,035 | 59,714,279 | 58,046,632 | 67,125,858 | 57.9% | 67,125,858 |
| Maintenance Powerlines | 6,600,694 | 3,294,229 | 5,647,002 | 3,489,457 | 4,965,968 | 4.3% | 4,542,952 |
| Tree Trimming | 1,062,988 | 2,023,455 | 2,654,646 | 2,085,398 | 2,883,034 | 2.5% | 3,643,375 |
| Electric Construction | 12,421,529 | 12,746,333 | 24,629,394 | 19,196,302 | 18,531,384 | 16.0% | 18,186,139 |
| Peak Shaving | 690 | 690 | - | - | - | 0.0% | - |
| Electric Engineering | 954,541 | 1,059,824 | 1,408,205 | 1,160,678 | 1,410,798 | 1.2% | 1,438,883 |
| Utility Locate Services | 161,788 | 491,513 | 739,586 | 520,083 | 738,251 | 0.6% | 709,418 |
| **Total Expenditures** | **$ 93,489,447** | **$ 81,803,092** | **$ 116,032,685** | **$ 98,282,924** | **$ 115,925,268** | **100.0%** | **$ 116,033,819** |

* as amended

**as of 8/5/2025



# Electric Systems Administration

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7200 - Electric Systems Administration

## Mission

Ensure that the City of Concord's Electric System Department operates in a manner that provides a reliable source of electric power to the City's customers in a fiscally responsible manner that is safe for employees, customers, and the general public.

## Major Services Provided

- Safety
- Electric System Management

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 4.75 | 5.00 | 5.00 | 6.00 | 6.00 |

## FY 24-25 Major Accomplishments

- Earned the highest Diamond Safety Award of Excellence from the American Public Power Association for safe operating practices. New safety supplies were added at the Electric Systems Operations Center (ESOC) for better compliance and maintenance of safety standards.
- Successfully completed the 2nd year of a 5-year rate track study.
- Began the selection process for a new Advanced Metering Infrastructure (AMI) system with the establishment of a clear and structured project plan which outlines the goals, timelines, and critical components necessary for the successful implementation of the new system.

## FY 25-26 Budget Highlights

- Remain mindful and adaptive to changes in natural gas pricing while continuing development of a robust natural gas hedging strategy.
- Continue development of renewable energy profiles to support advancement in technology.
- Complete the 3rd year of a 5-year rate track study.

## FY 26-27 Planning Year Goals

- Continue efforts to ensure safe and efficient work practices are employed.
- Complete the 4th year of a 5-year rate track study.
- Ensure continual adoption of innovative technology to oversee the Electric System safely and efficiently.

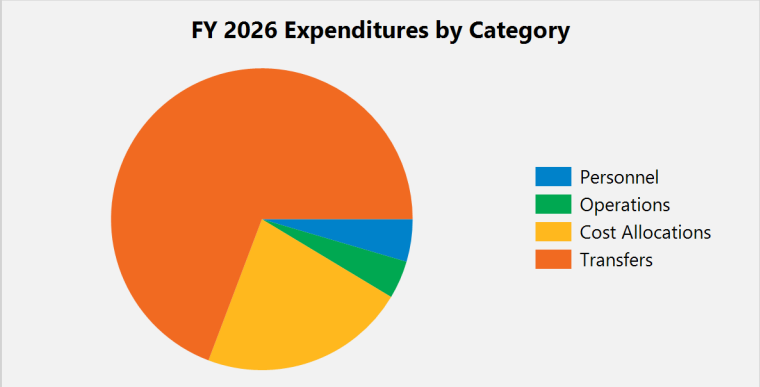
## Program & Strategy Enhancements

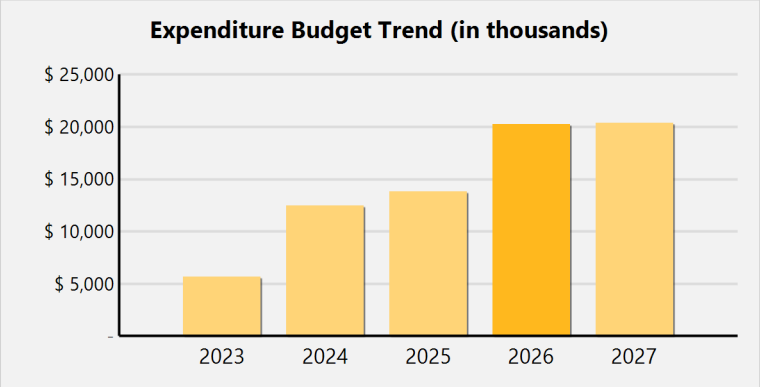
- Make continuous efforts to ensure proper selection of legal and engineering consultants.
- Hold bi-monthly staff meetings to ensure clear understanding of departmental objectives and individual roles.
- Hold regular departmental safety meetings to ensure personnel are trained and understand expectations for safe working practices.
- Staff will monitor the power supply contract to ensure all the obligations are met and power takeoff remains successful.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Safety** | Provide a safe work environment for employees to minimize the safety risk. | # of OSHA 300 reportable incidents | 5.72 | 3.53 | 11.72 | 0 |

## Budget Charts




### Budget By Category

| Budget Unit #: 7200 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 773,910 | 832,492 | 972,352 | 1,004,977 | 922,360 | 951,708 |
| Operations | 460,615 | 360,769 | 495,502 | 439,348 | 823,899 | 783,190 |
| Capital Outlay | - | - | - | - | - | - |
| Cost Allocations | 3,461,200 | 3,560,813 | 4,450,288 | 4,018,618 | 4,488,551 | 4,517,131 |
| Transfers | 650,377 | 7,393,383 | 15,321,431 | 8,321,431 | 14,035,165 | 14,135,165 |
| Depreciation & Amortization | 8,982 | 15,398 | - | - | - | - |
| Non-Operating Expenses | 336,537 | 291,157 | - | - | - | - |
| **Total Expenditures** | **5,691,621** | **12,454,012** | **21,239,573** | **13,784,374** | **20,269,975** | **20,387,194** |

*as amended

**as of 8/5/2025

# Purchased Power

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7210 - Purchased Power

## Mission

Maintain a dependable, reliable, and affordable source of electricity for resale to customers of the City of Concord's Electric System.

## Major Services Provided

- Purchase Wholesale Power
- Monitor current contracts for the City's purchase of wholesale power to ensure economic and operational integrity, reliability, and fair/equitable cost distribution
- Closely analyze monthly wholesale power bills for accuracy
- Analyze anticipated electric system peaks and determine load ratio share calculations for annual billing projections
- Explore opportunities for renewable resource inclusion

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| - | - | - | - | - |

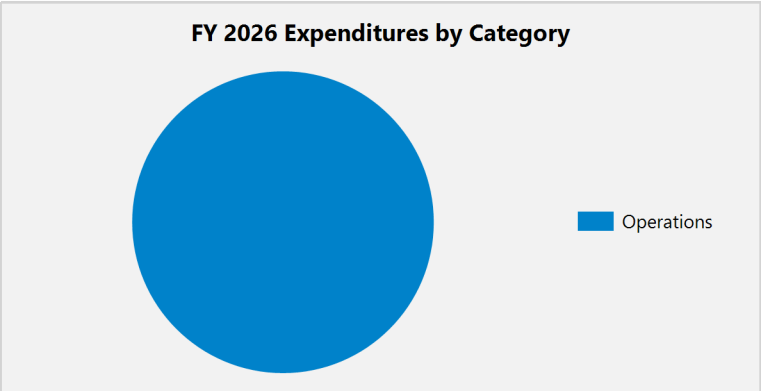
## Major Accomplishments and Performance Goals

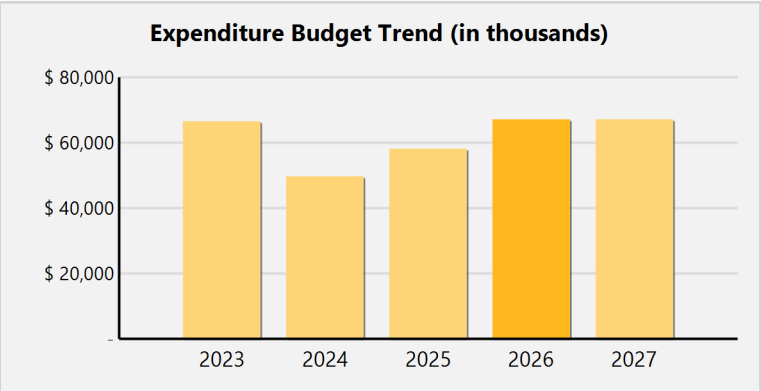
- Research programs to enhance demand management and employ as applicable to help reduce capacity charges.
- Closely monitor purchase power contracts to reduce costs and for adherence to terms and conditions.
- Closely monitor pre-pay natural gas contracts for potential opportunities to reduce fuel costs and research options for supply hedging.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Purchased Power** | Provide efficient utilization of resources to limit or reduce costs of electric system operation. | Average cost of purchased power in cents | 6.24 | 4.81 | 5.44 | 6.5 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7210 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 66,595,595 | 49,733,035 | 59,714,279 | 58,046,632 | 67,125,858 | 67,125,858 |
| **Total Expenditures** | **66,595,595** | **49,733,035** | **59,714,279** | **58,046,632** | **67,125,858** | **67,125,858** |

*as amended

**as of 8/5/2025

# Maintenance Powerlines

*Fund:* 610 - Electric Systems Fund **|** *Budget Unit:* 7220 - Maintenance Powerlines

## Mission

Ensure that the City's electric customers receive safe and reliable electric service by maintaining, measuring, and monitoring the City's power grid.

## Major Services Provided

- System Monitoring
- Electric Equipment Maintenance
- Testing/Installation

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 19.00 | 19.00 | 19.75 | 20.00 | 20.00 |

## FY 24-25 Major Accomplishments

- Completed the change out of circuit breakers for Substation L to improve system reliability.
- Completed Substations V and W providing capacity for Eli Lilly and the west side of the system.
- Sale and removal of all peak shaving generators.

## FY 25-26 Budget Highlights

- Anticipated completion of the transmission loop to Substation E.
- Substantial completion of Substation N for additional capacity on the northeast side of the system.
- Change out Substation K1 breakers for improved reliability.
- Begin the procurement phase of the AMI upgrade project.

## FY 26-27 Planning Year Goals

- Begin AMI communications upgrade and meter installations.
- Acquire property for Substations R and S.
- Complete the upgrades to the SCADA system for better system reliability.

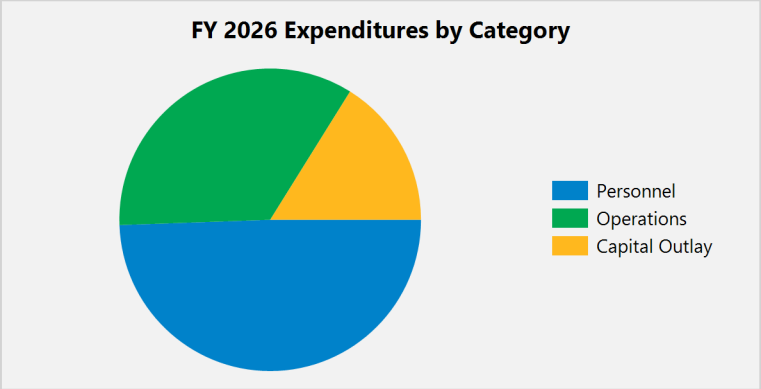
## Program & Strategy Enhancements

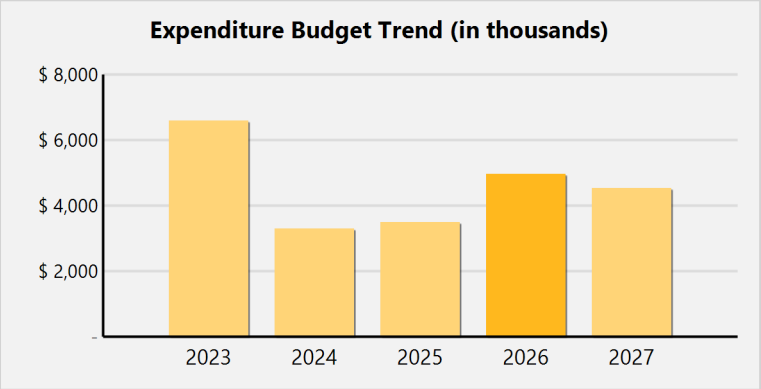
- Perform routine preventive maintenance & emergency repairs for effective power lines, substations, power delivery stations, electric metering, & SCADA.
- Staff will continue to evaluate outage data to improve system reliability.
- Encourage career development training to enhance the skill set of internal employees.
- The SCADA division will work with GIS to update and ensure a viable and reliable mapping database.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Electric Equipment Maintenance | Provide system maintenance of electrical equipment to ensure constant flow of power. | % of outages caused by mechanical failure | 12.31% | 14% | 9% | 5% |
| | System Monitoring | Provide timely response to power outages for business and residential customers to minimize power disruptions. | System Average Interruption Duration Index (SAIDI) in minutes | 34.54 | 154.5 | 73.34 | 110 |
| | | | System Average Interruption Frequency Index (SAIFI) | 0.52 | 1.45 | 1.38 | 1.1 |
| | | | Customer Average Interruption Duration Index (CAIDI) in minutes | 66.44 | 106.22 | 83.75 | 80 |
| | Testing/ Installation | Ensure the accuracy and integrity of all electric meter systems to maintain compliance with State regulations and proper billing. | # of watt-hour meters tested and/or calibrated | 3,105 | 475 | 297 | 3,000 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7220 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,856,162 | 1,902,485 | 2,276,957 | 2,242,843 | 2,455,243 | 2,491,657 |
| Operations | 605,664 | 938,185 | 2,837,994 | 1,246,614 | 1,710,675 | 1,638,695 |
| Capital Outlay | - | - | 532,051 | - | 800,050 | 412,600 |
| Transfers | 3,365,401 | - | - | - | - | - |
| Depreciation & Amortization | 773,467 | 453,559 | - | - | - | - |
| **Total Expenditures** | **6,600,694** | **3,294,229** | **5,647,002** | **3,489,457** | **4,965,968** | **4,542,952** |

*as amended

**as of 8/5/2025

# Tree Trimming

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7230 - Tree Trimming

## Mission

Maintain tree clearance and plant growth in power line rights-of-way and easements in a manner that provides more reliable electric service to the City's electric customers.

## Major Services Provided

- Line Clearance Tree Trimming
- Educate citizens on proper practices for right-of-way clearance

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

## Major Accomplishments and Performance Goals

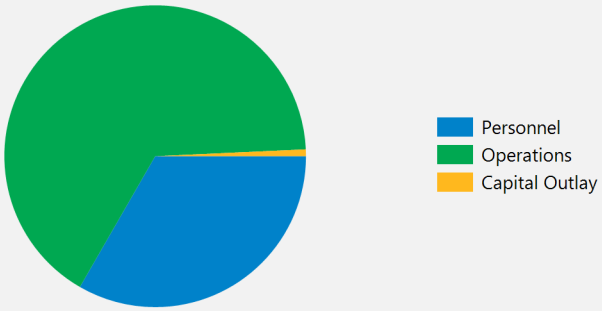
- Utilize both contract labor and internal resources to reach right-of-way trimming and maintenance benchmark of 33% main circuit completion by year end.
- Use contract labor during peak growth times to enhance service provision.
- Train and educate new crew members to enhance their skills and safety.
- Find training opportunities to enhance the service provided to customers by increasing proficiency.

## Performance Summary

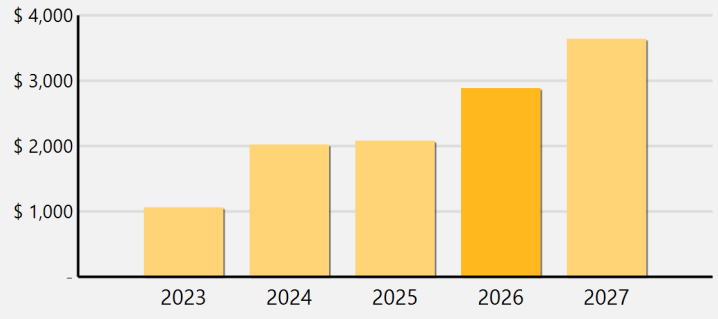
| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Tree Trimming** | Provide thorough tree trimming and timely response to customer tree maintenance to minimize potential or further damage to electrical infrastructure and property. | % of customers receiving personal notification of service on their property within 24 hours | 100% | 100% | 100% | 100% |
| | | | % of main circuit right-of-way trimmed and/or maintained | 12% | 32% | 28% | 33% |
| | | | % of power outages caused by trees or tree limbs | 19.75% | 14% | 10% | 100% |

## Budget Charts

**FY 2026 Expenditures by Category**




**Expenditure Budget Trend (in thousands)**



## Budget By Category

| Budget Unit #: 7230 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 615,355 | 619,410 | 814,613 | 773,663 | 960,688 | 976,710 |
| Operations | 301,834 | 1,229,237 | 1,787,033 | 1,311,735 | 1,901,346 | 1,909,665 |
| Capital Outlay | - | - | 53,000 | - | 21,000 | 757,000 |
| Depreciation & Amortization | 145,799 | 174,808 | - | - | - | - |
| **Total Expenditures** | **1,062,988** | **2,023,455** | **2,654,646** | **2,085,398** | **2,883,034** | **3,643,375** |

*as amended

**as of 8/5/2025

# Electric Construction

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7240 - Electric Construction

## Mission

Extend, construct, and install major overhead and underground electric facilities for current and future City of Concord electric customers to meet the needs for electric system capacity.

## Major Services Provided

- Underground Utility Construction
- Overhead Utility Construction

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 37.00 | 37.00 | 37.00 | 37.00 | 37.00 |

## FY 24-25 Major Accomplishments

- Completed service installations during the Eli Lilly construction phases and assisted the commissioning of Substations V and W.
- Relocated overhead facilities on Concord Parkway and McGill Avenue for NCDOT bridge construction. Electric Construction also relocated overhead and underground facilities at the intersection of Poplar Tent Road and Eva Drive for a different NCDOT project.
- Completed the relocation of power utility poles on Lincoln Street as part of the Lincoln Street Bridge project.

## FY 25-26 Budget Highlights

- Monitor efficiencies gained from using contract crews along with City staff throughout the year to construct and maintain overhead and underground utility lines.
- Ensure safety supplies and trainings are maintained and up-to-date.
- Keep a routine maintenance and repair program for transmission and distribution lines.

## FY 26-27 Planning Year Goals

- Maintain a routine maintenance and repair program for transmission and distribution lines.
- Continue the training, development, and promotion of employees.

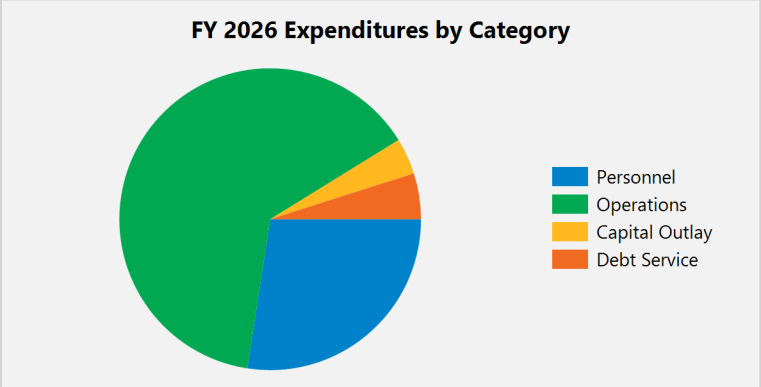
## Program & Strategy Enhancements

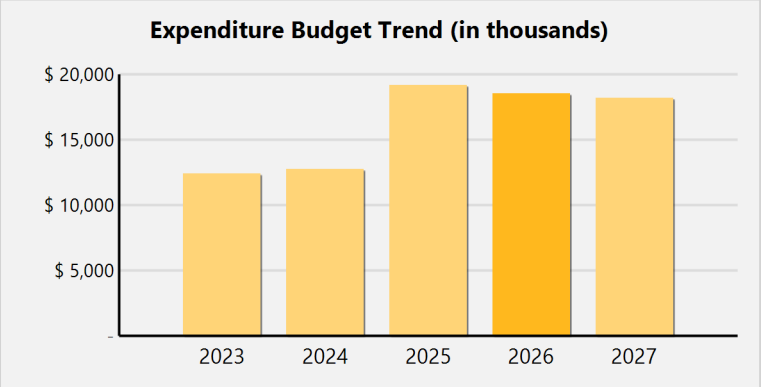
- Maintain replacement schedule for vehicles, trucks, and equipment to ensure maximum fleet availability and responsiveness to customer needs.
- Utilize contract labor to provide high levels of service in periods of increased service demand.
- Regularly inspect wooden poles in the system to protect against disruptions in the system.
- Provide career development training to increase the knowledge and performance of employees.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Electric Construction** | Provide timely response to calls for service to ensure that citizens obtain proper electrical service in a reasonable period. | % of service installations completed within 10 working days of final inspection | 99% | 99% | 100% | 100% |
| | | | % of outdoor lights installed within 5 working days | 99% | 99% | 100% | 100% |
| | | | % of street lights repaired within 2 working days | 99% | 99% | 99% | 100% |

## Budget Charts




### Budget By Category

| Budget Unit #: 7240 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 3,687,579 | 4,095,826 | 4,679,791 | 4,778,275 | 5,082,837 | 5,148,572 |
| Operations | 6,230,714 | 8,153,560 | 9,614,771 | 7,513,703 | 11,818,942 | 11,905,997 |
| Capital Outlay | (995,644) | (3,571,519) | 1,076,148 | (2,310,409) | 719,000 | 221,000 |
| Debt Service | 352,150 | 320,953 | 908,684 | 906,381 | 910,605 | 910,570 |
| Transfers | - | 500,000 | 8,350,000 | 8,350,000 | - | - |
| Depreciation & Amortization | 3,146,730 | 3,247,514 | - | (41,648) | - | - |
| **Total Expenditures** | **12,421,529** | **12,746,333** | **24,629,394** | **19,196,302** | **18,531,384** | **18,186,139** |

*as amended

**as of 8/5/2025

# Electric Engineering Services

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7250 - Electric Engineering Services

## Mission

Provide the highest level of service to both internal and external customers of the City's electric grid, through engineering and design of new and existing electric services, along with documenting City assets through GIS mapping technology.

## Major Services Provided

- Electric engineering and design services
- Compliance with NESC, NEC, and other industry codes
- GIS mapping services

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

## FY 24-25 Major Accomplishments

- Worked towards a paperless work system by creating digital files.
- Maintained an ARC GIS Field Map application to collect data for pole inspections.
- Partnered with IT to migrate the WindMil server to a virtual server.

## FY 25-26 Budget Highlights

- Continue maintenance of the data in the Electric GIS system database by completing a system-wide asset inventory and refine database maintenance techniques.
- Update annual labor and material costs in the Partner Software to provide financial reporting from the staking software to carefully track installed assets and develop cost tracking for the NCDOT.
- Research and develop a method for tracking after-hours map changes that need to be corrected within the GIS system.
- Manage the Electric Heat Pump Rebate program.

## FY 26-27 Planning Year Goals

- Continued maintenance of the data in the Electric GIS database by completing the system wide inventory of assets and refine database maintenance techniques.
- Develop internal NCDOT Project guidelines, including streamlining the URA submittal package and co-worker training to provide clear and concise information throughout NCDOT reviews and construction processes.

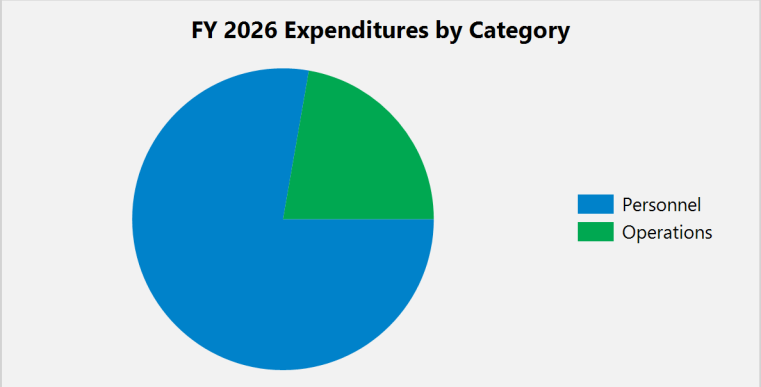
## Program & Strategy Enhancements

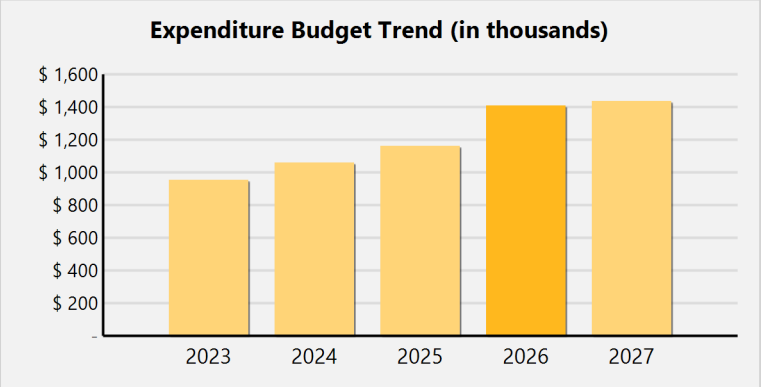
- Find training opportunities by using cost-effective training courses.
- Refine database maintenance techniques while striving to provide the highest level of integrity possible.
- Manage the Electric Heat Pump Rebate program.
- Manage our Key Accounts program to maintain the relationship between the Electric Systems and Key Accounts.
- Update staking software with updated labor and material costs.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **GIS Application Service** | Identify and address internal customer needs such as calculations and maps promptly to maintain construction and service schedules. | % of internal GIS data requests completed within 5 working days | 94.97% | 92% | 100% | 100% |
| | **Planning & Design** | Provide prompt response to customers to determine their needs and desires for electric service. | % of jobs designed and released to construction within 10 working days | 100% | 100% | 100% | 100% |

## Budget Charts




### Budget By Category

| Budget Unit #: 7250 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 798,439 | 876,163 | 989,195 | 1,003,792 | 1,096,910 | 1,107,647 |
| Operations | 127,828 | 160,827 | 367,240 | 156,886 | 313,888 | 311,736 |
| Capital Outlay | - | - | 51,770 | - | - | 19,500 |
| Depreciation & Amortization | 28,275 | 22,835 | - | - | - | - |
| **Total Expenditures** | **954,541** | **1,059,824** | **1,408,205** | **1,160,678** | **1,410,798** | **1,438,883** |

*as amended

**as of 8/5/2025

# Utility Locator Service

*Fund:* 610 - Electric Systems Fund | *Budget Unit:* 7260 - Utility Locator Service

## Mission

Ensure that Electric utilities are accurately located in adequate time to comply with the N.C. Underground Damage Prevention Act.

## Major Services Provided

- Utility Location services for Electric infrastructure assets.
- All underground utilities are located upon request to prevent possible damage and service interruptions.

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

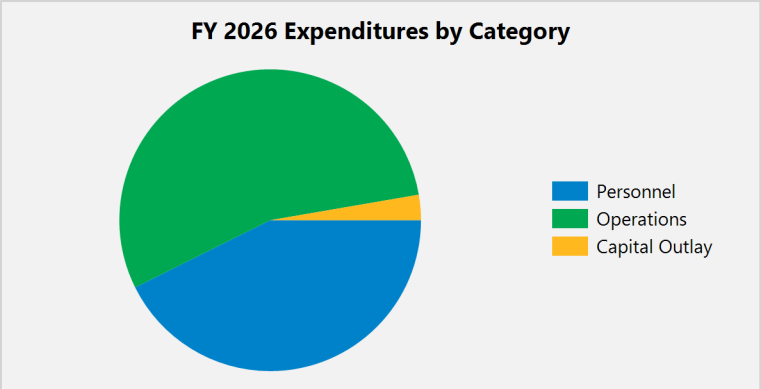
## Major Accomplishments and Performance Goals

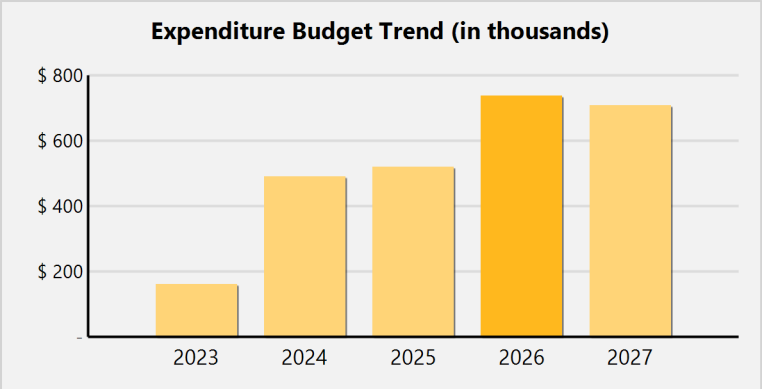
- For calendar year 2024, the Utility Locate team conducted 15,538 locates and have completed 2,000 more in January and February of 2025.
- Utilize City crews and contract locators to keep ticket response times low.
- Staff is researching available techniques, programs, and technical support to stay current with standard practices to protect the City's utility investment.
- Being proactive in existing locate projects and staying prepared for future locating needs throughout the city.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Utility Location** | Locate all utilities in compliance with the NC Underground Damage Prevention Act guidelines of accuracy and time requirements to prevent damage to the Electric department's infrastructure. | % of utility locates completed within 72 hours | 99.23% | 99% | 99% | 100% |

## Budget Charts



## Budget By Category

| Budget Unit #: 7260 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 260,391 | 256,467 | 275,505 | 274,019 | 314,874 | 284,828 |
| Operations | 291,363 | 196,200 | 444,081 | 246,064 | 403,377 | 404,590 |
| Capital Outlay | - | (9,500) | 20,000 | - | 20,000 | 20,000 |
| Cost Allocations | (416,027) | - | - | - | - | - |
| Depreciation & Amortization | 26,061 | 48,345 | - | - | - | - |
| **Total Expenditures** | **161,788** | **491,513** | **739,586** | **520,083** | **738,251** | **709,418** |

*as amended

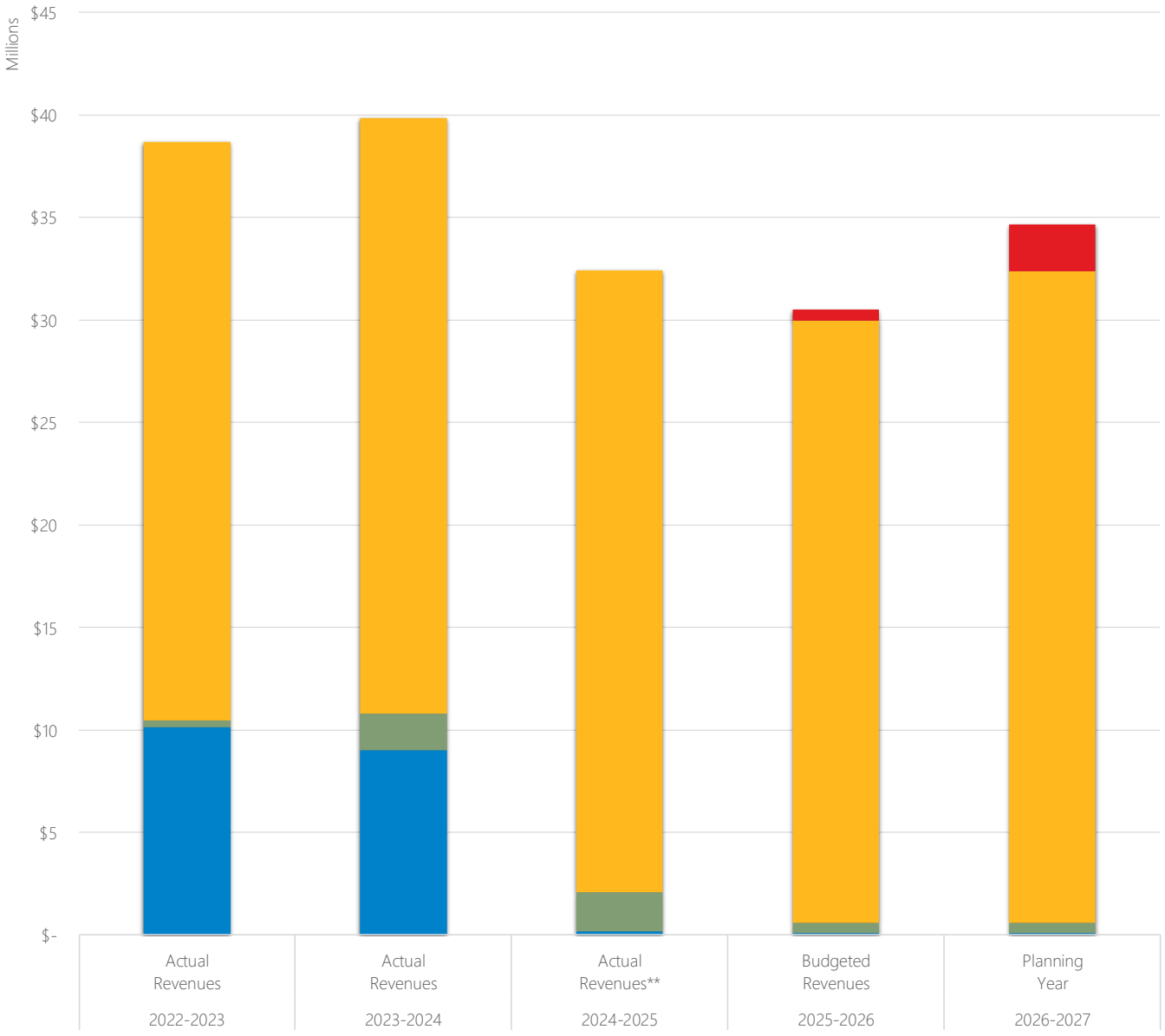
**as of 8/5/2025

# Water Resources Revenue

| Fund 620 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Non-Operating Revenues | 10,145,393 | 9,019,581 | 167,900 | 164,455 | 100,000 | 0.3% | 100,000 |
| Investment Earnings | 325,565 | 1,808,011 | 800,000 | 1,948,693 | 500,000 | 1.6% | 500,000 |
| Operating Revenue | 28,220,828 | 29,035,693 | 29,522,785 | 30,318,635 | 29,370,000 | 96.3% | 31,770,000 |
| Retained Earnings Appropriated | - | - | 1,644,792 | - | 536,022 | 1.8% | 2,290,708 |
| **Total Revenues** | **$ 38,691,786** | **$ 39,863,285** | **$ 32,135,477** | **$ 32,431,782** | **$ 30,506,022** | **100.0%** | **$ 34,660,708** |

* as amended

**as of 8/5/2025

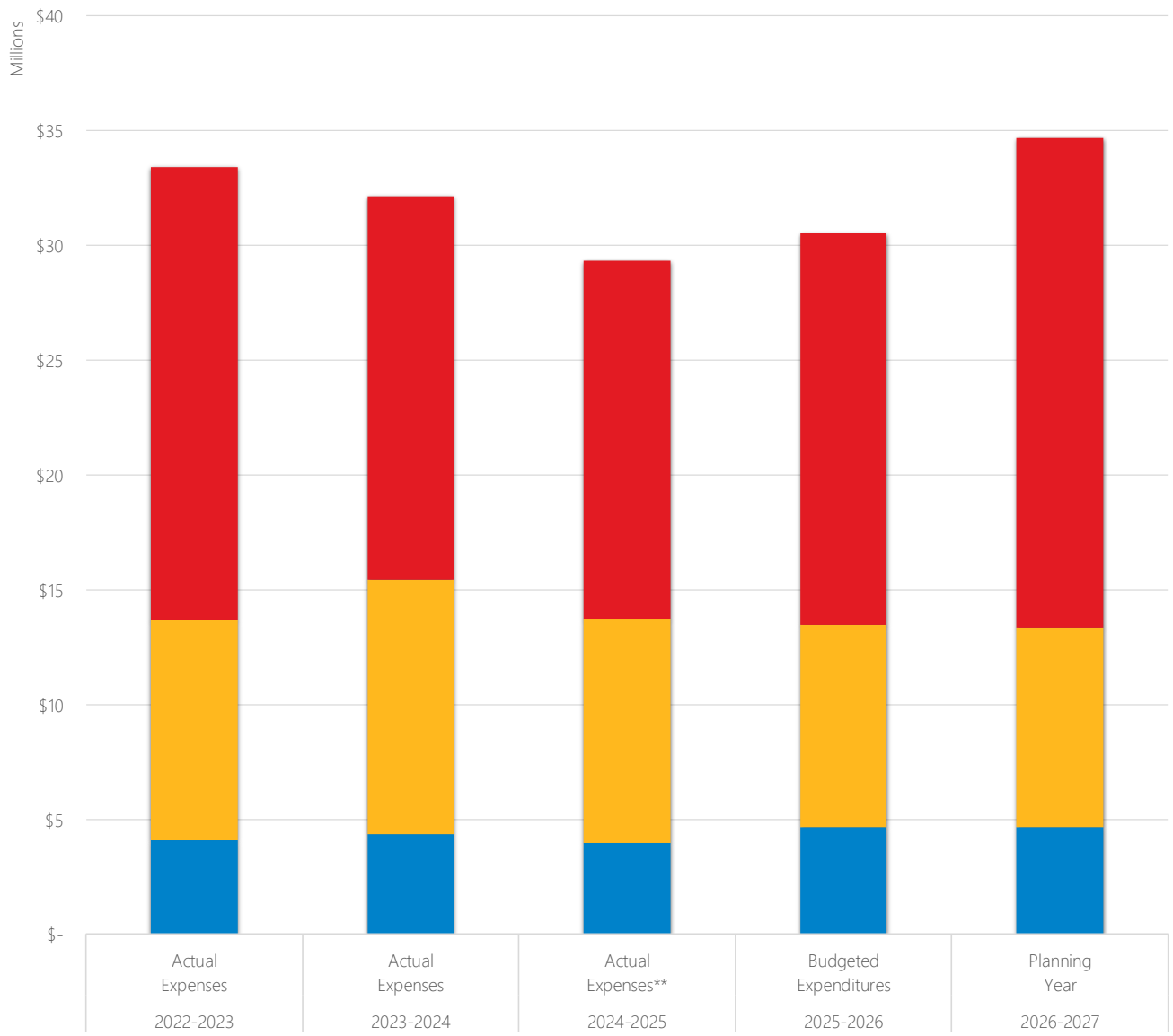


# Water Resources Expenditures

| Budget Units | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Hillgrove Water Treatment Plant | 4,105,471 | 4,368,482 | 4,720,208 | 3,973,949 | 4,672,716 | 15.3% | 4,660,859 |
| Coddle Creek Water Treatment Plant | 9,573,877 | 11,064,850 | 10,487,939 | 9,726,312 | 8,800,079 | 28.8% | 8,708,960 |
| Waterlines Operation & Maintenance | 19,719,782 | 16,684,548 | 16,927,330 | 15,623,264 | 17,033,227 | 55.8% | 21,290,889 |
| **Total Expenditures** | **$ 33,399,130** | **$ 32,117,880** | **$ 32,135,477** | **$ 29,323,526** | **$ 30,506,022** | **100.0%** | **$ 34,660,708** |

* as amended

**as of 8/5/2025



# Hillgrove Water Treatment Plant

*Fund:* 620 - Water Resources Fund **|** *Budget Unit:* 7330 - Hillgrove Water Treatment Plant

## Mission

Provide safe, sufficient drinking water at the most economical rate, meeting all state and federal regulations for customers of the City of Concord, Cabarrus County, and our neighboring municipalities Harrisburg, Kannapolis, and Midland.

## Major Services Provided

• Water Treatment and Analysis

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 15.50 | 15.50 | 15.50 | 15.50 | 15.50 |

## FY 24-25 Major Accomplishments

- Began the Granular Activated Carbon (GAC) Filtration and Sedimentation Basin Repairs project.

## FY 25-26 Budget Highlights

- Continue the GAC Filtration and Sedimentation Basin Repairs project.
- Install an automatic load transfer switch at the Corban pump station.
- Replace HVAC unit #4.
- Complete the 3D asset scanning project.
- Replace the roof membrane at Hillgrove Water Treatment Plan.

## FY 26-27 Planning Year Goals

- Complete and get certification for the GAC Filtration and Sedimentation Basin Repairs project and make the GAC facility operational. This process will include intensive staff training as well as data collection to ensure its effectiveness.
- Rebuild the Lake Fisher raw water pump #4.

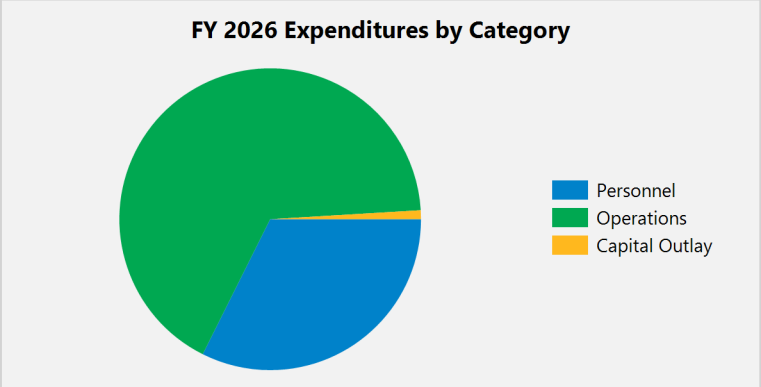
## Program & Strategy Enhancements

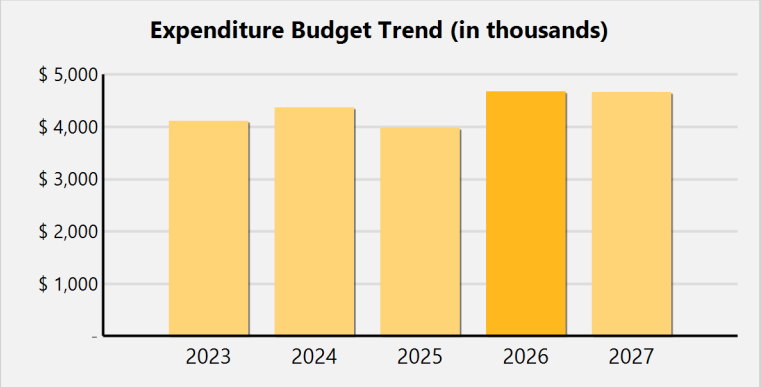
- Attend training sessions to obtain knowledge on new regulations and treatment processes.
- Attend training on OSHA safety programs.
- Plan for upgrades and technology enhancements to address future regulations and provide high quality water for years to come.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Water Treatment & Analysis** | Comply with and exceed state/ federal regulations to provide safe drinking water. Provide efficient production of treated water to reduce the total treatment cost per 1,000 gallons. | % of treated water turbidity at or below 0.10 NTU | 99% | 99% | 99% | 100% |

## Budget Charts




### Budget By Category

| Budget Unit #: 7330 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,194,069 | 1,179,312 | 1,456,516 | 1,333,209 | 1,513,259 | 1,535,171 |
| Operations | 2,500,280 | 2,765,516 | 3,115,831 | 2,640,740 | 3,114,957 | 3,101,188 |
| Capital Outlay | - | - | 147,862 | - | 44,500 | 24,500 |
| Depreciation & Amortization | 411,123 | 405,012 | - | - | - | - |
| Non-Operating Expenses | - | 18,642 | - | - | - | - |
| **Total Expenditures** | **4,105,471** | **4,368,482** | **4,720,208** | **3,973,949** | **4,672,716** | **4,660,859** |

*as amended

**as of 8/5/2025

# Coddle Creek Water Treatment Plant

*Fund:* 620 - Water Resources Fund | *Budget Unit:* 7331 - Coddle Creek Water Treatment Plant

## Mission

Provide safe, sufficient drinking water at the most economical rate, meeting all state and federal regulations for customers of the City of Concord, Cabarrus County, and our neighboring municipalities Harrisburg, Kannapolis, and Midland.

## Major Services Provided

• Water Treatment and Analysis

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 15.50 | 15.50 | 15.50 | 15.50 | 15.50 |

## FY 24-25 Major Accomplishments

- Completed the rehabilitation of the chlorine room to ensure proper storage and dosing of chlorine into plant processes.

## FY 25-26 Budget Highlights

- Complete the renovation of the aluminum tanks.
- Complete the 3D asset scanning project.
- Replace three HVAC units.
- Replace four valve actuators that control the opening and closing of valves to control the flow of water throughout the facility.

## FY 26-27 Planning Year Goals

- Begin the Sedimentation Basin Rehabilitation project.
- Replace an additional three valve actuators.

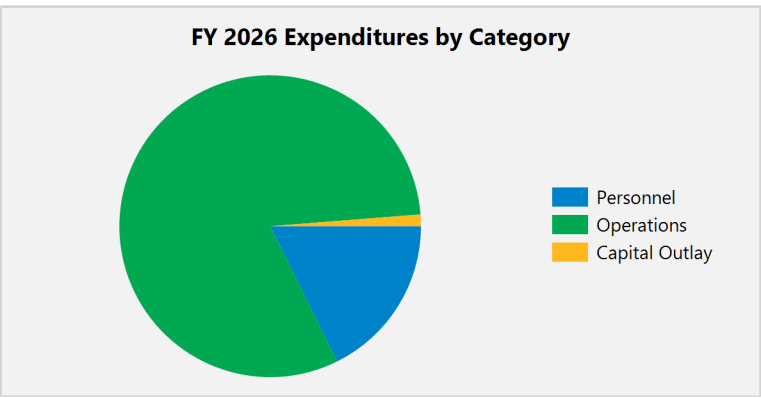
## Program & Strategy Enhancements

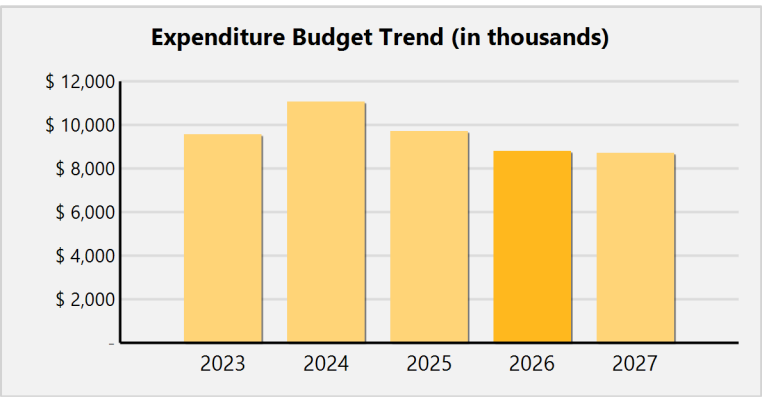
- Attend training sessions to obtain knowledge on new regulations and treatment processes.
- Network with our peers in the industry, state, and regulatory personnel.
- Plan for upgrades and technology enhancements to address future regulations and provide high quality water for years to come.
- Work to meet more stringent voluntary programs, such as the Area Wide Optimization Program (AWOP).

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Water Treatment & Analysis** | Comply with and exceed state/ federal regulations to provide safe drinking water. Provide efficient production of treated water to reduce the total treatment cost per 1,000 gallons. | % of treated water turbidity at or below 0.10 NTU | 99% | 99% | 100% | 100% |

## Budget Charts



## Budget By Category

| Budget Unit #: 7331 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,222,126 | 1,295,801 | 1,470,996 | 1,451,760 | 1,555,302 | 1,577,913 |
| Operations | 7,985,242 | 8,157,180 | 8,776,661 | 8,274,552 | 7,134,777 | 7,036,047 |
| Capital Outlay | - | - | 240,282 | - | 110,000 | 95,000 |
| Transfers | - | 1,250,000 | - | - | - | - |
| Depreciation & Amortization | 366,510 | 361,869 | - | - | - | - |
| **Total Expenditures** | **9,573,877** | **11,064,850** | **10,487,939** | **9,726,312** | **8,800,079** | **8,708,960** |

*as amended

**as of 8/5/2025

# Waterlines Operations & Maintenance

*Fund:* 620 - Water Resources Fund **|** *Budget Unit:* 7340 - Waterlines Operations & Maintenance

## Mission

Provide quality drinking water, accountability, respect, continuous improvement, and trust to our customers including the planning of long-range water needs to meet future growth and demands on our water distribution system.

## Major Services Provided

- Maintenance
- New Construction
- Water Quality
- Water Meters

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 40.85 | 41.22 | 41.76 | 40.10 | 40.10 |

## FY 24-25 Major Accomplishments

- Selected a consultant for upgrades to the City's Automated Metering Infrastructure (AMI) and began scoping the project and developing an RFQ. The consultant will ensure that the City's approach is well thought out and will provide specialized assistance in project design, vendor selection, and overall implementation.
- Began construction of the Poplar Tent Area pump station.
- Completed the Old Charlotte Road Water Line Replacement project. This project was needed due to numerous water main breaks along one stretch of Old Charlotte Road.

## FY 25-26 Budget Highlights

- Begin the deployment of the AMI metering project.
- Complete the construction of the Poplar Tent Area pump station and begin operations.
- Begin capacity improvements projects in the southern and western parts of the system.
- Complete a valve tracing web map to assist in water isolation during main breaks.
- Complete major SCADA upgrades for better data integration and operational control of the water system.

## FY 26-27 Planning Year Goals

- Continue the deployment of the AMI metering project. Significant progress will be made on the deployment of the new AMI system in this fiscal year.
- Continue to make progress on capacity improvements projects in the southern and western areas of the system.

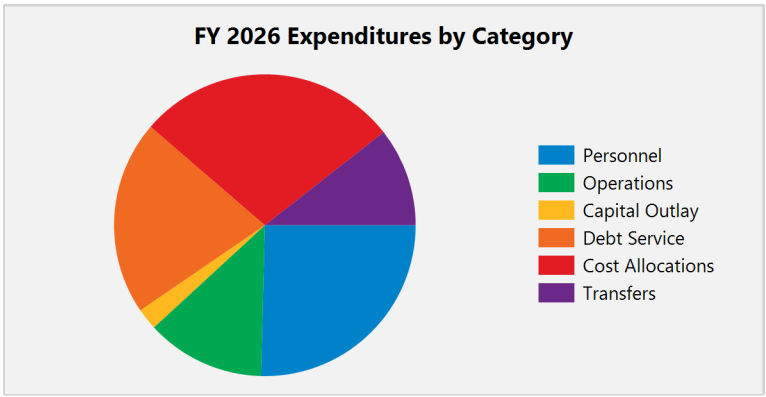
## Program & Strategy Enhancements

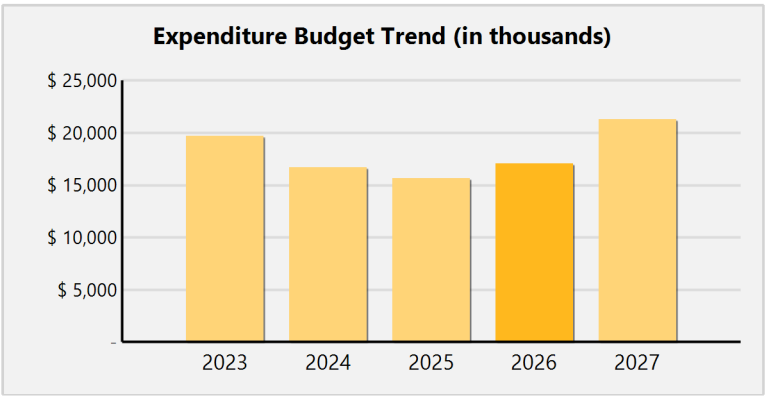
- Perform leak detection on 10% of the existing water system to facilitate repair of small leaks before they become major water main breaks.
- Reduce water quality complaints by replacing older water mains and installing automatic flushing devices on dead end mains.
- Monitor potential regulatory changes to water distribution and treatment permits and enhance the current water quality procedures.
- Deploy new GIS technology and leverage GIS capabilities in the field and in the office to help identify issues and solutions and to improve database accuracy.
- Program system changes and develop and design projects recommended by the Water Master Plan and related studies.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Maintenance | Conduct leak detection surveys on the 10% of the water distribution system annually to reduce the number of leaks and reduce un-accounted water loss. | % of system leak detection surveys completed | 10% | 10% | 10% | 10% |
| | New Construction | Provide more efficient water service installations for residential, commercial, and industrial customers to help expedite the construction of development projects. | Average # of working days to install 3/4" through 2" water service | 6 | 5 | 6 | 6 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7340 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,968,792 | 3,336,990 | 4,257,201 | 4,138,380 | 4,327,069 | 4,399,610 |
| Operations | 2,054,899 | 2,608,795 | 3,263,230 | 2,946,315 | 2,171,484 | 2,158,079 |
| Capital Outlay | - | - | 317,359 | - | 393,500 | 316,000 |
| Debt Service | 590,691 | 627,782 | 3,662,760 | 3,516,776 | 3,553,353 | 3,552,697 |
| Cost Allocations | 4,048,738 | 4,006,143 | 4,426,780 | 3,986,695 | 4,787,821 | 4,814,503 |
| Transfers | 5,548,665 | 1,466,451 | 1,000,000 | 1,211,799 | 1,800,000 | 6,050,000 |
| Depreciation & Amortization | 4,166,752 | 4,394,713 | - | (176,701) | - | - |
| Other Financing Uses | - | 1,082 | - | - | - | - |
| Non-Operating Expenses | 341,244 | 242,593 | - | - | - | - |
| **Total Expenditures** | **19,719,782** | **16,684,548** | **16,927,330** | **15,623,264** | **17,033,227** | **21,290,889** |

*as amended

**as of 8/5/2025

# Transit System Revenue

| Fund 630 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Restricted Intergov't Revenue | 11,824,724 | (6,121,023) | 6,403,977 | 1,000,704 | 4,657,033 | 67.81% | 4,587,033 |
| CARES Act Funding | (2,322,206) | - | - | - | - | 0.00% | - |
| $5 Vehicle Fee | 439,693 | (982) | 435,000 | 448,915 | 450,000 | 6.55% | 450,000 |
| Operating Revenues | 218,491 | (1,421,474) | 264,209 | 236,225 | 248,638 | 3.62% | 248,597 |
| Non-Operating Revenue | 1,092 | (106,888) | - | 3,766 | - | 0.00% | - |
| Appropriated Retained Earnings | - | - | 2,665,571 | - | - | 0.00% | - |
| Transfers | 1,338,831 | (1,759,548) | 1,969,489 | 1,969,489 | 1,512,582 | 22.02% | 1,696,675 |
| **Total Revenues** | **$ 11,500,624** | **$ (9,409,915)** | **$ 11,738,246** | **$ 3,659,100** | **$ 6,868,253** | **100.0%** | **$ 6,982,305** |

* as amended

**as of 8/5/2025

Note: FY 2023-2024 actual revenues and expenditures display as negative values due to project clean up within the fund.

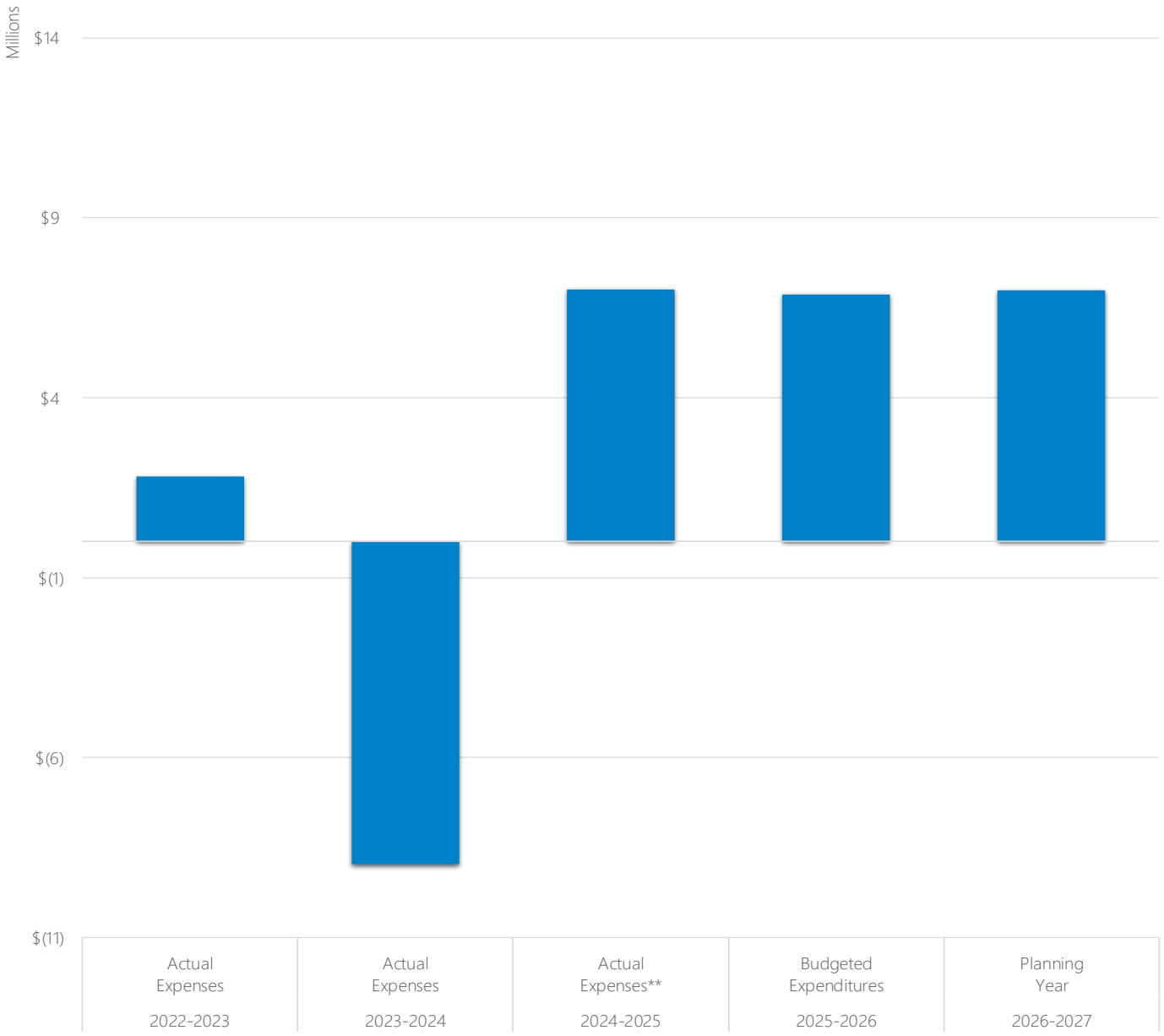
# Transit System Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Transit - Rider | 1,812,072 | (8,952,879) | 11,738,246 | 7,017,312 | 6,868,253 | 100.0% | 6,982,305 |
| **Total Expenditures** | **$ 1,812,072** | **$ (8,952,879)** | **$ 11,738,246** | **$ 7,017,312** | **$ 6,868,253** | **100.0%** | **$ 6,982,305** |

* as amended

**as of 8/5/2025

Note: FY 2023-2024 actual revenues and expenditures display as negative values due to project clean up within the fund.



# Transit Farebox/Local Expense

*Fund:* 630 - Public Transit Fund **|** *Budget Unit:* 7650 - Transit Farebox/Local Expense & 7690 - Transit Grant Expense

## Mission

Provide safe, dependable, and user-friendly transportation services to the citizens of Concord and Kannapolis with the desire to operate at the highest level of rider satisfaction.

## Vision

To continue to improve and enhance our delivery of service to the community, advance the major components of our Long Range Plan, improve, expand and create new regional mobility connections, make public transit more competitive with other modes of travel, while expanding the portfolio of mobility options we provide. Safety First, Service Second, Schedule Third

## Major Services Provided

- Fixed-route bus service
- Door-to-door Paratransit service to Concord and Kannapolis

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 6.50 | 6.50 | 6.50 | 6.50 | 6.50 |

## FY 24-25 Major Accomplishments

- Continued to improve passenger experience, improve operator satisfaction, and improve safety.
- Refurbished the interior of the Transit administrative building to improve the effectiveness and utilization of the space.
- Continued efficiency improvements using the ADA Paratransit software increase in ridership.

## FY 25-26 Budget Highlights

- Improve passenger experience, improve operator satisfaction, and improve safety by replacing Light Transit Vehicles (LTVs) that have exceeded their useful life, replacing CAD/AVL system due to end of 5 year contract, continue microtransit pilot to serve passengers who are affected by the Lincoln Street bridge closure, and replace CCTV for Rider Transit Center.
- Continue to improve ridership and experience with completion phase one of bus stop amenity plan and begin land acquisition in phase two as appropriate and replacement of pole lights at 60 bus stops, adding 20 additional pole lights and replacement of batteries in other lights at shelters. Replacing the remainder of the bus stop signs for improved branding and readability.
- Continued staff education and training by attending North Carolina Public Transportation Association Conference and Roadeo.
- Collaboration with ReEntry Program of Cabarrus County to provide transportation to work or to work training for members of the program.
- Intended application for 5310 program to resume transportation to the Salisbury VA for the aging and disabled population and the general public as requested. There is no connection on public transit since the termination of the Rowan Express in December of 2022. Cabarrus County Transportation Service no longer provides these trips to persons eligible for their service either.

## FY 26-27 Planning Year Goals

- Continue to work towards consolidation of Rider and CCTS and implementation of the Cabarrus County Long Range Public Transportation Master Plan. Continually analyze and implement new service option(s) to fully leverage economic development and employment opportunities (vanpool, micro/on demand transit, additional Fixed Route service).
- Complete the design study and cost estimate for a new Rider Transit Operations, Training and Maintenance facility. Scoping of the project will depend on the decisions related on whether of not consolidate Rider Transit and CCTS. Once a design and cost estimate is developed, seek Federal funding opportunities to fund the construction of the new facility.
- Continue work on approval for a High Capacity Transit and Transit Oriented Development Study. Actively participate in the implementation of the CONNECT Beyond Regional Transit Plan while preparing for the first 5 year update to the Cabarrus County Long Range Public Transportation Master Plan.

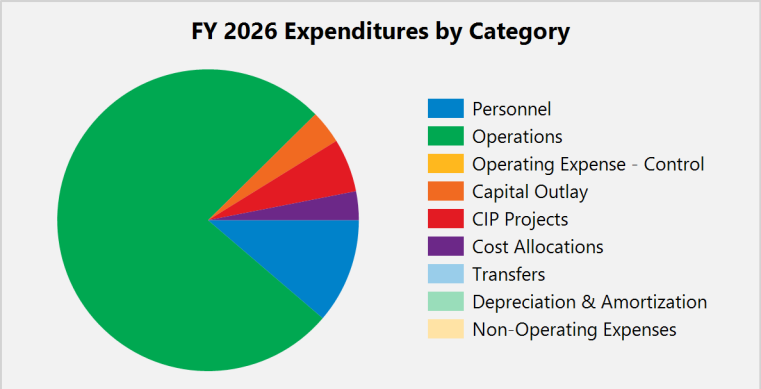
## Program & Strategy Enhancements

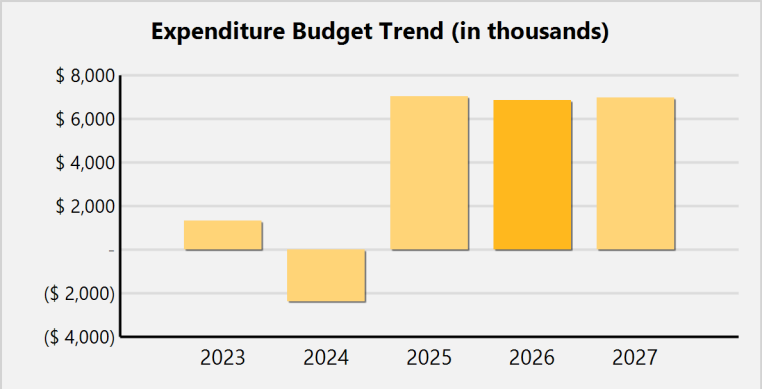
- Investigate, implement, monitor and manage technological options to improve passenger experience and system performance.
- Ongoing monitoring of development, cost, and utilization of the ADA Paratransit program.
- Implementation of Long-Range Transit Plan recommendations specifically transit system consolidation process.
- Research the Bipartisan Infrastructure Bill while seeking new ways to effectively utilize the increased level of transit.
- Oversight and management of our Service Provider contractor to ensure the delivery of safe, customer focused, and efficient service delivery to our customers.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Fixed Route Transit | To provide safe, quality service to riders to attract new and retain existing riders, prevent roadway injuries and property damage, keep costs low, and maintain bus trip and ADA Paratransit schedules. | % of Farebox Recovery | 4.01% | 3.9% | 0% | 5% |
| | | | % of preventative maintenance completed on time | 0% | 0% | 100% | 100% |
| Safe & Connected City | Fixed Route Transit | To provide safe, quality service to riders to attract new and retain existing riders, prevent roadway injuries and property damage, keep costs low, and maintain bus trip and ADA Paratransit schedules. | # of fixed-route bus riders | 318,315 | 355,856 | 401,925 | 300,000 |
| | Paratransit | To provide safe, quality service to riders to attract new and retain existing riders, prevent roadway injuries and property damage, keep costs low, and maintain bus trip and ADA Paratransit schedules. | # of demand response riders (Paratransit, ReEntry & Substance Abuse programs, and Microtransit) | 0 | 19,167 | 17,732 | 19,000 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7650 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 597,177 | (966,030) | 809,908 | 849,043 | 872,956 | 884,284 |
| Operations | 989,492 | (1,468,068) | 1,791,822 | 865,808 | 1,156,244 | 1,240,572 |
| Operating Expense - Control | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| CIP Projects | - | - | - | - | - | - |
| Cost Allocations | 194,466 | (77,920) | 201,740 | 190,739 | 239,293 | 257,689 |
| Transfers | - | 25,148 | - | - | - | - |
| Depreciation & Amortization | - | - | - | - | - | - |
| Non-Operating Expenses | 26,672 | 16,911 | - | - | - | - |
| **Total Expenditures** | **1,807,808** | **(2,469,960)** | **2,803,470** | **1,905,591** | **2,268,493** | **2,382,545** |

*as amended

**as of 8/5/2025

| Budget Unit #: 7690 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | (407,946) | 339,350 | 6,601,184 | 5,111,721 | 4,765,694 | 4,765,694 |
| Capital Outlay | - | (214,726) | 2,328,592 | - | 278,000 | 60,000 |
| CIP Projects | - | - | - | - | (443,934) | (225,934) |
| Non-Operating Expenses | (57,106) | (11,221) | 5,000 | - | - | - |
| **Total Expenditures** | **(465,053)** | **113,403** | **8,934,776** | **5,111,721** | **4,599,760** | **4,599,760** |

*as amended

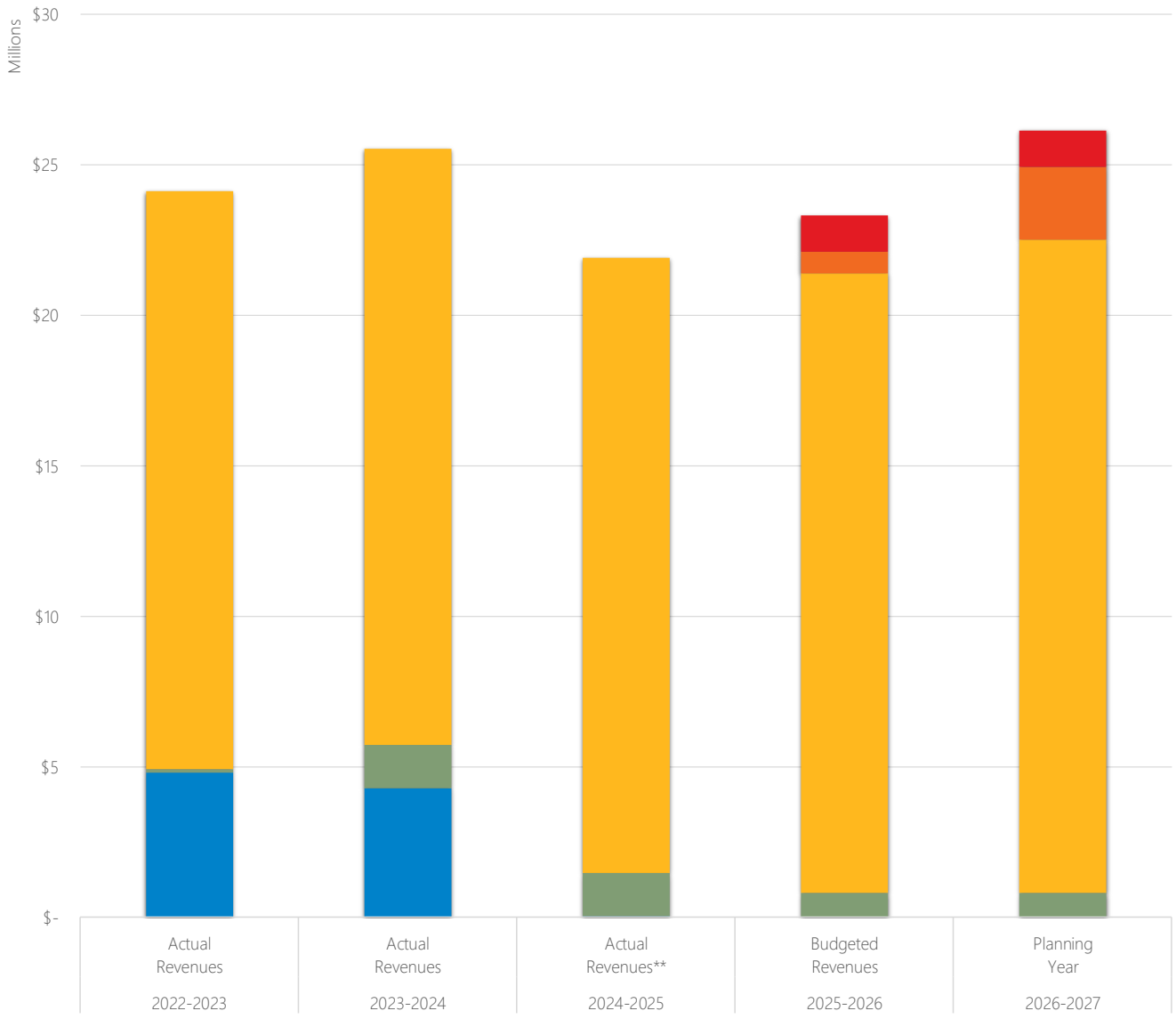
**as of 8/5/2025

# Wastewater Resources Revenue

| Fund 640 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Non-Operating Revenues | 4,789,779 | 4,293,970 | 19,400 | 19,400 | - | 0.0% | - |
| Investment Earnings | 127,525 | 1,438,909 | 800,000 | 1,459,310 | 800,000 | 3.4% | 800,000 |
| Operating Revenues | 19,210,823 | 19,780,564 | 20,334,353 | 20,409,604 | 20,592,000 | 88.4% | 21,692,000 |
| Retained Earnings Appropriated | - | - | 2,459,533 | - | 710,808 | 3.1% | 2,429,034 |
| Transfers | - | - | - | - | 1,200,000 | 5.1% | 1,200,000 |
| **Total Revenues** | **$ 24,128,127** | **$ 25,513,443** | **$ 23,613,286** | **$ 21,888,314** | **$ 23,302,808** | **100.0%** | **$ 26,121,034** |

* as amended

**as of 8/5/2025

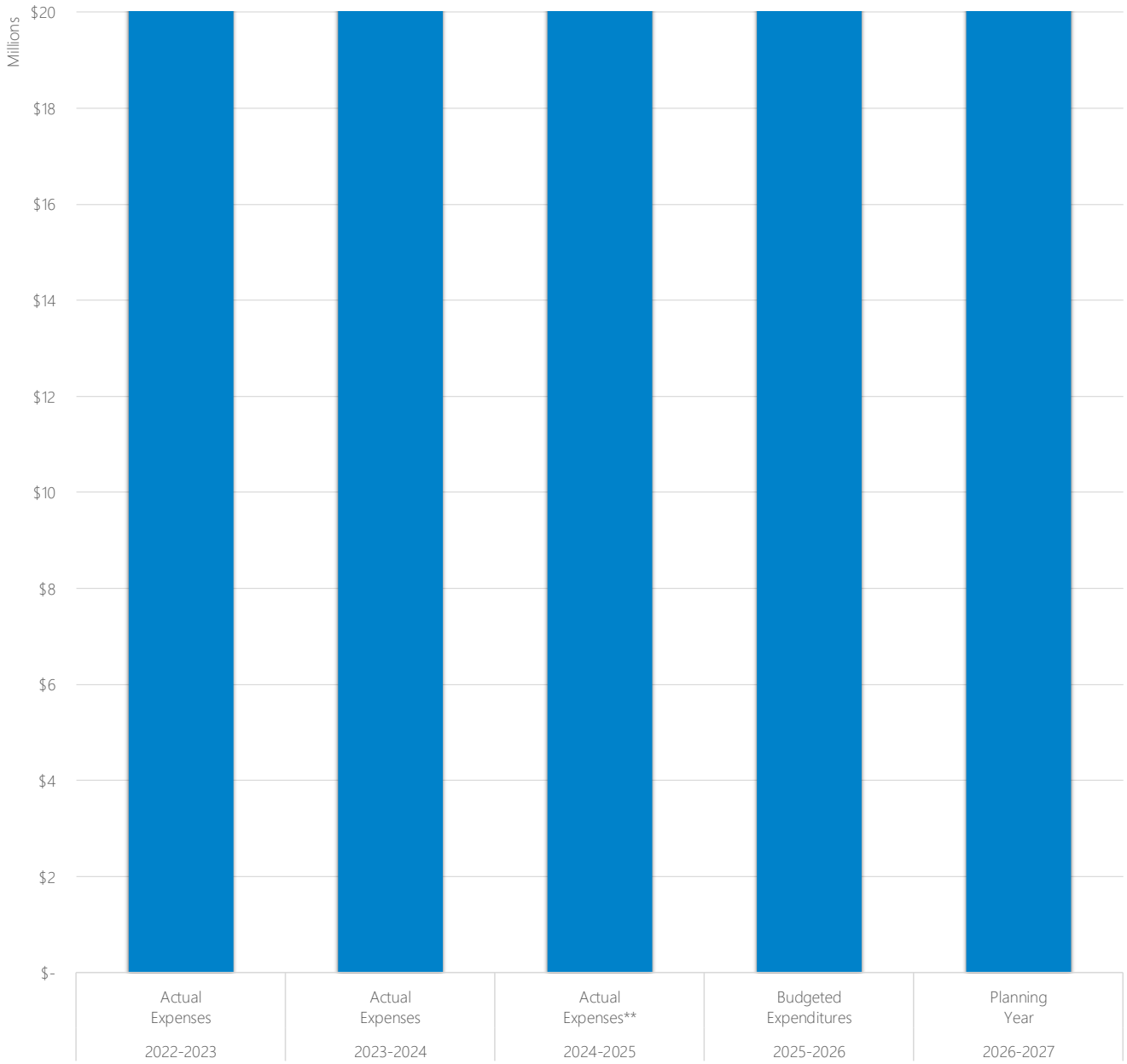


# Wastewater Resources Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Wastewaterlines Operations & Maint. | 20,510,641 | 23,002,813 | 23,613,286 | 22,428,087 | 23,302,808 | 100.0% | 26,121,034 |
| **Total Expenditures** | **$ 20,510,641** | **$ 23,002,813** | **$ 23,613,286** | **$ 22,428,087** | **$ 23,302,808** | **100.0%** | **$ 26,121,034** |

* as amended

**as of 8/5/2025



# Wastewaterlines Operations & Maintenance

*Fund:* 640 - Wastewater Resources Fund | *Budget Unit:* 7420 - Wastewaterlines Operations & Maintenance

## Mission

Provide efficient and timely sanitary sewer collection service to residential, commercial, and industrial customers, while building the integrity of our system to enhance water quality and protect the environment for future generations.

## Major Services Provided

- Sanitary Sewer Collection Service
- Lining & Manhole Rehabilitation
- Inflow/infiltration Testing & Flow Monitoring
- Fats, Oils, & Grease (FOG) Program

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 31.81 | 32.94 | 32.48 | 32.81 | 32.81 |

## FY 24-25 Major Accomplishments

- Continued substantial investment in trenchless rehabilitation to assist in reducing maintenance costs and Inflow and Infiltration (I&I) reduction. Cure in place lining will continue to be extensively utilized as an effective structural repair and I&I reduction method.
- The Wastewater department partnered with the Water and Sewer Authority of Cabarrus County (WSACC) on their systemwide I&I study. This process systematically metered sewer flows during normal conditions and rain events to detect high priority areas for I&I reduction.
- Completed construction of the Travis Lane sewer extension.

## FY 25-26 Budget Highlights

- Complete the cure-in-place lining and manhole rehabilitation of the Kings Grant area sewer.
- Identify and begin development of the Irish Buffalo Creek tie overs to WSACC.
- Complete major SCADA upgrades at all pump stations.
- Continue substantial investment in trenchless rehabilitation to assist in reducing maintenance costs and I&I reduction. Cure-in-place lining will continue to be extensively utilized as an effective structural repair and I&I reduction method.

## FY 26-27 Planning Year Goals

- Continue substantial investment in trenchless rehabilitation to assist in reduced maintenance cost and I&I reduction. Cure-in-place lining will continue to be extensively utilized as an effective structural repair and I&I reduction method.
- Begin construction of the Irish Buffalo Creek tie overs to WSACC.

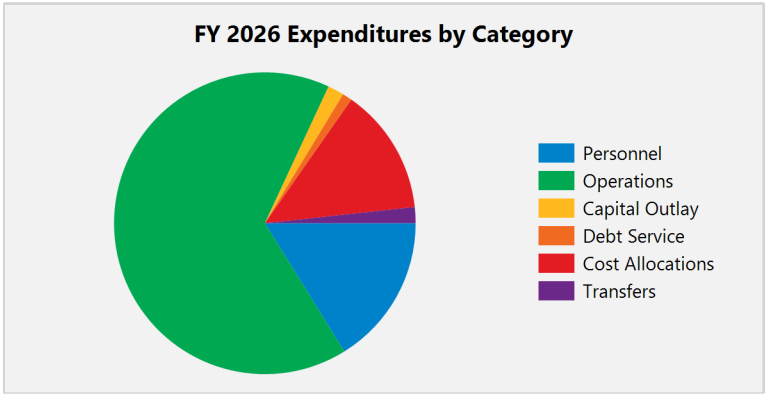
## Program & Strategy Enhancements

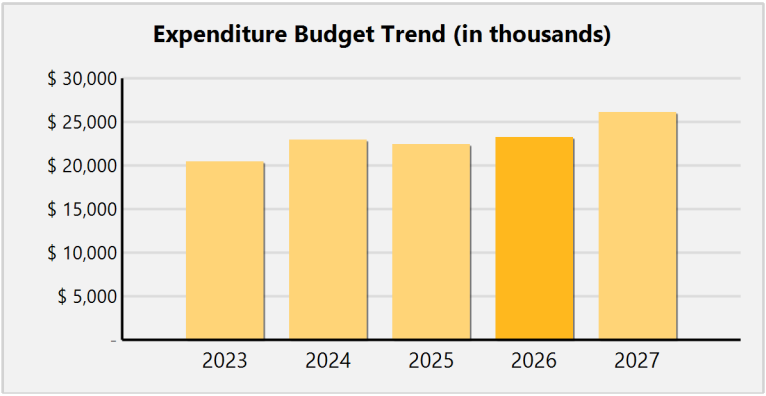
- Identify and resolve inflow and infiltration issues through field-testing and sewer flow monitoring. This includes adding various existing sewer lines that have these issues to the lining projects. Perform lining and manhole rehabilitation programs to address the oldest or most defective system areas.
- Evaluate projects from the sewer master planning effort based on results from field inflow/infiltration testing and sewer flow monitoring.
- Deploy new GIS technology in the field to enhance the overall customer service and efficiency of the department.
- Coordinate with Engineering Department staff in collecting GIS data for newly installed wastewater infrastructure. Program system changes and develop/design projects recommended by the wastewater master plan and related studies.
- Enhance right-of-way maintenance program through new equipment and procedures, including updated GIS mapping.
- Revamp the Fats, Oils, and Greases (FOG) Program by completing more in-depth inspections performed by System Protection and Wastewater personnel, and then integrate the field results within the GIS system.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Emergency Response Calls | Provide timely response to all emergency calls (line or service blockages) to quickly correct system disruptions and potential damage to the system and personal property. | % of emergency call on-site evaluations within 120 minutes | 100% | 100% | 100% | 100% |
| | Jetting & Cleaning | Provide comprehensive jetting and cleaning of collection mains to quickly correct system disruptions and potential damage to the system and personal property. | % of sewer mains cleaned | 0% | 0% | 10% | 10% |
| | Manage & Maintain the Sewer System | Provide quality and cost-efficient management and maintenance of the City's sewer system to maximize resources and ensure the health and safety of the community. | % of high-priority lines inspected | 100% | 100% | 100% | 100% |
| | | | % of fats, oils, & grease (FOG) devices inspected | 100% | 83% | 100% | 100% |
| | | | # of reportable Sanitary Sewer Overflows (SSOs) | 3 | 2 | 4 | 0 |
| | | | Average # of days to complete sewer line repairs | 0 | 0 | 5.7 | 7 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7420 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,648,958 | 2,860,745 | 3,514,234 | 3,404,696 | 3,766,279 | 3,817,469 |
| Operations | 10,772,518 | 11,763,341 | 15,853,363 | 15,577,227 | 15,329,141 | 16,990,728 |
| Capital Outlay | - | - | 493,285 | - | 406,500 | 533,000 |
| Debt Service | 121,513 | 107,857 | 243,322 | 242,740 | 243,524 | 243,389 |
| Cost Allocations | 2,593,368 | 2,674,509 | 3,109,082 | 2,782,242 | 3,157,364 | 3,136,448 |
| Transfers | 410,041 | 1,494,508 | 400,000 | 434,194 | 400,000 | 1,400,000 |
| Depreciation & Amortization | 3,949,081 | 4,028,170 | - | (13,011) | - | - |
| Non-Operating Expenses | 15,161 | 73,682 | - | - | - | - |
| **Total Expenditures** | **20,510,641** | **23,002,813** | **23,613,286** | **22,428,087** | **23,302,808** | **26,121,034** |

*as amended

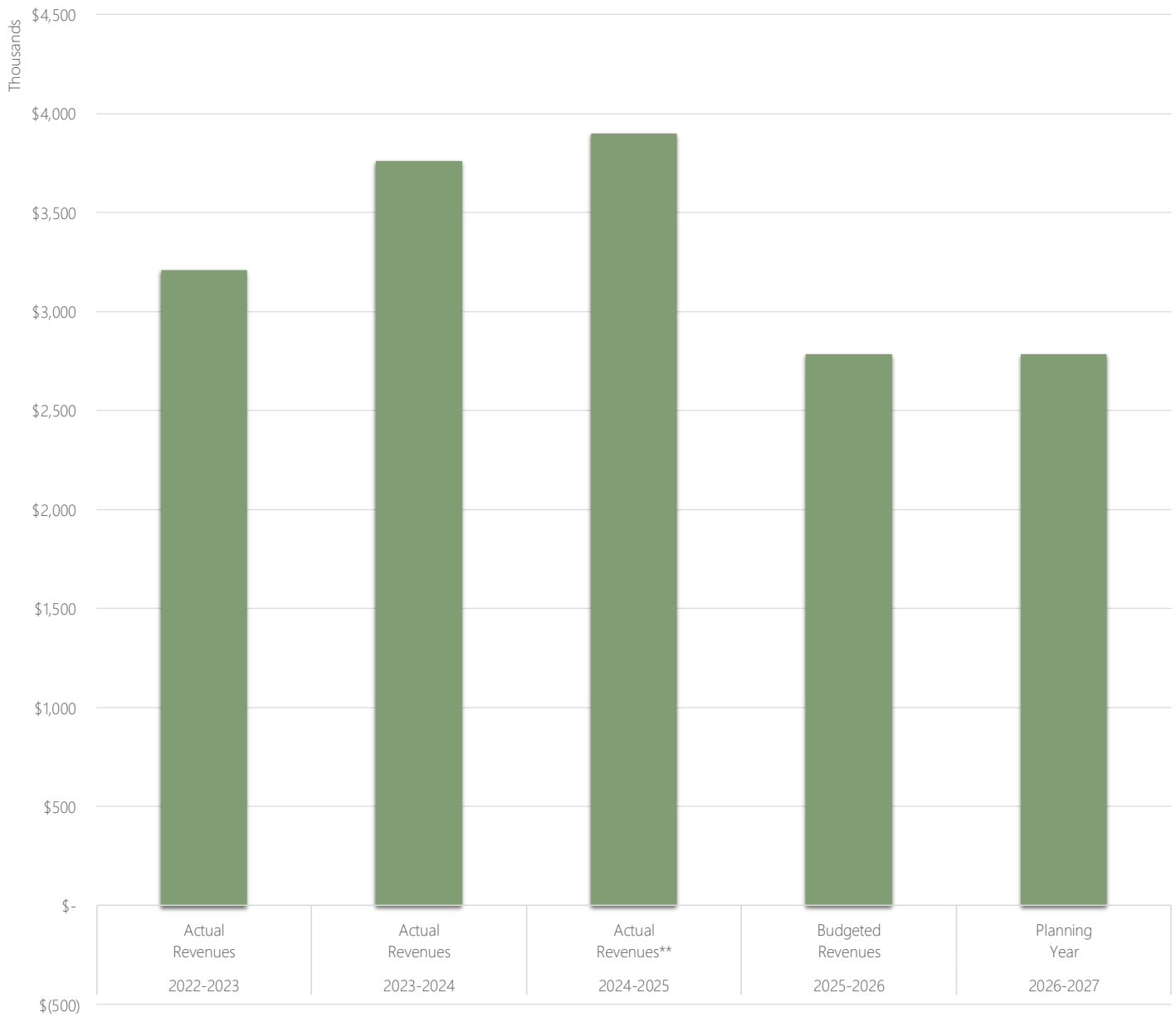
**as of 8/5/2025

# Rocky River Golf Course Revenue

| Fund 650 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Other Revenue | (2,000) | - | - | - | - | 0.00% | - |
| Operating Revenues | 3,210,892 | 3,760,097 | 3,143,177 | 3,900,403 | 2,783,600 | 89.34% | 2,783,600 |
| **Total Revenues** | **$ 3,208,892** | **$ 3,760,097** | **$ 3,143,177** | **$ 3,900,403** | **$ 3,115,808** | **100.0%** | **$ 3,054,058** |

* as amended

**as of 8/5/2025

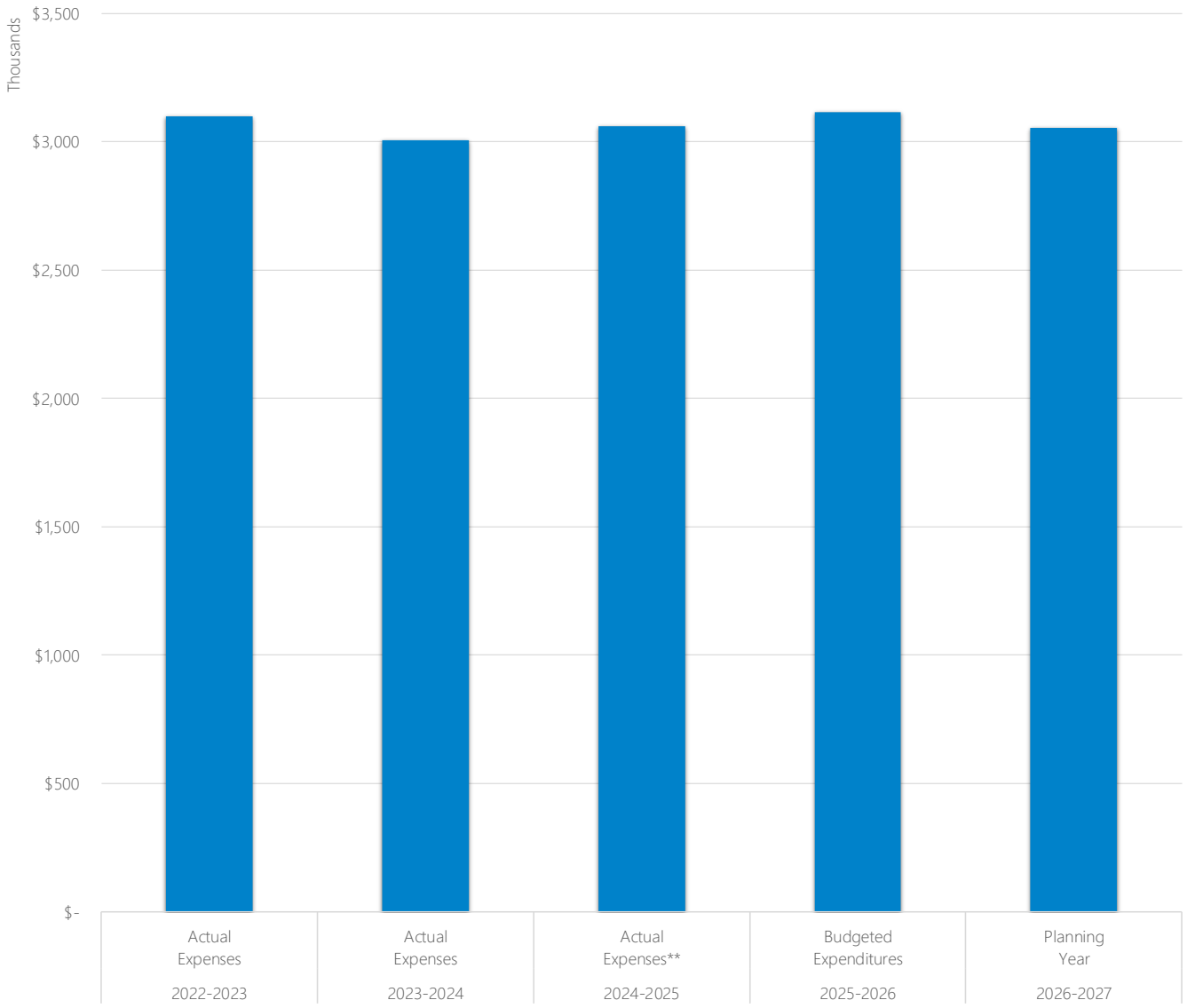


# Rocky River Golf Course Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Rocky River Golf Club | 3,100,377 | 3,005,912 | 3,143,177 | 3,060,752 | 3,115,808 | 100.0% | 3,054,058 |
| **Total Expenditures** | **$ 3,100,377** | **$ 3,005,912** | **$ 3,143,177** | **$ 3,060,752** | **$ 3,115,808** | **100.0%** | **$ 3,054,058** |

* as amended

**as of 8/5/2025



# Rocky River Golf Club

*Fund:* 650 - Golf Course Fund | *Budget Unit:* 7501 - Rocky River Golf Club

## Mission

The Golf Course is committed to excellence in offering a full-service quality golf facility and consistently providing high quality course conditions and customer service.

## Major Services Provided

- Full-Service Golf Facility:
  - o Bar and grill, banquet facilities, and associated catering services
  - o Practice range with putting green and target greens
  - o Complete instructional programs by PGA professionals through clinics and individual golf lessons
  - o Retail merchandising of golf-related apparel and equipment
  - o Maintenance of Clubhouse landscaping and irrigation

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| Contract | Contract | Contract | Contract | Contract |

## FY 24-25 Major Accomplishments

- Broke ground on renovations to the clubhouse. While renovations are underway, group functions will be utilizing a 40 foot by 60 foot tent outside. Following the completion of the clubhouse renovations, the tent will be leveraged as an additional amenity for large group events at Rocky River.
- Began construction of a new maintenance building.
- Completed several projects that improved the overall safety of the facility that include new LED lighting in the cart barn, replacement of wooden stairs on Hole #8 with stone steps, and made several improvements to concrete in the staging area, at the rear of the clubhouse, and problem areas throughout the course.

## FY 25-26 Budget Highlights

- Projecting over 38,000 18-hole equivalent rounds of golf in FY2026.
- Complete the clubhouse renovations and the construction of a new maintenance building.
- Following the completion of the clubhouse renovations and the construction of the maintenance building, the security and surveillance systems of both buildings will be upgraded.

## FY 26-27 Planning Year Goals

- Build additional on-course restrooms for the Front 9 holes and the Back 9 holes. This effort will be done in partnership with staff from the Engineering Department and the Water Resources Department.
- Complete renovations to sand bunkers on Holes #2, #3, #6, #8, #12, and #13 by adding concrete capillary liners and new sand to the bunkers. Two bunkers on Hole #12 will be reshaped into one bunker. In total, 10 bunkers will be renovated.

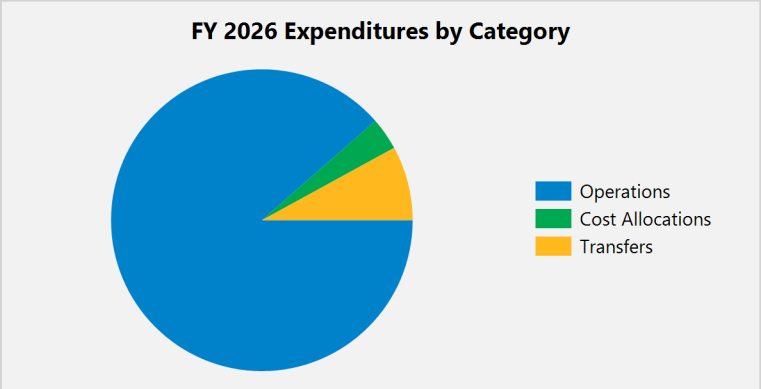
## Program & Strategy Enhancements

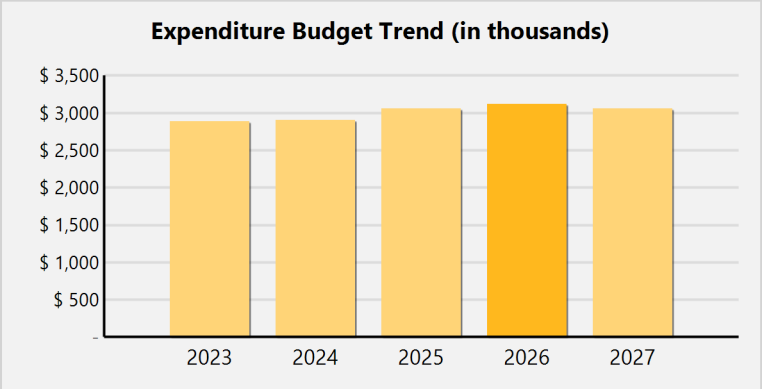
- Continue to host local high school teams and promote the game to new players.
- Emphasis on player/community development and engagement through clinics, leagues, event marketing, and junior golf.
- Increase F&B revenue capture and enhance overall operations.
- Leverage growing customer database and social media presence to keep consumers up-to-date on Rocky River GC content and services.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Full Service Golf Facility | Consistently provide a quality golf facility at an affordable rate with superlative customer service to both residents and non-residents of the City of Concord to provide the best possible golf experience and maximize both recreational use and revenue. | # of rounds played: 18-hole equivalent | 43,078 | 47,341 | - | 37,840 |
| | | | # of pass-holder rounds played: 18-hole equivalent | 3,276 | 3,050 | - | 3,450 |
| | | | Average Golf + Food/Beverage revenue per 18-hole round | $72.75 | $63.12 | - | $65.52 |
| | | | Average operating cost per 18-hole round | $51.98 | $40.28 | - | $54.8 |

## Budget Charts




## Budget By Category

| Budget Unit #: 7501 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Operations | 2,543,758 | 2,806,620 | 2,992,484 | 2,920,038 | 2,759,499 | 2,888,111 |
| Capital Outlay | - | - | - | - | - | - |
| CIP Projects | - | - | - | - | - | 58,178 |
| Cost Allocations | 52,813 | 90,405 | 73,076 | 63,874 | 107,982 | 107,769 |
| Transfers | 399,532 | - | 77,617 | 77,617 | 248,327 | - |
| Depreciation & Amortization | - | 122,071 | - | - | - | - |
| Other Financing Uses | 899 | 10,460 | - | (777) | - | - |
| Non-Operating Expenses | (108,666) | (129,249) | - | - | - | - |
| **Total Expenditures** | **2,888,336** | **2,900,306** | **3,143,177** | **3,060,752** | **3,115,808** | **3,054,058** |

*as amended

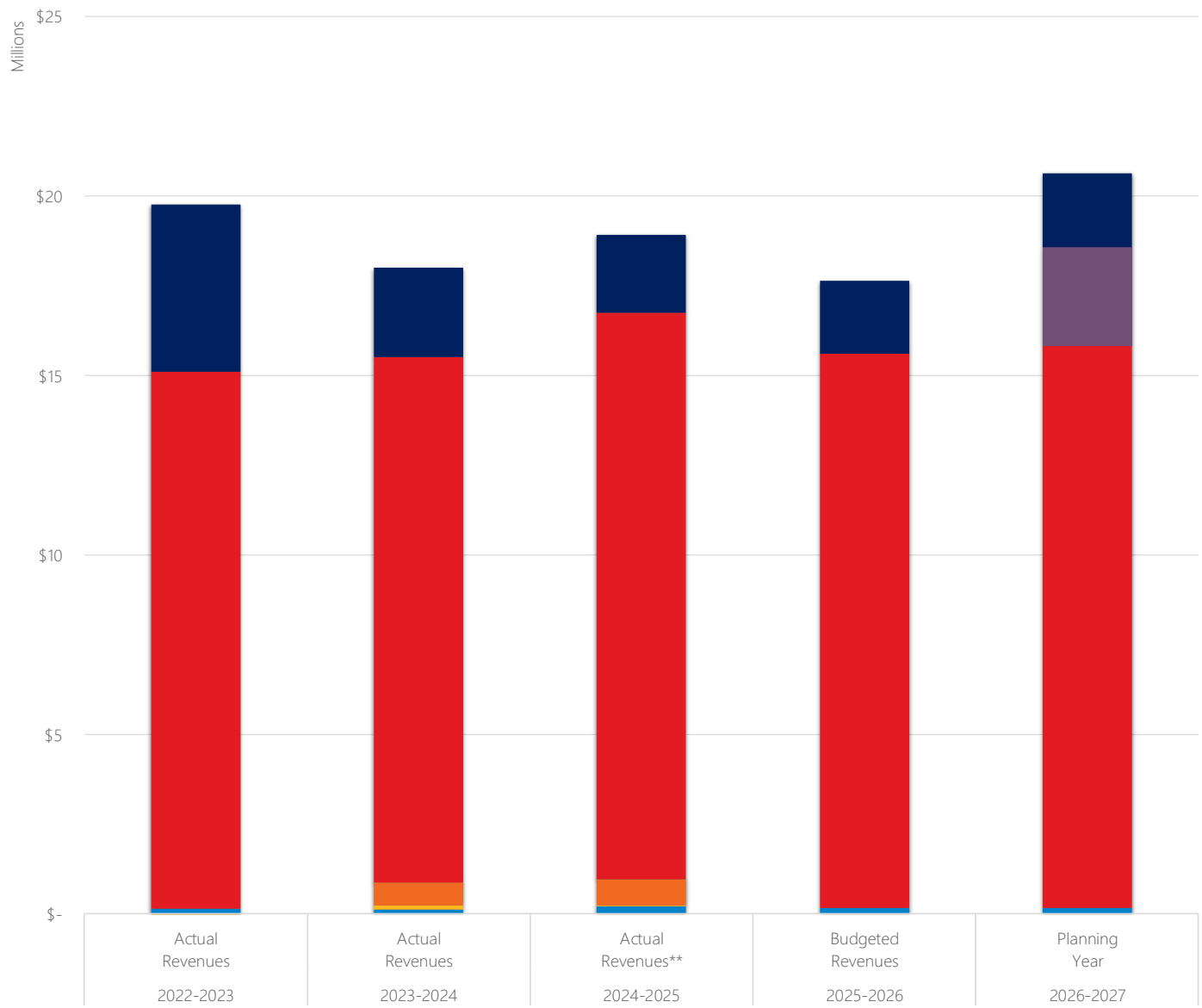
**as of 8/8/2025

# Aviation Revenue

| Fund 680 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Licenses | 147,403 | 131,590 | 190,000 | 221,220 | 170,000 | 0.96% | 170,000 |
| Non-Operating Revenue | (687) | 104,116 | 10,650 | 8,807 | - | 0.00% | - |
| Investment Earnings | (54,665) | 647,480 | - | 743,025 | - | 0.00% | - |
| Operating Revenue | 14,965,320 | 14,635,165 | 14,690,680 | 15,772,108 | 15,437,503 | 87.54% | 15,670,245 |
| Appropriated Retained Earnings | - | - | 2,122,038 | - | - | 0.00% | 2,744,484 |
| Transfers | 4,660,058 | 2,489,386 | 2,168,703 | 2,168,703 | 2,027,849 | 11.50% | 2,045,571 |
| **Total Revenues** | **$ 19,717,430** | **$ 18,007,737** | **$ 19,182,071** | **$ 18,913,863** | **$ 17,635,352** | **100.0%** | **$ 20,630,300** |

* as amended

**as of 8/5/2025

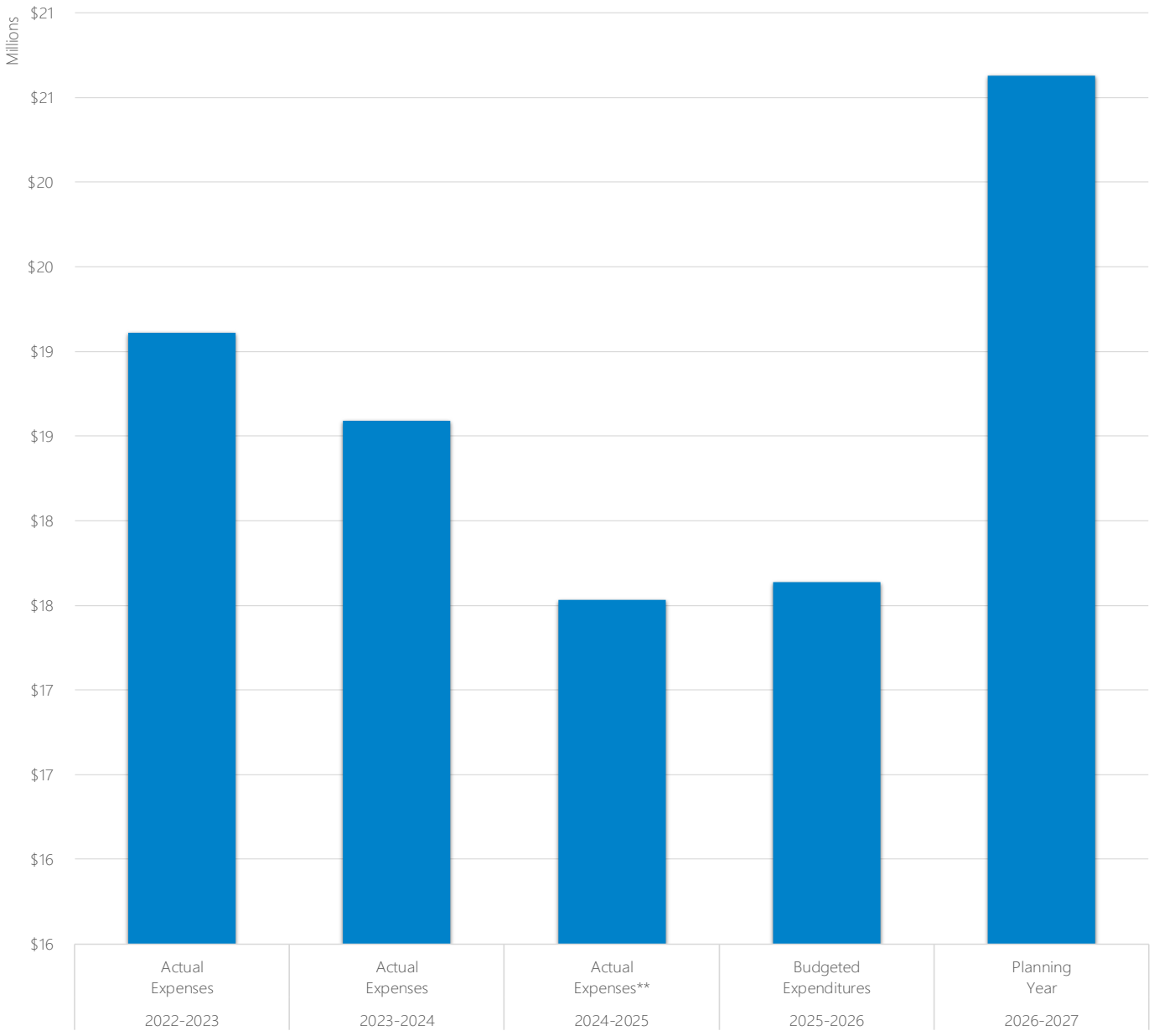


# Aviation Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Aviation Operations | 19,107,586 | 18,591,389 | 19,182,071 | 17,533,648 | 17,635,352 | 100.0% | 20,630,300 |
| **Total Expenditures** | **$ 19,107,586** | **$ 18,591,389** | **$ 19,182,071** | **$ 17,533,648** | **$ 17,635,352** | **100.0%** | **$ 20,630,300** |

* as amended

**as of 8/5/2025



# Aviation Operations

*Fund:* 680 - Aviation Fund **|** *Budget Unit:* 4530 - Aviation Operations

## Mission

The Aviation Department's mission is to provide services in a safe and secure manner that exceed expectations for the corporate, business, and general aviation communities with the desire to increase and support economic development in the City of Concord and the region.

## Major Services Provided

- Airport Management, Operation, Development, Community Outreach, and Marketing
- Airport Facility Maintenance, Safety, and Security
- Aviation Fixed Base Operation (Aircraft Fueling & Line Services, Hangar Rental, etc.)
- Continued working with Federal Aviation Administration and NC Department of Transportation-Aviation to identify eligible projects

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 50.42 | 51.50 | 51.50 | 52.50 | 52.50 |

## FY 24-25 Major Accomplishments

- Welcomed the second airline to the airport, Avelo Airlines, which started service in May 2024 and has quickly expanded its flight offerings, including announcing a domicile base at the airport that began in Spring 2025.
- Completed the Airport Rent Study and working on implementing recommendations.
- Completed the paving of the North and South gravel lots, including adding a revenue control system.

## FY 25-26 Budget Highlights

- Continue making improvements to aging buildings and upgrading airfield infrastructure.
- Begin work to convert hangars from propane tanks and heaters to natural gas.
- Complete the remainder of the Hangar Taxilane Rehabilitation project, which includes the tiedown area.
- Develop a PFC (passenger facility charge) program. Funds generated from PFCs are applied to eligible projects to help pay for projects that are needed for the improvement or expansion of commercial service.
- Build our Aviation Operations team as the services at the commercial terminal expand.

## FY 26-27 Planning Year Goals

- Make investments at the Fixed Base Operations that will enhance service offerings.
- Expand the commercial airline complex, which includes the parking deck.
- Continue making improvements to aging buildings and upgrading airfield infrastructure.

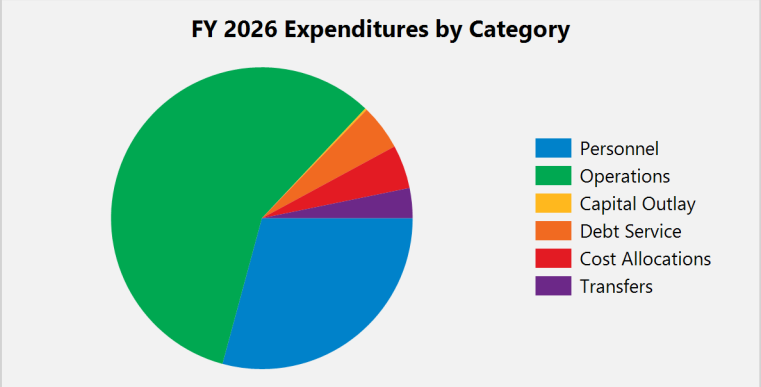
## Program & Strategy Enhancements

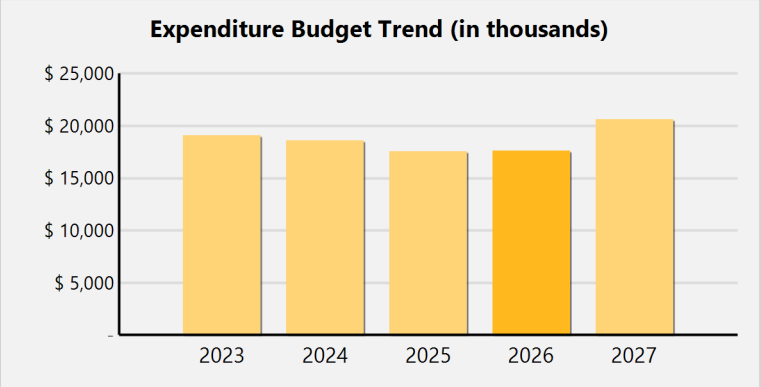
- Working towards expansion at the Commercial Service terminal - currently working on the ramp expansion design.
- North Corporate hangar project.
- Implementing an airport strategic business plan and airport/FBO branding.
- Runway widening project.
- Continuing on updating airport rules and regulations along with the minimum standards.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Airport Management & Development | Operate and develop the City's Airport in the most fiscally responsible way to ensure aeronautical and facility needs are met to support growth and the related economic development of the City, County, and region. | # of aircraft based at Concord-Padgett Regional Airport | 222 | 245 | 227 | 200 |
| | | | % of office space leased | 100% | 100% | 100% | 100% |
| | | | # of FAA Part 139 Inspection discrepancies | 0 | 0 | 6 | 0 |
| | | | # of operations | New Measure | 79,090 | 74,068 | N/A |
| | Fixed Base Operations & Customer Service | Provide outstanding aviation services, amenities, and customer service to visiting aviation users and based customers, realizing that the Concord Regional Airport is the first and last impression many people get of our City and community. | % of airfield inspections completed | 100% | 100% | 100% | 100% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4530 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 3,341,483 | 3,583,533 | 4,655,860 | 4,488,089 | 5,151,420 | 5,222,341 |
| Operations | 10,934,651 | 10,043,550 | 11,976,634 | 11,151,876 | 10,197,334 | 10,553,448 |
| Capital Outlay | (33,019) | - | 547,649 | - | 35,000 | 513,000 |
| Debt Service | 142,710 | 113,649 | 876,776 | 874,006 | 860,836 | 843,548 |
| Cost Allocations | 753,594 | 686,880 | 830,011 | 724,536 | 823,713 | 853,971 |
| Transfers | 91,550 | 256,583 | 295,141 | 295,141 | 567,049 | 2,643,992 |
| Depreciation & Amortization | 3,677,236 | 3,705,122 | - | - | - | - |
| Other Financing Uses | - | 2,117 | - | - | - | - |
| Non-Operating Expenses | 199,381 | 199,955 | - | - | - | - |
| **Total Expenditures** | **19,107,586** | **18,591,389** | **19,182,071** | **17,533,648** | **17,635,352** | **20,630,300** |

*as amended

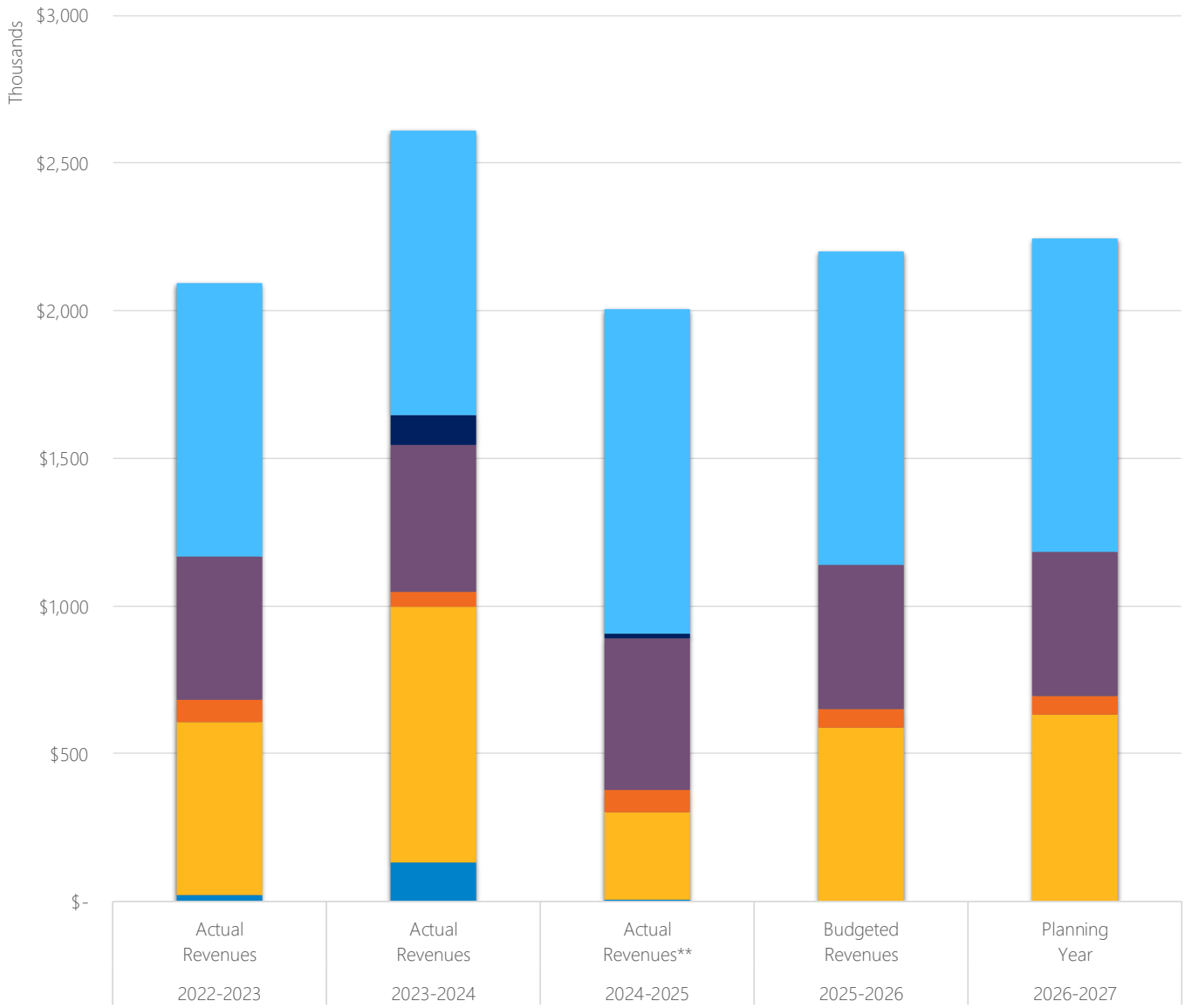
**as of 8/5/2025

# Public Housing Operations Revenue

| Fund 690 | 2022-2023 Actual Revenues | 2023-2024 Actual Revenues | 2024-2025 Council Approved* | 2024-2025 Actual Revenues** | 2025-2026 Budgeted Revenues | 2025-2026 Percentage by Source | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Non-Operating Revenue | 21,210 | 130,289 | - | 4,808 | - | 0.0% | - |
| Transfers | 586,457 | 866,121 | 763,549 | 297,652 | 587,296 | 26.7% | 630,471 |
| Other Income | 75,548 | 52,705 | 75,000 | 73,181 | 63,000 | 2.9% | 63,000 |
| FSS Escrow Forfeitures | - | - | - | - | - | 0.0% | - |
| Dwelling Rental | 482,730 | 495,432 | 490,000 | 514,362 | 490,000 | 22.3% | 490,000 |
| Interest | (1,824) | 101,490 | - | 15,027 | - | 0.0% | - |
| Contrib Op Subsidy Curren | 926,824 | 962,424 | 1,093,224 | 1,101,448 | 1,060,523 | 48.2% | 1,060,523 |
| **Total Revenues** | **$ 2,090,945** | **$ 2,608,461** | **$ 2,421,773** | **$ 2,006,478** | **$ 2,200,819** | **100.0%** | **$ 2,243,994** |

* as amended

**as of 8/5/2025

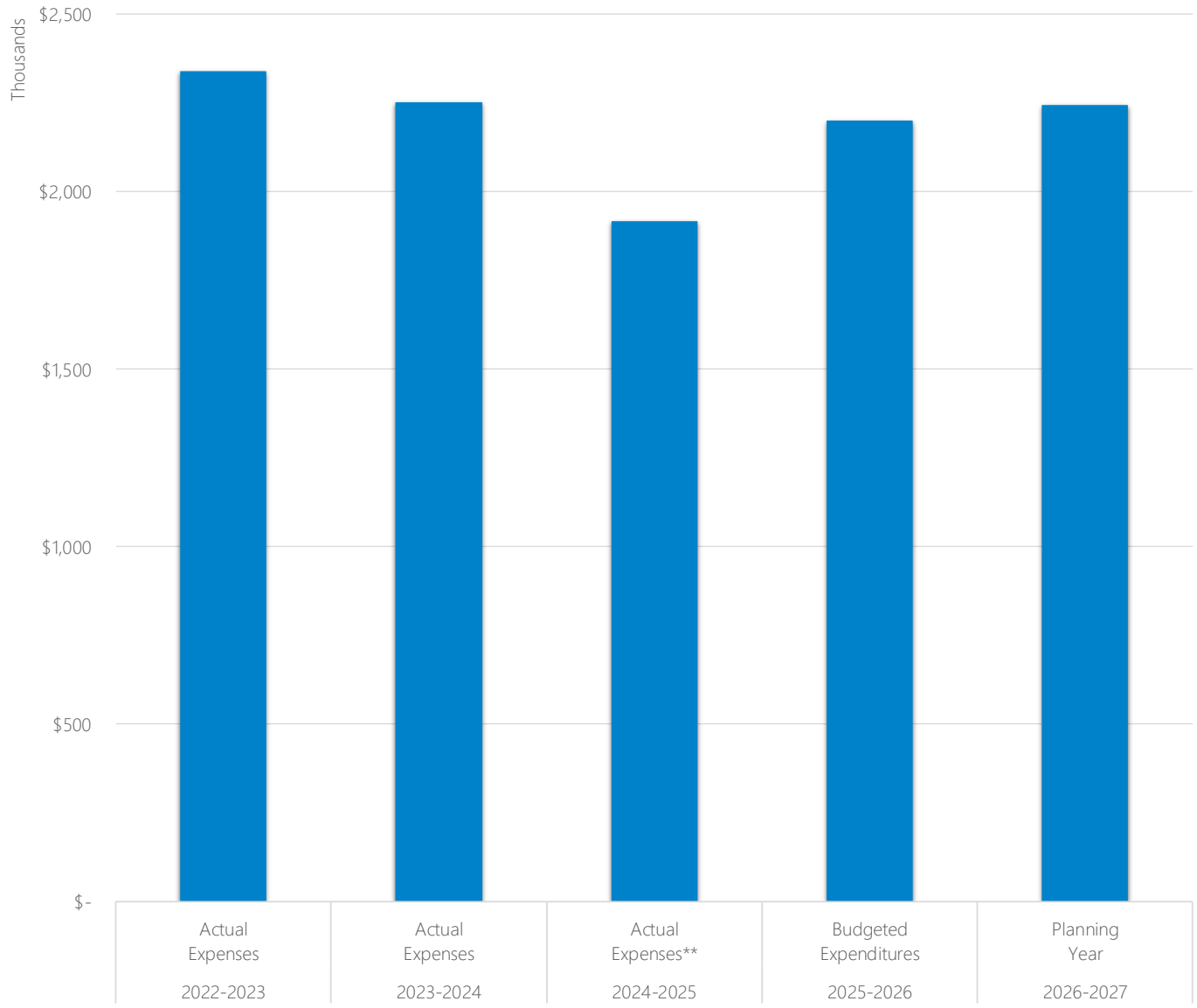


# Public Housing Operations Expenditures

| Budget Unit | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Public Housing Operations | 2,340,820 | 2,251,864 | 2,461,819 | 1,916,319 | 2,200,819 | 100.0% | 2,243,994 |
| **Total Expenditures** | **$ 2,340,820** | **$ 2,251,864** | **$ 2,461,819** | **$ 1,916,319** | **$ 2,200,819** | **100.0%** | **$ 2,243,994** |

* as amended

**as of 8/5/2025



# Public Housing Operations

*Fund:* 690 - Public Housing Fund | *Budget Unit:* 1000 - Public Housing Operations

## Mission

The City of Concord's Housing Department serves low-income families for whom conventional housing is unaffordable. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

## Major Services Provided

- Decent, Safe, and Sanitary Housing for our Residents
- Administer the Family Self-Sufficiency program

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 8.66 | 8.17 | 8.10 | 8.10 | 8.10 |

## FY 24-25 Major Accomplishments

- Began the Wilkinson Repositioning study using Selenium Consulting Partners to determine options for the repositioning of Public Housing units.
- Enhanced programming efforts through engagement with the Resident Services Coordinator and the Resident Council.
- Remediated tree issues that impact Real Estate Assessment Center (REAC) scores and continued to invest in appliance and HVAC replacements.

## FY 25-26 Budget Highlights

- Seeking additional grant opportunities to support Housing's mission (Jobs Plus, ROSS).
- Continue the repositioning process while seeking approval from the U.S. Department of Housing and Urban Development and securing financial options.

## FY 26-27 Planning Year Goals

- Develop a strategic repositioning plan for the Public Housing portfolio.

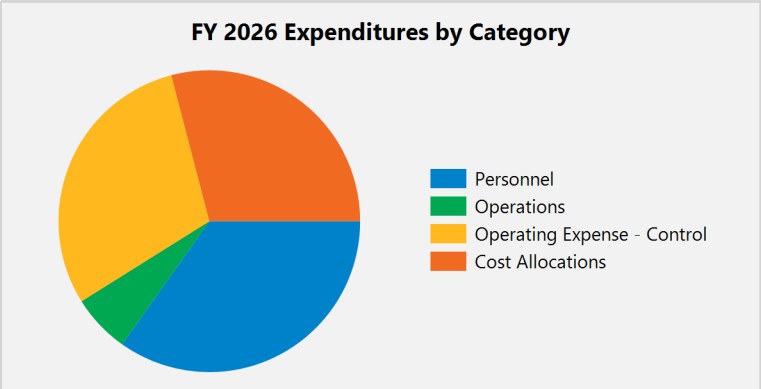
## Program & Strategy Enhancements

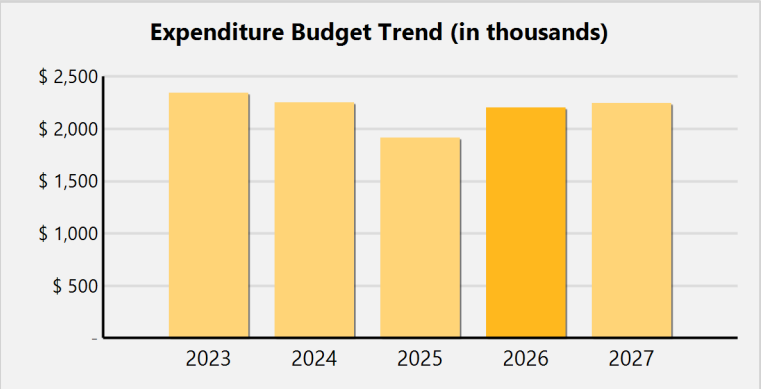
- Promote fair housing.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.
- Provide opportunity for very low-income/low-income families of all races, ethnicities, national origins, religions, ethnic backgrounds & disabilities.
- Provide decent, safe, & sanitary housing in good repair to comply with program uniform physical condition standards for very low/low-income families.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| Core City Service | Accounting | Provide accurate financial information, in a timely manner, to Housing & Urban Development to comply with local/state/federal laws, governmental accounting, & regulatory requirements. | % of Tenant Accounts Collected by Due Date | 53% | 53% | 0% | 90% |
| | Decent, Safe, & Sanitary Housing | Provide high quality housing to residents/clients to obtain a safe & enjoyable living environment. | Average # of Days to Turnover Unit for Move-In | 95 | 0 | 0 | 15 |
| | | | % of Maintenance Requests completed within 5 days of request | 99% | 94% | 0% | 95% |
| Economic Opportunities | Decent, Safe, & Sanitary Housing | Provide high quality housing to residents/clients to obtain a safe & enjoyable living environment. | % of leased up units | 96% | 94% | 0% | 100% |
| | Family Self-Sufficiency | Provide Family Self-Sufficiency support resources to our housing residents to promote the ultimate goal of homeownership. | # of FSS participants under program | 29 | 22 | 0 | 30 |
| | Public Image | Continue to improve our public image through enhanced communication, coordination & accountability with outside agencies, among the staff & with our residents | # of Participants Using Tech Center Monthly | 103 | 46 | 451 | 122 |
| | Task Tracking | Continue Task Tracking/Management by objectives, which incorporates appropriate elements of PHAS, SEMPA, MASS, & similar measures. | % of participants recertified under program | 100% | 100% | 0% | 100% |

## Budget Charts



## Budget By Category

| Budget Unit #: 1000 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 511,389 | 493,069 | 731,052 | 554,429 | 766,330 | 779,935 |
| Operations | 45,189 | 45,479 | 159,610 | 165,706 | 138,188 | 145,748 |
| Operating Expense - Control | 751,793 | 639,920 | 749,098 | 667,169 | 656,776 | 645,116 |
| Capital Outlay | - | - | 89,079 | - | - | - |
| Cost Allocations | 449,461 | 573,983 | 563,929 | 529,015 | 639,525 | 673,195 |
| Transfers | - | 36,756 | 166,056 | - | - | - |
| Depreciation & Amortization | 553,143 | 381,915 | - | - | - | - |
| Non-Operating Expenses | 29,844 | 80,742 | 2,995 | - | - | - |
| **Total Expenditures** | **2,340,820** | **2,251,864** | **2,461,819** | **1,916,319** | **2,200,819** | **2,243,994** |

*as amended

**as of 8/5/2025

Go to Table of Contents

# INTERNAL SERVICE FUND

## SECTION CONTENTS


Revenue Services

Engineering

Billing

Purchasing

Customer Care

# Internal Service Fund Allocated Costs

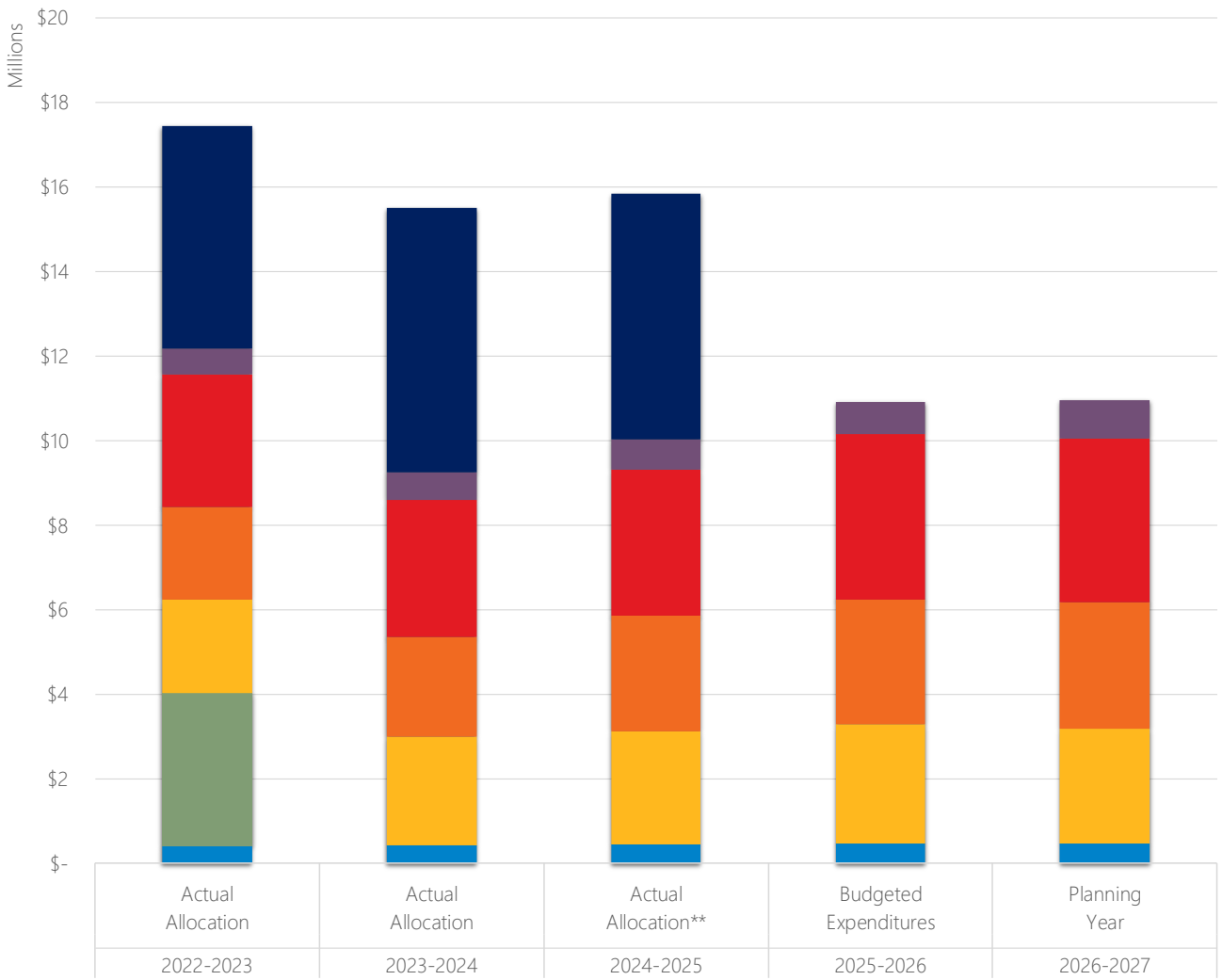
| Fund 800 Budget Units | 2022-2023 Actual Allocation | 2023-2024 Actual Allocation | 2024-2025 Council Approved* | 2024-2025 Actual Allocation** | 2025-2026 Budgeted Expenditures | 2025-2026 Percentage by Budget Unit | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|---|
| Revenue Services | 393,031 | 413,570 | 482,850 | 447,027 | 467,266 | 4.3% | 464,657 |
| Data Services | 3,636,765 | (0) | - | - | - | 0.0% | - |
| Billing | 2,200,360 | 2,569,365 | 2,852,744 | 2,681,200 | 2,817,241 | 25.8% | 2,722,141 |
| Customer Care | 2,199,387 | 2,375,108 | 2,775,747 | 2,725,574 | 2,952,496 | 27.0% | 2,991,808 |
| Engineering | 3,130,888 | 3,230,406 | 3,530,935 | 3,460,495 | 3,917,030 | 35.9% | 3,868,824 |
| Purchasing | 615,844 | 658,983 | 752,151 | 716,030 | 767,272 | 7.0% | 911,685 |
| Buildings & Grounds*** | 5,255,953 | 6,244,933 | 6,480,784 | 5,802,927 | N/A | N/A | N/A |
| **Total Allocated Costs to other City Departments** | **$ 17,432,228** | **$ 15,492,365** | **$ 16,875,211** | **$ 15,833,252** | **$ 10,921,305** | **100.0%** | **$ 10,959,115** |

* as amended

**as of 8/5/2025

***Buildings & Grounds moved to the General Fund started in FY 2025-2026

Note: All Internal Service Department costs are allocated, or charged out, to other departments.



# Revenue Services

*Fund:* 800 - Internal Service Fund | *Budget Unit:* 4200 - Revenue Services

## Mission

Provide timely and accurate posting of utility payments for the citizens of Concord with the desire to uphold the highest level of customer service.

## Major Services Provided

• Timely & Accurate Utility Payment Processing

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 3.75 | 3.75 | 3.75 | 3.75 | 3.75 |

## FY 24-25 Major Accomplishments

- Completed the transition to a new customer portal and new online payment provider that provides enhanced interactive voice response (IVR) services for customers that call in to make their payments.
- Transitioned all non-utility payment points to the new online payment provider.
- Added a help function (Kiosk Konnect) to the kiosks that rings a representative to assist customers at the payment kiosk.

## FY 25-26 Budget Highlights

- Replace an aging document scanner for remittance processing.

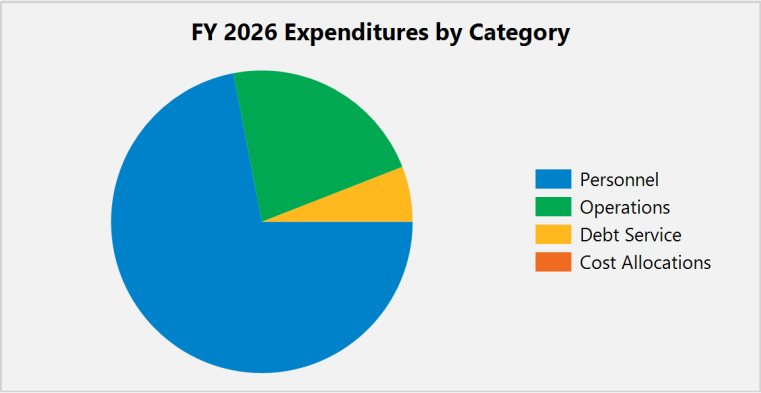
## Program & Strategy Enhancements

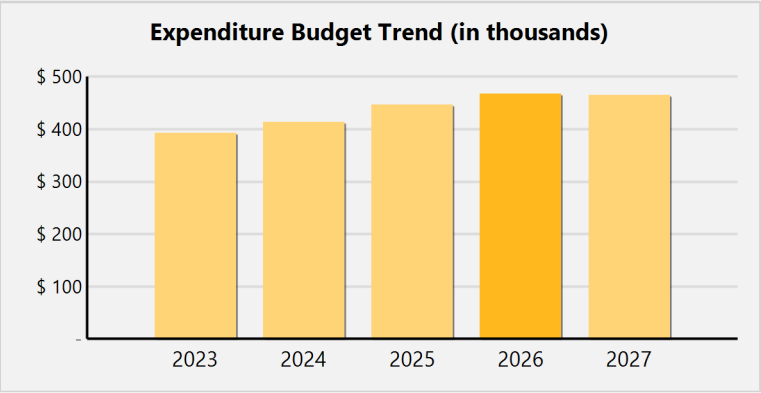
- Continue to address PCI compliance standards by creating separate payment portals on the City's website.
- Continue to monitor online payment system for options to provide enhancements, improve efficiency, and ease of use.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Effective & Efficient City Government** | **Utility Payment Processing** | Provide accurate posting of utility payments to maintain customer satisfaction and reduce corrections. | # of monthly adjustments for incorrect postings | 2 | 2.5 | 3 | 5 |

## Budget Charts



## Budget By Category

| Budget Unit #: 4200 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 240,009 | 282,323 | 320,088 | 313,476 | 336,316 | 342,563 |
| Operations | 108,572 | 86,409 | 135,085 | 105,873 | 103,313 | 94,453 |
| Debt Service | 27,623 | 27,673 | 27,677 | 27,677 | 27,637 | 27,641 |
| Cost Allocations | (393,031) | (413,570) | (482,850) | (427,146) | (467,266) | (464,657) |
| Non-Operating Expenses | 16,827 | 17,164 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **19,881** | **-** | **-** |

*as amended

**as of 8/5/2025

# Billing

*Fund:* 800 - Internal Service Fund | *Budget Unit:* 4215 - Billing

## Mission

Provide accurate and on-time monthly meter readings and utility billing statements for all Residential, Commercial, Industrial, Institutional, and Municipal utility customers serviced by the City of Concord while fostering a commitment to excellence, accountability, and customer satisfaction.

## Vision

To excel in providing precise bill calculations, while delivering unmatched internal and external service reliability and accuracy.

## Major Services Provided

- Utility Billing Services
- Meter Reading Services for Electric, Water, and Wastewater
- Residential Electric and Water meter installs
- Residential, commercial, and industrial move, reconnect and disconnect order completion

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 16.25 | 16.25 | 16.25 | 16.25 | 16.25 |

## FY 24-25 Major Accomplishments

- Manually read approximately 17,500 AMR (automatic meter reading)/AMI (advanced metering infrastructure) combined monthly meter counts and achieved 100% completion by the bill date.
- Increased enrollment in E-billing by 11.62%, with 18,700 customers enrolled. 106 new customers enrolled in Budget Billing.
- Increased AMR meter reading efficiency with Itron FCS software installation

## FY 25-26 Budget Highlights

- Streamline billing processes by utilization of AMI functions. Increasing the reporting accuracy of the Smart Metering system will eliminate several current manual processes.
- Realign and continue to reassign duties and responsibilities of the Billing department as the Smart Metering system implementation continues to progress.

## FY 26-27 Planning Year Goals

- Continuously improve workflows to increase efficiency and reduce processing times for billing operations.
- Implement advanced technologies and automated systems to minimize errors in bill charge calculations and to ensure precision.
- Continue promoting products and services offered by City of Concord to enhance the customer billing experience such as E-billing, pre-authorized payment, Budget Billing and real-time monitoring.

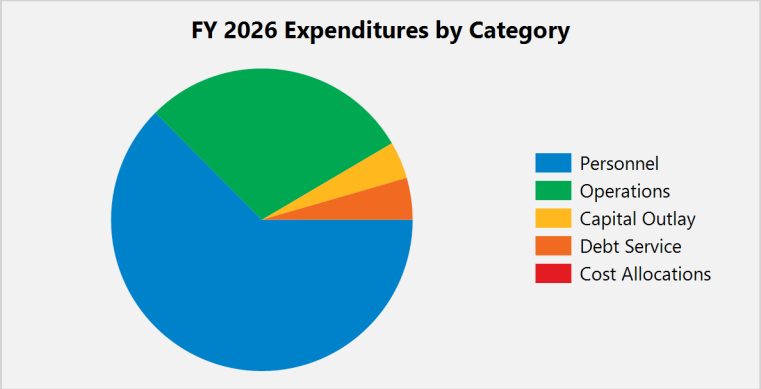
## Program & Strategy Enhancements

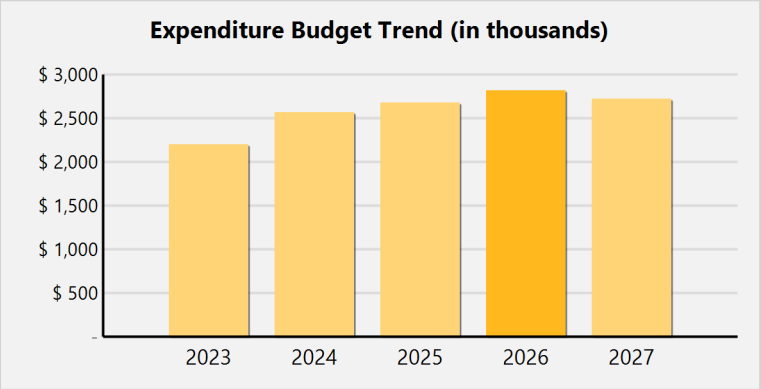
- Attain a measurable decrease in billing errors, establishing a benchmark for reliability once AMI implementation is complete.
- Work closely with both Water and Electric departments as we continue with meter consumption and billed usage calculations for both AMI and AMR metered customers. Aiming for complete implementation of determined usage recording technologies with minimal disruption to customers.
- Attend trainings & meetings about our upcoming utility software to gain updates, which will help us better serve our utility customers.
- Remain focused on the integrity and quality of the information delivered in the bills as we work through the AMI deployment.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Meter Reading** | Provide timely and accurate meter readings to all utility customers to ensure accurate billing with minimal re-reads, no reads, or errors. | Average # of Meter Re-Reads per Month | 126 | 236 | 404 | 350 |
| **Effective & Efficient City Government** | **Billing** | Provide on-time and accurate billing statements to our utility customers to encourage on-time remittance of payments. | % of Utility Bills Mailed Within 24 Hours of Bill Date | 100% | 100% | 100% | 100% |
| | **Key Accounts** | Provide on-time and accurate reporting to our monthly key account customers. | % of external reporting deadlines met | 100% | 100% | 100% | 100% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4215 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,292,127 | 1,398,148 | 1,752,341 | 1,727,631 | 1,761,363 | 1,761,094 |
| Operations | 673,656 | 789,548 | 974,318 | 827,484 | 817,978 | 835,126 |
| Capital Outlay | - | - | - | - | 112,000 | - |
| Debt Service | 125,839 | 126,064 | 126,085 | 126,085 | 125,900 | 125,921 |
| Cost Allocations | (2,200,360) | (2,569,365) | (2,852,744) | (2,382,762) | (2,817,241) | (2,722,141) |
| Transfers | - | 69,551 | - | - | - | - |
| Depreciation & Amortization | 35,206 | 34,177 | - | - | - | - |
| Non-Operating Expenses | 73,532 | 151,877 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **298,438** | **-** | **-** |

*as amended

**as of 8/5/2025

# Customer Care

*Fund:* 800 - Internal Service Fund | *Budget Unit:* 4220 - Customer Care

## Mission

Provide quality service to City departments and utility customers. By providing timely and accurate information on existing and new accounts, we will continue to establish quality work, good communication, and trusting relationships.

## Major Services Provided

- Process Service Requests:
  - o Connect/Disconnect Utility Services
  - o Install Electric and Water Meters
  - o Disconnect Unpaid Accounts/Reconnect after Payment Received
  - o Leak Adjustments: Research, Calculate, and Advise Customer
- Research Customer Inquiries:
  - o Issue Service Order/Contact Customer when Completed

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |

## FY 24-25 Major Accomplishments

- Updated the Customer Service Policy and changed from a Council approved policy to a City Manager-approved policy.
- Restructured utility deposits which are now based off service(s) offered at each location for residential accounts and business accounts to be collected up front. Aiding in eliminating the debt write-off amount annually.
- Revised the payment extension policy for any customer that defaults on keeping the arranged agreement will not be able to establish another agreement for the term of one year.

## FY 25-26 Budget Highlights

- Transition from the eCare system to the Silverblaze portal for utility accounts which will allow customers more self-service options in viewing past utility bills, making comparisons from previous year's bills, update account information such as phone number and email address, transfer service and stop service.
- Installed a second self-kiosk in the 1st conference room in Customer Care so there are additional places to assist customers as needed with setting up new service.

## FY 26-27 Planning Year Goals

- Enhance security checks via the Silver blaze application process to aid in potential red flag alerts.
- Understand, train and develop the new service application process within the CSR Dashboard of Silver Blaze to streamline processes, improve the debt ratio via credit checks and enhance the delivery of notifications to customers throughout the process.
- Continue to add MiCollab license and training for staff for both emergency related work and telework.

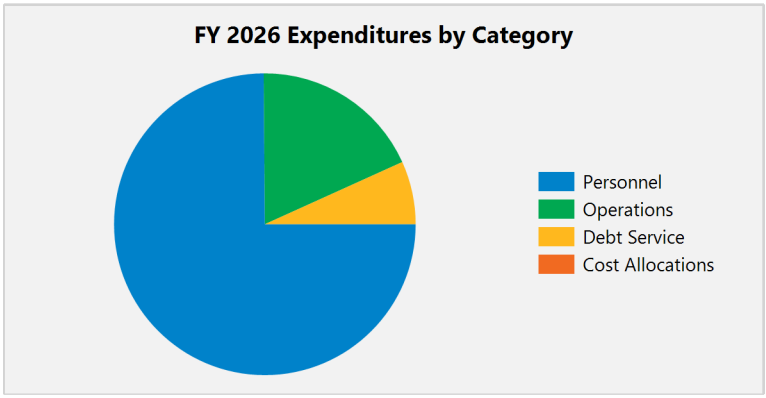
## Program & Strategy Enhancements

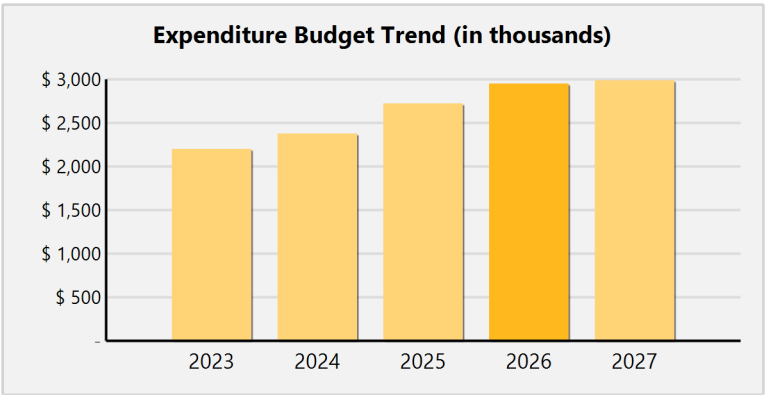
- Continue to incorporate Customer Service training and focus on individual employee needs.
- Monitor and provide coaching/feedback to staff to ensure quality and improved service levels.
- Reorganize existing duties to better align with departmental needs and workflow.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Customer Service Delivery** | Provide excellent service and information to residential and commercial customers while efficiently assisting a high number of customers daily. | Average # of Customers seen per day by each Customer Service Representative | 6 | 6 | 8.5 | 10 |
| | | | % of Total Calls Abandoned | 8% | 8% | 4% | 15% |
| | | | % of Calls Answered | 92% | 92% | 96% | 85% |
| | | | Average # of Re-Queued Calls | 25 | 31 | 37 | 50 |
| | | | % of Meter Tampering Charges Recovered | 61.5% | 62% | 64% | 68% |

## Budget Charts




## Budget By Category

| Budget Unit #: 4220 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 1,597,069 | 1,746,595 | 2,034,767 | 2,049,836 | 2,210,687 | 2,249,893 |
| Operations | 313,074 | 315,965 | 541,090 | 475,848 | 542,211 | 542,285 |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service | 199,500 | 199,858 | 199,890 | 199,890 | 199,598 | 199,630 |
| Cost Allocations | (2,199,387) | (2,375,108) | (2,775,747) | (2,502,976) | (2,952,496) | (2,991,808) |
| Transfers | - | 2,280 | - | - | - | - |
| Depreciation & Amortization | - | 2,537 | - | - | - | - |
| Non-Operating Expenses | 89,745 | 107,874 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **222,598** | **-** | **-** |

*as amended

**as of 8/5/2025

# Engineering

*Fund:* 800 - Internal Service Fund | *Budget Unit:* 4230 - Engineering

## Mission

Provide quality, innovative, and cost–effective engineering consulting services in a timely manner to the various departments of the City for the preservation and continuous enhancement of the safety, health, and quality of life of our citizens, businesses, and guests.

## Major Services Provided

- Design
- Construction Inspection
- Surveying
- Permitting

**FTE Summary**

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 26.00 | 26.00 | 26.00 | 26.75 | 26.75 |

## FY 24-25 Major Accomplishments

- Monitored the construction of 30,100 feet of water distribution system extension with an estimated value of $9.5 million; 13,537 feet of wastewater collection system extension for an estimated value of $2.5 million; and 0.54 miles of new roads, for an estimated value of $5 million.
- Designed, inspected, and managed the construction of Zion Church Road and Old Charlotte Road water line extensions.
- Managed and monitored the construction of the Dorton Park renovations.
- Created a new module in our project management software for submitting water and sewer permits so that clients can submit permits online.

## FY 25-26 Budget Highlights

- Transfer a position from another department and reclassify that position to a Staff Engineer.
- Purchase new robotic survey equipment to replace outdated survey equipment.
- Create flex banding for Construction Inspector, CAD Technician, and Survey Technician positions.
- Begin design work for the renovation of the Engineering offices. Staff have commented that the department's workspace is dark and lacks natural light. The renovation will bring more light into the building and create more open space.

## FY 26-27 Planning Year Goals

- Request a new CAD Technician position for the survey branch of the department. This position will be dedicated to drafting plats for the two registered Professional Land Surveyors (PLS) that we have on staff, allowing for better utilization of staff time.
- Complete the renovations to the Engineering offices.

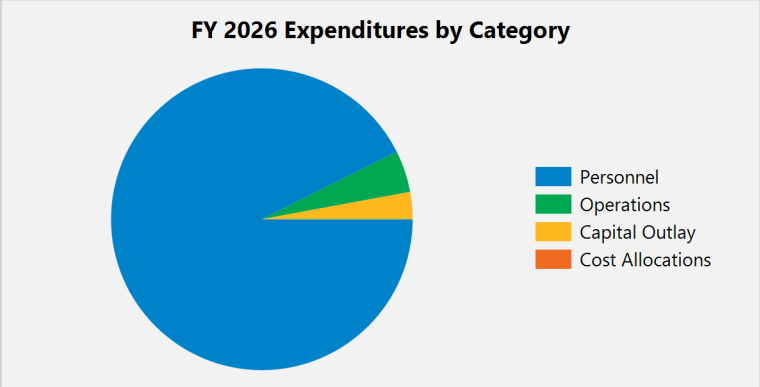
## Program & Strategy Enhancements

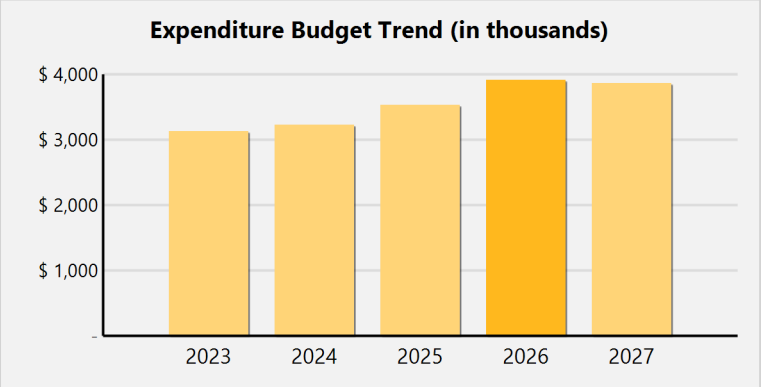
- Make improvements to the Civil 3D template so the software can be used more efficiently by the Design & Survey divisions.
- Continue making improvements to the Project Management Software (Project Tracker) to include a new module for the materials and submittals forms to improve efficiency and reduce paperwork.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Innovative & Sustainable Infrastructure** | **Permitting/Construction Inspection** | Provide design services to departments and technical plan review services to developers to ensure that development and infrastructure meet standards, adhere to good engineering practices, and are consistent with the goals of the City. | # of linear feet of water line added to the City's system | New Measure | 64,576 | 38,350 | N/A |
| | | | # of linear feet of wastewater line added to the City's system | New Measure | 60,424 | 32,958 | N/A |
| | | | # of miles of new roads added to the City's network | New Measure | 3.17 | 5.02 | N/A |

## Budget Charts




### Budget By Category

| Budget Unit #: 4230 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 2,686,428 | 2,746,067 | 3,168,855 | 3,141,396 | 3,628,156 | 3,662,791 |
| Operations | 288,497 | 297,622 | 312,521 | 319,099 | 175,021 | 142,963 |
| Capital Outlay | - | - | 49,559 | - | 113,853 | 63,070 |
| Cost Allocations | (3,130,888) | (3,230,406) | (3,497,151) | (3,196,865) | (3,917,030) | (3,868,824) |
| Transfers | - | 29,645 | - | - | - | - |
| Depreciation & Amortization | 44,770 | 41,198 | - | - | - | - |
| Non-Operating Expenses | 111,194 | 115,874 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **33,784** | **263,630** | **-** | **-** |

*as amended

**as of 8/5/2025

# Purchasing

*Fund:* 800 - Internal Service Fund | *Budget Unit:* 4250 - Purchasing

## Mission

To effectively and efficiently provide the highest level of support to all City departments through policy guidance, process assistance, product accuracy, availability, and the safe receipt and storage of the materials delivered for daily operations.

## Major Services Provided

- Vendor Record Maintenance
- Purchase Order Processing
- Monitor, Order, Receive, Stock, and Process Utility Material and PPE Requests
- Receive and Store City UPS, FedEx, and Freight Deliveries
- Process USPS Mail Citywide
- Review and Advertise Invitations for Bids
- Process Non-Wheeled City Surplus Property
- Administer the City Uniform Rental and Copier Leasing Contracts

### FTE Summary

| 22-23 | 23-24 | 24-25 | 25-26 | 26-27 |
|---|---|---|---|---|
| 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |

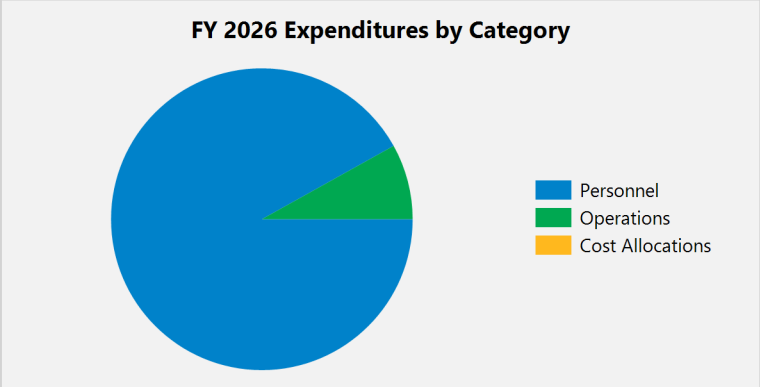
## Major Accomplishments and Performance Goals

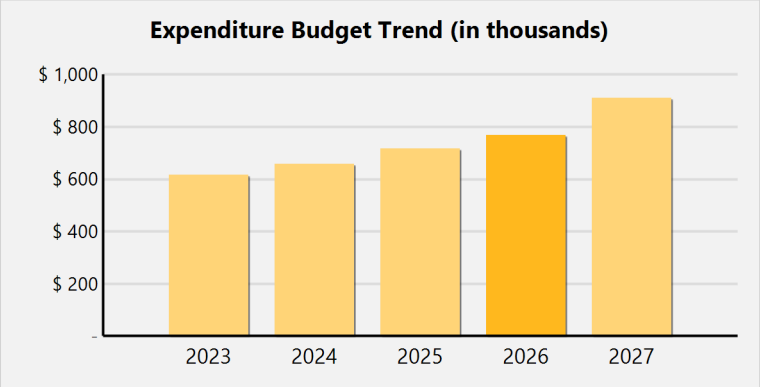
- Continue to identify surplus property and stagnant inventory.
- Continue to streamline purchase order process for maximum efficiency.
- Monitor the uniform and copier service contracts for improving internal customer service.
- Assist City departments with Purchasing Policy and N.C. General Statute compliance.
- Establish processes that encourage participation from a broad and diverse vendor pool.

## Performance Summary

| Strategic Plan Goal | Major Service Area | Program Goal | Performance Measure | FY 23 Actual | FY 24 Actual | FY 25 Year End | FY 26 Obj. |
|---|---|---|---|---|---|---|---|
| **Core City Service** | **Procurement & Warehouse Management** | To effectively and efficiently provide the highest level of support to all City Departments through policy guidance, process assistance, product accuracy, availability, and the safe receipt and storage of the materials delivered for daily operations. | Warehouse Inventory Transactions Completed | 18,367 | 20,015 | 14,156 | N/A |
| | | | Formal Bids, RFP's and RFQ's Issued | New Measure | 46 | 43 | N/A |
| | | | Non-Inventory Deliveries Received | New Measure | 1,560 | 1,749 | N/A |
| | | | Surplus Property Electronic Auctions | New Measure | 89 | 48 | N/A |
| | | | New Vendors Created | New Measure | 380 | 444 | N/A |
| | | | Purchase Orders Processed | New Measure | 1,946 | 2,022 | N/A |

## Budget Charts




### Budget By Category

| Budget Unit #: 4250 | 2022-2023 Actual Expenses | 2023-2024 Actual Expenses | 2024-2025 Council Approved* | 2024-2025 Actual Expenses** | 2025-2026 Expenditure Budget | 2026-2027 Planning Year |
|---|---|---|---|---|---|---|
| Personnel | 539,804 | 542,666 | 671,357 | 662,377 | 705,269 | 717,285 |
| Operations | 39,432 | 51,919 | 80,794 | 53,653 | 62,003 | 48,400 |
| Capital Outlay | - | - | - | - | - | 146,000 |
| Cost Allocations | (615,844) | (658,983) | (752,151) | (649,681) | (767,272) | (911,685) |
| Transfers | - | 13,682 | - | - | - | - |
| Depreciation & Amortization | 7,668 | 17,668 | - | - | - | - |
| Non-Operating Expenses | 28,940 | 33,048 | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **66,349** | **-** | **-** |

*as amended

**as of 8/5/2025

2025/2026

Concord
NORTH CAROLINA

# CAPITAL IMPROVEMENT PLAN (CIP)

# Guide to the Capital Improvement Plan

The Capital Improvement Plan (CIP) outlines the City's plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and City Council. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the City.

The City defines CIP activity as any project expenditure of major value that occurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year. As a rule of thumb, items included in the CIP are those which involve:

- acquisition, renovation, and/or construction of a single fixed asset greater than $100,000 – excluding vehicle or equipment purchases,
- any land purchases not associated with another CIP project, or
- capital road maintenance or construction greater than $100,000 – excluding recurring or routine maintenance projects

The CIP is updated annually to ensure that it addresses new and changing priorities within the City.

**Overview:** Consists primarily of the Manager's Message – an executive summary of the CIP from the City Manager to the Mayor and City Council. It discusses the major factors impacting the CIP and provides a summary of first-year projects and funding sources. The overview also includes the How to Read Individual Project Pages, organizational and financial summary charts, and the CIP Ordinance.

**Operating Impacts and Year 1 Projects:** Begins with a discussion of capital project impacts on operating budgets and includes summary of the City's capital improvement projects that were approved for funding in the first fiscal year of the CIP. For each of these capital projects, the CIP includes an expenditure description, a justification of the expenditure and how it addresses a City goal, proposed funding levels and sources, and, if applicable, an estimate of the five-year impact of ongoing personnel and operating costs

**Detailed CIP Project Information:** Includes a summary of the City's capital improvement projects approved in the budget. For each capital expenditure, the CIP includes an expenditure description, a justification of the expenditure and how it addresses a City goal, proposed funding levels and sources, and, if applicable, an estimate of ongoing operating costs.

# OVERVIEW

## SECTION CONTENTS


### How to Read Pages

A guide to understanding CIP Project Pages

### Citywide CIP Expenditures

A cost summary of planned capital projects for the next 5 fiscal years

### CIP Process

Read about the process and view a calendar with important dates

### Listing of Capital Projects

A list of all CIPs projected for the next 5 fiscal years

### Manager's CIP Message

The City Manager's CIP highlights

### CIP Ordinance

The recommended/adopted CIP Ordinance

# How to Read Individual Project Pages

**Budget Information:**
Includes the CIP title, budget unit associated with the project (ex. If the project is a transportation project the budget unit would be 8600), strategic plan goal alignment (if applicable), the projected project cost, the amount of funds that have been appropriated to date, and the priority rank, which shows the importance of a particular project.

**Project Cost:**
Includes the total cost of the CIP, which is the expected cost of the project plus the appropriations to date, annual project costs, and the type of project.

**Type of CIP:**
This section allows departments to indicate if a project is a new project, a replacement or renovation project, and if land or right-of-way is required for the project.

**Link to Strategic Plan:**
This section explains how the project is aligned to the City's Strategic Plan.

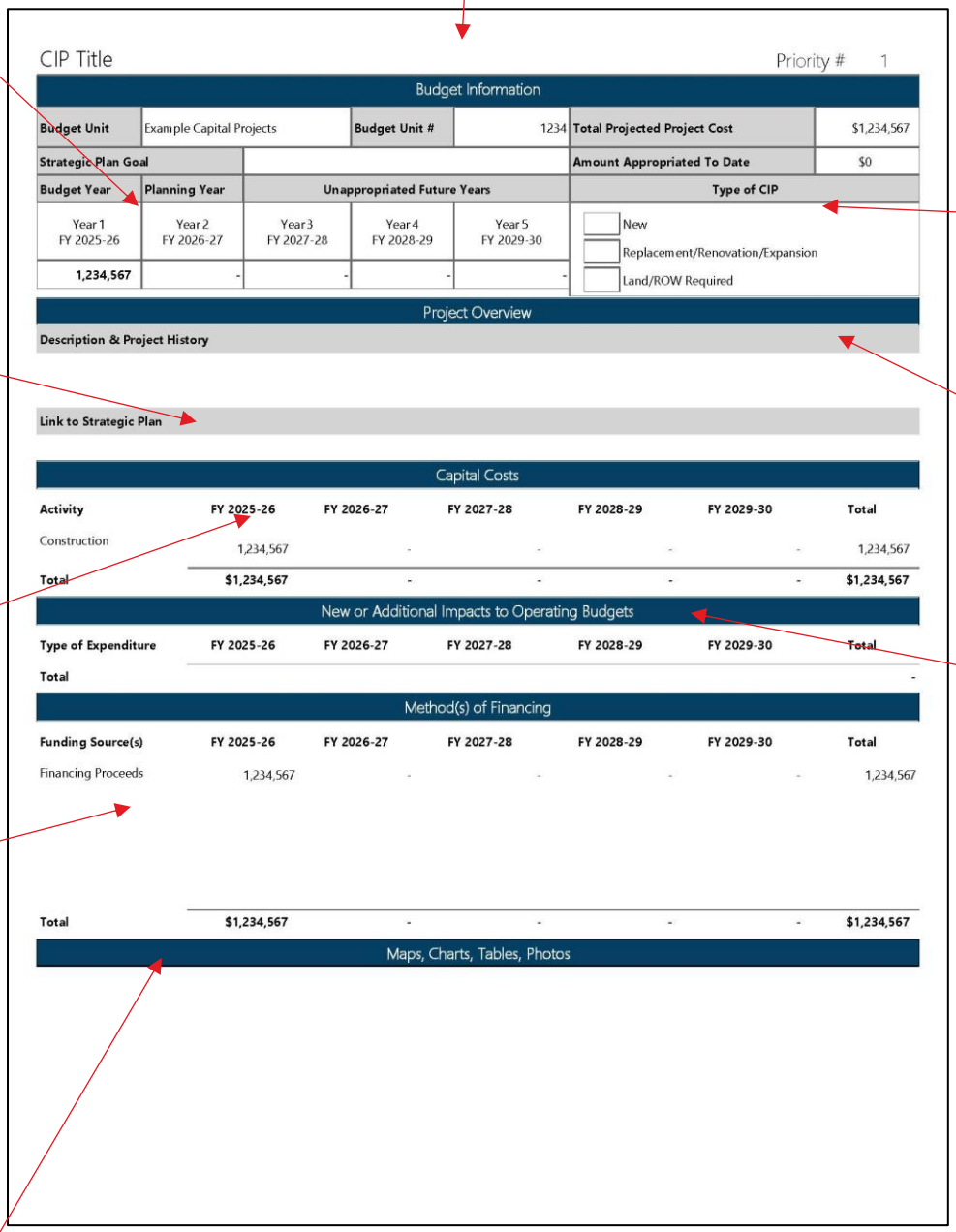
**Description & Project History:**
This section explains the importance of the project, why it is being requested, what has already been done and what would happen if the project were to be delayed.

**Capital Costs:**
This section details the costs that can be capitalized with the project the specific use of the funds, and which year(s) they will affect.

**New or Additional Impacts to Operating Budgets:**
This section outlines any known operating impacts a project might have and which year(s) they will affect.

**Method(s) of Financing:**
This section details how the specific project will be paid for. Just like the operating budget, the revenues must match all expenditures.

**Maps, Charts, Tables, Photos:**
If a department has provided any visuals about the project, they will be here.



CIP Title — Priority # 1

| Budget Information | | | | | |
|---|---|---|---|---|---|
| Budget Unit | Example Capital Projects | | Budget Unit # | 1234 | Total Projected Project Cost | $1,234,567 |
| Strategic Plan Goal | | | | | Amount Appropriated To Date | $0 |

| Budget Year | Planning Year | Unappropriated Future Years | | | Type of CIP |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | ☐ New ☐ Replacement/Renovation/Expansion ☐ Land/ROW Required |
| 1,234,567 | - | - | - | - | |

Project Overview

Description & Project History

Link to Strategic Plan

Capital Costs

| Activity | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | Total |
|---|---|---|---|---|---|---|
| Construction | 1,234,567 | - | - | - | - | 1,234,567 |
| Total | $1,234,567 | - | - | - | - | $1,234,567 |

New or Additional Impacts to Operating Budgets

| Type of Expenditure | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | Total |
|---|---|---|---|---|---|---|
| Total | | | | | | - |

Method(s) of Financing

| Funding Source(s) | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | Total |
|---|---|---|---|---|---|---|
| Financing Proceeds | 1,234,567 | - | - | - | - | 1,234,567 |
| Total | $1,234,567 | - | - | - | - | $1,234,567 |

Maps, Charts, Tables, Photos

# CIP Process & Calendar

**Capital Improvement Plan**

The capital improvement plan is simply that – a *plan*. As such, projects are subject to change based on new or shifting service needs, financing opportunities, emergency needs, or other directives established by the Mayor and City Council. City priorities may change, therefore projects included in outward planning years are not guaranteed for funding.

**Development of the CIP**

The CIP is updated annually as part of the budget process. After departments submit their CIP requests to the Budget team, the City's capital project review committee evaluates the proposed projects based on Strategic Plan alignment, infrastructure needs, financial capacity, and potential impact on operating budgets.

Next, the committee recommends the selection and timing of capital projects in future fiscal years to the City Manager. First-year projects are incorporated into the City Manager's recommended annual operating budget. Projects for which funding and expenditures cross multiple fiscal years are included in a separate Capital Project ordinance, which is approved by City Council when the budget is adopted in June. The Mayor and City Council are also presented the future, unappropriated, planning years for their consideration, review, and endorsement so that staff can proceed with planning and evaluation of potential capital projects.

**FY 2026-30 Capital Improvement Plan (CIP) Development Calendar**

# CIP Message

May 23, 2025

The Honorable William C. "Bill" Dusch, Mayor
Members of the City Council
Concord, North Carolina

Dear Mayor Dusch and Members of the City Council:

I'm pleased to present you with the Capital Improvement Plan (CIP) for the fiscal years 2026-2030. The CIP serves as a long-range planning tool to help the City match revenues with major capital (items or projects with a cost over $100,000) needs over a five-year period. Projects in the CIP are derived from Council's strategic priorities, citizen requests, master planning efforts, and departmental recommendations. This CIP book is provided with my recommended budget.

Fiscal year (FY) 2026 projects are included in the operating budget for City Council approval. Subsequent fiscal year projects are unfunded and presented for planning purposes only. Capital projects are prioritized so that available funds are allocated based on need, Council priority, and their impact on service provision. FY 2026 includes funding for a variety of City projects that help enhance our community and maintain our infrastructure.

## Project Highlights

***Greenways:*** While work is underway on voter-approved GO Bond projects, the City is also moving forward with greenway construction to meet City Council's goal of 30 miles by 2030. Construction will continue on the Clarke Creek Greenway: Cox Mill Loop. This CIP also funds operating impacts for Ramseur Park, Caldwell Park, and Dorton Park.

***Facility Improvements and Expansions:*** As Concord continues to grow, it is crucial that we continue to maintain our existing facilities and construct new ones to provide excellent service to our residents and customers. This CIP funds a new Emergency Communications & Emergency Operations Building, a renovation of the existing Fleet Facility for the Radio Shop, apron and taxilane improvements at Concord-Padgett Regional Airport, and bunker restorations at Rocky River Golf Club.

***Streets:*** Transportation continues to actively identify projects throughout the City to improve roadway conditions and reduce congestion. For FY 2026, Transportation will continue funding resurfacing and patch work on the Lake Concord Road corridor. Working on this corridor now will save the City from having to spend money on more costly, extensive repairs in the future. Transportation will also begin work on the replacement of the White Street bridge.

***Utilities:*** Reliable infrastructure is an important tenet of the City's CIP. In FY 2026, the Water and Electric departments will continue funding the replacement of our Automated Metering Infrastructure (AMI). AMI is metering technology that will allow for live meter reading updates and connectivity across both systems. The Electric department will construct three new substations around the city to improve the redundancy of the electric system. The Water department will install additional water storage tanks at Coddle Creek Water Treatment Plant for regulatory compliance.

## First Year CIP Project Listing

A total of $56,769,018 in capital projects has been identified for FY 2026. A list of all first-year projects and their primary funding sources (in parenthesis) can be found below. Project costs listed below include both the amounts listed in the Capital Project Ordinance as well as the operating expenses included with each project. Additional project details are available on the following pages of this document.

**Parks & Recreation Capital Projects Fund**

- Clarke Creek Greenway Development – Cox Mill Loop: $742,368 *(P&R Reserve)*
- Dorton Park – Operational Impacts: $2,850 *(General Fund Operating Budget)*
- J.E. "Jim" Ramseur Park – Operating Impacts: $87,360 *(General Fund Operating Budget)*
- Caldwell Park – Operational Impacts: $95,790 *(General Fund Operating Budget)*

**Fire & Life Safety Capital Projects Fund**

- Fire Station 13: $7,225,000 *(Financing Proceeds)*
- SCBA Replacements: $2,786,000 *(Future Projects – Reserves, Transfer from General Capital Reserve)*

**Transportation Capital Projects Fund**

- Major Corridor Resurfacing – Lake Concord: $2,000,000 *(Designated Transportation Reserve)*
- White Street Bridge: $650,000 *(Designated Transportation Reserve)*
- Weddington at Rock Hill Church Roundabout: $2,900,000 *(NCDOT Share, Future Grants, Designated Transportation Reserve)*

**General Capital Projects Fund**

- Fleet Facility Redesign for Radio Shop: $50,000 *(Future Projects - Reserves)*
- Communications & Emergency Operations Building at Fire Station 3: $6,197,948 *(Financing Proceeds)*

**Electric Projects Fund**

- 100kV Interconnect Between Delivery #4 and Sub E: $6,000,000 *(Transfer from Utility Capital Reserve)*
- Delivery #1 Replacement: $400,000 *(Transfer from Electric)*
- AMI System: $8,000,000 *(Transfer from Electric)*
- Substation N: $2,000,000 *(Transfer from Electric)*
- Substation S: $1,500,000 *(Transfer from Electric)*
- 100 kV Tie Line – George Liles to Sub O: $1,000,000 *(Transfer from Electric)*
- Substation R: $250,000 *(Transfer from Electric)*

**Stormwater Projects Fund**

- Buffalo Avenue Culvert Replacement: $750,000 *(Transfer from Stormwater)*

**Water Projects Fund**

- AMI System Replacement: $6,000,000 *(Future Projects - Reserves)*
- Coddle Creek WTP Aluminum Tanks: $800,000 *(Transfer from Water)*

**Wastewater Projects Fund**

- Irish Buffalo 42" Interceptor Tie-Overs: $500,000 *(Future Projects – Reserves)*

**Aviation Capital Projects Fund**

- Apron and Taxilane Rehabilitation: $4,884,980 *(Future Grants, Transfer from Aviation)*
- Commercial Service Terminal Apron Expansion: $484,395 *(Future Grants)*
- Community Hangar: $1,400,000 *(Future Grants)*

**Rocky River Golf Course Fund**

- Bunker Restoration: $248,327 *(Transfer from Golf)*

## First Year Revenue Sources

*General Fund Operating Revenues:* These funds come from the operational budgets of General Fund departments to provide for the operational impacts of a completed CIP project, such as staffing, equipment, vehicles, and maintenance.

*Pay-as-you-go:* Whenever possible, pay-as-you-go ("Transfer from - Fund") is the preferred method for funding CIP projects.

*Designated Transportation Reserve:* City Council has designated $4,400,000 of the revenue generated by the property tax to be set aside for Transportation Projects. Of this allocation, a portion is earmarked for concrete street replacement.

*Capital Reserve Funds:* These funds have been set aside for use in funding capital projects. Currently, the City uses three separate Capital Reserve Funds: General Capital Reserve, Utility Capital Reserve, and Parks & Recreation (P&R) Capital Reserve.

*Future Projects Reserves:* In some instances, capital projects are completed at a lower cost than originally budgeted. Any remaining funding from such projects can be reallocated to new capital projects within the same fund.

*Financing Proceeds:* The City has the ability to take out debt for capital assets and projects. The main way debt is issued to the City is through bonds. The City follows a strict policy on when to take out debt. However, it is sometimes a necessary tool to finance capital projects.

*Grant/Future Grant Funds:* The City continues to aggressively pursue state and federal grant funding and has been successful in many of these efforts. Examples of grant funding include NCDOT reimbursements, Congestion Mitigation and Air Quality (CMAQ) grants, and Parks & Recreation Trust Fund (PARTF) grants.

## Conclusion

The following pages of this document provide additional detail on the projects listed above as well as those in future planning years. This document is considered a "living" document that serves as a planning guide and is continuously adjusted as projects change and new needs arise.

Respectfully submitted,

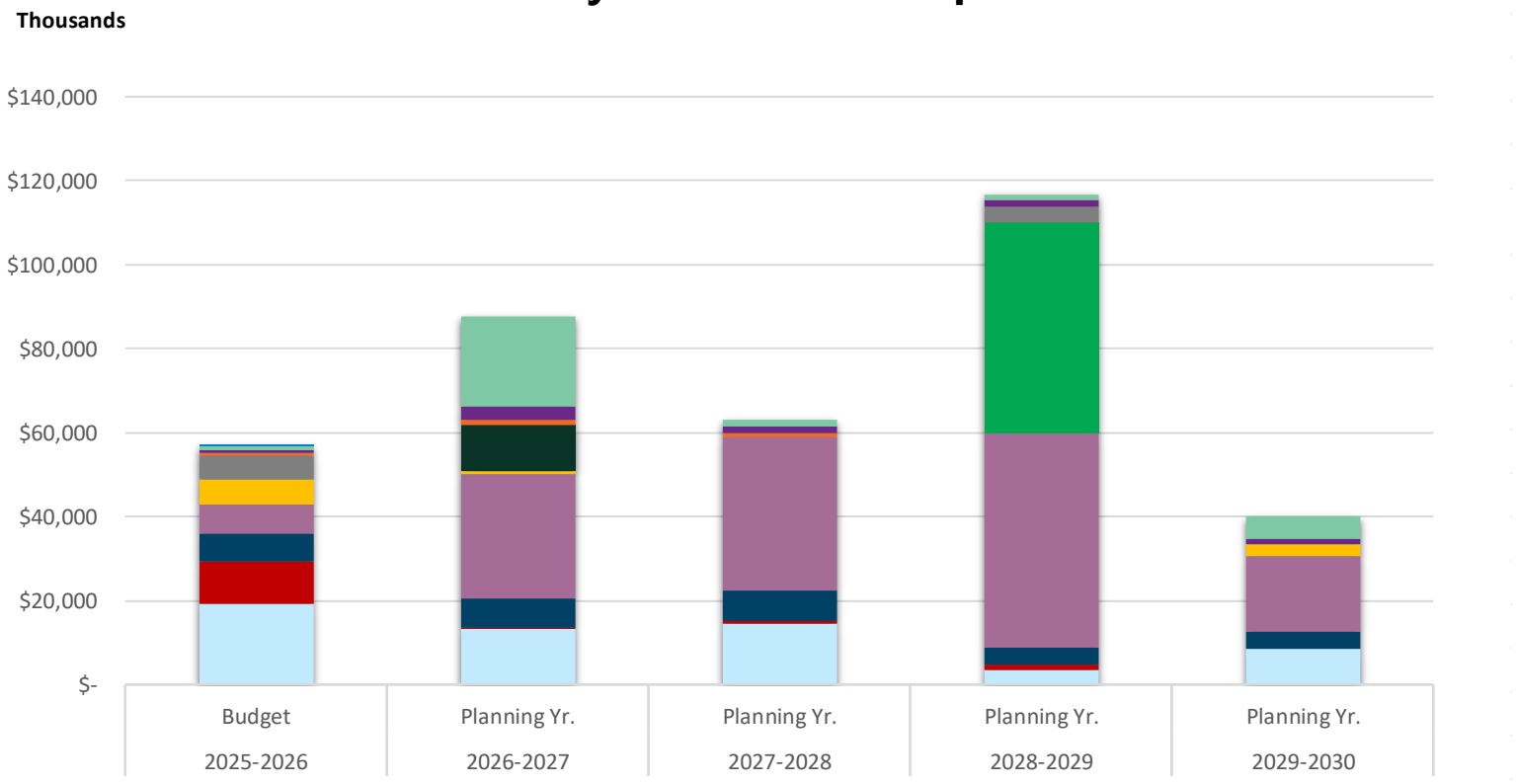
Lloyd Wm. Payne, Jr. ICMA-CM
City Manager

# Summary of City CIP Expenditures

| By Fund | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Electric Capital Projects | 19,150,000 | 13,250,000 | 14,350,000 | 3,500,000 | 8,500,000 |
| Water Capital Projects | 6,800,000 | 6,950,000 | 7,500,000 | 4,000,000 | 4,000,000 |
| Parks & Recreation Capital Projects | 928,368 | 21,664,589 | 1,711,394 | 1,197,305 | 5,432,636 |
| Airport Projects | 6,769,375 | 29,673,901 | 36,454,289 | 51,164,678 | 18,100,000 |
| Streets Capital Projects | 5,550,000 | - | - | 4,000,000 | - |
| Stormwater Capital Projects | 750,000 | 3,150,000 | 1,500,000 | 1,500,000 | 1,149,000 |
| Fire Capital Projects | 10,011,000 | 306,500 | 667,992 | 1,336,676 | - |
| Sewer Capital Projects | 500,000 | 1,000,000 | 1,000,000 | - | - |
| General Capital Projects | 6,247,948 | 566,628 | - | - | 2,851,590 |
| Golf Course Projects | 248,327 | - | - | - | - |
| Transit Projects | - | - | - | 50,000,000 | - |
| Housing Projects | - | 11,190,055 | - | - | - |
| **Total Expenditures** | **$ 56,955,018** | **$ 87,751,673** | **$ 63,183,675** | **$ 116,698,659** | **$ 40,033,226** |

Note: Funds may include operating expenditures that are not included in the capital project ordinance.

## Five Year City-wide Planned Expenditures



## Capital Improvement Plan Listing (CIP)

| *Functional Area / Budget Units* | *Project Title* | *Funding Source(s)* | Total Appropriations to Date | FY 2026 Budget | Impact on FY 2026 Operating Budget | FY 2027 Budget | Impact on FY 2027 Operating Budget | FY 2028 Budget | Impact on FY 2028 Operating Budget | FY 2029 Budget | Impact on FY 2029 Operating Budget | FY 2030 Budget | Impact on FY 2030 Operating Budget | Future (remainder of project) | Total Budget Impact |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **420 - Parks & Recreation Capital Projects** | | | | | | | | | | | | | | | |
| 8300 - P&R-CAPITAL PROJECTS | Clarke Creek Greenway Development, Cox Mill Loop | Transfer from P&R Reserve | 6,977,632 | 742,368 | - | - | 10,187 | - | - | - | - | - | - | 4,345,095 | 12,075,282 |
| | Hartsell Park Improvements | Bond Proceeds | 937,668 | - | - | 7,272,000 | - | - | 50,550 | - | - | - | - | - | 8,260,218 |
| | Wilson Street Park Development | Bond Proceeds | 90,000 | - | - | 960,000 | - | - | 36,951 | - | - | - | - | - | 1,086,951 |
| | McEachern Greenway Development - Hospital Phase | Transfer from P&R Reserve | 1,270,027 | - | - | 3,700,000 | 5,095 | - | - | - | - | - | - | - | 4,975,122 |
| | WW Flowe Park Phase One Improvements | Bond Proceeds | 105,230 | - | - | 3,589,770 | - | - | 2,100 | - | 67,874 | - | 69,772 | - | 3,834,746 |
| | Poplar Tent Trailhead Park | Bond Proceeds | 40,000 | - | - | 1,016,000 | - | - | - | - | 3,251 | - | - | - | 1,059,251 |
| | Academy Recreation Center/Gibson Village Complex Development | Bond Proceeds | 6,644,080 | - | - | 4,155,720 | - | - | - | - | - | - | 54,471 | - | 10,854,271 |
| | Coddle Creek Greenway Development | Transfer from P&R Reserve | 788,520 | - | - | - | - | - | 26,000 | - | - | 3,965,000 | - | - | 4,779,520 |
| | Hector Henry II Greenway, Development 14 miles of Phases | Transfer from P&R Reserve | 738,181 | - | - | - | - | - | - | - | - | - | 173,873 | - | 912,054 |
| | Irish Buffalo Creek Greenway | Transfer from P&R Reserve | 298,480 | - | - | - | - | - | 233,536 | - | - | - | - | - | 532,016 |
| | Dorton Park - Operational Impacts | Operating Budget(s) | - | - | 2,850 | - | 2,850 | - | 2,850 | - | 2,850 | - | 2,850 | - | 14,250 |
| | J.E. Ramseur Park - Operating Impacts | Operating Budget(s) | - | - | 87,360 | - | 667,409 | - | 890,046 | - | 868,557 | - | 901,927 | - | 3,415,299 |
| | Caldwell Park - Operational Impacts | Operating Budget(s) | - | - | 95,790 | - | 85,686 | - | 93,245 | - | 96,550 | - | 100,021 | - | 471,292 |
| | David Phillips - Operational Impacts | Operating Budget(s) | - | - | - | - | 130,452 | - | 73,715 | - | 76,955 | - | 80,357 | - | 361,479 |
| | Academy Recreation Center & Gibson Athletic Fields - Operational Impacts | Operating Budget(s) | - | - | - | - | 69,420 | - | 15,820 | - | 15,820 | - | 15,820 | - | 116,880 |
| | Academy Gibson Skatepark and Pump Track - Operational Impacts | Operating Budget(s) | - | - | - | - | - | - | 288,681 | - | 133,322 | - | 138,317 | - | 560,320 |
| **Parks & Recreation Capital Projects Fund Total - Expense** | | | **17,889,818** | **742,368** | **186,000** | **20,693,490** | **971,099** | **-** | **1,713,494** | **-** | **1,265,179** | **3,965,000** | **1,537,408** | **4,345,095** | **53,308,951** |
| **Parks & Recreation Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Bond Proceeds | 6,097,680 | - | - | 16,993,490 | - | - | - | - | - | - | - | - | 23,091,170 |
| | | Transfer from P&R Reserve | 5,477,692 | 742,368 | - | 3,700,000 | - | - | - | - | - | 3,965,000 | - | 4,340,000 | 18,225,060 |
| | | Transfer from General Fund | 822,159 | - | - | - | - | - | - | - | - | - | - | - | 822,159 |
| | | Transfer from General Capital Reserve | 1,694,107 | - | - | - | - | - | - | - | - | - | - | - | 1,694,107 |
| | | Federal Aid | 3,680,000 | - | - | - | - | - | - | - | - | - | - | - | 3,680,000 |
| | | Investment Earnings | 100,000 | - | - | - | - | - | - | - | - | - | - | - | 100,000 |
| | | Insurance Reimbursement | 18,180 | - | - | - | - | - | - | - | - | - | - | - | 18,180 |
| | | Operating Revenue (for CIP) | - | - | 186,000 | - | 971,099 | - | 1,713,494 | - | 1,265,179 | - | 1,537,408 | 5,095 | 5,678,275 |
| **Parks & Recreation Capital Projects Fund Total - Revenue** | | | **17,889,818** | **742,368** | **186,000** | **20,693,490** | **971,099** | **-** | **1,713,494** | **-** | **1,265,179** | **3,965,000** | **1,537,408** | **4,345,095** | **53,308,951** |
| **426 - Fire Station Projects** | | | | | | | | | | | | | | | |
| 8670 - FIRE STATION PROJECTS | Fire Station 13 (Flowes Store Rd.) | Financing Proceeds | 300,000 | 7,225,000 | - | - | 306,500 | - | 667,992 | - | 1,336,676 | - | - | - | 9,836,168 |
| | SCBA Replacements | Future Projects - Reserves, Transfer from General Capital Reserve | - | 2,786,000 | - | - | - | - | - | - | - | - | - | - | 2,786,000 |
| **Fire Capital Projects Fund Total - Expense** | | | **300,000** | **10,011,000** | **-** | **-** | **306,500** | **-** | **667,992** | **-** | **1,336,676** | **-** | **-** | **-** | **12,622,168** |
| **Fire Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Future Projects - Reserves | - | 572,405 | - | - | - | - | - | - | - | - | - | - | 572,405 |
| | | Transfer from General Capital Reserve | - | 2,213,595 | - | - | - | - | - | - | - | - | - | - | 2,213,595 |
| | | Financing Proceeds | 300,000 | 7,225,000 | - | - | - | - | - | - | - | - | - | - | 7,525,000 |
| | | Transfer from General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Operating Revenue (for CIP) | - | - | - | - | 306,500 | - | 667,992 | - | 1,336,676 | - | - | - | 2,311,168 |
| **Fire Capital Projects Fund Total - Revenue** | | | **300,000** | **10,011,000** | **-** | **-** | **306,500** | **-** | **667,992** | **-** | **1,336,676** | **-** | **-** | **-** | **12,622,168** |
| **423 - Transportation Capital Projects** | | | | | | | | | | | | | | | |
| 8600 - TRANSPORTATION PROJECTS | Major Corridor Resurfacing | Dedicated Transportation Reserve | 1,300,000 | 2,000,000 | - | - | - | - | - | - | - | - | - | - | 3,300,000 |
| | White Street Bridge | Dedicated Transportation Reserve | 100,000 | 650,000 | - | - | - | - | - | - | - | - | - | - | 750,000 |
| | Concord Farms Road Realignment | Dedicated Transportation Reserve | - | - | - | - | - | - | - | 4,000,000 | - | - | - | - | 4,000,000 |
| | Weddington @ Rock Hill Church Roundabout | NCDOT Share, Future Grants, Dedicated Transportation Reserve | 100,000 | 2,900,000 | - | - | - | - | - | - | - | - | - | - | 3,000,000 |
| **Transportation Capital Projects Fund Total - Expense** | | | **1,500,000** | **5,550,000** | **-** | **-** | **-** | **-** | **-** | **4,000,000** | **-** | **-** | **-** | **-** | **11,050,000** |

## Capital Improvement Plan Listing (CIP)

| *Functional Area / Budget Units* | *Project Title* | *Funding Source(s)* | Total Appropriations to Date | FY 2026 Budget | Impact on FY 2026 Operating Budget | FY 2027 Budget | Impact on FY 2027 Operating Budget | FY 2028 Budget | Impact on FY 2028 Operating Budget | FY 2029 Budget | Impact on FY 2029 Operating Budget | FY 2030 Budget | Impact on FY 2030 Operating Budget | Future (remainder of project) | Total Budget Impact |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | |
| | | Dedicated Transportation Reserve | - | 2,750,000 | - | - | - | - | - | 4,000,000 | - | - | - | - | 6,750,000 |
| | | NCDOT Share | - | 400,000 | - | - | - | - | - | - | - | - | - | - | 400,000 |
| | | Future Grants | - | 2,400,000 | - | - | - | - | - | - | - | - | - | - | 2,400,000 |
| | | Transfer from General Fund | 1,500,000 | - | - | - | - | - | - | - | - | - | - | - | 1,500,000 |
| **Transportation Capital Projects Fund Total - Revenue** | | | **1,500,000** | **5,550,000** | **-** | **-** | **-** | **-** | **-** | **4,000,000** | **-** | **-** | **-** | **-** | **11,050,000** |
| **430 - General Capital Projects** | | | | | | | | | | | | | | | |
| **8800 - BOC ADMIN PROJECTS & 8804 - GENERAL CAPITAL PROJECTS** | Communications & Emergency Operations Building at Fire Station 3 | Financing Proceeds | 2,145,000 | 6,197,948 | - | - | 216,628 | - | - | - | - | - | - | - | 8,559,576 |
| | Fleet Facility Redesign for Radio Shop | Future Projects - Reserves | - | 50,000 | - | 350,000 | - | - | - | - | - | 390,000 | - | - | 790,000 |
| | DBR M12 Radio Multicarrier Site Hardware | Transfer from General Fund | - | - | - | - | - | - | - | - | - | 2,120,424 | - | - | 2,120,424 |
| | Virtualized Prime Site - Cabarrus System | Transfer from General Fund | - | - | - | - | - | - | - | - | - | 341,166 | - | - | 341,166 |
| **General Capital Projects Fund Total - Expense** | | | **2,145,000** | **6,247,948** | **-** | **350,000** | **216,628** | **-** | **-** | **-** | **-** | **2,851,590** | **-** | **-** | **11,811,166** |
| **General Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Future Projects - Reserves | - | 50,000 | - | 350,000 | - | - | - | - | - | 390,000 | - | - | 790,000 |
| | | Transfer from General Fund | - | - | - | - | - | - | - | - | - | 2,461,590 | - | - | 2,461,590 |
| | | Financing Proceeds | 2,145,000 | 6,197,948 | - | - | - | - | - | - | - | - | - | - | 8,342,948 |
| | | Transfer from Public Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Operating Revenue (for CIP) | - | - | - | - | 216,628 | - | - | - | - | - | - | - | 216,628 |
| **General Capital Projects Fund Total - Revenue** | | | **2,145,000** | **6,247,948** | **-** | **350,000** | **216,628** | **-** | **-** | **-** | **-** | **2,851,590** | **-** | **-** | **11,811,166** |
| **473 - Electric Capital Projects** | | | | | | | | | | | | | | | |
| **6949 - ELECTRIC PROJECTS** | 100 kV Interconnect Between Delivery #4 and Sub E | Transfer from Utility Capital Reserve | 2,500,000 | 6,000,000 | - | - | - | - | - | - | - | - | - | - | 8,500,000 |
| | Delivery #1 Replacement | Transfer from Electric | 1,000,000 | 400,000 | - | - | - | - | - | - | - | - | - | - | 1,400,000 |
| | AMI System | Transfer from Electric | 500,000 | 8,000,000 | - | 4,000,000 | - | - | - | - | - | - | - | - | 12,500,000 |
| | Construction of New Electric Substation N in Copperfield Blvd. Location | Transfer from Electric | 6,546,500 | 2,000,000 | - | 1,500,000 | - | - | - | - | - | - | - | - | 10,046,500 |
| | Construction of New Electric Substation S on US Highway 601 South | Transfer from Electric | 1,235,000 | 1,500,000 | - | 6,750,000 | - | 2,000,000 | - | - | - | - | - | - | 11,485,000 |
| | 100 kV Tie Line - Liles Blvd to Sub O | Transfer from Electric | 200,000 | 1,000,000 | - | 1,000,000 | - | 5,600,000 | - | - | - | - | - | - | 7,800,000 |
| | Construction of New Electric Substation R on Poplar Tent Road | Transfer from Electric | 1,000,000 | 250,000 | - | - | - | 4,750,000 | - | 2,000,000 | - | - | - | - | 8,000,000 |
| | Construction of New Electric Substation U near Cabarrus Arena | Transfer from Electric | - | - | - | - | - | - | - | 1,500,000 | - | 8,500,000 | - | - | 10,000,000 |
| | Construction of New Secondary Control Center | Transfer from Electric | - | - | - | - | - | 2,000,000 | - | - | - | - | - | - | 2,000,000 |
| **Electric Capital Projects Fund Total - Expense** | | | **12,981,500** | **19,150,000** | **-** | **13,250,000** | **-** | **14,350,000** | **-** | **3,500,000** | **-** | **8,500,000** | **-** | **-** | **71,731,500** |
| **Electric Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Transfer from Electric | 11,281,500 | 13,150,000 | - | 13,250,000 | - | 14,350,000 | - | 3,500,000 | - | 8,500,000 | - | - | 64,031,500 |
| | | Transfer from Utility Capital Reserve | 1,700,000 | 6,000,000 | - | - | - | - | - | - | - | - | - | - | 7,700,000 |
| **Electric Capital Projects Fund Total - Revenue** | | | **12,981,500** | **19,150,000** | **-** | **13,250,000** | **-** | **14,350,000** | **-** | **3,500,000** | **-** | **8,500,000** | **-** | **-** | **71,731,500** |
| **474 - Stormwater Capital Projects** | | | | | | | | | | | | | | | |
| **7103 - STORMWATER PROJECTS** | Dylan Place Culvert Replacement - Upper | Transfer from Stormwater | - | - | - | - | - | - | - | - | - | 1,149,000 | - | - | 1,149,000 |
| | Wessex Drive Culvert Replacement | Transfer from Stormwater | - | - | - | 500,000 | - | - | - | - | - | - | - | - | 500,000 |
| | Asheford Ave Culvert Replacement | Transfer from Stormwater | - | - | - | - | - | 1,500,000 | - | - | - | - | - | - | 1,500,000 |
| | Stoney Creek Drive Culvert Replacement | Transfer from Stormwater | - | - | - | - | - | - | - | 1,500,000 | - | - | - | - | 1,500,000 |
| | Miramar Drive Culvert Replacement | Transfer from Stormwater | - | - | - | 1,500,000 | - | - | - | - | - | - | - | - | 1,500,000 |
| | Wyoming Drive Culvert Replacement | Transfer from Stormwater | - | - | - | 400,000 | - | - | - | - | - | - | - | - | 400,000 |
| | Buffalo Avenue Culvert Replacement | Transfer from Stormwater | - | 750,000 | - | 750,000 | - | - | - | - | - | - | - | - | 1,500,000 |
| **Stormwater Capital Projects Fund Total - Expense** | | | **-** | **750,000** | **-** | **3,150,000** | **-** | **1,500,000** | **-** | **1,500,000** | **-** | **1,149,000** | **-** | **-** | **8,049,000** |
| **Stormwater Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Transfer from Stormwater | - | 750,000 | - | 3,150,000 | - | 1,500,000 | - | 1,500,000 | - | 1,149,000 | - | - | 8,049,000 |
| **Stormwater Capital Projects Fund Total - Revenue** | | | **-** | **750,000** | **-** | **3,150,000** | **-** | **1,500,000** | **-** | **1,500,000** | **-** | **1,149,000** | **-** | **-** | **8,049,000** |

## Capital Improvement Plan Listing (CIP)

| Functional Area / Budget Units | Project Title | Funding Source(s) | Total Appropriations to Date | FY 2026 Budget | Impact on FY 2026 Operating Budget | FY 2027 Budget | Impact on FY 2027 Operating Budget | FY 2028 Budget | Impact on FY 2028 Operating Budget | FY 2029 Budget | Impact on FY 2029 Operating Budget | FY 2030 Budget | Impact on FY 2030 Operating Budget | Future (remainder of project) | Total Budget Impact |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **429 - Water Capital Projects** | | | | | | | | | | | | | | | |
| 8700 - WATER CAPITAL PROJECTS | AMI System Replacement | Future Projects - Reserves | 9,885,000 | 6,000,000 | - | - | - | - | - | - | - | - | - | - | 15,885,000 |
| | South/West Water Capacity Improvements | Future Projects - System Development Fees, Transfer from Water | 900,000 | - | - | 4,950,000 | - | 7,500,000 | - | 4,000,000 | - | 4,000,000 | - | - | 21,350,000 |
| | Coddle Creek WTP Aluminum Tanks | Transfer from Water | - | 800,000 | - | - | - | - | - | - | - | - | - | - | 800,000 |
| | Poplar Tent Road Widening - East of I-85 to George Liles Boulevard | Transfer from Water | 200,000 | - | - | - | - | - | - | - | - | - | - | 2,003,000 | 2,203,000 |
| | Coddle Creek Sedimentation Basin Rehabilitation | Transfer from Water | - | - | - | 2,000,000 | - | - | - | - | - | - | - | - | 2,000,000 |
| **Water Capital Projects Fund Total - Expense** | | | **10,985,000** | **6,800,000** | **-** | **6,950,000** | **-** | **7,500,000** | **-** | **4,000,000** | **-** | **4,000,000** | **-** | **2,003,000** | **42,238,000** |
| **Water Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Transfer from Water | 10,085,000 | 800,000 | - | 5,050,000 | - | 7,500,000 | - | - | - | - | - | 2,003,000 | 25,438,000 |
| | | Future Projects - System Development Fees | 900,000 | - | - | 1,900,000 | - | - | - | 4,000,000 | - | 4,000,000 | - | - | 10,800,000 |
| | | Future Projects - Reserves | - | 6,000,000 | - | - | - | - | - | - | - | - | - | - | 6,000,000 |
| **Water Capital Projects Fund Total - Revenue** | | | **10,985,000** | **6,800,000** | **-** | **6,950,000** | **-** | **7,500,000** | **-** | **4,000,000** | **-** | **4,000,000** | **-** | **2,003,000** | **42,238,000** |
| **421 - Wastewater Capital Projects** | | | | | | | | | | | | | | | |
| 8402 - WASTEWATER PROJECTS | Irish Buffalo 42" Interceptor Tie-Overs | Future Projects - Reserves, Transfer from Sewer | - | 500,000 | - | 1,000,000 | - | 1,000,000 | - | - | - | - | - | - | 2,500,000 |
| **Wastewater Capital Projects Fund Total - Expense** | | | **-** | **500,000** | **-** | **1,000,000** | **-** | **1,000,000** | **-** | **-** | **-** | **-** | **-** | **-** | **2,500,000** |
| **Wastewater Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Future Projects - Reserves | - | 500,000 | - | - | - | - | - | - | - | - | - | - | 500,000 |
| | | Transfer from Sewer | - | - | - | 1,000,000 | - | 1,000,000 | - | - | - | - | - | - | 2,000,000 |
| **Wastewater Capital Projects Fund Total - Revenue** | | | **-** | **500,000** | **-** | **1,000,000** | **-** | **1,000,000** | **-** | **-** | **-** | **-** | **-** | **-** | **2,500,000** |
| **451 - Airport Capital Projects** | | | | | | | | | | | | | | | |
| 6300 - AIRPORT PROJECTS | Apron and Taxilane Rehabilitation | Transfer from Aviation, Future Grants | - | 4,884,980 | - | - | - | - | - | - | - | - | - | - | 4,884,980 |
| | Runway Widening and Overlay (Construction) | Transfer from Aviation, Future Grants | 887,672 | - | - | 14,691,500 | - | 14,691,500 | - | - | - | - | - | - | 30,270,672 |
| | Commercial Service Terminal Apron Expansion | Future Grants, Transfer from Aviation | - | 484,395 | - | - | - | 5,889,678 | - | 5,889,678 | - | - | - | - | 12,263,751 |
| | Airport Emergency Operations/Security Center | Future Grants | - | - | - | 483,725 | - | 483,725 | - | - | - | - | - | - | 967,450 |
| | EMAS System for Runway 2 Over-Run Area | Transfer from Aviation, Future Grants | - | - | - | 938,676 | - | 14,389,386 | - | - | - | - | - | - | 15,328,062 |
| | Community Hangar | Future Grants, Financing Proceeds | - | 1,400,000 | - | 12,360,000 | - | - | - | - | - | - | - | - | 13,760,000 |
| | Rental Car Facility | Transfer from Aviation | - | - | - | - | - | 100,000 | - | 500,000 | - | 500,000 | - | - | 1,100,000 |
| | Commercial Terminal Expansion | Future Grants, Transfer from Aviation | - | - | - | - | - | - | - | 33,375,000 | - | - | - | - | 33,375,000 |
| | Commercial Passenger Terminal Parking Phase 2 | Transfer from Aviation | - | - | - | 1,200,000 | - | - | - | 6,000,000 | - | 6,000,000 | - | - | 13,200,000 |
| | Commercial Service Terminal Access Road | Future Grants | - | - | - | - | - | 600,000 | - | 3,400,000 | - | 11,600,000 | - | - | 15,600,000 |
| | Parking Lot Land Acquisition | Future Grants, Transfer from Aviation | - | - | - | - | - | 300,000 | - | 2,000,000 | - | - | - | - | 2,300,000 |
| **Airport Capital Projects Fund Total - Expense** | | | **887,672** | **6,769,375** | **-** | **29,673,901** | **-** | **36,454,289** | **-** | **51,164,678** | **-** | **18,100,000** | **-** | **-** | **143,049,915** |
| **Airport Capital Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Future Grants | - | 6,723,640 | - | 18,211,967 | - | 33,196,546 | - | 40,713,828 | - | 11,600,000 | - | - | 110,445,981 |
| | | Transfer from Aviation | - | 45,735 | - | 2,001,934 | - | 3,257,743 | - | 10,450,850 | - | 6,500,000 | - | - | 22,256,262 |
| | | Financing Proceeds | - | - | - | 9,460,000 | - | - | - | - | - | - | - | - | 9,460,000 |
| | | Federal Aid | 887,672 | - | - | - | - | - | - | - | - | - | - | - | 887,672 |
| **Airport Capital Projects Fund Total - Revenue** | | | **887,672** | **6,769,375** | **-** | **29,673,901** | **-** | **36,454,289** | **-** | **51,164,678** | **-** | **18,100,000** | **-** | **-** | **143,049,915** |
| **475 - Rocky River Golf Course Projects** | | | | | | | | | | | | | | | |
| 7550 - GOLF COURSE PROJECTS | Bunker Restoration | Transfer from Golf | - | 248,327 | - | - | - | - | - | - | - | - | - | - | 248,327 |
| **Rocky River Golf Course Projects Fund Total - Expense** | | | **-** | **248,327** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **248,327** |

## Capital Improvement Plan Listing (CIP)

| *Functional Area / Budget Units* | *Project Title* | *Funding Source(s)* | Total Appropriations to Date | FY 2026 Budget | Impact on FY 2026 Operating Budget | FY 2027 Budget | Impact on FY 2027 Operating Budget | FY 2028 Budget | Impact on FY 2028 Operating Budget | FY 2029 Budget | Impact on FY 2029 Operating Budget | FY 2030 Budget | Impact on FY 2030 Operating Budget | Future (remainder of project) | Total Budget Impact |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rocky River Golf Course Projects Fund - Revenue Sources & Totals** | | | | | | | | | | | | | | | |
| | | Transfer from Golf | - | 248,327 | - | - | - | - | - | - | - | - | - | - | 248,327 |
| **Rocky River Golf Course Projects Fund Total - Revenue** | | | - | 248,327 | - | - | - | - | - | - | - | - | - | - | 248,327 |
| **630 - Public Transit Fund** | | | | | | | | | | | | | | | |
| **PUBLIC TRANSIT PROJECTS** | Transit Facility: Parcel Acquisition & Facility Construction | Financing Proceeds, Future Grants | - | - | - | - | - | - | - | 50,000,000 | - | - | - | - | 50,000,000 |
| **Public Transit Fund Total - Expense** | | | - | - | - | - | - | - | - | 50,000,000 | - | - | - | - | 50,000,000 |
| | | Financing Proceeds | - | - | - | - | - | - | - | 10,000,000 | - | - | - | - | 10,000,000 |
| | | Future Grants | - | - | - | - | - | - | - | 40,000,000 | - | - | - | - | 40,000,000 |
| **Public Transit Fund Total - Revenue** | | | - | - | - | - | - | - | - | 50,000,000 | - | - | - | - | 50,000,000 |
| **371 - Housing Repositioning Fund** | | | | | | | | | | | | | | | |
| **371 - Housing Repositioning Fund** | Wilkinson Repositioning (Phase 1) | Financing Proceeds, Federal Aid, Transfer from Capital Projects, Contributions | - | - | - | 11,190,055 | - | - | - | - | - | - | - | - | 11,190,055 |
| **Housing Repositioning Fund Total - Expense** | | | - | - | - | 11,190,055 | - | - | - | - | - | - | - | - | 11,190,055 |
| | | Financing Proceeds | - | - | - | 6,856,386 | - | - | - | - | - | - | - | - | 6,856,386 |
| | | Federal Aid | - | - | - | 850,000 | - | - | - | - | - | - | - | - | 850,000 |
| | | Transfer from Capital Projects | - | - | - | 1,436,769 | - | - | - | - | - | - | - | - | 1,436,769 |
| | | Contributions | - | - | - | 2,046,900 | - | - | - | - | - | - | - | - | 2,046,900 |
| **Housing Repositioning Fund Total - Revenue** | | | - | - | - | 11,190,055 | - | - | - | - | - | - | - | - | 11,190,055 |
| **CITY OF CONCORD CAPITAL IMPROVEMENT PLAN TOTALS** | | | 46,688,990 | 56,769,018 | 186,000 | 86,257,446 | 1,494,227 | 60,804,289 | 2,381,486 | 114,164,678 | 2,601,855 | 38,565,590 | 1,537,408 | 6,348,095 | 417,799,082 |

# Future Water, Wastewater, & Stormwater Projects

The Water Resources department is currently evaluating potential future capital needs. The following projects have not been assigned to a future fiscal year, but may be added back to the CIP if dictated by external factors. Projects below are sorted by Fund and include estimated costs.

| Fund | Project | Description |
|---|---|---|
| Water | Miami Church Road 12"/24" Parallel Water Line Extension - US Highway 601 to Cold Springs Road | This project consists of providing a new 12"/24" parallel water line along Miami Church Road from US Highway 601 to Cold Springs Road as part of a water system improvement. To further enhance system pressure and enable greater volumes of water to be distributed throughout our system more efficiently as outlined in the completed Water Master Plan. |
| Water | Cold Springs Road 12" Water Line Extension - Miami Church Road to NC Highway 49 | This project consists of providing a new 12" water line along Cold Springs Road from Miami Church Road to NC Highway 49 as part of a water system improvement. To further enhance system pressure and enable greater volumes of water to be distributed throughout our system more efficiently as outlined in the completed Water Master Plan. |
| Water | George Liles Pkwy Phase 4 - Roberta Road to NC Highway 49 | This project consists of providing water infrastructure replacements and/or relocations as necessary due to the widening of George Liles Pkwy from Roberta Road to NC Highway 49 as described in the proposed NCDOT project (TIP No. R-2246). These water infrastructure replacements and/or relocations within the project area will further enhance/improve the overall hydraulics of the water system and provide continued service to existing water customers. |
| Water | Poplar Tent Road Widening - Derita Road to NC Highway 73 | This project is for providing water infrastructure replacements and/or relocations as necessary due to the widening of Poplar Tent Road from Derita Road to NC Highway 73 as described in the proposed NCDOT project (TIP No. U-6029). These water infrastructure replacements and/or relocations within the project area described above will further enhance/improve the overall hydraulics of the water system and provide continued service to existing water customers. |
| Water | US Highway 601 24" Water Line Extension - Zion Church Road to Miami Church Road | This project consists of providing a new 24" water line along US Highway 601 from Zion Church Road to Miami Church Road as part of a water system improvement. This new water line will further enhance system pressure and enable greater volumes of water to be distributed throughout our system more efficiently as outlined in the completed Water Master Plan. |
| Water | NC Highway 3 Widening - Dale Earnhardt Boulevard to US Highway 601 | This project is for providing water infrastructure replacements and/or relocations as necessary due to the widening of NC Highway 3 from Dale Earnhardt Boulevard to US Highway 601 as described in the proposed NCDOT project (TIP No. U-5773). These water infrastructure replacements and/or relocations within the project area will further enhance/improve the overall hydraulics of the water system and provide continued service to existing water customers. |
| Wastewater | Rocky River Tributary Outfall To Near Pitts School Road (RR 3) | This project will be to install 6,400 LF of 15" for future growth. The proposed gravity sewer line is called for in the Sewer Master Plan and will expland the sewer service area. |
| Wastewater | Rocky River Tributary Outfall to Near Odell School Road (RR2) | This project will include approximately 6,700' of 15" diameter gravity sewer line in the Rocky River Basin near Odell School Road. The proposed gravity sewer outfall line is called for in the recently completed Sewer Master Plan and will provide sewer service to future anticipated development within the drainage basin. |
| Wastewater | Coddle Creek Tributary Outfall Near Concord Parkway S. (US Highway 29) CC 3 | This project will include the replacement of approximately 4,700' of 12" diameter gravity sewer line in the Coddle Creek Basin with a 24" diameter gravity sewer line. The proposed gravity sewer replacement outfall line is called for in the recently completed Sewer Master Plan and will provide sewer service to future anticipated development within the drainage basin. This project will replace existing infrastructure that does not appear to have sufficient capacity to accommodate future projected wastewater flows near the George W. Liles Parkway area North of Concord Parkway South. |
| Wastewater | Coddle Creek Tributary Outfall To Near Union Cemetery Road (CC 6) | This project will include installing 4,600 LF of 12" diameter sewer line in the Coddle Creek Basin for future growth. The proposed gravity sewer lines was called for in the Sewer Master Plan and will provide sewer service for future growth. |
| Stormwater | Dylan Place Culvert Replacement - Upper | The Dylan Place culvert replacement and upsizing is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project was identified in the Irish Buffalo Creek Master Plan. |
| Stormwater | Kerr Street Culvert Replacement | This culvert replacement and upsizing under Kerr Street is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project was identified in the Irish Buffalo Creek Master Plan. |
| Stormwater | Bridlewood Drive Culvert Replacement | This culvert replacement and upsizing under Bridlewood Drive is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project is identified in the Cold Water Creek Master Plan. |
| Stormwater | Miramar Culvert Replacements - Palaside Drive & Grandview Drive | These culvert replacements and upsizings under Palaside Drive and Grandview Drive are to reduce flooding risk to neighborhood homes and replace aging infrastructure. These projects are identified in the Three Mile Branch Master Plan. |
| Stormwater | Morris Glen Drive Culvert Replacement | This culvert replacement and upsizing under Morris Glen Drive is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project is identified in the Rocky River Master Plan through the completed 2016 Stormwater Drainage Study. |
| Stormwater | Spring Street Culvert Replacement | This culvert replacement and upsizing under Spring Street is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project is identified in the Irish Buffalo Creek Master Plan. |
| Stormwater | Guy Avenue/Franklin Avenue Culvert Replacements | This culvert replacements and upsizings under Guy Avenue and Franklin Avenue are to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project is identified in the Irish Buffalo Creek Master Plan. |
| Stormwater | Glenwood Drive Culvert Replacement | This culvert replacement and upsizing under Glenwood Drive is to reduce flooding risk to neighborhood homes and replace aging infrastructure. This project is identified in the Irish Buffalo Creek Master Plan. |

# Future Aviation Projects

The Aviation department is currently evaluating potential future capital needs. The following projects have not been assigned to a future fiscal year, but may be added back to the CIP if dictated by external factors.

| Fund | Project | Description |
|---|---|---|
| | Fire Suppression Upgrades | Upgrades are needed to address the aging fire suppression system at the airport, including the installation of a new fire suppression system in a hangar that does not currently have a fire suppression system. |
| | Aviation Fiber/Natural Gas | This project is for redundant fiber implementation at Concord-Padgett Regional Airport and natural gas lines to replace propane usage at hangars. |
| | FBO Terminal Building Rehabilitation | This project would renovate and expand the existing Fixed Base Operation (FBO) General Aviation Passenger Terminal Building to provide additional space needed in the airport. |
| | North Internal Service Road | This project consists of constructing an internal service road from the North Apron to the land available for development off of Taxiway G. |
| | Airport Helipads | This project would construct permanent concrete helipads at Concord-Padgett Regional Airport to replace helipads lost due to expansion projects at the airport. |
| | East Side Airport Land Acquisition Area | This project provides funds to acquire the remaining properties off Ivey Cline Road between the existing airport property and I-85 (40.07 acres). |
| | Ivey Cline Land Acquisition | This project would purchase 32.66 acres between the existing airport property line and Ivey Cline Road for future development. |
| | East Side Commercial Airline Terminal Area | This project constructs a permanent and secure Commercial Airline Operations Area (ramp, terminal, and parking area) separate from general aviation activities located on the east side of the Airport at the south end of Ivey Cline Rd. |

Go to Table of Contents

CITY OF CONCORD
NORTH CAROLINA
CAPITAL PROJECT ORDINANCE

BE IT ORDAINED BY THE CITY OF CONCORD, NORTH CAROLINA, the following project expenditures and anticipated fund revenues are hereby appropriated for the construction of the City's various capital projects and funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026. *Specific future capital project details may be found in the City's Capital Improvement Plan.*

## SECTION I. CAPITAL RESERVE PROJECTS

| **Parks & Recreation Capital Reserve - Fund 280** | | |
|---|---|---|
| Transfer to Recreation Projects Fund | $ 742,368 | |
| Future Projects – Parks & Rec | $ 1,057,632 | |
| Transfer from General Fund | | $ 1,800,000 |
| | **$ 1,800,000** | **$ 1,800,000** |

| **Utility Funds Capital Reserve - Fund 282** | | |
|---|---|---|
| Future Water Projects | $ 1,000,000 | |
| Future Wastewater Projects | $ 400,000 | |
| 100kV Interconnect Del #4 & Sub E | $ 6,000,000 | |
| Transfer from Water | | $ 1,000,000 |
| Transfer from Wastewater | | $ 400,000 |
| Future Projects – Electric | ($ 6,000,000) | |
| | **$ 1,400,000** | **$ 1,400,000** |

| **General Fund Capital Reserve - Fund 285** | | |
|---|---|---|
| Transfer to Fire Projects | $ 2,213,595 | |
| Transfer to General Fund | $ 1,785,000 | |
| Future Projects Reserves | ($ 3,998,595) | |
| | **$ 0** | **$ 0** |

## SECTION II. GENERAL CAPITAL PROJECTS

| **Recreation Projects - Fund 420** | | |
|---|---|---|
| Clarke Creek Greenway Development | $ 742,368 | |
| Transfer from Parks & Recreation Reserve | | $ 742,368 |
| | **$ 742,368** | **$ 742,368** |

| **Transportation Projects Fund - 423** | | |
|---|---|---|
| Major Corridor Resurfacing | $ 2,000,000 | |
| White Street Bridge Repair | $ 650,000 | |
| Roundabout Weddington at Rock Hill Church Rd. | $ 2,900,000 | |
| Future Transportation Projects | $ 700,000 | |
| Future Concrete Streets | $ 900,000 | |
| PIP Infrastructure – Sidewalk Gaps | $ 100,000 | |
| Future Sidewalk Projects | $ 400,000 | |
| Vehicle Licenses $5 Fee | | $ 450,000 |
| Future Grants | | $ 2,400,000 |
| NCDOT Share | | $ 400,000 |
| Transfer from General Fund | | $ 4,400,000 |
| | **$ 7,650,000** | **$ 7,650,000** |

| **Fire Projects – Fund 426** | | |
|---|---|---|
| Fire Station #13 | $ 7,225,000 | |
| SCBA Equipment | $ 2,786,000 | |
| Future Projects – Fire | ($ 572,405) | |
| Financing Proceeds | | $ 7,225,000 |
| Transfer from General Capital Reserve | | $ 2,213,595 |
| | **$ 9,438,595** | **$ 9,438,595** |

| **General Projects – Fund 430** | | |
|---|---|---|
| Communications & EOC Building | $ 6,197,948 | |
| Fleet Facility Redesign for Radio Shop | $ 50,000 | |
| Future Projects – General | ($ 50,000) | |
| Financing Proceeds | | $ 6,197,948 |
| | **$ 6,197,948** | **$ 6,197,948** |

Go to Table of Contents

## SECTION III. OTHER FUND CAPITAL PROJECTS

| **Wastewater Projects - Fund 421** | | |
|---|---|---|
| Transfer to Sewer | $ 1,200,000 | |
| Irish Buffalo 42". Interceptor Tie-Overs | $ 500,000 | |
| Future Projects – Wastewater | ($ 1,700,000) | |
| | **$ 0** | **$ 0** |

| **Water Projects - Fund 429** | | |
|---|---|---|
| AMI Project | $ 6,000,000 | |
| Coddle Creek WTP Alum Tanks | $ 800,000 | |
| Future Projects Reserves | ($ 6,000,000) | |
| Transfer from Water | | $ 800,000 |
| | **$ 800,000** | **$ 800,000** |

| **Aviation Projects – Fund 451** | | |
|---|---|---|
| North Apron General Aviation Taxilane Rehab | $ 4,884,980 | |
| Transfer to Aviation | $ 860,836 | |
| Future Projects Reserves | ($ 860,836) | |
| Commercial Service Terminal Expansion | $ 484,395 | |
| Community Hangar | $ 1,000,000 | |
| Transfer from Aviation | | $ 45,735 |
| Future Grants | | $ 6,723,640 |
| | **$ 6,769,375** | **$ 6,769,375** |

| **Electric Projects – Fund 473** | | |
|---|---|---|
| AMI | $ 8,000,000 | |
| Delivery #4 and Sub E | $ 6,000,000 | |
| Sub N | $ 2,000,000 | |
| Sub S | $ 1,500,000 | |
| 100 kV Tie Line – Sub S | $ 1,000,000 | |
| Delivery #1 | $ 400,000 | |
| Sub R | $ 250,000 | |
| Transfer from Utility Capital Reserve | | $ 6,000,000 |
| Transfer from the Electric Fund | | $ 13,150,000 |
| | **$ 19,150,000** | **$ 19,150,000** |

| **Stormwater Projects – Fund 474** | | |
|---|---|---|
| Buffalo Avenue Culvert Replacement | $ 750,000 | |
| Transfer from Stormwater | | $ 750,000 |
| | **$ 750,000** | **$ 750,000** |

| **Golf Projects – Fund 475** | | |
|---|---|---|
| Bunker Restoration | $ 248,327 | |
| Transfer from Golf | | $ 248,327 |
| | **$ 248,327** | **$ 248,327** |

## SECTION IV. SPECIAL AUTHORIZATION – CITY MANAGER

a. The City Manager (or his/her designee if the sum is under $10,000) shall be authorized to reallocate budget unit appropriations among the various objects of expenditures, as he believes necessary.

b. The City Manager shall be authorized to affect interdepartmental transfers in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is reduced.

c. Interfund transfers, which are already established in the capital improvement budget document, may be accomplished without recourse to the Council.

d. Projects that are complete and inactive for at least one year may be closed without recourse to the Council.

## SECTION V. RESTRICTIONS – CITY MANAGER

a. The interfund transfer of monies, except as noted in Section 4, Paragraph C, shall be accomplished with Council authorization only.

b. Any unused funds may be reappropriated to other funds with Council authorization only.

Go to Table of Contents

**SECTION VI. UTILITIZATION OF CAPITAL IMPROVEMENTS BUDGET**

This ordinance shall be the basis of the financial plan for capital improvement projects for the City of Concord during FY 2025-26. The above revenues/expenditures shall extend from year to year until each individual project is completed and closed.

This Ordinance is approved and adopted on this 12th day of June 2025.

CITY COUNCIL
CITY OF CONCORD
NORTH CAROLINA

William C. Dusch, Mayor

ATTEST:

Kim J. Deason, City Clerk

Valerie Kolczynski, City Attorney

# OPERATING IMPACTS & YEAR 1 PROJECTS

## SECTION CONTENTS


### Operating Impacts

The costs associated with Capital Projects in this Plan

### First Year Project Detail

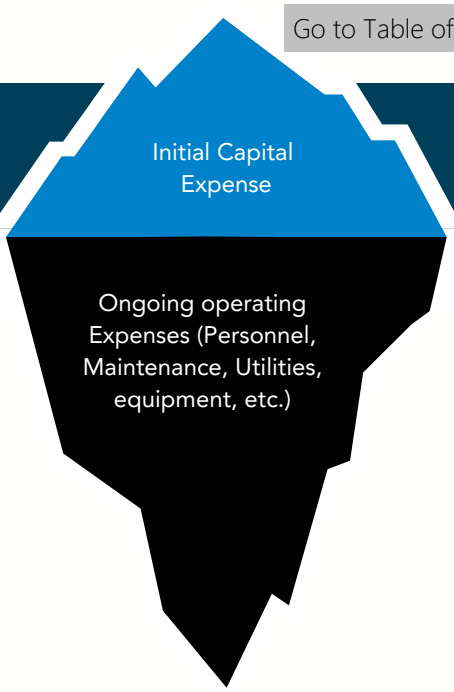
Learn more about the Projects that are funded in the first year of the Plan

# Operating Impacts

## Related to Capital Projects

Capital Projects are significant, non-recurring, multi-year projects with an overall cost greater than $100,000. These projects may come with ongoing operating costs for their maintenance or to keep them running (examples left).

Similar to an iceberg, Capital Projects may have additional expenses are not easily seen - similar to the underside of an iceberg. Within the CIP, staff tries to anticipate and estimate operating impacts of Capital projects so they do not come as a surprise when they are needed.




## GENERAL IMPACTS EXPECTED WITH PROJECT TYPES

**Transportation Projects:**
Little to No Operating Impacts

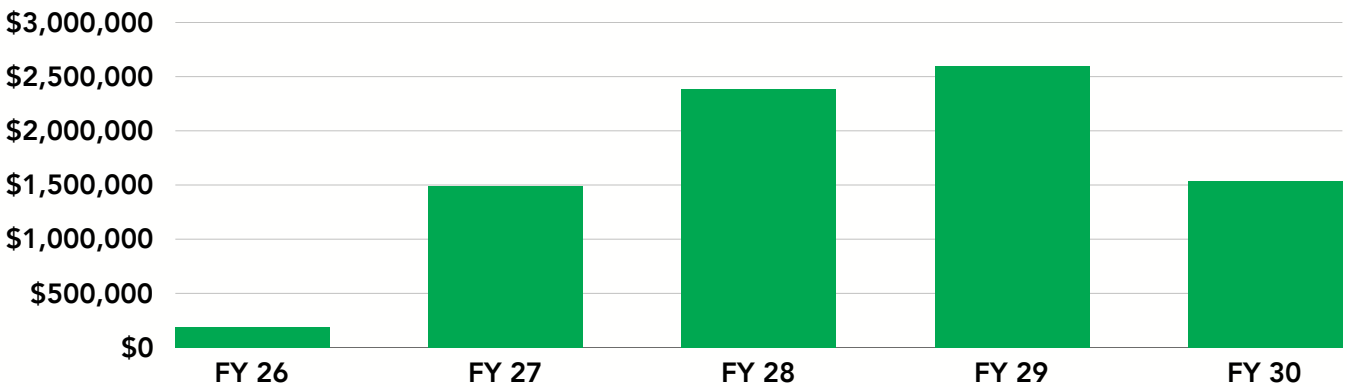
**Infrastructure Projects:**
Annual Maintenance
Revenue Possibilities

**Parks Projects:**
Annual Maintenance
New Personnel
Utilities
Equipment

**Building Projects:**
Annual Maintenance
New Personnel
Utilities
Equipment

*Bars depict at what level a project has operating impacts

## FY 26-30 KNOWN OPERATING IMPACTS



# Operating Impacts of First-Year Projects

Capital improvement project revenues are budgeted at the fund level and associated direct expenses are budgeted in capital project budget units. Projects may also have indirect one-time or continuing impacts on operating expenses or revenues. The examples below highlight direct and indirect impacts for many projects. However, this is not a comprehensive list. Other projects may have impacts that cannot be anticipated at this time.

## Direct Impacts:

**Transfers from Operating Budgets**

A portion of funding for FY 2026 capital improvement projects comes from transfers from operating budgets. Revenues are generated through sources such as user fees and/or utility rates. The following amounts will be transferred from Operating funds to Capital Project funds:

| | |
|---|---|
| Aviation Fund: | $ 45,735 |
| Electric Fund: | $13,150,000 |
| Golf Fund: | $ 248,327 |
| Stormwater Fund: | $ 750,000 |
| Water Fund: | $ 800,000 |

**Financing Projects**

Debt financing proceeds allow for the full cost of a project to be absorbed over multiple years instead of in one year. This debt service has a significant operating impact that can come from capital projects. For FY 26, there is new debt financing for a new Emergency Communications & Emergency Operations Center and for Phase I of the Wilkinson Homes Repositioning, with an expected interest payment in the budget and principal and interest payments in the future.

## Direct Impacts: Additional Operating Impacts for First Year CIPs

There are multiple factors to consider when determining operational impacts for adding a new park or updating existing parks facilities. These factors include the addition of City-owned property, buildings/shelters, miles of greenways within the parks, maintenance/upkeep, and potential staffing needs. In general, adding or expanding parks and their amenities will increase operational costs.

*J.E. "Jim" Ramseur Park Development:* The J.E. "Jim" Ramseur Park will be 28.6 acres and located in the northwest portion of Concord. Included in this project are many amenities that will have some type of operational impact, such as a splash pad, pickleball courts, and event space. Operational costs included in this project are for miscellaneous contract services. Total budgeted operational costs for FY 26 are $87,360.

*Caldwell Park Renovations:* Caldwell Park is located in the eastern portion of Concord and is being expanded to include a splash pad, covered basketball courts, an amphitheater, new restrooms, a new youth baseball field, and a greenway along Irish Buffalo Creek. Operational costs included in this project are for new vehicles and equipment. Total budgeted operational costs for FY 26 are $95,790.

*Dorton Park Renovations:* Dorton Park is located in the northern portion of Concord and was reopened to the public in March 2025. The renovations included expanded parking, a new playground, a stream restoration with two new pedestrian bridges, renovations to the athletic fields, new restrooms, the addition of nine new disc golf holes, and a connection to the Coddle Creek Greenway. Operational costs included in this project are for equipment maintenance and utility costs. Total budgeted operational costs for FY 26 are $2,850.

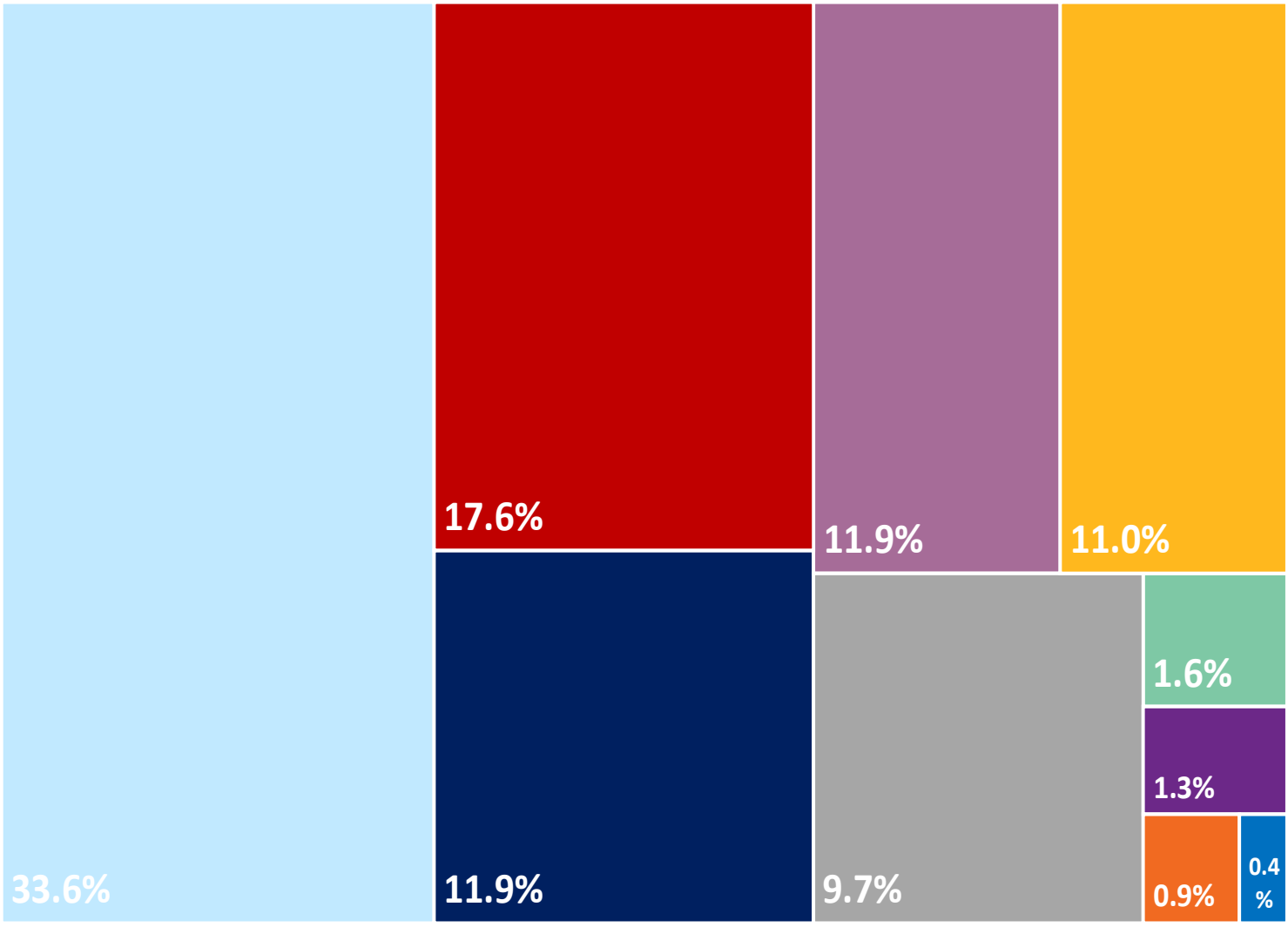
## Indirect Impacts: Additional Operating Impacts for First Year CIPs

When reviewing CIPs, the City also considers the impact of projects on our Buildings & Grounds (B&G) team. They are responsible for providing services to all departments at some capacity, and the need for their services increases as departments grow. For example, as Parks & Recreation increases park acreage and greenway mileage, B&G must increase staffing to maintain these assets. Furthermore, as other departments add facility space, B&G will continue to evaluate the need for custodians, supplies, and maintenance costs. Changes to utility usage are also evaluated as new projects come online.

# Year 1 CIP Expenditures

| By Fund | | Project Costs |
|---|---|---|
| Electric Projects | | 19,150,000 |
| Water Projects | | 6,800,000 |
| Parks & Recreation Projects | | 928,368 |
| Airport Projects | | 6,769,375 |
| Transportation Projects | | 5,550,000 |
| Stormwater Projects | | 750,000 |
| Fire Projects | | 10,011,000 |
| Sewer Projects | | 500,000 |
| General Capital Projects | | 6,247,948 |
| Golf Projects | | 248,327 |
| **Total Expenditures** | **$** | **56,955,018** |

## FY 26 Expenditures by Fund



# First Year CIP Project Detail

The boxes below provide summary detail for CIP projects scheduled for funding in year 1, or FY 2026, of the CIP. For additional description and cost information, please see each project's individual page in the City's FY 2026-2030 Capital Improvement Plan.

How To Read Example:

| **Department:** | | |
|---|---|---|
| **Project Title:** | | **FY26 Cost** |
| Project Description | *Total Capital Cost:* | Total Cost of Capital Project |
| | *Total Operating Cost:* | Total Impact on Operating Budget |
| | *Funding Source(s):* | Project's Funding Source |

| **Parks & Recreation Capital Projects:** | | |
|---|---|---|
| **Clarke Creek Greenway Development, Cox Mill Loop** | | **$ 742,368** |
| This project includes acquisition of site control, design and construction of the Clarke Creek Greenway, as part of the Cox Mill Loop. The full Loop includes Phases I, II, and III of the greenway; coupled with connections to current and future multi-use path/side path along Cox Mill Road that will be constructed as part of private development, City sidewalk project(s), and/or future NCDOT expansion project(s). | *Total Capital Cost:* | $12,060,000 |
| | *Total Operating Cost:* | $15,282 |
| | *Funding Source(s):* | Transfer from P&R Reserve |
| **J.E. Ramseur Park - Operating Impacts** | | **$ 87,360** |
| Operational impacts Related to J.E. Ramseur Park. | *Total Capital Cost:* | $0 |
| | *Total Operating Cost:* | $3,415,299 |
| | *Funding Source(s):* | General Fund Operational Impacts |
| **Caldwell Park - Operational Impacts** | | **$ 95,790** |
| Operating impacts for Caldwell Park. | *Total Capital Cost:* | $0 |
| | *Total Operating Cost:* | $471,292 |
| | *Funding Source(s):* | General Fund Operational Impacts |
| **Dorton Park - Operational Impacts** | | **$ 2,850** |
| Ongoing Operational Impacts for Dorton Park. | *Total Capital Cost:* | $0 |
| | *Total Operating Cost:* | $14,250 |
| | *Funding Source(s):* | General Fund Operational Impacts |

| **Wastewater Capital Projects:** | | |
|---|---|---|
| **Irish Buffalo 42" Interceptor Tie-Overs** | | **$ 500,000** |
| During the WSACC Inflow & Infiltration (I&I) Study in FY24, this Concord 42" sewer line has been flagged for significant I&I. This project will help abandon this large concrete line, while also decreasing this unnecessary flow that is entering WSACC. | *Total Capital Cost:* | $2,500,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Future Projects - Reserves, Transfer from Sewer |

## Transportation Capital Projects:

### Major Corridor Resurfacing — $ 2,000,000

This is the first CIP in a series which consists of the necessary repairs, patching, and resurfacing of major corridor city streets throughout Concord. These streets include Lake Concord Rd., NE, McGill Ave., NW, Union St., and Weddington Rd.(from Bruton Smith Blvd. to Pitts School Rd.) Delaying patching and/or routine resurfacing can lead to more extensive repairs needed which can be exponentially more expensive. The estimated cost to resurface Union St. from Buffalo Ave. to Tulip Ave. including some anticipated patching, and the needed re-striping is $2,000,000. This amount represents over 50% of the annual resurfacing budget and would greatly reduce the areas that would be able to be addressed if included in a typical contract.

| | |
|---|---|
| *Total Capital Cost:* | $3,300,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Dedicated Transportation Reserve |

### White Street Bridge — $ 650,000

Replacement or potential repair of the bridge on White St. pending in-depth inspection and recommendation from consultant engineers. An inspection is being arranged and will be followed by a recommendation of replacement or repair along with an associated more accurate estimate. $750,000 is a very rough, general estimate for replacement if that does indeed end up being the best option.

| | |
|---|---|
| *Total Capital Cost:* | $750,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Dedicated Transportation Reserve |

### Weddington @ Rock Hill Church Roundabout — $ 2,900,000

Project consists of engineering, right-of-way acquisition, and construction of a roundabout at the intersection of Weddington Road and Rock Hill Church Road. Given the geometry of the existing intersection of Weddington Road and Rock Hill Church Road it has long been a potential candidate for a roundabout. A recent study by NCDOT has confirmed that converting the intersection to a roundabout would increase the efficiency and safety of the intersection. Staff will be applying for various grants to help fund the rough estimate of $3,000,000 for the total cost of the project. Given that estimate, the City's 20% would be approximately $600,000. If the project is confirmed as an NCDOT Spot safety project then NCDOT may provide up to $400,000 towards the local match which would bring the City's estimated responsibility to $200,000.

| | |
|---|---|
| *Total Capital Cost:* | $3,000,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | NCDOT Share, Future Grants, Dedicated Transportation Reserve |

## Fire & Life Safety Capital Projects:

### Fire Station 13 (Flowes Store Rd.) — $ 7,225,000

As south Concord continues to grow, a new Fire station will be needed in the Flowes Store Rd. area to deliver emergency services. The Fire department worked with the Legal and Planning departments to secure property that was suitable for a new fire station in future years. The City has approved annexation in this area and there are several larger subdivisions that are outside the response capabilities of existing fire stations. To deliver emergency services and maintain the City's ISO Class 1 rating, a new fire station will need to be constructed and staffed.

| | |
|---|---|
| *Total Capital Cost:* | $7,525,000 |
| *Total Operating Cost:* | $2,311,168 |
| *Funding Source(s):* | Financing Proceeds |

### SCBA Replacements — $ 2,786,000

Self Contained Breathing Apparatus (SCBA), also known as air packs, are critical equipment that firefighters use when battling fires and other immediately dangerous to life and health (IDLH) environments. SCBAs have a life span and are bench tested on an annual basis. Additionally, the National Fire Protection Agency (NFPA) conducts updates to standards on roughly a five year cycle. These updates require the current SCBAs to be updated to meet the new standards for things such as alarm limits, universal fittings (for interoperability with other agencies) and other items. At the time of replacement, the current SCBAs will be roughly 15 years old and three versions of NFPA behind the standard and will be at the end of the manufacturer's life cycle. Once the SCBAs reach the manufacturer's lifespan, the SCBAs will no longer be covered under warranty and any issues with the SCBAs will not be covered. Therefore, a great expense will be incurred by the department to replace damaged equipment from normal use and repair electronic components, which can cost thousands of dollars per unit to repair. With new units, a new 10-15 year manufacturer warranty is provided which can save the department tens of thousands of dollars over the lifespan of the equipment.

| | |
|---|---|
| *Total Capital Cost:* | $2,786,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Future Projects - Reserves, Transfer from General Capital Reserve |

## Water Capital Projects:

### AMI System Replacement — $ 6,000,000

This project is for installation of a new advanced metering infrastructure (AMI) system which will improve communication up-time, significantly increase data availability for operations, increase the efficiency of billing reads, and reduce the amount of manual meter reads required.

| | |
|---|---|
| *Total Capital Cost:* | $15,885,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Future Projects - Reserves |

### Coddle Creek WTP Alum Tanks — $ 800,000

Due to increasing water demand, additional aluminum tanks need to be installed at the Coddle Creek Water Treatment Plant to have the appropriate volume of storage for compliance with State regulations.

| | |
|---|---|
| *Total Capital Cost:* | $800,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Transfer from Water |

## General Capital Projects:

### Communications & Emergency Operations Building at Fire Station 3 — $ 6,197,948

Construction of a new facility behind Fire Station #3 to accommodate a larger Emergency Communications Center, full-time Emergency Operations Center/training room, administrative staff, and meeting space. Projected size of the new facility is approximately 8,900 square feet. Both the ECC and EOC will share resources and benefit from a hardened facility with redundant critical infrastructure. The additional office space will allow Communications to add additional administrative staff to include a new Communications Deputy Director. This project will be financed.

| | |
|---|---|
| *Total Capital Cost:* | $8,342,948 |
| *Total Operating Cost:* | $216,628 |
| *Funding Source(s):* | Financing Proceeds |

### Fleet Facility Redesign for Radio Shop — $ 50,000

The construction of a new fleet facility is scheduled to be completed early 2026, at which time the current fleet facility will undergo renovations in preparation for the Radio Shop/Fiber Management relocation. The renovations will include updating and reconfiguring the current administration area to create four individual offices, adding cubicles for Radio Shop Technicians, a reconfiguration of the break room, updating cooling options in the bays, and renovating one of men's restrooms. Design should be able to begin in late FY26 with downstairs renovations beginning early FY27. As staffing demands increase for both the Radio Shop and Fiber Management departments, additional offices can be added in a second phase renovation of the upstairs mezzanine. Proposed second phase renovations for FY30 to add a man lift, offices, a conference room, and upstairs HVAC.

| | |
|---|---|
| *Total Capital Cost:* | $790,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Transfer from General Fund |

## Airport Projects

### Apron and Taxilane Rehabilitation — $ 4,884,980

Rehabilitate the apron where the tiedowns are located along with the ramp in front of the Hendrick Motorsports hangar. Additionally, this project would rehabilitate the ramp on the very south end in front of the corporate hangars. With the recent completion of the hangar taxilane rehabilitation project, all other non-movement surface areas (ramp areas) have been rehabilitated in the last few years. This pavement is the last section that needs rehabilitation.

| | |
|---|---|
| *Total Capital Cost:* | $5,202,811 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Future Grants, Transfer from Aviation |

### Commercial Service Terminal Apron Expansion — $ 484,395

This project would complete the South Development Area build out by filling in the remaining unused area and constructing an aircraft apron that would connect the South Development Area Phase I Apron to the existing south ramp of the main terminal ramp at Concord-Padgett Regional Airport.

| | |
|---|---|
| *Total Capital Cost:* | $12,751,396 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Future Grants, Transfer from Aviation |

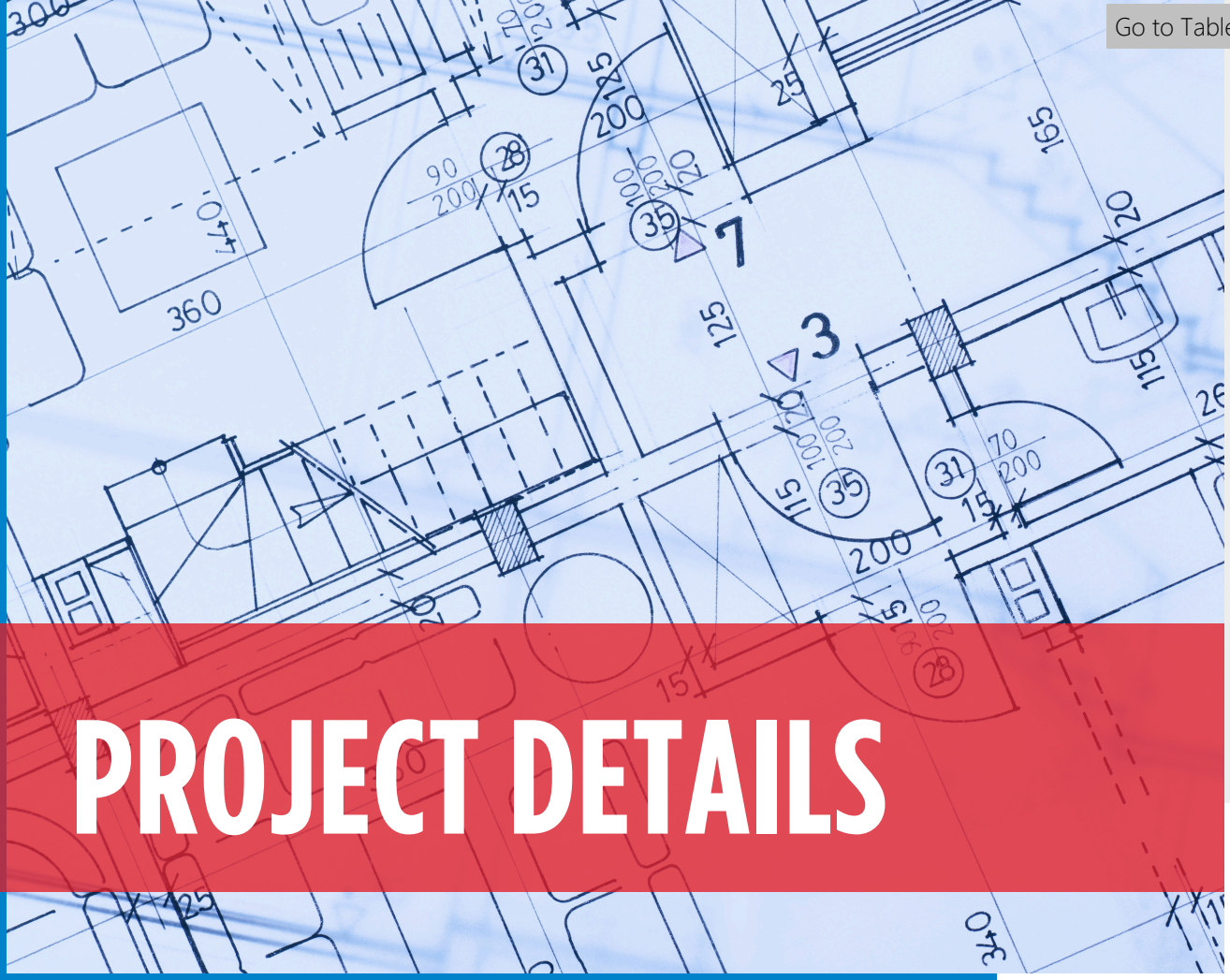
### Community Hangar — $ 1,400,000

This project is to build a new community hangar around 35,000 square feet in size.

| | |
|---|---|
| *Total Capital Cost:* | $13,760,000 |
| *Total Operating Cost:* | $0 |
| *Funding Source(s):* | Future Grants, Financing Proceeds |

| Electric Capital Projects: | | |
|---|---|---|
| **100 kV Interconnect Between Delivery #4 and Sub E** | | **$ 6,000,000** |
| This project provides an interconnection between Delivery #4 and Substation E on Rock Hill Church Road. This tie line will provide an alternative route of electric power to substations E, J, and K. The total project distance is 2.5 miles. | *Total Capital Cost:* | $8,500,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Utility Capital Reserve |
| **Delivery #1 Replacement** | | **$ 400,000** |
| This project will update the connection point between Duke Energy and the City of Concord at Delivery #1 with new protective, monitoring and metering equipment, strengthening Concord's electric infrastructure. | *Total Capital Cost:* | $1,400,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **AMI System** | | **$ 8,000,000** |
| This project is for installation of a new Smartgrid metering infrastructure which will improve meter communication methods, increase the amount of data collected, and improve billing efficiency. | *Total Capital Cost:* | $12,500,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **Construction of New Electric Substation N in Copperfield Blvd. Location** | | **$ 2,000,000** |
| This project will provide an additional 100kV/12.4kV distribution substation to handle growing capacity needs in the City's northeast service area and enhance the integrity of the current and future electric service to our customers. | *Total Capital Cost:* | $10,046,500 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **Construction of New Electric Substation S on US Highway 601 South** | | **$ 1,500,000** |
| This project will provide an additional 44kV/12.4kV distribution substation to handle growing capacity needs in the City's southern service area and enhance the integrity of the current and future electric service to our customers. | *Total Capital Cost:* | $11,485,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **100 kV Tie Line - Liles Blvd to Sub O** | | **$ 1,000,000** |
| This project will close a loop feed from Sub O to the 100kV line at the intersection of George Liles and Poplar Tent Road. Total project distance is 2.5 miles. The tie line will provide an alternate route of electric power to all substations on the western side of the City's service area. | *Total Capital Cost:* | $7,800,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **Construction of New Electric Substation R on Poplar Tent Road** | | **$ 250,000** |
| This project will provide an additional 100kV/12.4kV distribution substation to handle growing capacity needs in the City's western service area and enhance the integrity of current and future electric service for our customers. | *Total Capital Cost:* | $8,000,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Electric |
| **Stormwater Capital Projects:** | | |
| **Buffalo Avenue Culvert Replacement** | | **$ 750,000** |
| The Stormwater Department recently went through a process to inventory and evaluate the condition of culverts and flagged this one for necessary repairs. This project will be a complete culvert replacement. | *Total Capital Cost:* | $1,500,000 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Stormwater |

| Rocky River Golf Course Capital Projects: | | |
|---|---|---|
| **Bunker Restoration** | | **$ 248,327** |
| Reshape 2 bunkers into 1 at hole #12 and installing capillary concrete liners. Install capillary concrete liners on 2 fairway bunkers at hole #2, hole #3, hole #6. Install capillary concrete liners on 1 fairway bunker at hole #8 and #13. Renovating a total of 10 bunkers. | *Total Capital Cost:* | $248,327 |
| | *Total Operating Cost:* | $0 |
| | *Funding Source(s):* | Transfer from Golf |



# PROJECT DETAILS

## SECTION CONTENTS

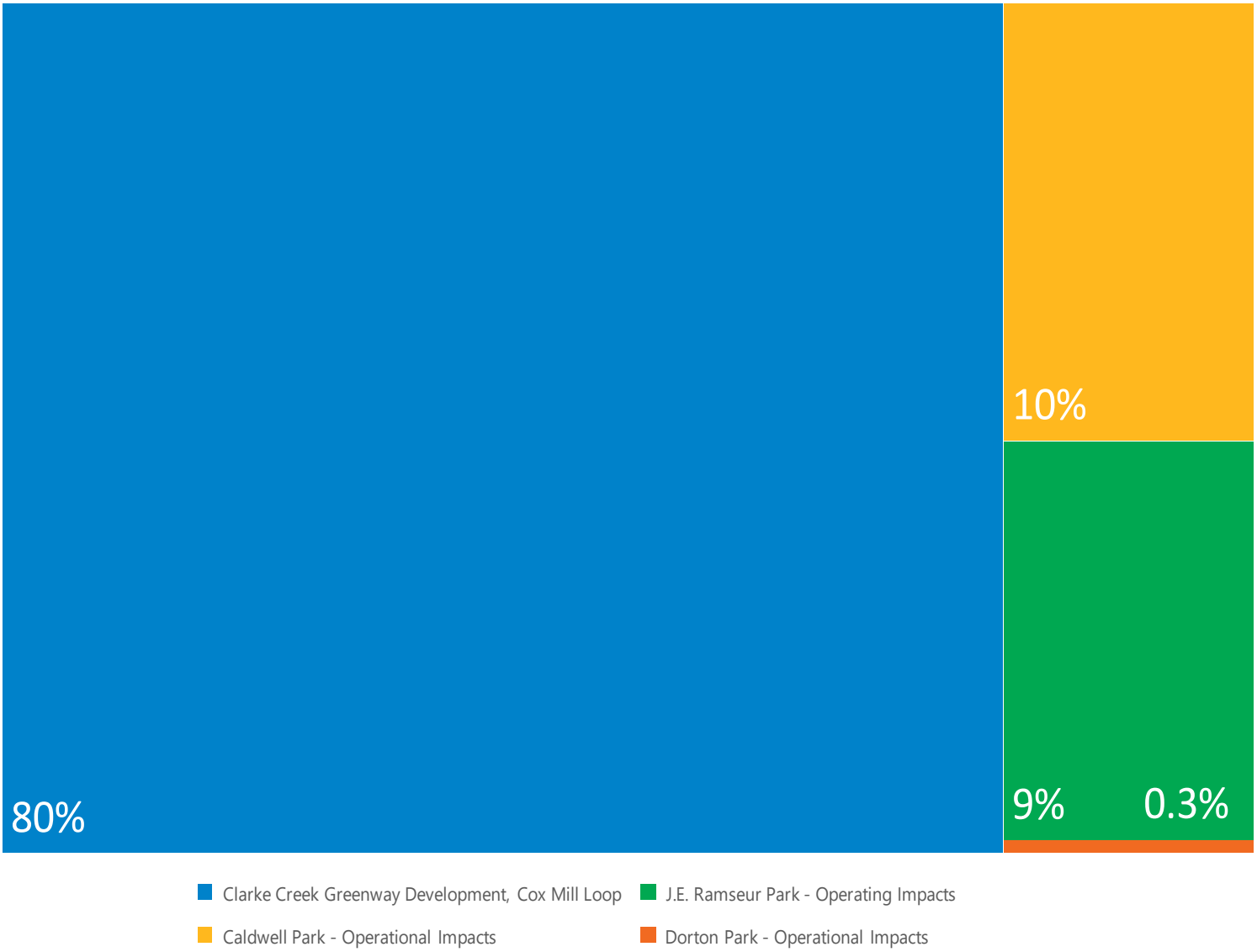

- Parks & Recreation Projects
- Wastewater Projects
- Transportation Projects
- Fire Station Projects
- Water Projects
- General Capital Projects
- Aviation Projects
- Electric Projects
- Stormwater Projects
- Rocky River Golf Course Projects
- CK Rider Transit Projects
- Public Housing Projects

# Fund 420: Parks & Recreation Capital Projects

Parks & Recreation Capital Projects are accounted for using this fund. It is comprised of the Parks & Recreation Capital Projects, Hector H. Henry II Greenway, McEachern Greenway, and Parks budget units. Beginning in FY 21, City Council set aside dedicated funding for Parks & Recreation land or right-of-way (ROW) needs.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Clarke Creek Greenway Development, Cox Mill Loop | 742,368 | 10,187 | - | - | - |
| Hartsell Park Improvements | - | 7,272,000 | 50,550 | - | - |
| Wilson Street Park Development | - | 960,000 | 36,951 | - | - |
| McEachern Greenway Development - Hospital Phase | - | 3,705,095 | - | - | - |
| WW Flowe Park Phase One Improvements (Phase I) | - | 3,589,770 | - | - | - |
| Poplar Tent Trailhead Park | - | 1,016,000 | - | 3,251 | - |
| Academy Recreation Center/Gibson Village Complex Development | - | 4,155,720 | - | - | 54,471 |
| Coddle Creek Greenway Development | - | - | 26,000 | - | 3,965,000 |
| Hector Henry II Greenway, Development 14 miles of Phases | - | - | - | - | 173,873 |
| Irish Buffalo Creek Greenway | - | - | 233,536 | - | - |
| J.E. Ramseur Park - Operating Impacts | 87,360 | 667,409 | 890,046 | 868,557 | 901,927 |
| Caldwell Park - Operational Impacts | 95,790 | 85,686 | 93,245 | 96,550 | 100,021 |
| David Phillips - Operational Impacts | - | 130,452 | 73,715 | 76,955 | 80,357 |
| Academy Recreation Center & Gibson Athletic Fields - Operational Impacts | - | 69,420 | 15,820 | 15,820 | 15,820 |
| Academy Gibson Skatepark and Pump Track - Operational Impacts | - | - | 288,681 | 133,322 | 138,317 |
| Dorton Park - Operational Impacts | 2,850 | 2,850 | 2,850 | 2,850 | 2,850 |
| **Total** | **$ 928,368** | **$ 21,664,589** | **$ 1,711,394** | **$ 1,197,305** | **$ 5,432,636** |

# FY 2026 Parks & Recreation Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Transfer from P&R Reserve | 742,368 | 3,700,000 | - | - | 3,965,000 |
| Bond Proceeds | - | 16,993,490 | - | - | - |
| General Fund Operational Impacts | - | - | - | - | - |
| Operating Revenue (for CIP) | 186,000 | 971,099 | 1,713,494 | 1,265,179 | 1,537,408 |
| **Total** | **$ 928,368** | **$ 21,664,589** | **$ 1,713,494** | **$ 1,265,179** | **$ 5,502,408** |

# Clarke Creek Greenway Development, Cox Mill Loop

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $7,720,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $6,977,632 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [X] New |
| | | | | | [ ] Replacement/Renovation/Expansion |
| **742,368** | - | - | - | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

This project includes acquisition of site control, design and construction of the Clarke Creek Greenway, as part of the Cox Mill Loop. The full Loop includes Phases I, II, and III of the greenway; coupled with connections to current and future multi-use path/side path along Cox Mill Road that will be constructed as part of private development, City sidewalk project(s), and/or future NCDOT expansion project(s).

Phase I: 10-ft wide asphalt greenway trail running parallel to Clarke Creek from Falling Leaf Drive to Aragorn Lane in the Highland Creek neighborhood, including two direct neighborhood connectors to the neighborhoods via Aragon Lane and Elrond Drive. The project connects this mainline trail across Clarke Creek with two pedestrian boardwalk and bridge structures that connect to the Allen Mills neighborhood and the future J.E. 'Jim' Ramseur Park. The project totals 1.5 miles and includes paved trail/boardwalk and three prefabricated truss bridges with an estimated cost of $6,160,000, which includes 25% contingency.

Phase II: 10-ft wide asphalt greenway trail connecting Phase I to Falling Leaf Drive and Millstream Ridge Drive, as well as a connection from Allen Mills neighborhood to Poplar Tent Road. The project includes a trailhead parking area on Cox Mill Road. The project totals 2.54 miles of greenway that will be paved trail and boardwalk. As of June 2024, this project at 30% design, is estimated at $4,340,000, including 25% contingency.

Phase III: 10-ft wide asphalt greenway replacing the existing trail along the Christenbury neighborhood, connecting Phase II parking trailhead to the Phase I. The project totals 1.32 miles that will include: paved trail/boardwalk: $2,150,000; and two prefabricated truss bridges: $600,000.

**Link to Strategic Plan**

Continue greenway development to address bicycle and pedestrian needs identified in the Parks & Recreation Master Plan and the OSCA. This project creates connectivity to Cox Mill elementary and high schools, Carolina International School, several neighborhoods; and provides cross-connectivity from the Clarke Creek basin and greenway system to the Rocky River (Hector Henry II) greenway system. All of this connectivity will provide transportation and recreational opportunities throughout the entire northwestern part of Concord. This project would provide greenway alignment to the 5,000+ households within walking distance of this greenway. The 2030 Future Land Use Plan (LUP) has multiple goal areas that are reflected in this project such as Goals 2, 5.5, and 6.2.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction Phase A | 742,368 | - | - | - | - | 742,368 |
| **Total** | **$742,368** | **-** | **-** | **-** | **-** | **$742,368** |

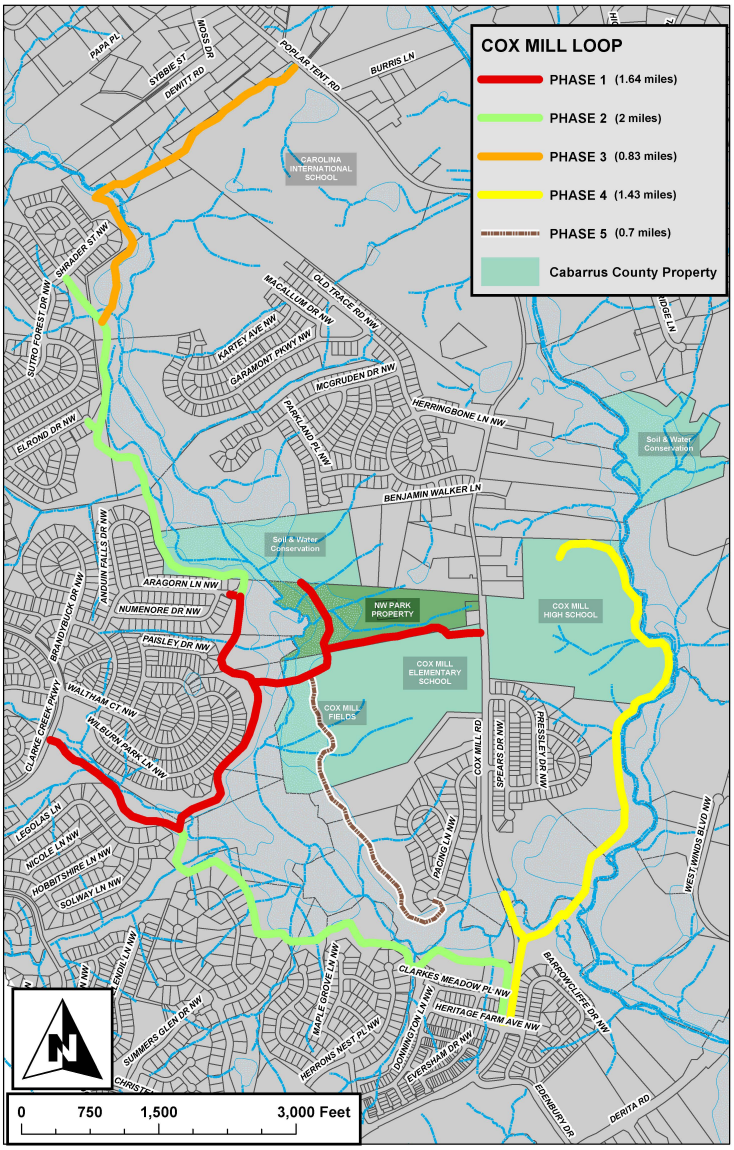
## New or Additional Impacts to Operating Budgets

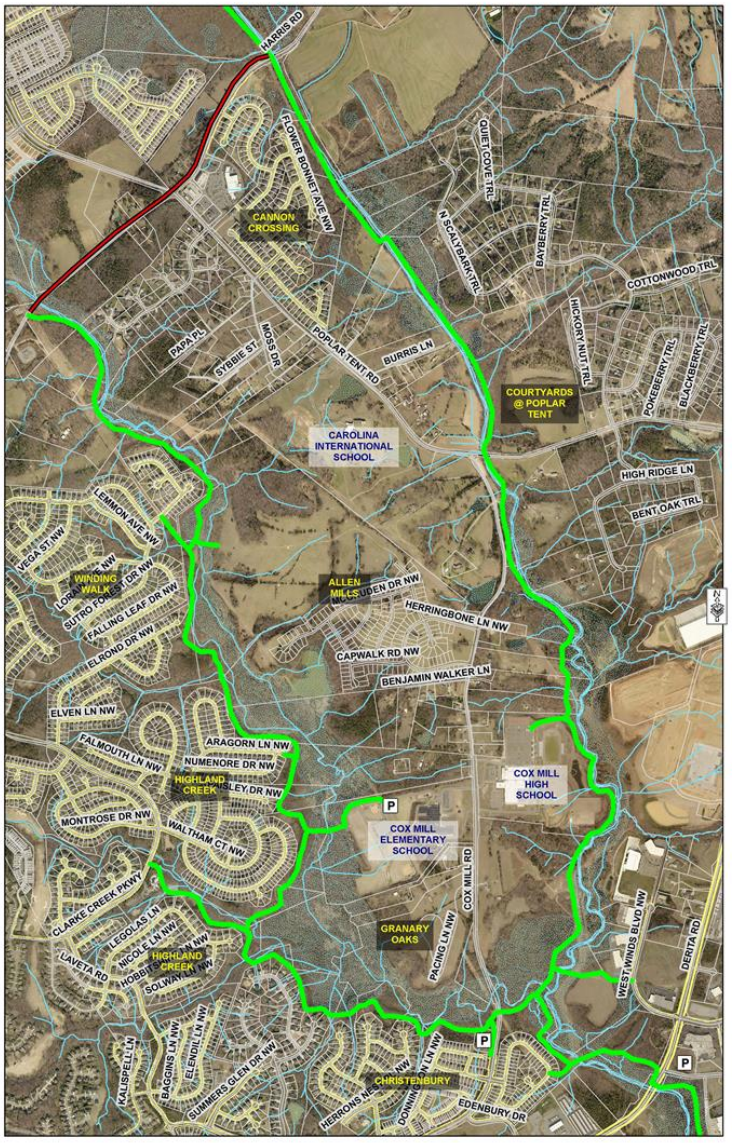
| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Recurring Annual Cost Maintenance | - | 10,187 | - | - | - | 10,187 |
| **Total** | **-** | **$10,187** | **-** | **-** | **-** | **$10,187** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from P&R Reserve | 742,368 | - | - | - | - | 742,368 |
| Operating Revenue (for CIP) | - | 10,187 | - | - | - | 10,187 |
| **Total** | **$742,368** | **$10,187** | **-** | **-** | **-** | **$752,555** |

## Maps, Charts, Tables, Photos



# Hartsell Park Improvements

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $8,209,668 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $937,668 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **7,272,000** | - | - | - | |

## Project Overview

**Description & Project History**

This project includes renovations and development of the park property around Hartsell Recreation Center. Renovations include an open space at the upper parking lot, the lower parking lot, the ball field complex, and the adjacent Hartsell Park. The project will look at connectivity within the Silver Hill Community and surrounding neighborhoods as well as accessibility between Hartsell Park and the Hartsell Recreation Center complex. We plan to develop the complex and park according to recommendations from the master plan.

Phase I: The redevelopment of the open space in front of recreation center including upper and lower parking lots.

Phase II: The renovation of the ball field complex including buildings and storage area.

Phase III: Renovations to Hartsell Park restroom building and park.

**Link to Strategic Plan**

The Comprehensive Parks and Recreation Master Plan identified the need to master plan existing facilities to address safety, accessibility, and amenities.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction Phase I | - | 5,300,000 | - | - | - | 5,300,000 |
| Construction Phase II | - | 1,200,000 | - | - | - | 1,200,000 |
| Construction Phase III | - | 700,000 | - | - | - | 700,000 |
| Fiber | - | 72,000 | - | - | - | 72,000 |
| **Total** | **-** | **$7,272,000** | **-** | **-** | **-** | **$7,272,000** |

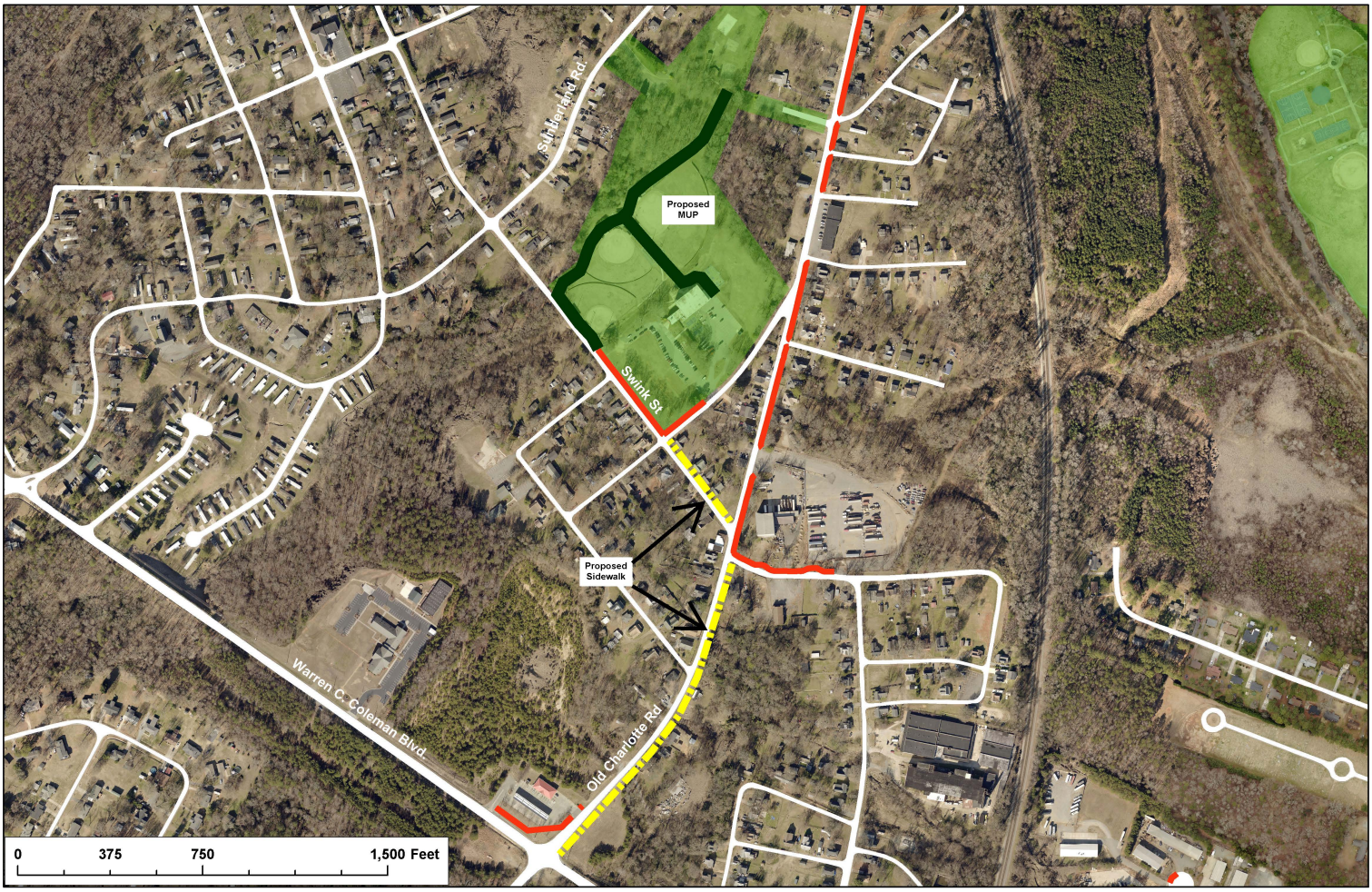
## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Contract Staff Closing/Opening | - | - | 21,650 | - | - | 21,650 |
| Additional Utilities ongoing | - | - | 5,750 | - | - | 5,750 |
| Splash Pad ongoing | - | - | 9,750 | - | - | 9,750 |
| Splash Pad/Playground - ongoing | - | - | 13,400 | - | - | 13,400 |
| **Total** | **-** | **-** | **$50,550** | **-** | **-** | **$50,550** |

## Method(s) of Financing

| Funding Source(s) | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | Total |
|---|---|---|---|---|---|---|
| Bond Proceeds | - | 7,272,000 | - | - | - | 7,272,000 |
| Operating Revenue (for CIP) | - | - | 50,550 | - | - | 50,550 |
| **Total** | **-** | **$7,272,000** | **$50,550** | **-** | **-** | **$7,322,550** |

## Maps, Charts, Tables, Photos



# Wilson Street Park Development

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $1,050,000 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $90,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [X] New |
| | | | | | [ ] Replacement/Renovation/Expansion |
| - | **960,000** | - | - | - | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

This project consists of completing the Wilson Street Park according to the master plan adopted in July 2020. This site provides a unique neighborhood park experience along an urban and heavily used greenway. It also supports the council goal to expand greenway cultural arts programming.

**Link to Strategic Plan**

This project will provide connectivity to the McEachern Greenway and additional space for an outdoor classroom, nature and folklore-themed playground elements, pollinator garden, trail improvements, bridge crossings, tunnels, fairy door path, labyrinth maze, and educational signage. A delay will prevent or inhibit full programming capabilities for the park and greenway.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | 960,000 | - | - | - | 960,000 |
| **Total** | **-** | **$960,000** | **-** | **-** | **-** | **$960,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Recurring Annual Maintenance | - | - | 3,251 | - | - | 3,251 |
| Playground Inspections ongoing | - | - | 2,700 | - | - | 2,700 |
| One-Time Cost Equipment | - | - | 31,000 | - | - | 31,000 |
| **Total** | **-** | **-** | **$36,951** | **-** | **-** | **$36,951** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bond Proceeds | - | 960,000 | - | - | - | 960,000 |
| Operating Revenue (for CIP) | - | - | 36,951 | - | - | 36,951 |
| **Total** | **-** | **$960,000** | **$36,951** | **-** | **-** | **$996,951** |

# McEachern Greenway Development - Hospital Phase

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $4,970,027 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $1,270,027 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | ☐ New<br>☐ Replacement/Renovation/Expansion |
| - | **3,700,000** | - | - | - | X Land/ROW Required |

## Project Overview

**Description & Project History**

This project completes the McEachern Greenway in two phases by connecting to Lake Concord at Atrium Health. The City of Concord has site control from existing greenway to Miramar. P&R has contracted with TELICS to assist with the acquisition of the nine (9) parcels needed to make the greenway connection for Phase II. The design for this greenway will be completed internally by Engineering for cost savings.

Phase I: A pedestrian bridge will be constructed to access the Branchview side of Three Mile Branch. Additionally, the design and construction of approximately 1 mile of greenway at $3.7 million per mile will cover the cost for the greenway alignment and the cost of a pedestrian steel bridge for a pedestrian crossing. The location is near where the current greenway ends behind the Shell Station to Miramar with an at grade crossing at Brookwood. This project timeline aligns with a Stormwater project to place the Miramar culvert. The culvert replacement will be critical for pedestrian access and connectivity to Beverly Hills Park. These two projects are currently planned for FY27.

Phase II: This will include the design and construction of the greenway from Miramar to David Phillips Activity Center (DPAC) through the nearby neighborhood with a cost of approximately 1 mile at $1.7 million per mile.

Phase III: The connectivity to the Senior Center with a culvert when NCDOT widens Highway 3. Then the connection from DPAC to Hospital on Lake Concord.

**Link to Strategic Plan**

This project aligns with Council Goals, the Comprehensive Master Plan, Open Space Connectivity Analysis (OSCA), and P&R's Land Use Plan. Completing this project would provide a total of 7.2 miles of greenway including the Downtown Loop. This greenway is identified in the Parks & Recreation Master Plan as a priority greenway corridor because it creates connectivity to the Hospital campus, Carolina Mall, DPAC, local schools, McGee Park, Les Myers Park, Downtown, Senior Center, Beverly Hills Park and future Wilson Street Park. There are approximately 2,492 households within a quarter-mile of this greenway trail system.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction Phase I (Existing Greenway to Miramar) | - | 3,700,000 | - | - | - | 3,700,000 |
| **Total** | **-** | **$3,700,000** | **-** | **-** | **-** | **$3,700,000** |

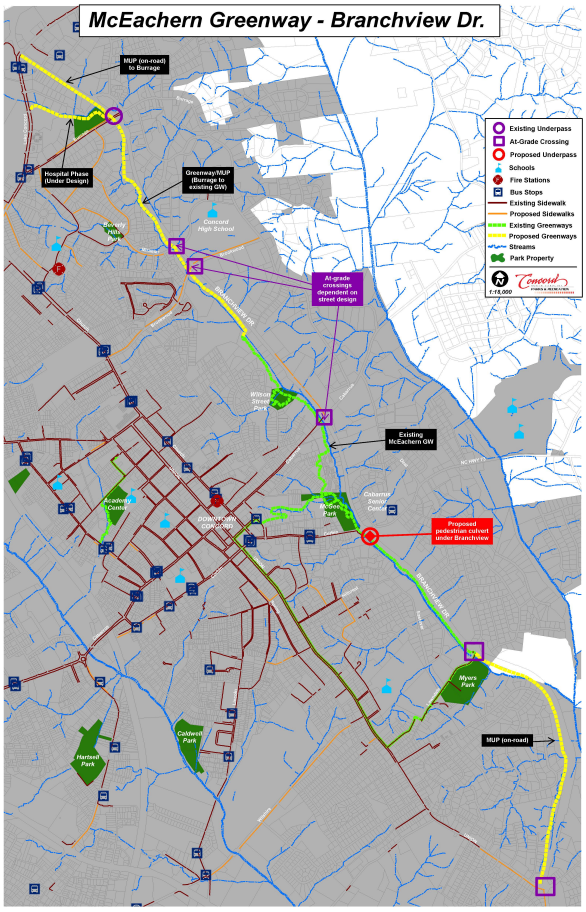
## New or Additional Impacts to Operating Budgets

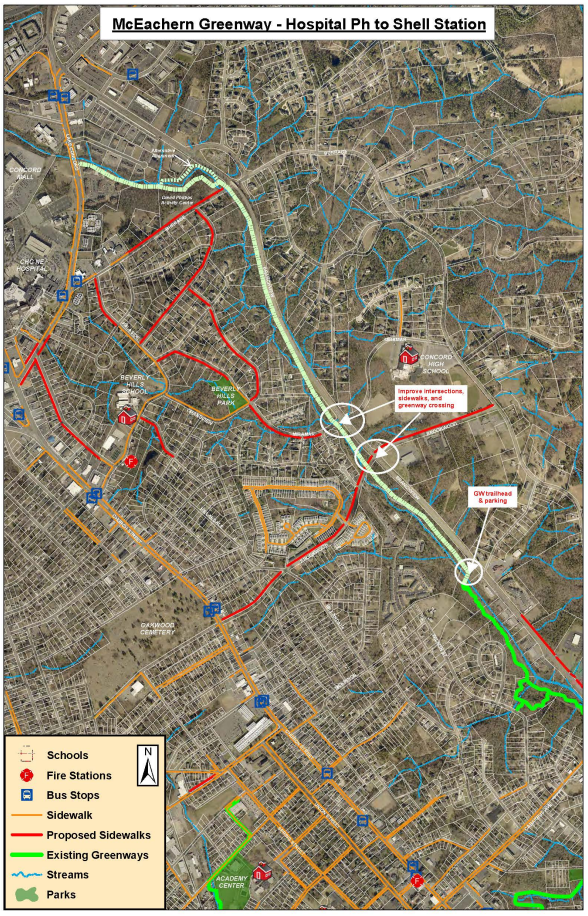
| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| | - | 5,095 | - | - | - | 5,095 |
| **Total** | **-** | **$5,095** | **-** | **-** | **-** | **$5,095** |

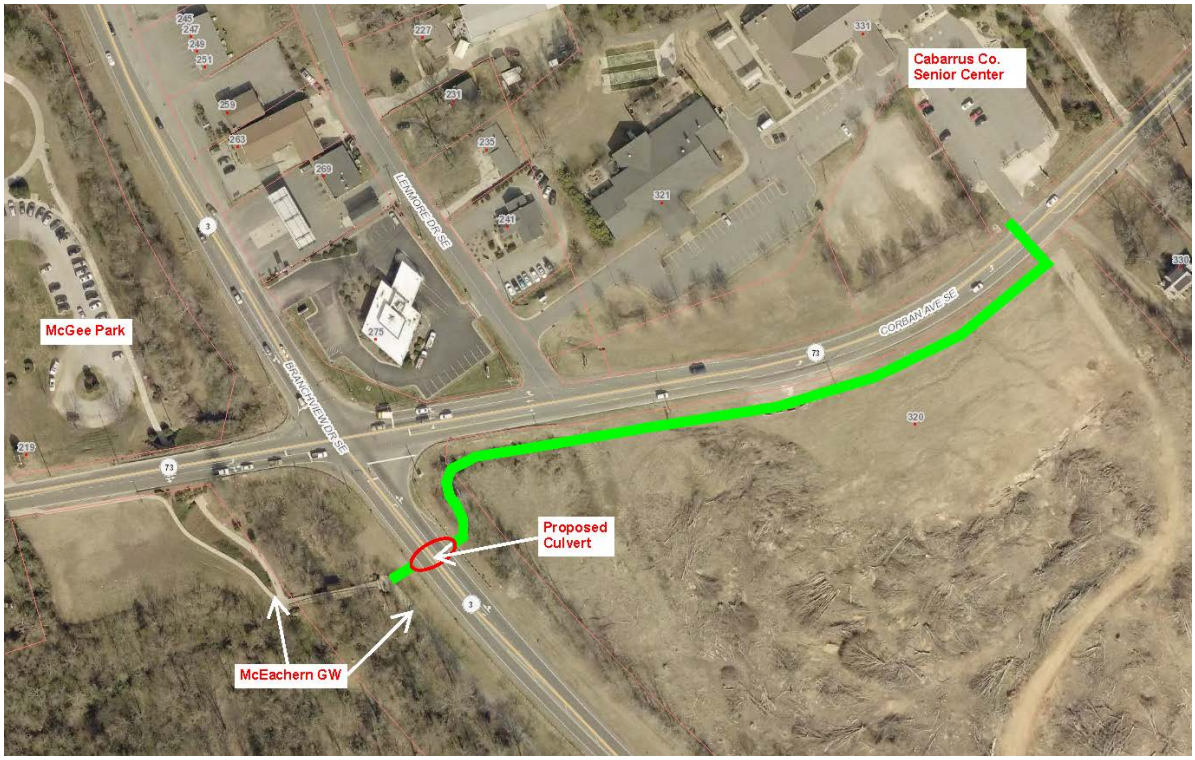
## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from P&R Reserve | - | 3,700,000 | - | - | - | 3,700,000 |
| Operating Revenue (for CIP) | - | 5,095 | - | - | - | 5,095 |
| **Total** | **-** | **$3,705,095** | **-** | **-** | **-** | **$3,705,095** |

## Maps, Charts, Tables, Photos



# WW Flowe Park Phase One Improvements

Priority # 5

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $3,695,000 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $105,230 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | ☐ New<br>☐ Replacement/Renovation/Expansion<br>☐ Land/ROW Required |
| - | **3,589,770** | - | - | - | |

## Project Overview

**Description & Project History**

This CIP will improve the existing park and develop a new park following master plan recommendations. This project consists of design and renovations to the existing WW Flowe Park. Potential items in this project could be additional parking, facility improvements, a dog park, a multi-purpose field, new restroom, ADA improvements, trails, and a multi-use path to Central Cabarrus High School and neighborhoods along Central Heights.

Phase I - Improvements to the existing park, restroom, pickleball court, and multi-purpose field.

Phase II - Expand park based on new amenities identified on master plan. Amenities could include a dog park or other amenities from the Master Plan.

**Link to Strategic Plan**

This project aligns with the Master Plan, Land Use Plan, Open Space Connectivity Analysis, and Council's Goals. The Comprehensive Parks and Recreation Master Plan identifies the need to master plan existing parks and identifies the need for the department to provide additional park amenities, athletic space in Southeast and South areas of Concord.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction Phase One | - | 3,215,770 | - | - | - | 3,215,770 |
| Fiber | - | 374,000 | - | - | - | 374,000 |
| **Total** | **-** | **$3,589,770** | **-** | **-** | **-** | **$3,589,770** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Grounds Supervisor 1/2 Year FY29 /Full Year FY30 | - | - | - | 30,012 | 60,022 | 90,034 |
| | - | - | - | - | 9,750 | 9,750 |
| Added lighting within the park | - | - | - | 3,200 | - | 3,200 |
| Trail Maintenance / Field Maintenance | - | - | 2,100 | - | - | 2,100 |
| Gator / Zero Turn / Gear Equipment | - | - | - | 34,662 | - | 34,662 |
| **Total** | **-** | **-** | **$2,100** | **$67,874** | **$69,772** | **$139,746** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bond Proceeds | - | 3,589,770 | - | - | - | 3,589,770 |
| Operating Revenue (for CIP) | - | - | 2,100 | 67,874 | 69,772 | 139,746 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Total** | **-** | **$3,589,770** | **$2,100** | **$67,874** | **$69,772** | **$3,729,516** |

## Maps, Charts, Tables, Photos

# Poplar Tent Trailhead Park

Priority # 6

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $1,056,000 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $40,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | **1,016,000** | - | - | - | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

The project addresses bicycle, pedestrian, and greenway needs that were identified in the Parks & Recreation Comprehensive Master Plan and OSCA. It includes the development of a trailhead parking lot, park, and restrooms along the Rocky River corridor to service the Hector H. Henry Greenway Cannon Crossing Phase. This park will also provide vital cross connectivity to the Clarke Creek Greenway and is in a Carolina Thread Trail priority greenway corridor.

**Link to Strategic Plan**

This project aligns with Council Goals, the OSCA and  Master Plan. This project would involve design, greenway construction within the park for the Hector H. Henry Greenway including trailhead parking, a small cricket field, and restroom facility. The Parks & Recreation Master Plan and Connectivity Analysis identifies the Hector H. Henry Greenway as a priority need in the development of the pedestrian/bicycle trail system. The Comprehensive Parks & Recreation Master Plan identifies the need to acquire land and develop community park(s) to address recreation needs in Northwest and West Concord. Park development will be based on information obtained during the master plan process for Ramseur Park.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design/Construction | - | 840,000 | - | - | - | 840,000 |
| Fiber | - | 176,000 | - | - | - | 176,000 |
| **Total** | **-** | **$1,016,000** | **-** | **-** | **-** | **$1,016,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Restroom / Light Utlilties | - | - | - | 1,100 | - | 1,100 |
| Maintenance / Inspections | - | - | - | 2,151 | - | 2,151 |
| **Total** | **-** | **-** | **-** | **$3,251** | **-** | **$3,251** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bond Proceeds | - | 1,016,000 | - | - | - | 1,016,000 |
| Operating Revenue (for CIP) | - | - | - | 3,251 | - | 3,251 |
| **Total** | **-** | **$1,016,000** | **-** | **$3,251** | **-** | **$1,019,251** |

# Academy Recreation Center/Gibson Village Complex Development

Priority # 7

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $10,799,800 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $6,644,080 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | ☐ New<br>☐ Replacement/Renovation/Expansion<br>☐ Land/ROW Required |
| - | **4,155,720** | - | - | - | |

## Project Overview

**Description & Project History**

This project will explore the creation of a new "Gibson Village Park" concept and includes master plan based development and redevelopment for the Academy Recreation Center, Academy Complex (including existing park and City facilities), McInnis Aquatic Center, Historic Webb Field, McAllister Field, Gibson Field, Village Greenway corridor. The plan will explore alternatives and cost estimates for park amenities with a major focus on connectivity within the neighborhood. We plan to develop the above properties using master plan recommendations; identify connectivity opportunities; and develop new programming for athletics and cultural arts.

Final Phase IV - Renovations at Academy Recreation Center.

Previous Bond Phases: Part of the first bond sale with operational impacts and projects identified in FY 26, FY 27, and FY 28. The first sale included the following projects: McInnis Aquatic Center, Academy-Gibson Athletic Fields, and Skatepark, Pump Track and Sculpture Garden.

**Link to Strategic Plan**

The revitalization of the existing facility will create connectivity with a signature park close to Downtown that incorporates a new vision of existing facilities into an overall park concept. The Comprehensive Parks & Recreation Master Plan identifies the need to master plan existing facilities to address amenities, safety, and accessibility based on community input. This project is also consistent with Department Goals to operate safe facilities and maintain existing facilities. Additionally, the OSCA addresses connectivity within the City and is a Council goal for recreation and culture. It will address the bicycle and pedestrian needs in the Gibson Village Community as well as connectivity with recreation facilities to the community, retail, future Irish Buffalo Creek Greenway, Village Greenway, McEachern Greenway, Downtown, and Clearwater Artist Studio.

This project will also expand the footprint of Clearwater Art Studios to add a pump track, skate park, and community open space to future art event area.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Phase IV: Academy Recreation Center | - | 4,155,720 | - | - | - | 4,155,720 |
| **Total** | **-** | **$4,155,720** | **-** | **-** | **-** | **$4,155,720** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Recurring Contract Expenses | - | - | - | - | 8,610 | 8,610 |
| Front Desk and Customer Area | - | - | - | - | 25,000 | 25,000 |
| Recurring Operational Maintenance | - | - | - | - | 9,861 | 9,861 |
| Equipment One-Time Cost | - | - | - | - | 11,000 | 11,000 |
| **Total** | **-** | **-** | **-** | **-** | **$54,471** | **$54,471** |

## Method(s) of Financing

| Funding Source(s) | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | Total |
|---|---|---|---|---|---|---|
| Bond Proceeds | - | 4,155,720 | - | - | - | 4,155,720 |
| Operating Revenue (for CIP) | - | - | - | - | 54,471 | 54,471 |
| **Total** | **-** | **$4,155,720** | **-** | **-** | **$54,471** | **$4,210,191** |

## Maps, Charts, Tables, Photos

# Coddle Creek Greenway Development

Priority # 8

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $4,753,520 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $788,520 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | - | - | **3,965,000** | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

The design for the Coddle Creek Greenway will be completed by Engineering, and then the development will be done in three phases.

Phase I: Includes greenway within Dorton Park along Coddle Creek, connectivity downstream to Poplar Crossing, and a bridge connection to the multi-use path along the south side of Poplar Tent Road, approximately .75 miles at $2 million per mile plus bridge costs. The project then extends the trail to Weddington Road and provides a multi-use path along Weddington Road to George Liles Parkway. Cost estimates for this work is approximately 1.45 miles at $1.7 million per mile as identified in the Open Space Connectivity Analysis (OSCA).

Phase II: Extends the trail from Weddington Road to Concord Parkway and Concord Farms Road along Coddle Creek. Phase totals 1.75 miles at $3.1 million per mile. Total $5,425,000 FY 35

Phase III: Extends the trail from Dorton Park to Kannapolis (Afton Ridge) along Coddle Creek. Total of .60 miles at $1.7 million per mile. Total $1,020,000.

**Link to Strategic Plan**

This project begins development of a greenway and sidewalk loop in Western Concord. It also addresses bicycle and pedestrian needs identified as priorities in the Comprehensive Parks and Recreation Master Plan and creates connectivity in the west side of the City as identified in the OSCA.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction Phase I | - | - | - | - | 3,965,000 | 3,965,000 |
| **Total** | **-** | **-** | **-** | **-** | **$3,965,000** | **$3,965,000** |

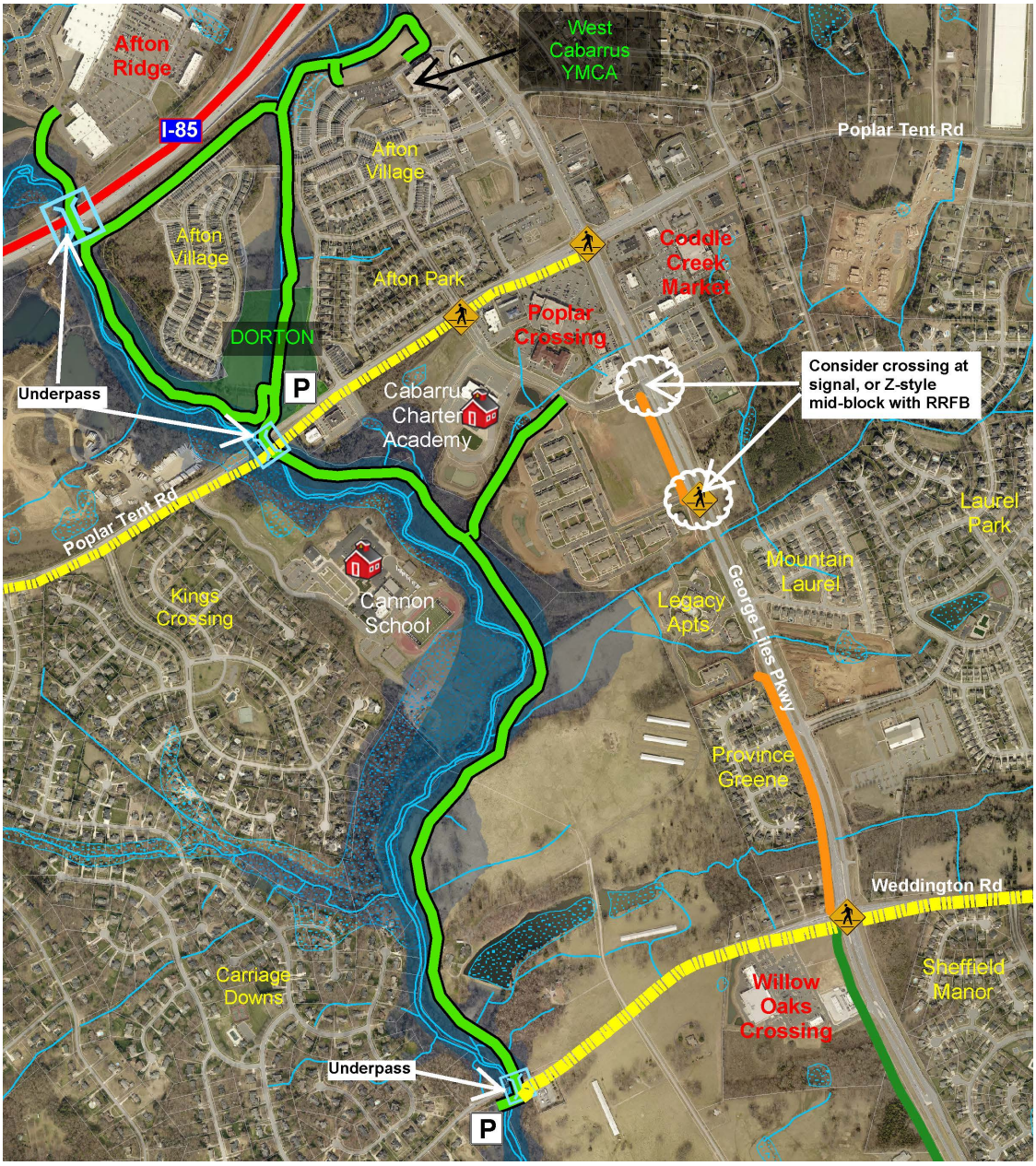
## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Equipment for greenway (mower) | - | - | 26,000 | - | - | 26,000 |
| **Total** | **-** | **-** | **$26,000** | **-** | **-** | **$26,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from P&R Reserve | - | - | - | - | 3,965,000 | 3,965,000 |
| Operating Revenue (for CIP) | - | - | 26,000 | - | - | 26,000 |
| **Total** | **-** | **-** | **$26,000** | **-** | **$3,965,000** | **$3,991,000** |

Maps, Charts, Tables, Photos



# Hector Henry II Greenway, Development 14 miles of Phases

Priority # 9

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $738,181 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $738,181 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | - | - | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

This project develops a section of the Hector Henry Greenway that creates connectivity between Kannapolis, Davidson, Harrisburg, and Charlotte; including destinations such as local schools, Concord Mills, Weddington Road Bark Park, the Rocky River Golf Course, area hotels, the Charlotte Motor Speedway, and—once linked with greenway extensions in Harrisburg and Mecklenburg County—to UNCC, Charlotte itself and even South Carolina via the Blue Line and Cross-Charlotte Trail. This project will have six phases and projects adding over 14 miles of greenway.

**Link to Strategic Plan**

This project aligns with Council goals, the Open Space Connectivity Analysis, and 2030 Land Use Plan. The Parks & Recreation Master Plan and OSCA identify the Hector Henry II Greenway as a priority for both transportation and recreational needs, and a significant part of active transportation connectivity. The 2030 Future Land Use Plan (LUP) Goal 2 notes that the City should enhance mobility for all modes of transportation between the places where people live, work, shop and play. There are approximately 4,777 households within a half-mile (between 7,500 and 14,500 persons) within walking distance of the trail system.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |

## New or Additional Impacts to Operating Budgets

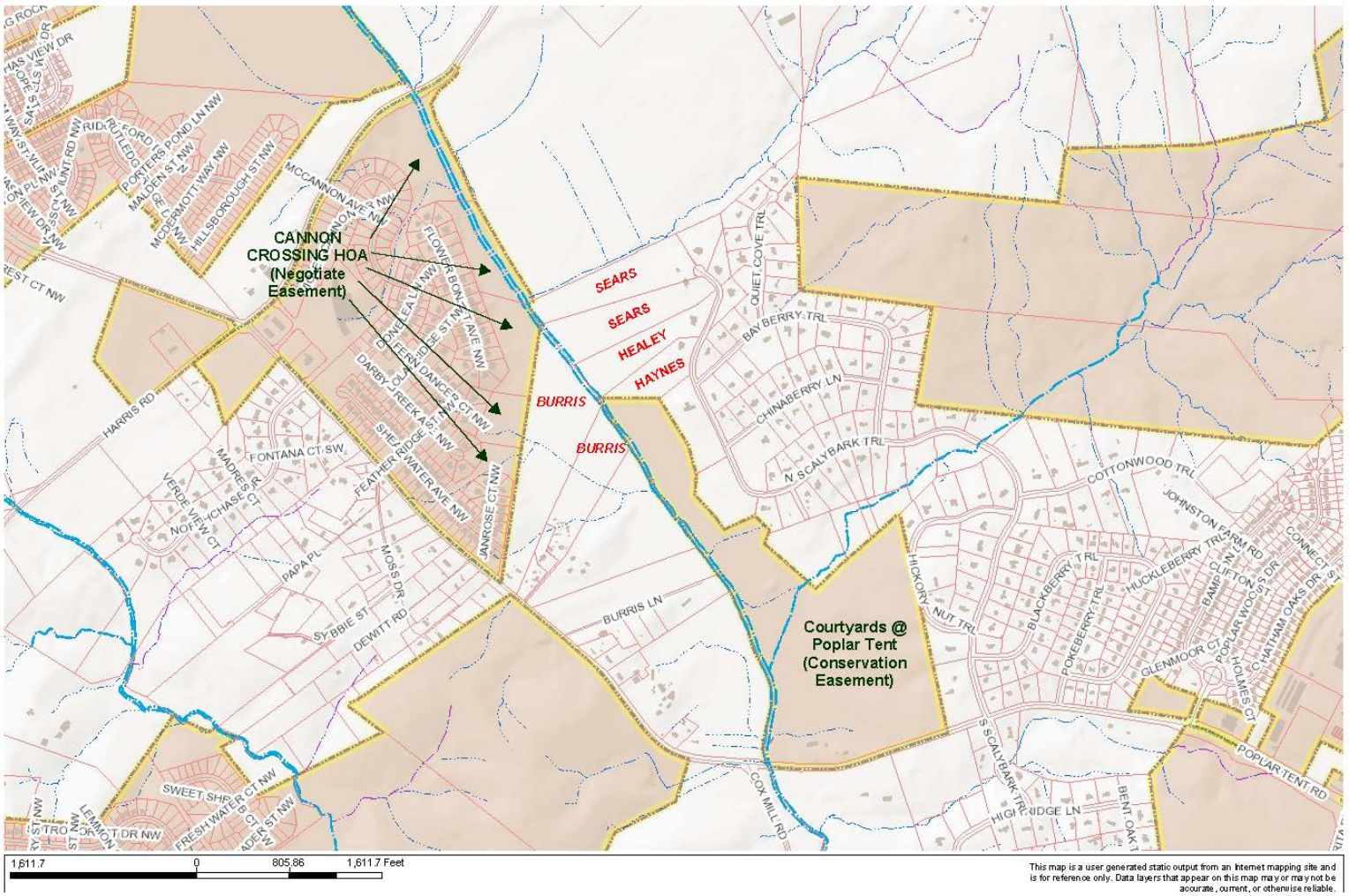
| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Grounds Maintenance Worker | - | - | - | - | 68,460 | 68,460 |
| Recurring Annual Maintenance Cost | - | - | - | - | 11,500 | 11,500 |
| Equipment | - | - | - | - | 93,913 | 93,913 |
| **Total** | **-** | **-** | **-** | **-** | **$173,873** | **$173,873** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | - | - | - | - | 173,873 | 173,873 |
| **Total** | **-** | **-** | **-** | **-** | **$173,873** | **$173,873** |

## Maps, Charts, Tables, Photos

**HHH Cannon Crossing**



# Irish Buffalo Creek Greenway

Priority # 10

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | $298,480 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $298,480 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | - | - | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

The Irish Buffalo Creek Greenway project will be developed in several phases and creates connectivity / non-motor vehicle access for underserved residents of the Gibson Village, Logan, Silver Hill neighborhoods.

**Link to Strategic Plan**

This project aligns with the Parks & Recreation Master Plan, OSCA, and 2030 Future Land Use Plan (LUP). The development of the Irish Buffalo Creek Greenway will address bicycle & pedestrian needs prioritized in the P&R Master Plan, creating connectivity among Concord neighborhoods via a primary section of the Carolina Thread Trail network, and between the cities of Concord and Kannapolis.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |

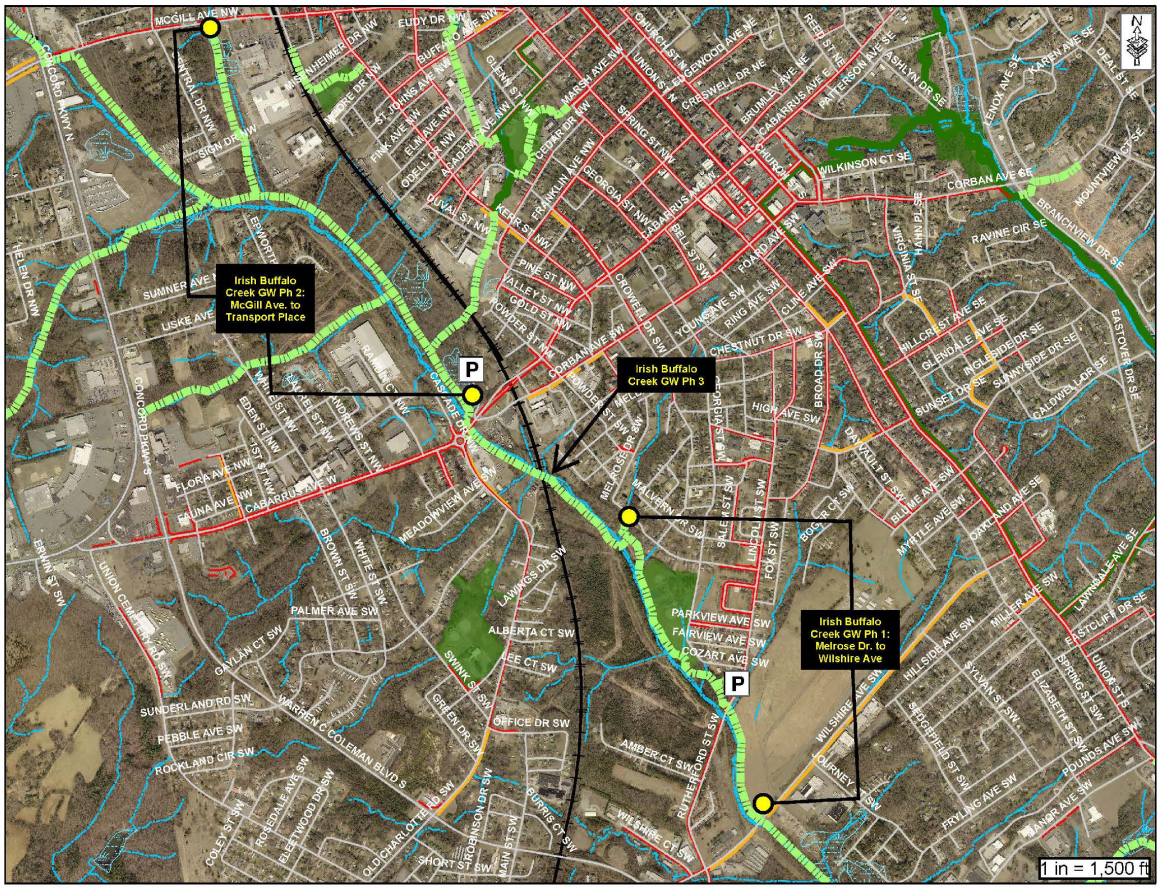
## New or Additional Impacts to Operating Budgets

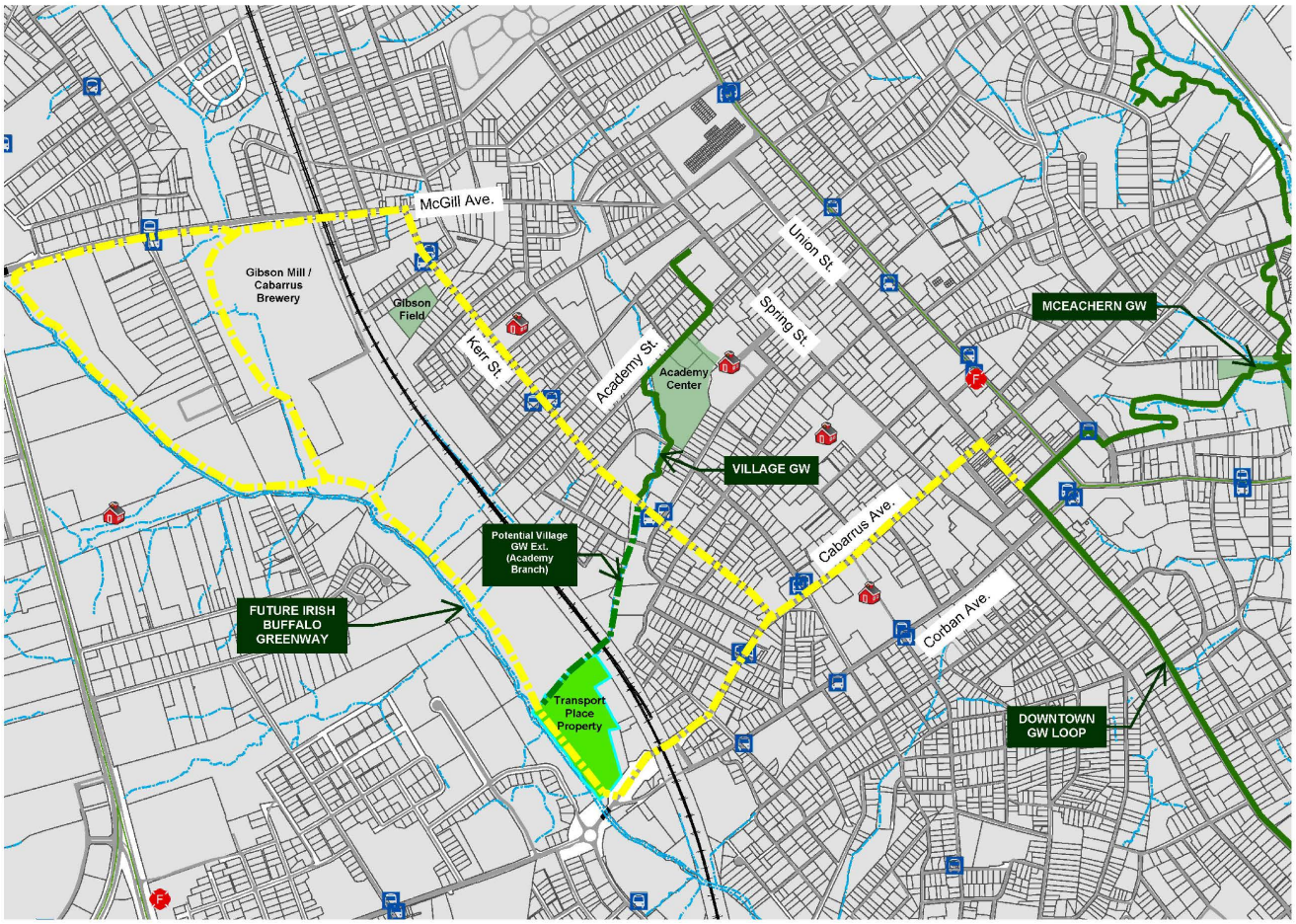
| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Grounds Maint Worker | - | - | 64,793 | - | - | 64,793 |
| Greenway Supplies (Benches, poles, signage etc... | - | - | 64,000 | - | - | 64,000 |
| Greenway Maintenance | - | - | 4,255 | - | - | 4,255 |
| One-Time Purchase Equipment | - | - | 43,248 | - | - | 43,248 |
| F250 Truck | - | - | 57,240 | - | - | 57,240 |
| **Total** | **-** | **-** | **$233,536** | **-** | **-** | **$233,536** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | - | - | 233,536 | - | - | 233,536 |
| **Total** | **-** | **-** | **$233,536** | **-** | **-** | **$233,536** |

## Maps, Charts, Tables, Photos



# Dorton Park - Operational Impacts

Priority # 11

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | - | - | - | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

Ongoing Operational Impacts for Dorton Park.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Utilities for Dorton Park | 650 | 650 | 650 | 650 | 650 | 3,250 |
| Ongoing Equipment Maintenance | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 11,000 |
| **Total** | **$2,850** | **$2,850** | **$2,850** | **$2,850** | **$2,850** | **$14,250** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | 2,850 | 2,850 | 2,850 | 2,850 | 2,850 | 14,250 |
| **Total** | **$2,850** | **$2,850** | **$2,850** | **$2,850** | **$2,850** | **$14,250** |

# J.E. Ramseur Park - Operating Impacts

Priority # 12

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

Operational impacts related to J.E. Ramseur Park.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Reservation Position | - | 91,540 | 96,117 | 100,923 | 105,969 | 394,549 |
| B&G Position | - | 23,533 | 97,286 | 102,150 | 107,258 | 330,227 |
| B&G Position | - | 15,793 | 64,793 | 68,033 | 71,435 | 220,054 |
| Park Patrol Officers | - | - | 377,401 | 396,271 | 416,085 | 1,189,757 |
| Contract Services | 87,360 | - | 58,240 | 58,240 | 58,240 | 262,080 |
| Fiber | - | 375,000 | - | - | - | 375,000 |
| Supplies | - | - | 53,269 | - | - | 53,269 |
| Utilities | - | - | 85,050 | 85,050 | 85,050 | 255,150 |
| Maintenance - Building | - | 20,500 | 20,500 | 20,500 | 20,500 | 82,000 |
| Maintenance - Building | - | - | 15,880 | 15,880 | 15,880 | 47,640 |
| Maintenance - Equipment | - | 23,005 | - | - | - | 23,005 |
| Maintenance - Equipment | - | - | 21,510 | 21,510 | 21,510 | 64,530 |
| B&G Truck | - | 58,710 | - | - | - | 58,710 |
| B&G Truck Equipment | - | 59,328 | - | - | - | 59,328 |
| **Total** | **$87,360** | **$667,409** | **$890,046** | **$868,557** | **$901,927** | **$3,415,299** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | 87,360 | 667,409 | 890,046 | 868,557 | 901,927 | 3,415,299 |
| **Total** | **$87,360** | **$667,409** | **$890,046** | **$868,557** | **$901,927** | **$3,415,299** |

# Caldwell Park - Operational Impacts

Priority # 13

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

Operating impacts for Caldwell Park.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| 1 FTE | - | 58,548 | 66,107 | 69,412 | 72,883 | 266,950 |
| Contract Services | - | 4,400 | 4,400 | 4,400 | 4,400 | 17,600 |
| Utilities | - | 3,392 | 3,392 | 3,392 | 3,392 | 13,568 |
| Maintenance - Buildings | - | 6,400 | 6,400 | 6,400 | 6,400 | 25,600 |
| Maintenance - Equipment | - | 12,946 | 12,946 | 12,946 | 12,946 | 51,784 |
| Truck | 55,620 | - | - | - | - | 55,620 |
| Capital Equipment for New Position | 40,170 | - | - | - | - | 40,170 |
| **Total** | **$95,790** | **$85,686** | **$93,245** | **$96,550** | **$100,021** | **$471,292** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | 95,790 | 85,686 | 93,245 | 96,550 | 100,021 | 471,292 |
| **Total** | **$95,790** | **$85,686** | **$93,245** | **$96,550** | **$100,021** | **$471,292** |

# David Phillips - Operational Impacts

Priority # 14

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

Operating impacts for David Phillips Park.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| B&G FTE | - | 30,201 | 64,793 | 68,033 | 71,435 | 234,462 |
| Contract Services | - | 2,092 | 4,184 | 4,184 | 4,184 | 14,644 |
| Utilities | - | 325 | 650 | 650 | 650 | 2,275 |
| Maintenance - Buildings | - | 2,044 | 4,088 | 4,088 | 4,088 | 14,308 |
| B&G Truck | - | 55,620 | - | - | - | 55,620 |
| B&G Equipment | - | 40,170 | - | - | - | 40,170 |
| **Total** | **-** | **$130,452** | **$73,715** | **$76,955** | **$80,357** | **$361,479** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | - | 130,452 | 73,715 | 76,955 | 80,357 | 361,479 |
| **Total** | **-** | **$130,452** | **$73,715** | **$76,955** | **$80,357** | **$361,479** |

# Academy Recreation Center & Gibson Athletic Fields - Operational Impacts

Priority # 15

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

Operating impacts for Academy Gibson Athletic Fields.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Contract Services | - | 12,120 | 12,120 | 12,120 | 12,120 | 48,480 |
| Supplies - Athletic | - | 11,000 | - | - | - | 11,000 |
| Supplies - Data Processing | - | 41,000 | - | - | - | 41,000 |
| Printing | - | 1,600 | - | - | - | 1,600 |
| Maintenance - Building | - | 3,700 | 3,700 | 3,700 | 3,700 | 14,800 |
| **Total** | **-** | **$69,420** | **$15,820** | **$15,820** | **$15,820** | **$116,880** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | - | 69,420 | 15,820 | 15,820 | 15,820 | 116,880 |
| **Total** | **-** | **$69,420** | **$15,820** | **$15,820** | **$15,820** | **$116,880** |

# Academy Gibson Skatepark and Pump Track - Operational Impacts

Priority # 16

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Parks & Recreation Capital Projects | **Budget Unit #** | 8300 | **Total Projected Project Cost** | N/A |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | N/A |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

Operating impacts for Academy Gibson Skatepark and Pump Track.

**Link to Strategic Plan**

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| 1 FT, 1 PT B&G FTE | - | - | 95,135 | 99,892 | 104,887 | 299,914 |
| Contract Services | - | - | 23,120 | 23,120 | 23,120 | 69,360 |
| Utilities | - | - | 6,610 | 6,610 | 6,610 | 19,830 |
| Printing | - | - | 2,600 | - | - | 2,600 |
| Maintenance - Building | - | - | 3,700 | 3,700 | 3,700 | 11,100 |
| B&G Vehicle | - | - | 55,120 | - | - | 55,120 |
| B&G Vehicle | - | - | 57,240 | - | - | 57,240 |
| B&G Equipment | - | - | 45,156 | - | - | 45,156 |
| **Total** | **-** | **-** | **$288,681** | **$133,322** | **$138,317** | **$560,320** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Operating Revenue (for CIP) | - | - | 288,681 | 133,322 | 138,317 | 560,320 |
| **Total** | **-** | **-** | **$288,681** | **$133,322** | **$138,317** | **$560,320** |

# Fund 421: Wastewater Capital Projects

Wastewater Capital Projects Fund serves as the fund for Wastewater capital projects. This fund is comprised of Wastewater Projects budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Irish Buffalo 42" Interceptor Tie-Overs | 500,000 | 1,000,000 | 1,000,000 | - | - |
| **Total** | **$ 500,000** | **$ 1,000,000** | **$ 1,000,000** | **$ -** | **$ -** |

# FY 2026 Wastewater Capital Projects

| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Future Projects - Reserves | 500,000 | - | - | - | - |
| Transfer from Sewer | - | 1,000,000 | 1,000,000 | - | - |
| **Total** | **$ 500,000** | **$ 1,000,000** | **$ 1,000,000** | **$ -** | **$ -** |

# Irish Buffalo 42" Interceptor Tie-Overs

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8402 | **Total Projected Project Cost** | $2,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **500,000** | **1,000,000** | **1,000,000** | **-** | **-** | |

## Project Overview

**Description & Project History**

During the WSACC Inflow & Infiltration (I&I) Study in FY24, this Concord 42" sewer line has been flagged for significant I&I. This project will help abandon this large concrete line, while also decreasing this unnecessary flow that is entering WSACC.

**Link to Strategic Plan**

This project will help abandon old, aging infrastructure, while also reducing inflow and infiltration entering our system.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | 500,000 | 1,000,000 | 1,000,000 | - | - | 2,500,000 |
| **Total** | **$500,000** | **$1,000,000** | **$1,000,000** | **-** | **-** | **$2,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Sewer | - | 1,000,000 | 1,000,000 | - | - | 2,000,000 |
| Future Projects - Reserves | 500,000 | - | - | - | - | 500,000 |
| **Total** | **$500,000** | **$1,000,000** | **$1,000,000** | **-** | **-** | **$2,500,000** |

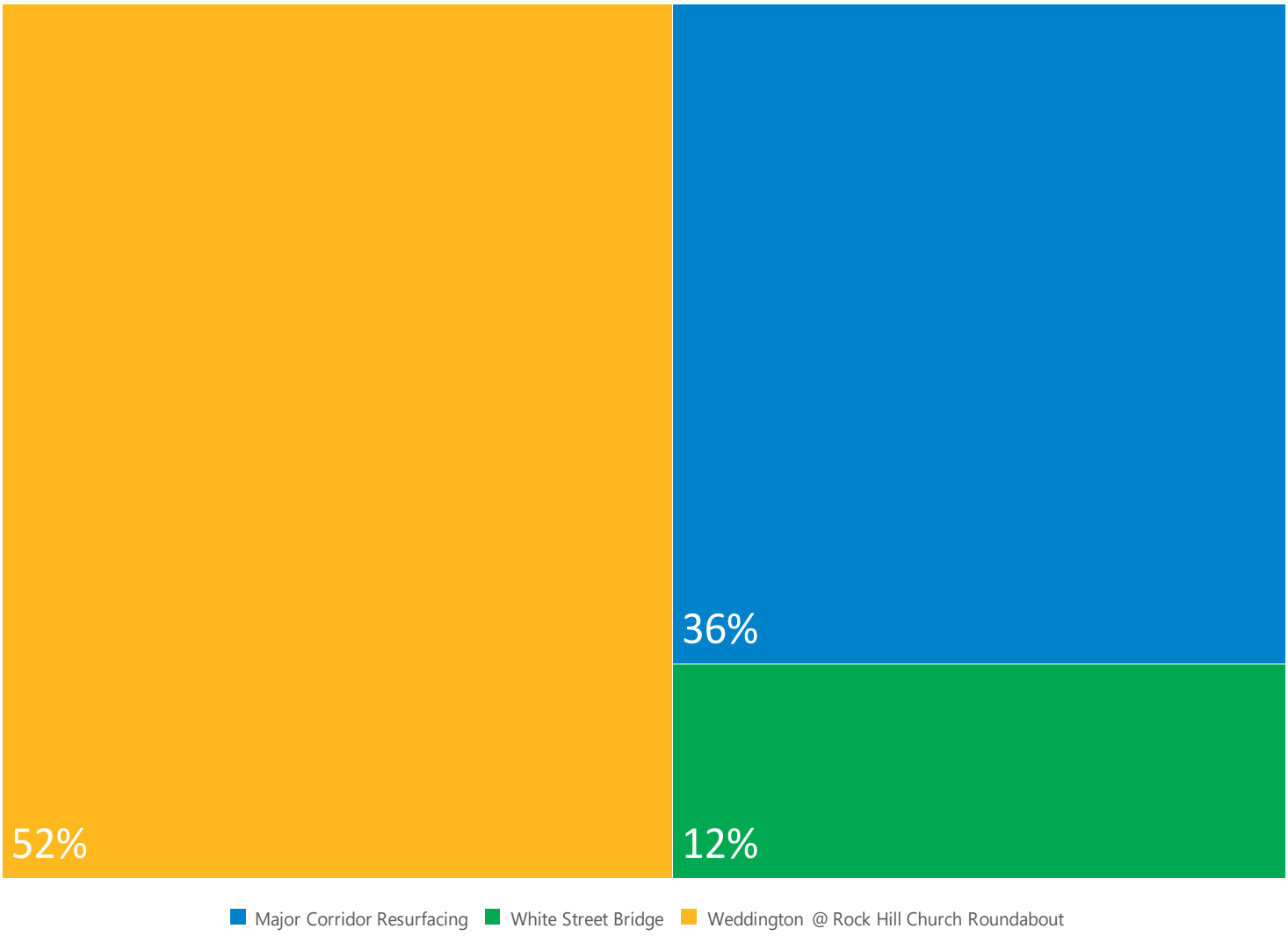
## Maps, Charts, Tables, Photos

# Fund 423: Transportation Capital Projects

Specified transportation projects are funded by the City's dedicated Transportation Fund. $4.4M of the ad valorem tax rate and other specified revenues are designated by the City Council towards improving roadway capacity and safety on area streets and extending pedestrian infrastructure. The fund is composed of the Streets budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Major Corridor Resurfacing | 2,000,000 | - | - | - | - |
| White Street Bridge | 650,000 | - | - | - | - |
| Concord Farms Road Realignment | - | - | - | 4,000,000 | - |
| Weddington @ Rock Hill Church Roundabout | 2,900,000 | - | - | - | - |
| **Total** | **$ 5,550,000** | **$ -** | **$ -** | **$ 4,000,000** | **$ -** |

# FY 2026 Transportation Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Future Grants | 2,400,000 | - | - | - | - |
| Dedicated Transportation Reserve | 2,750,000 | - | - | 4,000,000 | - |
| NCDOT Share | 400,000 | - | - | - | - |
| **Total** | **$ 5,550,000** | **$ -** | **$ -** | **$ 4,000,000** | **$ -** |

# Major Corridor Resurfacing

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Transportation Capital Projects | **Budget Unit #** | 8600 | **Total Projected Project Cost** | $3,300,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $1,300,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | ☐ New<br>☐ Replacement/Renovation/Expansion<br>☐ Land/ROW Required |
| **2,000,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

This is the first CIP in a series which consists of the necessary repairs, patching, and resurfacing of major corridor city streets throughout Concord. These streets include Lake Concord Rd., NE, McGill Ave., NW, Union St., and Weddington Rd.(from Bruton Smith Blvd. to Pitts School Rd.) Delaying patching and/or routine resurfacing can lead to more extensive repairs needed which can be exponentially more expensive. The estimated cost to resurface Union St. from Buffalo Ave. to Tulip Ave. including some anticipated patching, and the needed re-striping is $2,000,000. This amount represents over 50% of the annual resurfacing budget and would greatly reduce the areas that would be able to be addressed if included in a typical contract.

**Link to Strategic Plan**

These major corridors have been identified to be in need of resurfacing and/or other extensive maintenance in the very near future. Most of these streets are a larger cross section and more costly to resurface than the typical streets throughout the City.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Resurfacing | 2,000,000 | - | - | - | - | 2,000,000 |
| **Total** | **$2,000,000** | **-** | **-** | **-** | **-** | **$2,000,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Dedicated Transportation Reserve | 2,000,000 | - | - | - | - | 2,000,000 |
| **Total** | **$2,000,000** | **-** | **-** | **-** | **-** | **$2,000,000** |

# White Street Bridge

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Transportation Capital Projects | **Budget Unit #** | 8600 | **Total Projected Project Cost** | $750,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $100,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion |
| **650,000** | - | - | - | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

Replacement or potential repair of the bridge on White St. pending in-depth inspection and recommendation from consultant engineers. An inspection is being arranged and will be followed by a recommendation for replacement or repair along with an updated cost estimate. $750,000 is a very rough, general estimate for replacement if that does indeed end up being the best option.

**Link to Strategic Plan**

The White Street bridge is a non-NHS (National Highway System) bridge because it has a span of less than 20'. Due to this status, the bridge is not eligible or included in the agreement with NCDOT which contracts the bi-annual inspection of bridges within the city. Transportation staff have identified some deterioration of the bridge which will likely warrant that the structure be replaced.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bridge Design & Construction | 650,000 | - | - | - | - | 650,000 |
| **Total** | **$650,000** | **-** | **-** | **-** | **-** | **$650,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Dedicated Transportation Reserve | 650,000 | - | - | - | - | 650,000 |
| **Total** | **$650,000** | **-** | **-** | **-** | **-** | **$650,000** |

# Concord Farms Road Realignment

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Transportation Capital Projects | **Budget Unit #** | 8600 | **Total Projected Project Cost** | $4,000,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | - | **4,000,000** | - | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

This project realigns Concord Farms Rd. to connect with Windswept Rd. and establishes a typical 4-lane divided intersection with bike lanes, sidewalk, enhanced plantings, lighting, and signage to promote development opportunities in line with the Small Area Plan.

**Link to Strategic Plan**

The Concord Farms Rd. realignment will provide safer access to US 29 at a signalized intersection. The project will be designed as a median divided facility with sidewalk and bicycle accommodations. This corridor is currently a largely undeveloped, agricultural area in the geographic center of Concord. The project will provide better access for economic development.

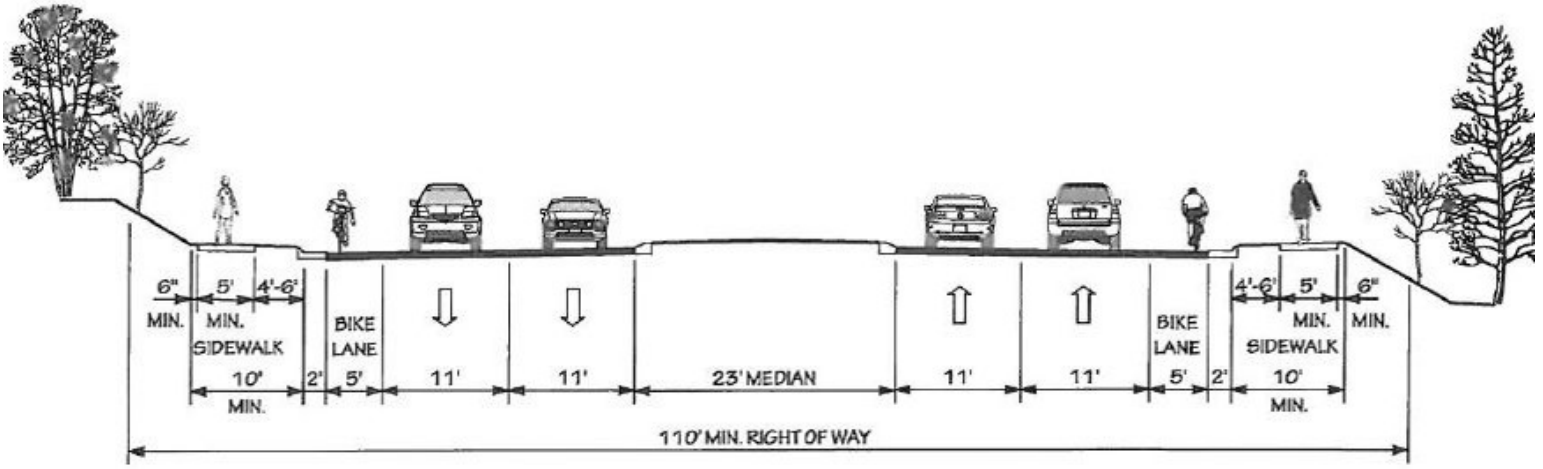
## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | - | - | 4,000,000 | - | 4,000,000 |
| **Total** | **-** | **-** | **-** | **$4,000,000** | **-** | **$4,000,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Dedicated Transportation Reserve | - | - | - | 4,000,000 | - | 4,000,000 |
| **Total** | **-** | **-** | **-** | **$4,000,000** | **-** | **$4,000,000** |

## Maps, Charts, Tables, Photos



# Weddington @ Rock Hill Church Roundabout

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Transportation Capital Projects | **Budget Unit #** | 8600 | **Total Projected Project Cost** | $3,000,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $100,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[ ] Replacement/Renovation/Expansion |
| **2,900,000** | - | - | - | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

Project consists of engineering, right-of-way acquisition, and construction of a roundabout at the intersection of Weddington Road and Rock Hill Church Road. Given the geometry of the existing intersection of Weddington Road and Rock Hill Church Road it has long been a potential candidate for a roundabout. A recent study by NCDOT has confirmed that converting the intersection to a roundabout would increase the efficiency and safety of the intersection. Staff will be applying for various grants to help fund the estimated $3,000,000 project cost. Given that estimate, the City's 20% would be approximately $600,000. If the project is confirmed as an NCDOT Spot safety project then NCDOT may provide up to $400,000 towards the local match which would bring the City's estimated responsibility to $200,000.

**Link to Strategic Plan**

NCDOT performed a study which determined that a single lane roundabout is the best option to improve the efficiency and safety of this intersection.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design & Construction | 2,900,000 | - | - | - | - | 2,900,000 |
| **Total** | **$2,900,000** | **-** | **-** | **-** | **-** | **$2,900,000** |

## Method(s) of Financing

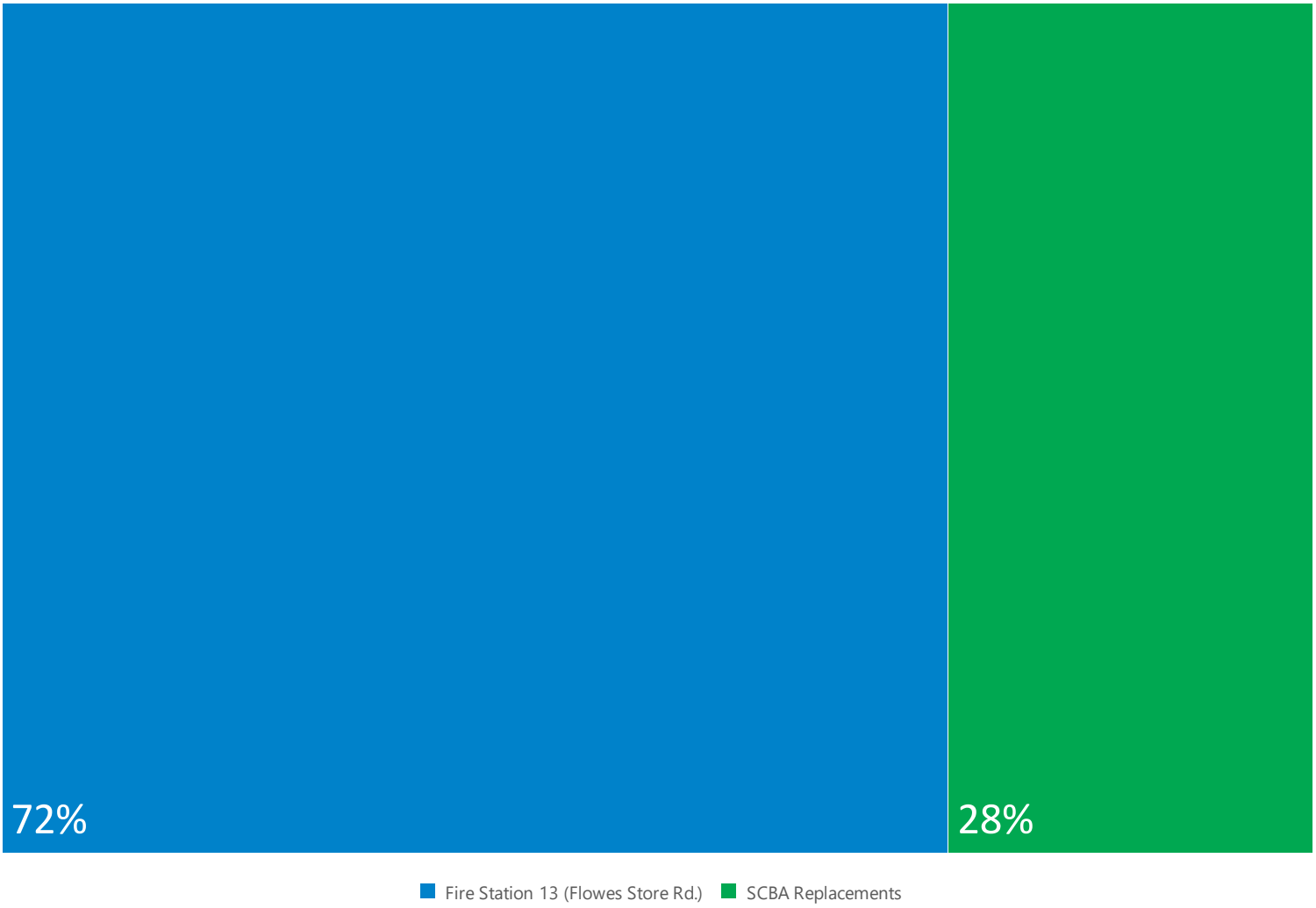
| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| NCDOT Share | 400,000 | - | - | - | - | 400,000 |
| Dedicated Transportation Reserve | 100,000 | - | - | - | - | 100,000 |
| Future Grants | 2,400,000 | - | - | - | - | 2,400,000 |
| **Total** | **$2,900,000** | **-** | **-** | **-** | **-** | **$2,900,000** |

# Fund 426: Fire Capital Projects

Fire projects are accounted for using this fund. This fund is comprised of Fire Projects budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Fire Station 13 (Flowes Store Rd.) | 7,225,000 | 306,500 | 667,992 | 1,336,676 | - |
| SCBA Replacements | 2,786,000 | - | - | - | - |
| **Total** | **$ 10,011,000** | **$ 306,500** | **$ 667,992** | **$ 1,336,676** | **$ -** |

# FY 2026 Fire Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Financing Proceeds | 7,225,000 | - | - | - | - |
| Future Projects - Reserves | 572,405 | - | - | - | - |
| Transfer from General Capital Reserve | 2,213,595 | - | - | - | - |
| Operating Revenue (for CIP) | - | 306,500 | 667,992 | 1,336,676 | - |
| **Total** | **$ 10,011,000** | **$ 306,500** | **$ 667,992** | **$ 1,336,676** | **$ -** |

# Fire Station 13 (Flowes Store Rd.)

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Public Safety Capital Projects | **Budget Unit #** | 8670 | **Total Projected Project Cost** | $7,525,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $300,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **7,225,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

As south Concord continues to grow, a new Fire station will be needed in the Flowes Store Rd. area to deliver emergency services. The Fire department worked with the Legal and Planning departments to secure property that was suitable for a new fire station in future years. The City has approved annexation in this area and there are several larger subdivisions that are outside the response capabilities of existing fire stations. To deliver emergency services and maintain the City's ISO Class 1 rating, a new fire station will need to be constructed and staffed.

**Link to Strategic Plan**

This project falls within the Strategic Goal to support public safety facility, equipment, and personnel needs to meet service demands.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Fire Station #13 | 6,735,000 | - | - | - | - | 6,735,000 |
| Fiber for CIP Projects (CIP purposes ONLY) | 490,000 | - | - | - | - | 490,000 |
| **Total** | **$7,225,000** | **-** | **-** | **-** | **-** | **$7,225,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Regular | - | - | 170,776 | 341,552 | - | 512,328 |
| Regular | - | - | 146,413 | 292,826 | - | 439,239 |
| Regular | - | - | 135,567 | 271,826 | - | 407,393 |
| Regular | - | - | 215,236 | 430,472 | - | 645,708 |
| Uniforms | - | 31,500 | - | - | - | 31,500 |
| Supplies-Safety | - | 43,000 | - | - | - | 43,000 |
| Supplies-Safety | - | 147,000 | - | - | - | 147,000 |
| Supplies-Vehicle | - | 85,000 | - | - | - | 85,000 |
| Vehicles - Capital | - | - | - | - | - | - |
| **Total** | **-** | **$306,500** | **$667,992** | **$1,336,676** | **-** | **$2,311,168** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Financing Proceeds | 7,225,000 | - | - | - | - | 7,225,000 |
| Operating Revenue (for CIP) | - | 306,500 | 667,992 | 1,336,676 | - | 2,311,168 |
| **Total** | **$7,225,000** | **$306,500** | **$667,992** | **$1,336,676** | **-** | **$9,536,168** |

## Maps, Charts, Tables, Photos

# SCBA Replacements

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Public Safety Capital Projects | **Budget Unit #** | 8670 | **Total Projected Project Cost** | $2,786,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **2,786,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

Self Contained Breathing Apparatus (SCBA), also known as air packs, are critical equipment that firefighters use when battling fires and other immediately dangerous to life and health (IDLH) environments. SCBAs have a life span and are bench tested on an annual basis. Additionally, the National Fire Protection Agency (NFPA) conducts updates to standards on roughly a five year cycle. These updates require the current SCBAs to be updated to meet the new standards for things such as alarm limits, universal fittings (for interoperability with other agencies) and other items. At the time of replacement, the current SCBAs will be roughly 15 years old and three versions of NFPA behind the standard and will be at the end of the manufacturer's life cycle. Once the SCBAs reach the manufacturer's lifespan, the SCBAs will no longer be covered under warranty and any issues with the SCBAs will not be covered. Therefore, a great expense will be incurred by the department to replace damaged equipment from normal use and repair electronic components, which can cost thousands of dollars per unit to repair. With new units, a new 10-15 year manufacturer warranty is provided which can save the department tens of thousands of dollars over the lifespan of the equipment.

**Link to Strategic Plan**

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Scba Replacement Gear | 2,786,000 | - | - | - | - | 2,786,000 |
| **Total** | **$2,786,000** | **-** | **-** | **-** | **-** | **$2,786,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from General Capital Reserve | 2,213,595 | - | - | - | - | 2,213,595 |
| Future Projects - Reserves | 572,405 | - | - | - | - | 572,405 |
| **Total** | **$2,786,000** | **-** | **-** | **-** | **-** | **$2,786,000** |

## Maps, Charts, Tables, Photos

# Fund 429: Water Capital Projects

Water projects are accounted for using this fund. It is comprised of the Water Projects budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| AMI System Replacement | 6,000,000 | - | - | - | - |
| South/West Water Capacity Improvements | - | 4,950,000 | 7,500,000 | 4,000,000 | 4,000,000 |
| Coddle Creek WTP Alum Tanks | 800,000 | - | - | - | - |
| Coddle Creek Sedimentation Basin Rehabilitation | - | 2,000,000 | - | - | - |
| **Total** | **$ 6,800,000** | **$ 6,950,000** | **$ 7,500,000** | **$ 4,000,000** | **$ 4,000,000** |

## FY 2026 Water Capital Projects

| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Future Projects - Reserves | 6,000,000 | - | - | - | - |
| Transfer from Water | 800,000 | 5,050,000 | 7,500,000 | - | - |
| Future Projects - System Development Fees | - | 1,900,000 | - | 4,000,000 | 4,000,000 |
| **Total** | **$ 6,800,000** | **$ 6,950,000** | **$ 7,500,000** | **$ 4,000,000** | **$ 4,000,000** |

# South/West Water Capacity Improvements

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8700 | **Total Projected Project Cost** | $21,350,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $900,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [ ] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **-** | **4,950,000** | **7,500,000** | **4,000,000** | **4,000,000** | |

## Project Overview

**Description & Project History**

The South/West Water Capacity Project includes a group of projects that were recommended in the Water Master Plan. This group of projects will assist with redundancy and capacity management between water treatment plants, as well as allowing a higher volume of water to be provided to Harrisburg and Midland, as needed. This group of projects includes: 1) a 5 MGD pump station in the vicinity of the intersection of Stough Road and Highway 49, 2) upsizing the current 8" water main along Stough Road (future George Liles Parkway) to a 24" water main, 3) installing a new 16" cross-country water main between Stough Road and Rocky River Road, 4) upsizing the current 12" water main along Rocky River Road to a 16" water main, and 5) extension of a 24" water main along Highway 49 from Zion Church Road to the area of Stough Road.

**Link to Strategic Plan**

To further enhance system pressure and enable greater volumes of water to be distributed throughout our system more efficiently as outlined in the completed Water Master Plan.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | 4,950,000 | 7,500,000 | 4,000,000 | 4,000,000 | 20,450,000 |
| **Total** | **-** | **$4,950,000** | **$7,500,000** | **$4,000,000** | **$4,000,000** | **$20,450,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Future Projects - System Development Fees | - | 1,900,000 | - | 4,000,000 | 4,000,000 | 9,900,000 |
| Transfer from Water | - | 3,050,000 | 7,500,000 | - | - | 10,550,000 |
| **Total** | **-** | **$4,950,000** | **$7,500,000** | **$4,000,000** | **$4,000,000** | **$20,450,000** |

## Maps, Charts, Tables, Photos

# AMI System Replacement

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8700 | **Total Projected Project Cost** | $15,885,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $9,885,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **6,000,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

This project is for installation of a new advanced metering infrastructure (AMI) system which will improve communication up-time, significantly increase data availability for operations, increase the efficiency of billing reads, and reduce the amount of manual meter reads required.

**Link to Strategic Plan**

The current AMI system's effectiveness is less than ideal, and there are a significant number of meters that need to be replaced. Once fully implemented, this new system will demonstrate innovation, as well as increase productivity and data transparency.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| AMI Project | 6,000,000 | - | - | - | - | 6,000,000 |
| **Total** | **$6,000,000** | **-** | **-** | **-** | **-** | **$6,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Future Projects - Reserves | 6,000,000 | - | - | - | - | 6,000,000 |
| **Total** | **$6,000,000** | **-** | **-** | **-** | **-** | **$6,000,000** |

## Maps, Charts, Tables, Photos

# Coddle Creek WTP Alum Tanks

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8700 | **Total Projected Project Cost** | $800,000 |
| **Strategic Plan Goal** | Core City Services | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **800,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

Due to increasing water demand, additional aluminum tanks need to be installed at the Coddle Creek Water Treatment Plant to have the appropriate volume of storage for compliance with State regulations.

**Link to Strategic Plan**

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | 800,000 | - | - | - | - | 800,000 |
| **Total** | **$800,000** | **-** | **-** | **-** | **-** | **$800,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Water | 800,000 | - | - | - | - | 800,000 |
| **Total** | **$800,000** | **-** | **-** | **-** | **-** | **$800,000** |

## Maps, Charts, Tables, Photos

# Poplar Tent Road Widening - East of I-85 to George Liles Boulevard

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8700 | **Total Projected Project Cost** | $200,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $200,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | - | |

## Project Overview

**Description & Project History**

This project consists of providing water infrastructure replacements and/or relocations as necessary due to the widening of Poplar Tent Road from east of I-85 to George Liles Boulevard as described in the proposed NCDOT project (TIP No. U-3415).

**Link to Strategic Plan**

These water infrastructure replacements and/or relocations will further enhance the overall hydraulics of the water system and provide continued service to existing water customers.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Poplar Tent - I85 to George Liles | - | - | - | - | - | - |
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Water | - | - | - | - | - | - |
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |

## Maps, Charts, Tables, Photos

# Coddle Creek Sedimentation Basin Rehabilitation

Priority # 5

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 8700 | **Total Projected Project Cost** | $2,000,000 |
| **Strategic Plan Goal** | Core City Services | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **2,000,000** | - | - | - | |

## Project Overview

**Description & Project History**

Sedimentation basin walls are spalling and some seams are leaking when basins are drained for cleaning. During FY 25, a consultant was contracted to make infrastructure recommendations to further detail what is needed to extend the basin walls useful life.

**Link to Strategic Plan**

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | 2,000,000 | - | - | - | 2,000,000 |
| **Total** | **-** | **$2,000,000** | **-** | **-** | **-** | **$2,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Water | - | 2,000,000 | - | - | - | 2,000,000 |
| **Total** | **-** | **$2,000,000** | **-** | **-** | **-** | **$2,000,000** |

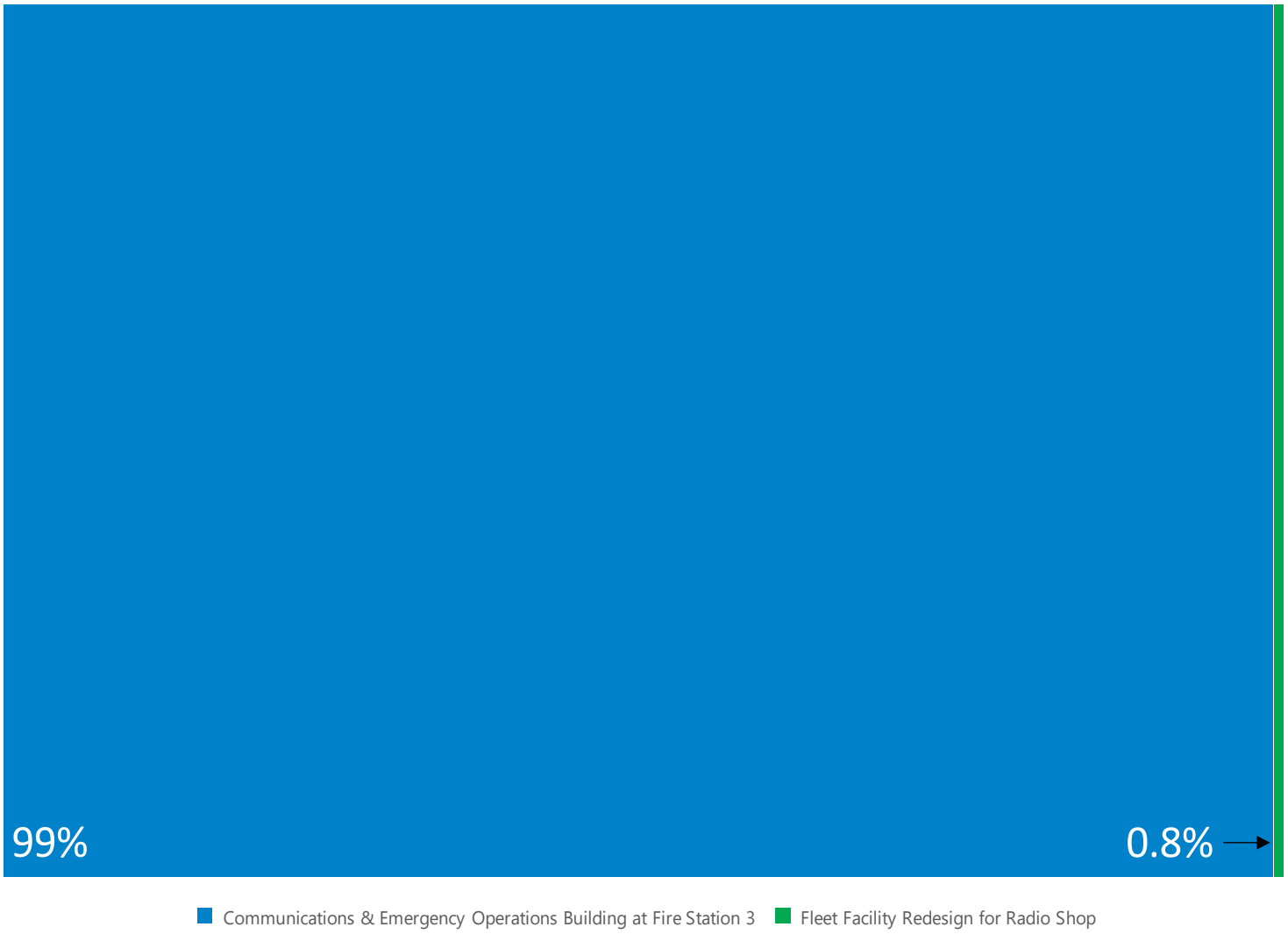
## Maps, Charts, Tables, Photos

# Fund 430: General Capital Projects

General Fund Capital Projects that are not Parks & Recreation or Fire projects are accounted for using this fund. This fund is comprised of the General Projects and the Brown Operations Complex Projects budget units.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Communications & Emergency Operations Building at Fire Station 3 | 6,197,948 | 216,628 | - | - | - |
| Fleet Facility Redesign for Radio Shop | 50,000 | 350,000 | - | - | 390,000 |
| DBR M12 Radio Multicarrier Site Hardware | - | - | - | - | 2,120,424 |
| Virtualized Prime Site - Cabarrus System | - | - | - | - | 341,166 |
| **Total** | **$ 6,247,948** | **$ 566,628** | **$ -** | **$ -** | **$ 2,851,590** |

# FY 2026 General Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Financing Proceeds | 6,197,948 | - | - | - | - |
| Transfer from General Fund | 50,000 | 350,000 | - | - | 2,851,590 |
| Operating Revenue (for CIP) | - | 216,628 | - | - | - |
| **Total** | **$ 6,247,948** | **$ 566,628** | **$ -** | **$ -** | **$ 2,851,590** |

# Communications & Emergency Operations Building at Fire Station 3

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Communications | **Budget Unit #** | 8804 | **Total Projected Project Cost** | $8,342,948 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $2,145,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [X] New |
| | | | | | [ ] Replacement/Renovation/Expansion |
| **6,197,948** | - | - | - | - | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

Construction of a new facility behind Fire Station #3 to accommodate a larger Emergency Communications Center, full-time Emergency Operations Center/training room, administrative staff, and meeting space. Projected size of the new facility is approximately 8,900 square feet. Both the ECC and EOC will share resources and benefit from a hardened facility with redundant critical infrastructure. The additional office space will allow Communications to add additional administrative staff to include a new Communications Deputy Director. This project will be financed.

Fire Station #3 has reached capacity and has overgrown the usable space. The Communications Center has not gained any additional square footage since being established in 1996 and current administrative staffing levels do not meet current demands. This project will provide Communications with much needed space for an expanded Communications Center, additional offices, storage and training areas along with establishing a full-time Emergency Operations Center to be utilized for special events, large-scale incidents and disasters.

**Link to Strategic Plan**

This project is linked to Goal 3 - Promote a Safe and Connected City by enhancing community safety through collaboration and technology.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Dispatch Radio Consoles x8 | 842,948 | - | - | - | - | 842,948 |
| Design & Construction & FFE | 5,355,000 | - | - | - | - | 5,355,000 |
| **Total** | **$6,197,948** | **-** | **-** | **-** | **-** | **$6,197,948** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Communications Deputy Director (New) | - | 131,460 | - | - | - | 131,460 |
| Computer, Telephone, Radio & Supplies Deputy Director | - | 12,000 | - | - | - | 12,000 |
| Estimated annual utilitiy expenses $20,000 | - | 20,000 | - | - | - | 20,000 |
| Deputy Director Vehicle | - | 53,168 | - | - | - | 53,168 |
| **Total** | **-** | **$216,628** | **-** | **-** | **-** | **$216,628** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Financing Proceeds | 6,197,948 | - | - | - | - | 6,197,948 |
| Operating Revenue (for CIP) | - | 216,628 | - | - | - | 216,628 |
| **Total** | **$6,197,948** | **$216,628** | **-** | **-** | **-** | **$6,414,576** |

# Fleet Facility Redesign for Radio Shop

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Communications | **Budget Unit #** | 8804 | **Total Projected Project Cost** | $790,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [ ] New |
| **50,000** | **350,000** | **-** | **-** | **390,000** | [X] Replacement/Renovation/Expansion |
| | | | | | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

The construction of a new fleet facility is scheduled to be completed early 2026, at which time the current fleet facility will undergo renovations in preparation for the Radio Shop/Fiber Management relocation. The renovations will include updating and reconfiguring the current administration area to create four individual offices, adding cubicles for Radio Shop Technicians, a reconfiguration of the break room, updating cooling options in the bays, and renovating one of men's restrooms. Design should be able to begin in late FY26 with downstairs renovations beginning early FY27. As staffing demands increase for both the Radio Shop and Fiber Management departments, additional offices can be added in a second phase renovation of the upstairs mezzanine. Proposed second phase renovations for FY30 to add a man lift, offices, a conference room, and upstairs HVAC.

Radio Shop is currently operating out of a single, one-sided bay for vehicle builds. The bay will hold two smaller SUV or pick-up type vehicles, or a single large vehicle, such as bucket truck, fire truck or large service truck. After transitioning services to the new facility, staff will have two drive through bays along with several one-sided bays. Renovation will include creating a tech room, storage rooms, and individual offices/cubicle space for Communications staff to include Communications Shop Manager, Network Manager, Administrative Assistant, and Communications/Network Technicians. Fiber Network supplies will be moved from the warehouse at the Brown Operations Center to the new location to free up warehouse space and to allow for better inventory distribution and control.

**Link to Strategic Plan**

Goal 4 - Innovative & Sustainable Infrastructure

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bldgs & Imprv - Capital | 50,000 | 350,000 | - | - | 390,000 | 790,000 |
| **Total** | **$50,000** | **$350,000** | **-** | **-** | **$390,000** | **$790,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from General Fund | 50,000 | 350,000 | - | - | 390,000 | 790,000 |
| **Total** | **$50,000** | **$350,000** | **-** | **-** | **$390,000** | **$790,000** |

## Maps, Charts, Tables, Photos

# DBR M12 Radio Multicarrier Site Hardware

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Communications | **Budget Unit #** | 4330 | **Total Projected Project Cost** | $2,120,424 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | **2,120,424** | |

## Project Overview

**Description & Project History**

Current Cabarrus Radio System simulcast site hardware will be end of support in 2032. The project will be in conjunction with Cabarrus County and the City of Kannapolis to replace current site hardware with DBR M12 hardware at 6 tower sites within the Cabarrus County radio network. The project cost will be shared between Cabarrus County (40%), the City of Kannapolis (20%) and the City of Concord (40%).

**Link to Strategic Plan**

This project is linked to Goal 3 - Promote a Safe and Connected City by enhancing community safety through collaboration and technology.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | - | - | - | 2,120,424 | 2,120,424 |
| **Total** | **-** | **-** | **-** | **-** | **$2,120,424** | **$2,120,424** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from General Fund | - | - | - | - | 2,120,424 | 2,120,424 |
| **Total** | **-** | **-** | **-** | **-** | **$2,120,424** | **$2,120,424** |

## Maps, Charts, Tables, Photos

# Virtualized Prime Site - Cabarrus System

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Communications | **Budget Unit #** | 4330 | **Total Projected Project Cost** | $341,166 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | - | **341,166** | |

## Project Overview

**Description & Project History**

The Cabarrus Radio System's current Prime Site Controllers are scheduled for end of support in 2032. As part of Motorola's scheduled radio system upgrade which is anticipated to be completed in FY 2030, the Cabarrus Radio System will have to be transitioned to a virtualized prime. If the timing of the system upgrade changes, the timing for this request could also change. The cost of the project will be shared with Cabarrus County (40%), the City of Kannapolis (20%) and the City of Concord (40%).

**Link to Strategic Plan**

This project is linked to Goal 3 - Promote a Safe and Connected City by enhancing community safety through collaboration and technology.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | - | - | - | 341,166 | 341,166 |
| **Total** | **-** | **-** | **-** | **-** | **$341,166** | **$341,166** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from General Fund | - | - | - | - | 341,166 | 341,166 |
| **Total** | **-** | **-** | **-** | **-** | **$341,166** | **$341,166** |

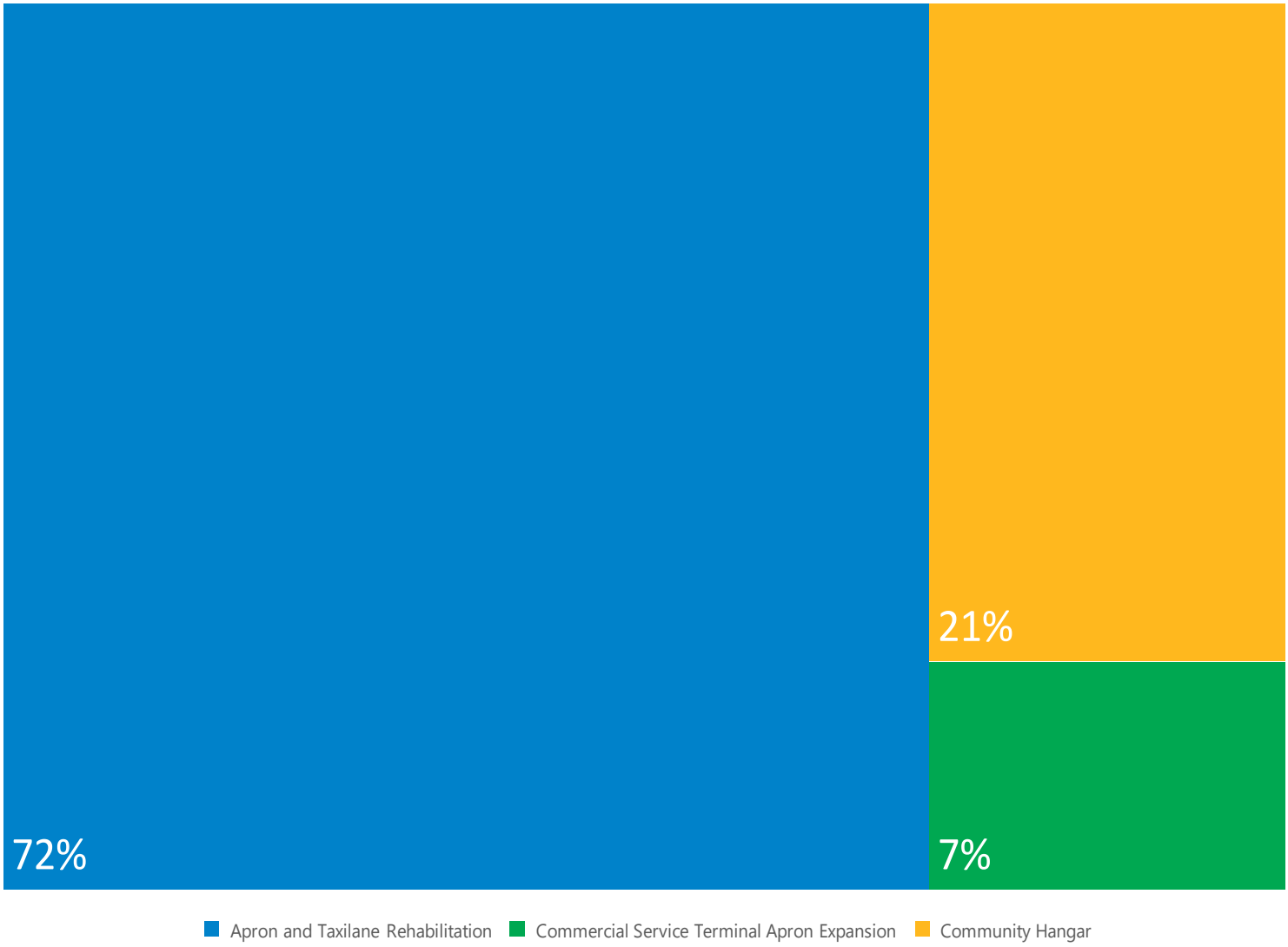
## Maps, Charts, Tables, Photos

# Fund 451: Aviation Capital Projects

Aviation projects are accounted for using this fund. It is comprised of the Airport Projects budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Runway Widening and Overlay (Construction) | - | 14,691,500 | 14,691,500 | - | - |
| Apron and Taxilane Rehabilitation | 4,884,980 | - | - | - | - |
| Commercial Service Terminal Apron Expansion | 484,395 | - | 5,889,678 | 5,889,678 | - |
| Airport Emergency Operations/Security Center | - | 483,725 | 483,725 | - | - |
| EMAS System for Runway 2 Over-Run Area | - | 938,676 | 14,389,386 | - | - |
| Commercial Terminal Expansion | - | - | - | 33,375,000 | - |
| Commercial Passenger Terminal Parking Phase 2 | - | 1,200,000 | - | 6,000,000 | 6,000,000 |
| Commercial Service Terminal Access Road | - | - | 600,000 | 3,400,000 | 11,600,000 |
| Rental Car Facility | - | - | 100,000 | 500,000 | 500,000 |
| Parking Lot Land Acquisition | - | - | 300,000 | 2,000,000 | - |
| Community Hangar | 1,400,000 | 12,360,000 | - | - | - |
| **Total** | **$ 6,769,375** | **$ 29,673,901** | **$ 36,454,289** | **$ 51,164,678** | **$ 18,100,000** |

# FY 2026 Aviation Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Financing Proceeds | - | 9,460,000 | - | 3,337,500 | - |
| Future Grants | 6,723,640 | 18,211,967 | 33,196,546 | 40,713,828 | 11,600,000 |
| Transfer from Aviation | 45,735 | 2,001,934 | 3,257,743 | 7,113,350 | 6,500,000 |
| **Total** | **$ 6,769,375** | **$ 29,673,901** | **$ 36,454,289** | **$ 51,164,678** | **$ 18,100,000** |

# Apron and Taxilane Rehabilitation

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $5,202,811 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $317,831 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **4,884,980** | - | - | - | - | |

## Project Overview

**Description & Project History**

Rehabilitate the apron where the tiedowns are located along with the ramp in front of the Hendrick Motorsports hangar. Additionally, this project would rehabilitate the ramp on the very south end in front of the corporate hangars. With the recent completion of the hangar taxilane rehabilitation project, all other non-movement surface areas (ramp areas) have been rehabilitated in the last few years. This pavement is the last section that needs rehabilitation.

**Link to Strategic Plan**

When the ramp rehabilitation and strengthening project was completed a few years ago, it did not include the tiedowns and the ramp on the south end of the airport. Thus, these areas are older and in need of rehabilitation.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | 4,884,980 | - | - | - | - | 4,884,980 |
| **Total** | **$4,884,980** | **-** | **-** | **-** | **-** | **$4,884,980** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | 45,735 | - | - | - | - | 45,735 |
| Future Grants | 4,839,245 | - | - | - | - | 4,839,245 |
| **Total** | **$4,884,980** | **-** | **-** | **-** | **-** | **$4,884,980** |

# Runway Widening and Overlay (Construction)

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $30,270,672 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $887,672 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **14,691,500** | **14,691,500** | - | - | |

## Project Overview

**Description & Project History**

This project is to accommodate commercial traffic by expanding the existing runway from 100 feet to 150 feet wide. FAA guidance advises a runway width of 150 feet for the type of aircraft operating out of Concord-Padgett Regional Airport. The project is currently in the design phase.

**Link to Strategic Plan**

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design & Construction | - | 14,691,500 | 14,691,500 | - | - | 29,383,000 |
| **Total** | **-** | **$14,691,500** | **$14,691,500** | **-** | **-** | **$29,383,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | 755,000 | 758,521 | - | - | 1,513,521 |
| Future Grants | - | 13,936,500 | 13,932,979 | - | - | 27,869,479 |
| **Total** | **-** | **$14,691,500** | **$14,691,500** | **-** | **-** | **$29,383,000** |

# Commercial Service Terminal Apron Expansion

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $12,751,396 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $487,645 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **484,395** | **-** | **5,889,678** | **5,889,678** | **-** | |

## Project Overview

**Description & Project History**

This project would complete the South Development Area build out by filling in the remaining unused area and constructing an aircraft apron that would connect the South Development Area Phase I Apron to the existing south ramp of the main terminal ramp at Concord-Padgett Regional Airport.

**Link to Strategic Plan**

This project would help with the expansion of scheduled airline and large aircraft charter operations by expanding the designated ramp area available for these activities. An environmental assessment (EA) was completed as the first step in this phase in 2021.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | - | 5,889,678 | 5,889,678 | - | 11,779,356 |
| Design | 484,395 | - | - | - | - | 484,395 |
| **Total** | **$484,395** | **-** | **$5,889,678** | **$5,889,678** | **-** | **$12,263,751** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | - | 613,350 | 613,350 | - | 1,226,700 |
| Future Grants | 484,395 | - | 5,276,328 | 5,276,328 | - | 11,037,051 |
| **Total** | **$484,395** | **-** | **$5,889,678** | **$5,889,678** | **-** | **$12,263,751** |

# Airport Emergency Operations/Security Center

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $1,003,950 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $36,500 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **483,725** | **483,725** | - | - | |

## Project Overview

**Description & Project History**

This project will renovate the current Fire Station #6 after the new station is built so that it can house an Airport Emergency Operations/Security Center with space for offices. The current space for the Emergency Operations/Security Center and badging office has been expanded already, but the need for more space will continue to grow as operations continue to increase at the airport.

**Link to Strategic Plan**

The current Fire Station #6 is being relocated to a new building, which will leave the current space empty. We would like to use this space to house an airport operations/security center. A centralized operations/security center would allow staff to better monitor airport activities and enhance security.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Renovation Costs for Airport Fire Station & Security Center | - | 483,725 | 483,725 | - | - | 967,450 |
| **Total** | **-** | **$483,725** | **$483,725** | **-** | **-** | **$967,450** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Future Grants | - | 483,725 | 483,725 | - | - | 967,450 |
| **Total** | **-** | **$483,725** | **$483,725** | **-** | **-** | **$967,450** |

# EMAS System for Runway 2 Over-Run Area

Priority # 5

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $15,328,062 |
| **Strategic Plan Goal** | Safe & Connected City | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **938,676** | **14,389,386** | - | - | |

## Project Overview

**Description & Project History**

Engineered Materials Arresting Systems or EMAS is recent technology of crushable material placed at the end of a runway that is designed to absorb the forward momentum of an aircraft that overshoots the runway. Runway 20 does not meet the current FAA standard for Runway Safety Area and the EMAS would meet the requirement. With larger aircraft now using the airport, the FAA is mandating an increased runway safety area. The FAA would fund the project at 90% funding level as a safety priority project. The design for the runway widening project is currently ongoing and consideration for doing this project during the runway widening project is being evaluated.

**Link to Strategic Plan**

Safety and economic development are the primary goals from FAA for this project. Runway 20 at the airport currently only has 600 feet of safety area beyond the runway pavement end and the FAA requires 1,000 feet. An EMAS is an efficient way of providing 1,000 feet of overrun area without actually having the entire area available. Having the EMAS would give the airport additional runway length for takeoffs to the south.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction - Building/Utility | - | - | 14,389,386 | - | - | 14,389,386 |
| Study Cost | - | 938,676 | - | - | - | 938,676 |
| **Total** | **-** | **$938,676** | **$14,389,386** | **-** | **-** | **$15,328,062** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | 46,934 | 1,485,872 | - | - | 1,532,806 |
| Future Grants | - | 891,742 | 12,903,514 | - | - | 13,795,256 |
| **Total** | **-** | **$938,676** | **$14,389,386** | **-** | **-** | **$15,328,062** |

# Community Hangar

Priority # 6

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $13,760,000 |
| **Strategic Plan Goal** | Economic Opportunities | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **1,400,000** | **12,360,000** | **-** | **-** | **-** | |

## Project Overview

**Description & Project History**

This project is to build a new community hangar around 35,000 square feet in size.

**Link to Strategic Plan**

One of the City goals is to increase the number of based aircraft and this would allow more aircraft to come to the airport. More aircraft would also increase the tax base revenue. Additionally, there is a lengthy wait list for hangar space at the airport, in addition to a few different companies that are interested in more hangar and office space.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | 12,000,000 | - | - | - | 12,000,000 |
| Construction Administration | - | 360,000 | - | - | - | 360,000 |
| Hangar Design | 1,400,000 | - | - | - | - | 1,400,000 |
| **Total** | **$1,400,000** | **$12,360,000** | **-** | **-** | **-** | **$13,760,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Financing Proceeds | - | 9,460,000 | - | - | - | 9,460,000 |
| Future Grants | 1,400,000 | 2,900,000 | - | - | - | 4,300,000 |
| **Total** | **$1,400,000** | **$12,360,000** | **-** | **-** | **-** | **$13,760,000** |

# Rental Car Facility

Priority # 7

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $1,100,000 |
| **Strategic Plan Goal** | Economic Opportunities | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | **100,000** | **500,000** | **500,000** | |

## Project Overview

**Description & Project History**

This rental car facility would be used by the onsite car rental companies for their use for rental operations, including storing and cleaning cars. Since the Commercial Services terminal was opened, the airport started collecting rental car facility fees to be used towards the addition of a rental car facility for their operations. The current rental lot is exceeding the capacity it was built for. Both rental car tenants struggle with moving vehicles around to accommodate passengers. A larger area for them to operate in would help them better organize their operation and continue their growth.

**Link to Strategic Plan**

This project is linked to Goal 2 - Create Economic Opportunities for Individuals and Businesses.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | - | - | 500,000 | 500,000 | 1,000,000 |
| Preliminary Design | - | - | 100,000 | - | - | 100,000 |
| **Total** | **-** | **-** | **$100,000** | **$500,000** | **$500,000** | **$1,100,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | - | 100,000 | 500,000 | 500,000 | 1,100,000 |
| **Total** | **-** | **-** | **$100,000** | **$500,000** | **$500,000** | **$1,100,000** |

# Commercial Terminal Expansion

Priority # 8

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $33,398,564 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | | **Amount Appropriated To Date** | $23,564 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | - | **33,375,000** | - | |

## Project Overview

**Description & Project History**

This project involves expanding the passenger processing and baggage screening building (Commercial Service Terminal) in the airport's South Development Area (SDA). The facility will be large enough to handle passengers for four large aircraft and is anticipated to be constructed in conjunction with other South Development Area projects.

**Link to Strategic Plan**

This project has been added to the Airport Layout Plan and will meet the Aviation Department's goals for customer service, safety, and revenue generation. An environmental assessment (EA) was completed as the first step in this phase in 2020.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design & Construction | - | - | - | 33,375,000 | - | 33,375,000 |
| **Total** | **-** | **-** | **-** | **$33,375,000** | **-** | **$33,375,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | **-** | **-** | **-** | **-** | **-** | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | - | - | 3,337,500 | - | 3,337,500 |
| Future Grants | - | - | - | 30,037,500 | - | 30,037,500 |
| **Total** | **-** | **-** | **-** | **$33,375,000** | **-** | **$33,375,000** |

# Commercial Passenger Terminal Parking Phase 2

Priority # 9

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $13,200,000 |
| **Strategic Plan Goal** | Core City Service | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **-** | **1,200,000** | **-** | **6,000,000** | **6,000,000** | |

## Project Overview

**Description & Project History**

This project adds additional parking for the increase in flights and demand for parking. This project would be in conjunction with Phase 2 of the Commercial Terminal.

**Link to Strategic Plan**

This project has been added to the Airport Layout Plan and will meet the Aviation Department's goal for customer service, safety, and revenue generation goals.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | - | - | 6,000,000 | 6,000,000 | 12,000,000 |
| Preliminary Design | - | 1,200,000 | - | - | - | 1,200,000 |
| **Total** | **-** | **$1,200,000** | **-** | **$6,000,000** | **$6,000,000** | **$13,200,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | 1,200,000 | - | 6,000,000 | 6,000,000 | 13,200,000 |
| **Total** | **-** | **$1,200,000** | **-** | **$6,000,000** | **$6,000,000** | **$13,200,000** |

# Commercial Service Terminal Access Road

Priority # 10

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $15,600,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | **600,000** | **3,400,000** | **11,600,000** | [ ] Land/ROW Required |

## Project Overview

**Description & Project History**

This project consists of constructing a connecting road between Aviation Blvd. and Zephyr Pl. Adding a direct connection from Aviation Blvd. to Zephyr Pl. will help traffic flow going to the commercial service terminal from clogging up on Roush Pl., where there are other businesses that receive delivery trucks several times during the day. This road will be near the overflow lot and will provide easier access to that lot in the event of overflow parking operations, which usually occur in the summer months and holiday travels.

**Link to Strategic Plan**

This project is linked to Goal 3 - Promote a Safe and Connected City

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Construction | - | - | - | 3,400,000 | 11,600,000 | 15,000,000 |
| Preliminary Design | - | - | 600,000 | - | - | 600,000 |
| **Total** | **-** | **-** | **$600,000** | **$3,400,000** | **$11,600,000** | **$15,600,000** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Future Grants | - | - | 600,000 | 3,400,000 | 11,600,000 | 15,600,000 |
| **Total** | **-** | **-** | **$600,000** | **$3,400,000** | **$11,600,000** | **$15,600,000** |

# Parking Lot Land Acquisition

Priority # 11

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Aviation Capital Projects | | **Budget Unit #** | 6300 | **Total Projected Project Cost** | $2,300,000 |
| **Strategic Plan Goal** | Economic Opportunities | | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion |
| - | - | **300,000** | **2,000,000** | - | [X] Land/ROW Required |

## Project Overview

**Description & Project History**

This land acquisition would involve acquiring the land north of the North parking lot on Aviation Blvd. The land is east of the Amazon facility and north and west of current airport property. With the expansion of commercial airline services at the commercial terminal, parking is being forecasted to exceed the current parking deck. That parking will be using the overflow lot (the south lot on Aviation Blvd.). However, the rental car lot and the employee lot are starting to exceed capacity and the north lot on Aviation Blvd. will be a potential overflow for rental and/or employee parking. This lot is much smaller than the overflow lot to the south and could be expanded if the property to the north becomes airport property.

**Link to Strategic Plan**

Acquiring this land will give the airport the ability to expand the north lot on Aviation Blvd. This lot could potentially be used as an overflow lot for rental car operations, thereby increasing the economic impact of both the rental car operations and the airport.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Appraisal and Environmental | - | - | 300,000 | - | - | 300,000 |
| Land Acquisition | - | - | - | 2,000,000 | - | 2,000,000 |
| **Total** | **-** | **-** | **$300,000** | **$2,000,000** | **-** | **$2,300,000** |

## Method(s) of Financing

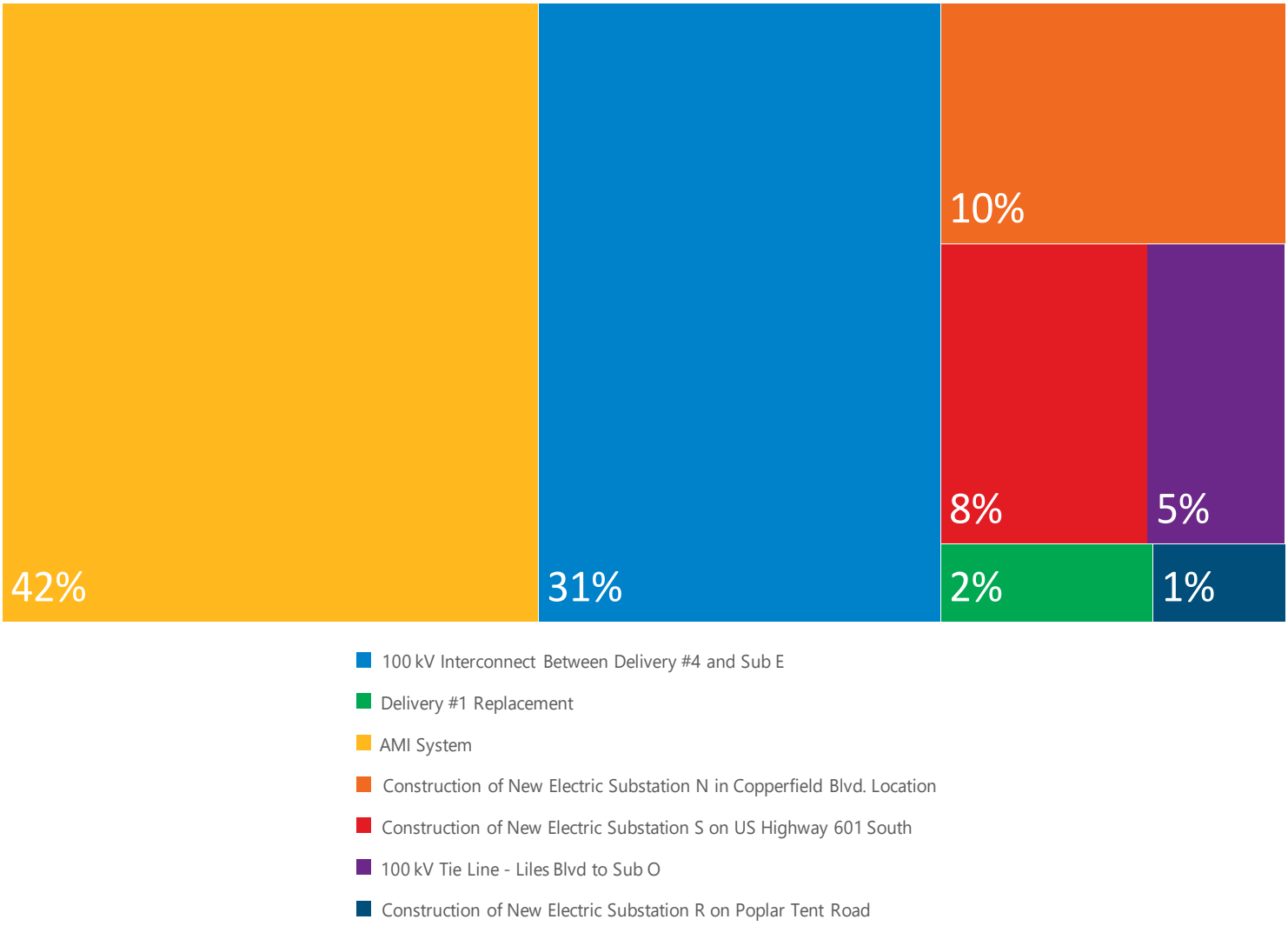
| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Aviation | - | - | 300,000 | - | - | 300,000 |
| Future Grants | - | - | - | 2,000,000 | - | 2,000,000 |
| **Total** | **-** | **-** | **$300,000** | **$2,000,000** | **-** | **$2,300,000** |

# Fund 473: Electric Capital Projects

Electric projects are accounted for using this fund. It is comprised of the Electric Projects budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| 100 kV Interconnect Between Delivery #4 and Sub E | 6,000,000 | - | - | - | - |
| Delivery #1 Replacement | 400,000 | - | - | - | - |
| AMI System | 8,000,000 | 4,000,000 | - | - | - |
| Construction of New Electric Substation N in Copperfield Blvd. Location | 2,000,000 | 1,500,000 | - | - | - |
| Construction of New Electric Substation S on US Highway 601 South | 1,500,000 | 6,750,000 | 2,000,000 | - | - |
| 100 kV Tie Line - Liles Blvd to Sub O | 1,000,000 | 1,000,000 | 5,600,000 | - | - |
| Construction of New Electric Substation R on Poplar Tent Road | 250,000 | - | 4,750,000 | 2,000,000 | - |
| Construction of New Electric Substation U near Cabarrus Arena | - | - | - | 1,500,000 | 8,500,000 |
| Construction of New Secondary Control Center | - | - | 2,000,000 | - | - |
| **Total** | **$ 19,150,000** | **$ 13,250,000** | **$ 14,350,000** | **$ 3,500,000** | **$ 8,500,000** |

## FY 2026 Electric Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Transfer from Utility Capital Reserve | 6,000,000 | - | - | - | - |
| Transfer from Electric | 13,150,000 | 13,250,000 | 14,350,000 | 3,500,000 | 8,500,000 |
| **Total** | **$ 19,150,000** | **$ 13,250,000** | **$ 14,350,000** | **$ 3,500,000** | **$ 8,500,000** |

# 100 kV Interconnect Between Delivery #4 and Sub E

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $8,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $2,500,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1 FY 2025-26 | Year 2 FY 2026-27 | Year 3 FY 2027-28 | Year 4 FY 2028-29 | Year 5 FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **6,000,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

This project provides an interconnection between Delivery #4 and Substation E on Rock Hill Church Road. This tie line will provide an alternative route of electric power to substations E, J, and K. The total project distance is 2.5 miles.

**Link to Strategic Plan**

This project will utilize the new Delivery #4 to improve reliability and tying capacity on the 100kV transmission system.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Delivery #4 and Sub E Interconnect | 6,000,000 | - | - | - | - | 6,000,000 |
| **Total** | **$6,000,000** | **-** | **-** | **-** | **-** | **$6,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Utility Capital Reserve | 6,000,000 | - | - | - | - | 6,000,000 |
| **Total** | **$6,000,000** | **-** | **-** | **-** | **-** | **$6,000,000** |

## Maps, Charts, Tables, Photos

# Delivery #1 Replacement

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $1,400,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $1,000,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **400,000** | - | - | - | - | |

## Project Overview

**Description & Project History**

This project will update the connection point between Duke Energy and the City of Concord at Delivery #1 with new protective, monitoring and metering equipment, strengthening Concord's electric infrastructure..

**Link to Strategic Plan**

This project will replace an existing station that was built 45 years ago and has reached its end of expected life. This new station will provide greater reliability as well as additional loading capabilities.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Delivery 1 | 400,000 | - | - | - | - | 400,000 |
| **Total** | **$400,000** | **-** | **-** | **-** | **-** | **$400,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 400,000 | - | - | - | - | 400,000 |
| **Total** | **$400,000** | **-** | **-** | **-** | **-** | **$400,000** |

## Maps, Charts, Tables, Photos

# AMI System

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $12,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $500,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **8,000,000** | **4,000,000** | **-** | **-** | **-** | |

## Project Overview

**Description & Project History**

This project is for installation of a new Smartgrid metering infrastructure which will improve meter communication methods, increase the amount of data collected, and improve billing efficiency.

**Link to Strategic Plan**

The current Smartgrid system is nearing end of life and needs replacement. Replacement with meters that have better communication and provide the ability to record more data will deliver a more efficient AMI (Advanced Metering Infrastructure) system. More granular meter data is needed for future rate updates including PEV rates.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| AMI Project | 8,000,000 | 4,000,000 | - | - | - | 12,000,000 |
| **Total** | **$8,000,000** | **$4,000,000** | **-** | **-** | **-** | **$12,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 8,000,000 | 4,000,000 | - | - | - | 12,000,000 |
| **Total** | **$8,000,000** | **$4,000,000** | **-** | **-** | **-** | **$12,000,000** |

## Maps, Charts, Tables, Photos

# Construction of New Electric Substation N in Copperfield Blvd. Location

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $10,046,500 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $6,546,500 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **2,000,000** | **1,500,000** | **-** | **-** | **-** | |

## Project Overview

**Description & Project History**

This project will provide an additional 100kV/12.4kV distribution substation to handle growing capacity needs in the City's Northeast service area and enhance the integrity of the current and future electric service to our customers.

**Link to Strategic Plan**

This is a component in a ten year plan to update and improve our electric infrastructure. The Northeastern portion of the City's service area is now growing at an accelerated pace and a new substation is needed to meet the demand expected. Delaying this project will limit the City's ability to serve new customers.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Copperfield Blvd Sub N | 2,000,000 | 1,500,000 | - | - | - | 3,500,000 |
| **Total** | **$2,000,000** | **$1,500,000** | **-** | **-** | **-** | **$3,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 2,000,000 | 1,500,000 | - | - | - | 3,500,000 |
| **Total** | **$2,000,000** | **$1,500,000** | **-** | **-** | **-** | **$3,500,000** |

## Maps, Charts, Tables, Photos

# Construction of New Electric Substation S on US Highway 601 South

Priority # 5

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $11,485,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $1,235,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **1,500,000** | **6,750,000** | **2,000,000** | **-** | **-** | |

## Project Overview

**Description & Project History**

This project will provide an additional 44kV/12.4kV distribution substation to handle growing capacity needs in the City's Southern service area and enhance the integrity of the current and future electric service to our customers.

**Link to Strategic Plan**

This project is required to address growth in the Southern section of the City's electric service area. Development in the Southern service area is pushing the capacity of existing Substation D. The new substation will relieve the loading on Sub D and address the future load growth expected in the area. It will eliminate voltage issues in the area and will also provide additional reliability on the system as it will provide tying capability with three existing substations.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| US601 S Sub S | 1,500,000 | 6,725,000 | 2,000,000 | - | - | 10,225,000 |
| Fiber for CIP Projects (CIP purposes ONLY) | - | 25,000 | - | - | - | 25,000 |
| **Total** | **$1,500,000** | **$6,750,000** | **$2,000,000** | **-** | **-** | **$10,250,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 1,500,000 | 6,750,000 | 2,000,000 | - | - | 10,250,000 |
| **Total** | **$1,500,000** | **$6,750,000** | **$2,000,000** | **-** | **-** | **$10,250,000** |

## Maps, Charts, Tables, Photos

# 100 kV Tie Line - Liles Blvd to Sub O

Priority # 6

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $7,800,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $200,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **1,000,000** | **1,000,000** | **5,600,000** | **-** | **-** | |

## Project Overview

**Description & Project History**

This project will close a loop feed from Sub O to the 100kV line at the intersection of George Liles and Poplar Tent Road. Total project distance is 2.5 miles. The tie line will provide an alternate route of electric power to all substations on the western side of the City's service area.

**Link to Strategic Plan**

This tie line will provide an alternate route for the power supply to substations on the western side of the City's electric service area during major power outages and/or system maintenance. Without the tie line, substations on Weddington Rd., in the International Business Park, Ivy Cline Rd., and Rock Hill Church Rd. are served via one radial feed transmission circuit with no alternate power sources.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| 100kV Tie Lines Liles Blvd Sub O | 1,000,000 | 1,000,000 | 5,600,000 | - | - | 7,600,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$5,600,000** | **-** | **-** | **$7,600,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 1,000,000 | 1,000,000 | 5,600,000 | - | - | 7,600,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$5,600,000** | **-** | **-** | **$7,600,000** |

## Maps, Charts, Tables, Photos

# Construction of New Electric Substation R on Poplar Tent Road

Priority # 7

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $8,000,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $1,000,000 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **250,000** | **-** | **4,750,000** | **2,000,000** | **-** | |

## Project Overview

**Description & Project History**

This project will provide an additional 100kV/12.4kV distribution substation to handle growing capacity needs in the City's western service area and enhance the integrity of current and future electric service for our customers.

**Link to Strategic Plan**

The western portion of the City's service area is growing at an accelerated rate and a new substation is needed to meet the expected demand. Delaying this project will limit the City's ability to serve new customers in this area.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Poplar Tent Sub R | 250,000 | - | 4,750,000 | 1,975,000 | - | 6,975,000 |
| Fiber for CIP Projects (CIP purposes ONLY) | - | - | - | 25,000 | - | 25,000 |
| **Total** | **$250,000** | **-** | **$4,750,000** | **$2,000,000** | **-** | **$7,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | 250,000 | - | 4,750,000 | 2,000,000 | - | 7,000,000 |
| **Total** | **$250,000** | **-** | **$4,750,000** | **$2,000,000** | **-** | **$7,000,000** |

## Maps, Charts, Tables, Photos

# Construction of New Electric Substation U near Cabarrus Arena

Priority # 8

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $10,000,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | - | - | **1,500,000** | **8,500,000** | |

## Project Overview

**Description & Project History**

This project will provide an additional 44kV/12.4kV distribution substation to handle growing capacity needs in the City's eastern service area and enhance the integrity of the current and future electric service to our customers.

**Link to Strategic Plan**

The eastern portion of the City's service area is expected to grow substantially in the next few years. A new substation is needed to meet the expected demand. Delaying this project will limit the City's ability to serve new customers in this area.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Substation U Cabarrus Arena | - | - | - | 1,500,000 | 8,475,000 | 9,975,000 |
| Fiber for CIP Projects (CIP purposes ONLY) | - | - | - | - | 25,000 | 25,000 |
| **Total** | **-** | **-** | **-** | **$1,500,000** | **$8,500,000** | **$10,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | - | - | - | 1,500,000 | 8,500,000 | 10,000,000 |
| **Total** | **-** | **-** | **-** | **$1,500,000** | **$8,500,000** | **$10,000,000** |

## Maps, Charts, Tables, Photos

# Construction of New Secondary Control Center

Priority # 9

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Electric Systems Capital Projects | **Budget Unit #** | 6949 | **Total Projected Project Cost** | $2,000,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | - | **2,000,000** | - | - | |

## Project Overview

**Description & Project History**

This project will provide an offsite secondary electric control center to be used if the Electric Systems Operation Center is inoperable for any reason.

**Link to Strategic Plan**

This project is part of Electric Systems' business continuity plan to provide uninterrupted electric service in the event of a major disaster.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bldgs & Imprv - Capital | - | - | 2,000,000 | - | - | 2,000,000 |
| **Total** | **-** | **-** | **$2,000,000** | **-** | **-** | **$2,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Electric | - | - | 2,000,000 | - | - | 2,000,000 |
| **Total** | **-** | **-** | **$2,000,000** | **-** | **-** | **$2,000,000** |

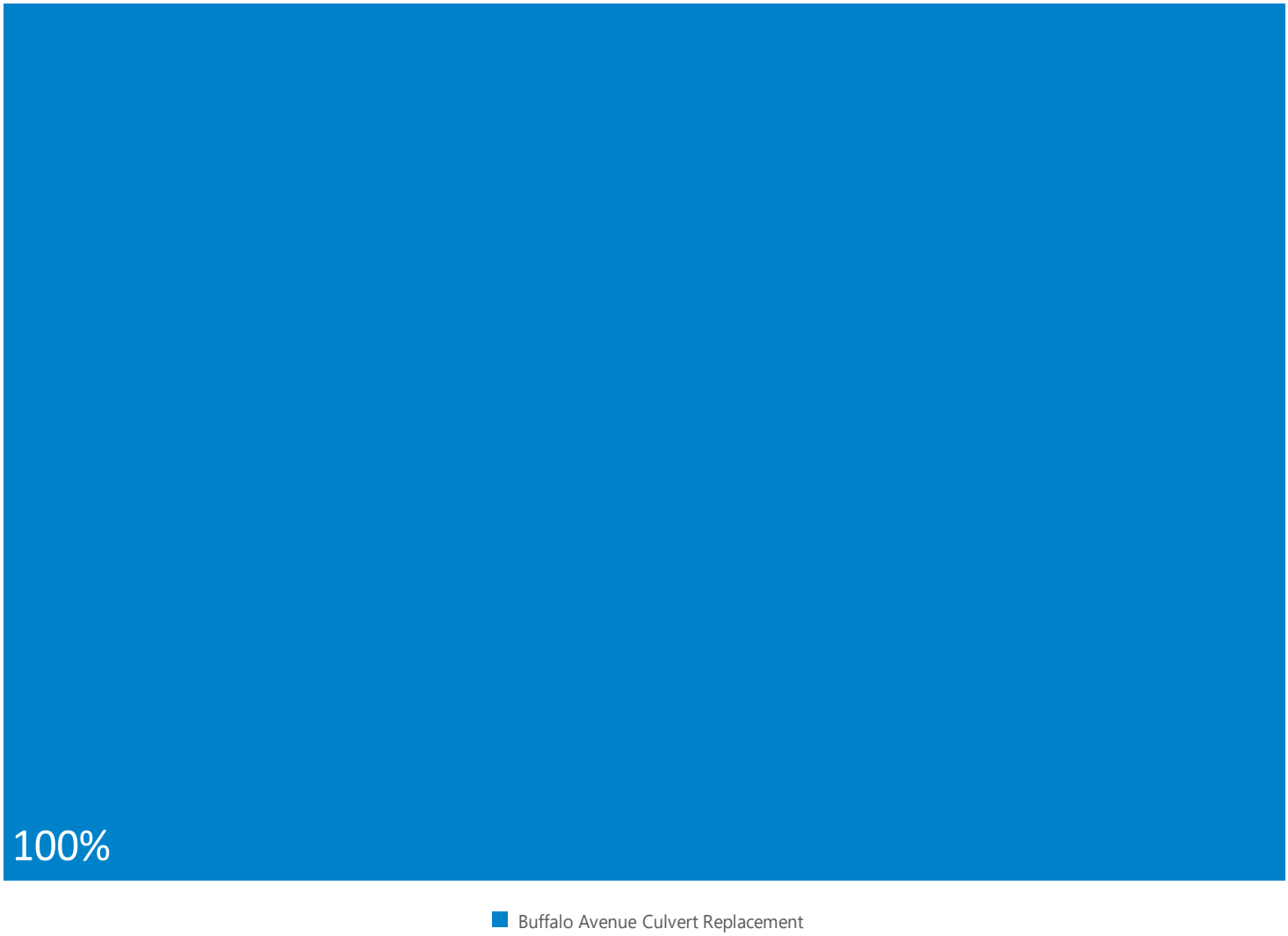
## Maps, Charts, Tables, Photos

# Fund 474: Stormwater Capital Projects

Stormwater projects are accounted for using this fund. It is comprised of the Stormwater Master Plan, Stream Restoration Projects, and Stormwater Projects budget units.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Dylan Place Culvert Replacement - Upper | - | - | - | - | 1,149,000 |
| Wessex Drive Culvert Replacement | - | 500,000 | - | - | - |
| Asheford Avenue Culvert Replacement | - | - | 1,500,000 | - | - |
| Stoney Creek Drive Culvert Replacement | - | - | - | 1,500,000 | - |
| Miramar Drive Culvert Replacement | - | 1,500,000 | - | - | - |
| Wyoming Drive Culvert Replacement | - | 400,000 | - | - | - |
| Buffalo Avenue Culvert Replacement | 750,000 | 750,000 | - | - | - |
| **Total** | **$ 750,000** | **$ 3,150,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 1,149,000** |

# FY 2026 Stormwater Capital Projects




| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Transfer from Stormwater | 750,000 | 3,150,000 | 1,500,000 | 1,500,000 | 1,149,000 |
| **Total** | **$ 750,000** | **$ 3,150,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 1,149,000** |

# Dylan Place Culvert Replacement - Upper

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $1,149,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | - | - | - | **1,149,000** | |

## Project Overview

**Description & Project History**

The Dylan Place culvert replacement and upsizing is to reduce flooding risk to neighborhood homes and replace aging infrastructure.

**Link to Strategic Plan**

This project is identified in the Irish Buffalo Creek Master Plan.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Dylan Place Culvert | - | - | - | - | 1,149,000 | 1,149,000 |
| **Total** | **-** | **-** | **-** | **-** | **$1,149,000** | **$1,149,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | - | - | - | 1,149,000 | 1,149,000 |
| **Total** | **-** | **-** | **-** | **-** | **$1,149,000** | **$1,149,000** |

## Maps, Charts, Tables, Photos

# Wessex Drive Culvert Replacement

Priority # 2

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | **500,000** | - | - | - | |

## Project Overview

**Description & Project History**

The Stormwater Department recently went through a process to inventory and evaluate the condition of all metal culverts larger than 36 inches. This culvert has rust on the bottom of the culvert as well as voids developing around the culvert. This project will be a complete culvert replacement.

**Link to Strategic Plan**

Over the last few years, there have been emergency culvert projects that have been found and had to be taken care of immediately. This inventory and inspection process was done to find issues before the issues grew to become emergencies.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | 500,000 | - | - | - | 500,000 |
| **Total** | **-** | **$500,000** | **-** | **-** | **-** | **$500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | 500,000 | - | - | - | 500,000 |
| **Total** | **-** | **$500,000** | **-** | **-** | **-** | **$500,000** |

## Maps, Charts, Tables, Photos

# Asheford Ave Culvert Replacement

Priority # 3

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $1,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | - | **1,500,000** | - | - | |

## Project Overview

**Description & Project History**

The Stormwater Department recently went through a process to inventory and evaluate the condition of all metal culverts larger than 36 inches. This culvert has rust on the bottom of the culvert, puncture holes throughout as well as deteriorated coating with corrosion. This culvert was flagged during the NCDOT bridge inspections. This project will be a complete culvert replacement.

**Link to Strategic Plan**

Over the last few years, there have been emergency culvert projects that have been found and had to be taken care of immediately. This inventory and inspection process was done to find issues before the issues grew to become emergencies.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | - | 1,500,000 | - | - | 1,500,000 |
| **Total** | **-** | **-** | **$1,500,000** | **-** | **-** | **$1,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | - | 1,500,000 | - | - | 1,500,000 |
| **Total** | **-** | **-** | **$1,500,000** | **-** | **-** | **$1,500,000** |

## Maps, Charts, Tables, Photos

# Stoney Creek Drive Culvert Replacement

Priority # 4

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $1,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | - | - | **1,500,000** | - | |

## Project Overview

**Description & Project History**

The Stormwater Department recently went through a process to inventory and evaluate the condition of all metal culverts larger than 36 inches. This culvert has signs of corrosion throughout. This culvert was flagged during the NCDOT bridge inspections. This project will be a complete culvert replacement.

**Link to Strategic Plan**

Over the last few years, there have been emergency culvert projects that have been found and had to be taken care of immediately. This inventory and inspection process was done to find issues before the issues grew to become emergencies.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | - | - | 1,500,000 | - | 1,500,000 |
| **Total** | **-** | **-** | **-** | **$1,500,000** | **-** | **$1,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | - | - | 1,500,000 | - | 1,500,000 |
| **Total** | **-** | **-** | **-** | **$1,500,000** | **-** | **$1,500,000** |

## Maps, Charts, Tables, Photos

# Miramar Drive Culvert Replacement

Priority # 5

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $1,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | **1,500,000** | - | - | - | |

## Project Overview

**Description & Project History**

This culvert replacement and upsizing under Miramar Drive is to reduce flooding risk to neighborhood homes and replace aging infrastructure.

**Link to Strategic Plan**

This project is identified in the Three Mile Branch Master Plan.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | 1,500,000 | - | - | - | 1,500,000 |
| **Total** | **-** | **$1,500,000** | **-** | **-** | **-** | **$1,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | 1,500,000 | - | - | - | 1,500,000 |
| **Total** | **-** | **$1,500,000** | **-** | **-** | **-** | **$1,500,000** |

## Maps, Charts, Tables, Photos

# Wyoming Drive Culvert Replacement

Priority # 6

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $400,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | **400,000** | - | - | - | |

## Project Overview

**Description & Project History**

The Stormwater Department recently went through a process to inventory and evaluate the condition of all metal culverts larger than 36 inches. This culvert has rust on the bottom of the culvert as well as erosion around the culvert. This project will be a complete culvert replacement.

**Link to Strategic Plan**

Over the last few years, there have been emergency culvert projects that have been found and had to be taken care of immediately. This inventory and inspection process was done to find issues before the issues grew to become emergencies.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | - | 400,000 | - | - | - | 400,000 |
| **Total** | **-** | **$400,000** | **-** | **-** | **-** | **$400,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | - | 400,000 | - | - | - | 400,000 |
| **Total** | **-** | **$400,000** | **-** | **-** | **-** | **$400,000** |

## Maps, Charts, Tables, Photos

# Buffalo Avenue Culvert Replacement

Priority # 7

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Water Resources Capital Projects | **Budget Unit #** | 7103 | **Total Projected Project Cost** | $1,500,000 |
| **Strategic Plan Goal** | Innovative & Sustainable Infrastructure | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| **750,000** | **750,000** | **-** | **-** | **-** | |

## Project Overview

**Description & Project History**

The Stormwater Department recently went through a process to inventory and evaluate the condition of culverts and flagged this one for necessary repairs. This project will be a complete culvert replacement.

**Link to Strategic Plan**

Over the last few years, there have been emergency culvert projects that have been found and had to be taken care of immediately. This inventory and inspection process was done to find issues before the issues grew to become emergencies.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Infrastructure Upgrades | 750,000 | 750,000 | - | - | - | 1,500,000 |
| **Total** | **$750,000** | **$750,000** | **-** | **-** | **-** | **$1,500,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Stormwater | 750,000 | 750,000 | - | - | - | 1,500,000 |
| **Total** | **$750,000** | **$750,000** | **-** | **-** | **-** | **$1,500,000** |

## Maps, Charts, Tables, Photos

# Fund 475: Golf Capital Projects

Rocky River Golf Course projects are accounted for using this fund. It is comprised of the Golf Course budget unit.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Bunker Restoration | 248,327 | - | - | - | - |
| **Total** | **$ 248,327** | **$ -** | **$ -** | **$ -** | **$ -** |

| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Transfer from Golf | 248,327 | - | - | - | - |
| **Total** | **$ 248,327** | **$ -** | **$ -** | **$ -** | **$ -** |

# Bunker Restoration

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Golf Capital Projects | **Budget Unit #** | 7550 | **Total Projected Project Cost** | $248,327 |
| **Strategic Plan Goal** | Unique Places & Destinations | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| **248,327** | - | - | - | - | |

## Project Overview

**Description & Project History**

Reshape 2 bunkers into 1 at hole #12 and installing capillary concrete liners. Install capillary concrete liners on 2 fairway bunkers at hole #2, hole #3, hole #6. Install capillary concrete liners on 1 fairway bunker at hole #8 and #13. Renovating a total of 10 bunkers.

**Link to Strategic Plan**

Rocky River Golf Club strives to continually develop itself as a unique place and destination. Projects such as this allows the club to further strengthen it's infrastructure, while utilizing natural land features, in order to cement it's place at the premier golf destination in the Concord/Charlotte area.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Bunker Restor/Irrgtn Rprs | 248,327 | - | - | - | - | 248,327 |
| **Total** | **$248,327** | **-** | **-** | **-** | **-** | **$248,327** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Transfer from Golf | 248,327 | - | - | - | - | 248,327 |
| **Total** | **$248,327** | **-** | **-** | **-** | **-** | **$248,327** |

## Maps, Charts, Tables, Photos

# Fund 630: Transit Capital Projects

Transit projects are accounted for using this fund. It is comprised of the Transit Farebox/Local and the Transit Grant Expense budget units.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Transit Facility: Parcel Acquisition & Facility Construction | - | - | - | 50,000,000 | - |
| **Total** | **$ -** | **$ -** | **$ -** | **$ 50,000,000** | **$ -** |

| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Financing Proceeds | - | - | - | 10,000,000 | - |
| Future Grants | - | - | - | 40,000,000 | - |
| **Total** | **$ -** | **$ -** | **$ -** | **$ 50,000,000** | **$ -** |

CONNECTING COMMUNITY

R rider

Concord Kannapolis Area Transit

# Transit Facility: Parcel Acquisition & Facility Construction

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | 1 - Transit Farebox | **Budget Unit #** | 7690 | **Total Projected Project Cost** | $50,000,000 |
| **Strategic Plan Goal** | Safe & Connected City | | | **Amount Appropriated To Date** | $0 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [X] New<br>[ ] Replacement/Renovation/Expansion<br>[X] Land/ROW Required |
| - | - | - | **50,000,000** | - | |

## Project Overview

**Description & Project History**

The Rider Transit Operations and Maintenance Facility is leased by the service provider however, it does not fully satisfy current operational needs. The Operations and Maintenance facility is undersized to manage current fixed-route and paratransit fleet. The small footprint of current facilities limits customer accessibility as well as staff accessibility to onsite training, parking, fleet fueling, dispatch, reservations, and call center space. A larger facility on a larger acreage is recommended in order to accommodate existing service needs as well as potential consolidation needs going forward.

Consolidation Technical Memorandum #2 (Operating & Facilities Profile) Table 2-11 indicates that the site requirement is 8.1 Acres with a total of 46,600 in building square feet, and 129,920 square feet in exterior areas. With Setbacks and Landscaping, the total site requirement is 353,040 square feet.

Current staff estimate property acquisition and construction cost from $30-$50 million.

**Link to Strategic Plan**

Current Operations and Maintenance Facility is undersized and inefficient to effectively and safely serve current operations.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design & Construction - Capital | - | - | - | 50,000,000 | - | 50,000,000 |
| **Total** | **-** | **-** | **-** | **$50,000,000** | **-** | **$50,000,000** |

## New or Additional Impacts to Operating Budgets

| **Type of Expenditure** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| **Total** | | | | | | **-** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Financing Proceeds | - | - | - | 10,000,000 | - | 10,000,000 |
| Future Grants | - | - | - | 40,000,000 | - | 40,000,000 |
| **Total** | **-** | **-** | **-** | **$50,000,000** | **-** | **$50,000,000** |

## Maps, Charts, Tables, Photos

# Fund 371: Housing Repositioning Fund

Public Housing Repositioning projects are accounted for using this fund. It is comprised of the Public Housing budget units.

| Expenses By Project | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Wilkinson Repositioning (Phase 1) | - | 11,190,055 | - | - | - |
| **Total** | **$ -** | **$ 11,190,055** | **$ -** | **$ -** | **$ -** |

| Revenues by Funding Source | 2025-2026 Budget | 2026-2027 Planning Yr. | 2027-2028 Planning Yr. | 2028-2029 Planning Yr. | 2029-2030 Planning Yr. |
|---|---|---|---|---|---|
| Financing Proceeds | - | 6,856,386 | - | - | - |
| Federal Aid | - | 850,000 | - | - | - |
| Transfer from Capital Projects | - | 1,436,769 | - | - | - |
| Contributions | - | 2,046,900 | - | - | - |
| **Total** | **$ -** | **$ 11,190,055** | **$ -** | **$ -** | **$ -** |

# Wilkinson Repositioning (Phase 1)

Priority # 1

## Budget Information

| | | | | | |
|---|---|---|---|---|---|
| **Budget Unit** | Public Housing Capital Projects | **Budget Unit #** | 3710 | **Total Projected Project Cost** | $13,527,435 |
| **Strategic Plan Goal** | Economic Opportunities | | | **Amount Appropriated To Date** | $2,337,380 |

| **Budget Year** | **Planning Year** | **Unappropriated Future Years** | | | **Type of CIP** |
|---|---|---|---|---|---|
| Year 1<br>FY 2025-26 | Year 2<br>FY 2026-27 | Year 3<br>FY 2027-28 | Year 4<br>FY 2028-29 | Year 5<br>FY 2029-30 | [ ] New<br>[X] Replacement/Renovation/Expansion<br>[ ] Land/ROW Required |
| - | **11,190,055** | - | - | - | |

## Project Overview

**Description & Project History**

This project will reposition Wilkinson Homes. The repositioning includes the demolition and reconstruction of 46 public housing units at Wilkinson. Additionally, the project includes the construction of an additional 95 affordable rental units. The Public Housing Department is partnering with We Build Concord to build 12 homeownership units.

**Link to Strategic Plan**

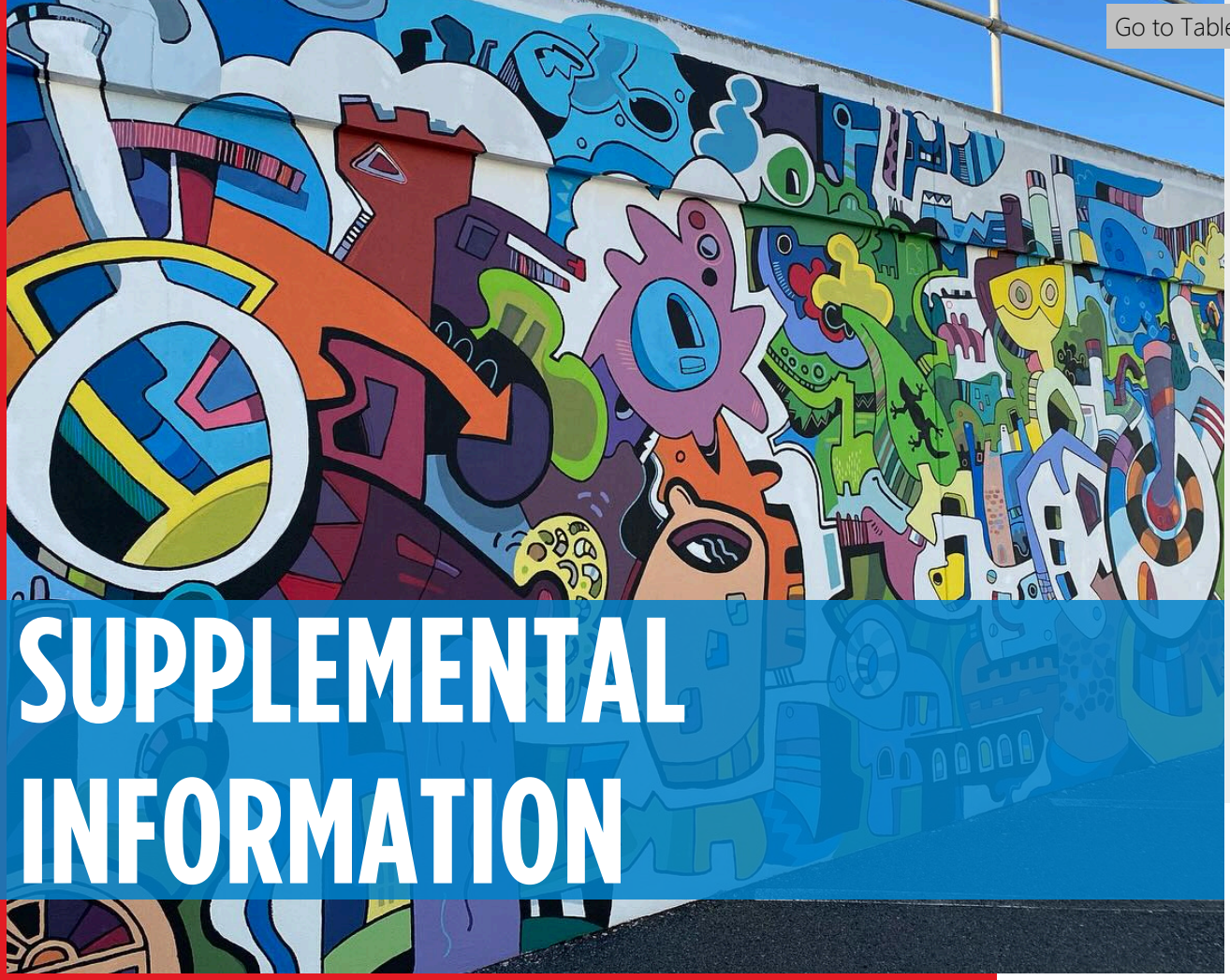
Goal 2: Create Economic Opportunities for Individuals and Businesses Strategy 2: Expand housing choices.

## Capital Costs

| **Activity** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Design & Construction - Capital | - | 11,190,055 | - | - | - | 11,190,055 |
| **Total** | **-** | **$11,190,055** | **-** | **-** | **-** | **$11,190,055** |

## Method(s) of Financing

| **Funding Source(s)** | **FY 2025-26** | **FY 2026-27** | **FY 2027-28** | **FY 2028-29** | **FY 2029-30** | **Total** |
|---|---|---|---|---|---|---|
| Contributions | - | 2,046,900 | - | - | - | 2,046,900 |
| Federal Aid | - | 850,000 | - | - | - | 850,000 |
| Transfer from Capital Projects | - | 1,436,769 | - | - | - | 1,436,769 |
| Financing Proceeds | - | 6,856,386 | - | - | - | 6,856,386 |
| **Total** | **-** | **$11,190,055** | **-** | **-** | **-** | **$11,190,055** |



# SUPPLEMENTAL INFORMATION

## SECTION CONTENTS

### Policies

The City's policies for debt management, reserves, and capital projects

### Position Information

A detailed listing of authorized City positions by budget unit and fund

### Glossary

An alphabetical list of terms and abbreviations found in this document with definitions

# Debt Management Policy

## Purpose

The City of Concord (City) maintains conservative financial policies to assure strong financial health. One of the keys to sound financial management is the development of a debt policy, which includes methods for determining debt affordability. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association.

The objectives of a debt policy are as follows:

- establish conditions for the use of debt vs. pay-as-you-go, by providing guidelines for consistency in decision making;
- create policies that minimize the City's debt service and issuance costs;
- retain a high credit rating and maintaining full and complete financial disclosure and reporting;
- demonstrates a commitment to long term financial planning;
- aids in development of capital budgets, taking into account financial and economic resources as well as infrastructure needs.

## Capital Improvement Plan (CIP)

- A formal CIP is essential to intelligent planning of debt issuance and management and therefore, commits the City to developing and maintaining a long-term plan that identifies and prioritizes potential capital investments, their costs and benefits, and potential funding sources for each item. The City will prepare and update annually a five-year CIP for consideration and adoption by City Council as part of the City's budget process. First-year projects are incorporated in the City Manager's recommended annual budget that is presented to City Council for adoption. The CIP will include possible debt issuance to fund future projects. The Finance Department is responsible for coordinating and analyzing the debt requirements, including timing of debt, analysis of outstanding debt, debt limitations and compliance, forecast of future debt obligations, and current revenue requirements.
- The CIP is updated annually as part of the City's regular budget process. After departments submit their CIP requests to the Finance Department, the City's Capital Project Selection Committee reviews and evaluates the proposed projects based on Mayor and City Council service priorities, infrastructure needs, the financial capacity of the City, and the impact the projects could have on the City's operating budget.
- Debt financing will be considered in conjunction with the approval by the City Council of the CIP. Additionally, debt financing will be considered for large capital items that normally do not go through the CIP process but are included in departmental requests and not considered operating expenditures.

## Legal and Regulatory Requirements

Management responsibility for the City's debt program is hereby delegated to the Finance Director, who will establish procedures for the operation of the debt program consistent with the Debt Policy and in full compliance with the North Carolina General Statutes, Local Government Finance Act. It will be the sole responsibility of the Finance Director to issue debt on behalf of the City. The Finance Director may assign another employee to assist in the duties of debt issuance, debt payments, and other debt-related activities. The City Manager will direct the Finance Director in all debt issuance, and the City Council will approve all debt agreements. Where applicable, debt issuances will be approved by the North Carolina Local Government Commission.

The City will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure standards. When applicable, the City will receive an opinion acceptable to market from a law firm that any financing transactions complies with applicable law, and all agreements in connection with any financing are legal, valid, and binding obligations of the City.

## Guidelines for Debt Issuance

- Evaluation of Market Conditions: High interest rates increase total debt issuance costs, so the City may consider debt issuance rather than pay-as-you-go when interest rates are lower. It is important that all market conditions are considered before issuance of debt; therefore, this policy allows for flexibility when recommendations are made to the City Manager. Low interest rates are not always the supporting factor for issuing debt.
- Debt should only be incurred for financing capital assets/projects that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current budgeted resources.
- Limitations on Debt Issuance: The City will evaluate the financial ratios as explained in the section titled, *Debt Affordability - Limits on Debt Issued & Outstanding*. The legal debt margin will also be reviewed before any new debt is proposed.
- City Council Authority: Staff will follow all N.C. General Statutes regarding debt issuance. All debt issuance will be approved by City Council and all proceeds from debt issuance for the City of Concord shall be appropriated by City Council.
- Permissible Debt Instruments: The City will follow the N.C. General Statues in regards to what type of debt a municipality is allowed to issue.
- Pay-As-You-Go Alternative: Staff will use an objective, analytical approach to determine if the City will benefit from pay-as-you-go vs. debt financing. This process involves comparisons of generally accepted standards of affordability to current City values.
- The City will follow all requirements set in the *Fiscal Policy - Reserve Funds Policy* when determining resources available for

debt service and pay-as-you-go recommendations.
- When the North Carolina Local Government Commission (LGC) is required to approve the debt issuance, a complete application should be filed four weeks prior to the LGC meeting date (first Tuesday of every month). When applicable, a letter should be submitted to the LGC Joint Legislative Committee in advance to ensure the debt issuance will be supported by the committee.

## Arbitrage Requirements and Bond Issuance

If a credit rating is necessary for an issuance, the purpose of the debt issuance will support an investment grade credit rating. The City will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness. The City will maintain a system of record keeping and reporting to meet arbitrage rebate compliance requirements. Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for construction, debt service, and capitalized interest funds. Construction fund draw schedules shall be prepared, and projection of conservative earnings on unspent bond funds should be made in conjunction with planning of the City's CIP. The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case by case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs. General obligation bonds will be amortized on a level principal basis to the extent practical, and revenue bonds will be amortized on a level debt service basis to the extent practical considering the forecasted available pledged revenues.

## Restrictions on Debt Issuance

- The City will not issue long-term debt for operations.
- Debt will not be issued with a longer amortization period than the life of the asset it is financing.
- Debt structures that result in significant principal payments at the back end of the debt life, instead of equalized over the life of the debt, should be avoided.
- Variable rate debt will not be issued without proper analysis and evaluation to determine that the issuance is in the best interest of the City.
- Debt will not be issued when the limits on debt are exceeded or when the legal debt margin is not met.
- The City will not enter into any debt agreement that is not approved by the N.C. General Statutes.

## Requirements for Pay-As-You-Go

The use of current resources and accumulated reserves to purchase capital items or to fund capital projects/improvements is used to keep the debt burden of the City low and because the net benefits derived from the asset are likely to be greater in the early years of the asset's life. The City also maintains a reserve fund so that capital project items may be funded with cash upon recommendation of the City Manager and City Council approval. The City's conservative financial policies enable the City to minimize the use of debt by increasing the use of cash to fund projects over time. The following should be evaluated when a recommendation for Pay-As-You-Go is being considered.

- The City will strive to fund at least 10% of the project costs in the current year CIP with cash when the following apply:
- The asset/project life is less than 10 years.
- The amount of the asset/project is less than $5,000,000.
- The Fiscal Policy – Reserve Funds Policy is maintained.

## Professional Services

The City of Concord has authority, subject to review and approval by the Local Government Commission, to select and retain the financial consultants, underwriters, and bond attorneys to be associated with the bond issue, and selection is made in accordance with G.S. 159-123(e).

- **Bond Counsel –** When applicable, debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the proposed debt. The opinion shall include confirmation that the City has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status, and any other components necessary for the proposed debt.
- **Financial Advisor** – A Financial Advisor(s) may be used to assist in the issuance of the City's debt. The Financial Advisor will provide the City with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing debt, and preparing official statements of disclosure.
- **Underwriters –** An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.

## Constitutional and Statutory Limitations:

Debt financing can include general obligation bonds, revenue bonds, certificates of participation, limited obligation bonds, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The N.C. General Statutes, Chapter 159, Article 4. Local Government Bond Act establishes the authority to borrow money. The Statutes further define the types of debt allowable, the purpose and the limitations of each.

## Debt Affordability - Limits on Debt Issued and Outstanding

**Debt Capacity-General Fund & Governmental Fund Types-** the City considers the following factors:

- Annual debt service should not exceed 15% of operating expenditures.
  This ratio reflects the City's budgetary flexibility to change spending and respond to economic downturns.
- Net general obligation debt per capita will not exceed $1,000. All debt per capita will not exceed $3,000.
  This ratio measures the burden of debt placed on the size of the population supporting the debt and is used to measure an issuer's ability to repay the debt.
- Total net bonded debt should not exceed 2% of assessed value.
  This ratio measures debt levels against property tax base. The tax base generates the revenue that will be the main source to repay the debt. Although the legal debt margin has a statuary limit of 8%, the City's target is 2%.
- The City will compare the measures above with other units of government with an electric system and that are similar in size.
- No more than 60% of the five-year CIP will be funded from long-term debt.
- Variable rate debt may not exceed 20% of the City's total debt portfolio (includes all debt).
- The City will include a review of direct and overlapping debt in analyzing the financial condition of the City in regards to debt issuance. This analysis is included in the City's Annal Comprehensive Financial Report (Statistical Section) each year.

**Legal Debt Margin -** Per the N.C. General Statutes, the City's net bonded debt outstanding may not exceed 8% of the appraised value of property subject to taxation.

**Debt Capacity-Enterprise Funds -** There are no specific debt limits for the City's enterprise funds as utility rates are set as needed to fully cover total costs and debt service. The City will annually calculate debt coverage as required by the revenue bond rate covenant. Normal coverage is at least 1.2, but the revenue bond covenants should be reviewed to ensure coverage levels are satisfied. The standard ratio is calculated by dividing net available revenues by principal and interest requirements for the year. This measure shows the extent to which revenues are available to cover annual debt service requirements after operating costs have been paid.

## Refunding of Debt

The City will refund debt when it is in the best financial interest of the City to do so.
**Debt Service Savings**—When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financing.
**Restructuring**—Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.
**Arbitrage**—The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

## Investor Relations, Disclosure and Communication

- The debt ratios outlined above will be computed annually and reported in the Comprehensive Annual Financial Report, along with a computation of net tax-supported debt per capita.
- The City will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing them the City's Comprehensive Annual Financial Report, Annual budget, and Capital Improvement Plan. The City will seek to obtain the highest credit ratings on its debt issues.
- The City will comply with all of its undertakings in accordance with Securities and Exchange Commission Rule 15c2-21.

*NOTE: ALL NUMBERS FOR EVALUATION WILL BE OBTAINED FROM THE MOST CURRENT AUDITED FINANCIAL DOCUMENTS OF THE CITY.*

## Glossary

**Advance Refunding.** A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunding obligations are not considered a part of an issuer's debt.
**Arbitrage.** The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.
**Bond Anticipation Notes (BANs).** Notes, which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.
**Call Provisions.** The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

**Capitalized Interest.** A portion of the proceeds of a bond issue, which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.
**Competitive Sale.** A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.
**Continuing Disclosure.** The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

**Debt**. Any obligations of the City for the payment of money issued pursuant to the North Carolina General Statutes, Local Government Bond Act.
**Debt Service Reserve Fund.** The fund in which moneys are placed, which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.
**Escrow.** A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.
**Expenses.** Compensates senior managers for out-of-pocket expenses including: underwriter's counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time, and postage.
**General Obligations.** Bonds issued by the City secured by the City's pledge of its full faith and credit and unlimited taxing power.
**Legal Debt Margin.** The amount of federal obligation bonds and certain other interest bearing obligations (other than revenue bonds) that the City may have outstanding expressed as a percentage of the assessed value of real estate in the City as shown on the last preceding assessment for taxes.
**Negotiated Sale.** A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.
**Option Value**. Option valuation is a methodology for evaluating the efficiency of a refunding. Option valuation calculates the maximum theoretical value of refunding a bond, then expresses the current refunding savings as a percentage of the maximum theoretical savings.
**Operating Expenditures**. Operating expenditures are the basic expenditures that are needed for operations. Capital, transfers, and other non-operating items are not included in operating expenditures.
**Overlapping Debt**. The percentage of county's assessed value that is located in the city limits is used to compute overlapping debt.
**Pay-As-You-Go.** An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.
**Present Value.** The current value of a future cash flow.
**Private Placement.** The original placement of an issue with one or more investors as opposed to being publicly offered or sold.
**Rebate.** A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax-exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.
**Refunding**. A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.
**Revenue Bonds.** Bonds issued by the City secured by a specific revenue pledge of rates, rents, or fees.
**Tax-Supported Debt**. Debt that is expected to be repaid from the general fund tax revenues of the City. This includes general obligation bonds, appropriation-supported bonds, and in certain circumstances, moral obligation bonds. For the purpose of this Debt Policy, net tax-supported debt includes general obligation debt for the City, and any moral obligation bonds for which the City has deposited funds to a debt service reserve fund as requested to replenish such reserve fund.
**Underwriter.** A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.
**Underwriter's Discount.** The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

*Policy approved 8/1/2014 by City Manager and submitted to City Council for approval on 9/11/2014. In the future the policy will be reviewed and approved as part of the City's budget document each year.*

**Last revised 5/13/2022*

# Capital Improvement Plan Policy

Long-range capital planning is an important management tool which strengthens the linkages between community infrastructure needs and the financial capacity of the City. The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five (5)-year period.

## I. PREPARATION OF THE CAPITAL IMPROVEMENT PLAN (CIP):

A. All proposals for capital investment shall go through the capital planning process.

B. Definition of appropriate capital items for inclusion on the CIP:

1. Definition of a CIP-eligible capital expenditure:
   Expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year.
2. Eligible capital expenditures include:
   (a) The acquisition, renovation, and/or construction of a single fixed asset greater than $100,000 – excluding vehicles or equipment, OR
   (b) Any land purchases not associated with or included in another CIP project, OR
   (c) Capital road maintenance or construction greater than $100,000 – excluding recurring or routine maintenance projects.

C. The capital project selection committee shall make the final determination as to which projects are included for consideration as part of the annual CIP.

D. Difference between departmental capital outlay items and capital projects:

1. Departmental capital items shall not be submitted as part of the CIP. Departmental capital items include:
   (a) equipment/tools, furniture, office equipment such as computers, minor remodeling, or other construction projects that are more than $5,000 and less than $100,000. Such items should be included in the "Capital Outlay" section of the operating budget request.
   (b) all vehicles/rolling stock/machinery.

E. Inclusion of expenditures for maintenance, operations and/or staffing in the CIP:

1. All operating, maintenance, and personnel budget expenditures associated with the Capital Project shall be included and noted in the annual operating and planning year budgets. For reporting and future expenditure forecasting purposes, the estimated additional expenditures on operating, maintenance, and personnel during the 5-Year CIP period shall be included on all requests.

## II. IDENTIFICATION & RANKING OF PROJECTS:

A. Departments are responsible for identifying, documenting, and justifying CIP requests. Departments shall obtain project cost estimates and work with Finance to identify appropriate revenue sources for the project.

B. Requesting departments will evaluate and rank proposed CIPs based on City Council priority, merit, and/or need.

C. Projects should be foreseen at least 2 years ahead of the time of need to allow for planning of long-term financing strategies or methods.

## III. EVALUATION & RECOMMENDATION PROCESS:

A. The City Manager, in conjunction with the Finance Director and Budget & Performance Manager, shall be responsible for coordinating the CIP process and submission of the CIP to the Mayor and City Council.

B. A capital project selection committee will evaluate and recommend proposed projects to the City Manager. This committee is comprised of:
   City Manager, Deputy/Assistant City Managers, Director of Planning & Neighborhood Development, Finance Director, Director of Engineering, Budget & Performance Manager, and Senior/Budget Analysts.

D. Council review, recommendation, and adoption of CIP:

1. The City Manager's Recommended CIP shall be submitted to the Mayor and City Council for their review and recommendation during the beginning stages of the annual budget process.
2. A Capital Projects Ordinance will be adopted by City Council with the annual budget establishing necessary project fund structures for CIP expenditures at the beginning of the fiscal year.

**NOTE**: Governing Body recommendation of the CIP does not authorize funding for any of the projects in the plan, but the recommendation by the Governing Body shall provide the City Manager direction to proceed with formulating the annual CIP Ordinance and inclusion of first-year CIP costs in the Recommended Budget.

## IV. FUNDING SOURCES:

A. Debt will be considered for capital projects under the following circumstances:

1. The capital item is a long-living (useful life greater than one (1) year) asset.
2. The asset has a useful life expectancy that equals or exceeds the length of the debt financing period.

*Last Revised 5/2/2023*

B. The following types or combination of financing may be considered under the following circumstances:
   1. *Debt methods*:
      (a) *General Obligation Bonds (G.O. Bonds)* – The capital item is used for a public facility or equipment that is a public good and that has no revenue-producing capability (e.g. streets, parks, or municipal buildings/structures). G.O. Bonds are only used for major General Fund projects.
      (b) *2/3 General Obligation Bonds* – Without voter approval, G.O. Bonds may be issued annually on 2/3 of net G.O. debt reduction (principal retirement) in the prior year.
      (c) *Revenue Bonds* – The capital item is used for a non-public good in which a revenue stream is associated with the capital item (e.g. airport, water, wastewater, and electric system capital items).
      (d) *Special Obligation Bonds (S.O. Bonds)* – S.O. Bonds may be used for solid waste management projects, which can include equipment or facilities for construction of incinerators, land for recycling facilities, drainage collection and treatment systems for landfills, land and liners for landfills, monitoring wells, recycling equipment and facilities, and volume reduction equipment; can also be used for water/sewer projects.
      (e) *Special Assessments* – The capital item benefits only immediately adjacent property. Adjacent property owners pay the special assessments after the improvement is completed and its cost is known. Therefore, special assessments are not a method of capital financing but rather, a method of eventually paying for the improvements for which they are levied. Other sources of funds are needed to finance the improvements for which the assessments are later levied.
      (f) *Property Secured Debt* – The capital item can be secured as collateral itself. Includes lease or installment purchase transactions and certificates of participation (COPS) or limited obligation bonds (LOBS).
   2. *Non-debt methods (Also referred to as Pay-as-you-go, or Pay-Go)*
      (a) *Current revenues* – The capital item can be acquired through existing revenues.
      (b) *Capital reserves* – The capital item can be funded from City Council designated taxes or revenue streams that are set aside in a separate fund.
      (c) *Capital recovery, facility, or impact fees* – Capital items may be financed from charges to benefiting property owners for major infrastructure or facilities that benefit that property. Charges can be levied and collected before infrastructure is built.
      (d) *Fund Balance* – The capital item can be funded with unassigned operating or capital fund balances.
      (e) *Future Projects Reserves* – The capital item can be funded from revenues that were set aside in a separate capital fund and result from previous capital projects of that type coming in under budgeted costs.
      (f) *Future Grants* - Funding of the capital item will come from grant(s) anticipated to be awarded to the City.
      (g) *Grants* – Funding of the capital item was secured upon receipt of a governmental grant.
      (h) *Gifts* – The capital item may be purchased or acquired with restricted or non-restricted donations by citizens or corporations.

C. *Debt Limits*
   1. The City shall not exceed N.C.G.S. 159-55(c) limiting the amount of net bonded debt outstanding to 8% of appraised value of property subject to taxation, and
   2. Annual G.O. Bond debt service payments (principal and interest) shall not exceed 15% of the City's General Fund operating budget.

D. *Over or Underestimated Projects*
   1. In the case of a capital project that is under or overestimated, projects will be evaluated on a case-by-case basis.

# Financial Policy- Reserve Funds

**Purpose:**
Reserve funds will be established and maintained to ensure the continued delivery of City services. The City desires to maintain a prudent level of financial reserves to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The reserves have been accumulated to provide stability and flexibility, to respond to unexpected adversity and/or opportunities, and to stabilize fluctuations in operations' cash flows and rates. Capital Reserve Funds are used to accumulate funds over time that will be used to complete capital projects, acquire major capital assets and support economic development projects.

**General Fund Reserves:**
Based upon GASB Statement 54, there may be up to five separate categories of fund balance, based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent: *nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance*. The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself, is termed *unrestricted fund balance*.

*The City will maintain adequate reserves of General Fund balance to:*
Insulate General Fund programs and current service levels from large and unanticipated one-time expenditure requirements, revenue reductions due to a change in state or federal legislation, adverse litigation or any similar unforeseen action.

- Temporarily insulate General Fund programs and current service levels from slower revenue growth that typically occurs during an economic recession.
- Maintain stable tax rates.
- Aid in long term financial and capital planning.
- Support economic development opportunities.
- Ensure creditworthiness or positive economic conditions to ensure the City maintains a high favorable bond rating.

*The City recommends the following General Fund balance levels:*

- The City will maintain an *unassigned* General Fund balance minimum between 30% and 35% of General Fund expenditures, which includes transfers.
- *Unrestricted* fund balance in the General Fund should be at a minimum no less than 90 days of regular general fund operating expenditures. Operating expenditures would not include capital outlay or transfers.
- The City will maintain a five-year forecast to monitor projected fund balance levels.
- Per the North Carolina Local Government Commission's recommendations, the City will compare their *unassigned* General Fund Balance to the average unassigned General Fund Balance numbers for electric cities with our population average. This amount can be found on the annual Cash, Taxes and Fund Balance Available statistical reports published by the Department of State Treasurer's office. The benchmark will be to not fall below 40% of our city group average.

*The City recommends the following uses of General Fund balance reserves:*

- Any amount greater than the *unassigned* General Fund balance target is deemed available for transfer to the capital reserve account for future projects listed in the City's Capital Improvement Plan, acquisition of major capital assets or to support future economic development projects. The City will evaluate each year to determine the amount available for transfer to the capital reserve fund. The City is not required to transfer the entire amount to the reserve fund. Staff will evaluate current economic conditions, the City's forecast for the operating fund, the Capital Improvement Plan and any other relevant factors to determine an acceptable amount to be transferred. The City may elect to transfer no funds to the reserve. Any transfer to the capital reserve will be approved by City Council. The transfer will be determined after the previous year audit is complete and final numbers are available for review.
- Reserves should only be used for specific circumstances: responding to extreme events or emergencies, unanticipated one-time expenditure requirements, to offset unanticipated revenue fluctuations occurring within a fiscal year, and one-time outlays that the City Manager may recommend to City Council.
- All fund balance appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

*The City's plan to replenish fund balance levels that fall below the policy guidelines:*

- The City will strive to replenish fund balance levels within 3 years.
- The following will be used to replenish reserve levels when available: non-recurring revenues, surplus of year-end revenues that exceed year-end expenditures, and departmental expenditure budget cuts.

**Enterprise Fund Reserves – Electric, Water, Wastewater, Stormwater and Airport:**

Enterprise funds distinguish between current and non-current assets and liabilities. The measure of working capital (i.e., current assets less current liabilities) indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin for meeting obligations. Working capital is a measure of available margin or buffer in enterprise funds. Enterprise funds should strive to maintain working capital equal to no less than 90 days of operating expenses.

The measure of liquidity helps to assess the ability of the City to sustain a strong financial position. The ratio of unrestricted cash and short-term investments to current liabilities will be used to calculate the liquidity position in Enterprise Funds.

*The City will maintain adequate reserves in Enterprise Funds to:*

- Ensure stable services and fees.
- Aid in long term financial and capital planning.
- Ensure creditworthiness or positive economic conditions to ensure the City maintains a high favorable bond rating.
- Insulate Enterprise Fund operations and current service levels from large and unanticipated one-time expenditure requirements, a revenue reduction due to a change in state or federal legislation, adverse litigation, or any similar unforeseen action.
- Temporarily insulate the Enterprise Fund operations and current service levels from slower revenue growth that typically occurs during an economic recession.

*The City recommends the following Enterprise Fund reserve levels:*

- The City will maintain a liquidity ratio of more than one to one.
- The City will maintain 90-days' worth of annual operating expenses.
- The City will maintain rate models to adequately forecast financial condition.

*The City recommends the following uses of Enterprise Funds reserves:*

- Any amount greater than the working capital target is deemed available for transfer to the capital reserve account for future projects listed in the City's Capital Improvement Plan, large capital asset purchases and economic development projects. The City will evaluate each year to determine the amount for transfer to the capital reserve fund. Staff will evaluate current economic conditions, the City's forecast, and any other relevant factor to determine an acceptable amount to be transferred. The City may elect to transfer no funds to the reserve. Any transfer to the capital reserve will be approved by City Council. The transfer will be determined after the previous year audit is complete and final numbers are available for review.
- Reserves should only be used for specific circumstances: responding to extreme events or emergencies, unanticipated one-time expenditure requirements, to offset unanticipated revenue fluctuations occurring within a fiscal year, and one-time outlays that the City Manager may recommend to City Council.
- Funds will not be available for reserve transfers if working capital targets are not met in the operating fund.
- All retained earnings appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

*The City's plan to replenish reserve levels that fall below the policy guidelines:*

- The City will strive to replenish reserve levels within 3 years.
- The following will be used to replenish reserve levels when available: non-recurring revenues, surplus of year-end revenues that exceed year-end expenditures, rate adjustments, and departmental expenditure budget cuts.

**Capital Project Reserves:**

The capital project reserve fund shall be established to maintain and accumulate funds from transfers from the projects related operating fund. These funds shall be maintained to protect the existing assets of the City and ensure public access to City facilities and information while promoting community wide economic development. Capital Project Reserves shall only be used to pay for non-routine and one-time expenditures/expenses, such as land, buildings, construction, large capital outlay, technology improvements, etc. Normally, the following guidelines may be applied to determine if an expenditure/expense is classified as a capital reserve item.

- Construction & Maintenance – 10-year life
- Capital Asset or Vehicle – 10-year life
- Technology Improvements – 5-year life.

*The City will maintain adequate capital project reservesto:*

- Accumulate funds to acquire large capital assets and to fund various capital projects.
- Allow continued capital improvements during an economic recession or periods of revenue declines.

- Allow for funding of preliminary activities associated with large projects, such as engineering/planning activities.
- Aid in long term capital planning.
- Fund economic development opportunities.

*The City recommends the following capital project reserve levels:*

- If a capital reserve fund is funded, the City will set a goal to maintain capital reserves of at least 5% of the operating revenue in each operating fund that is associated with the capital project reserve fund. This will be calculated by using the most recent audited financial report.
- The City will maintain a five year operating forecast/rate models to monitor projected reserve levels and to project future capital project funding needs.
- Reserve levels may fall below the recommended target with City Manager recommendation. This situation could arise if the City has an unexpected project that will benefit the community. The project would require City Council approval.

*The City recommends the following uses of capital project reserves:*

- Acquisition of a major capital asset that recurs irregularly with an estimated useful life of greater than one year. Normally, a major value is defined as greater than $100,000.
- Major improvement that increases the value of a capital asset $100,000, excluding reoccurring or routine maintenance projects.
- Funding for large infrastructure projects that exceed $100,000.
- Economic development activities.
- Funding capital projects that will require longer than one year to complete. (Projects are approved by City Council.)
- The City Manager may recommend an item to City Council that may be classified as a project and funded from these reserves upon Council approval.
- All reserve appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

*The City's plan to replenish capital project reserve levels that fall below the policy guidelines:*

- The City will strive to replenish capital reserve levels within 3 years.
- Capital reserves are funded by transfers from their related operating funds. Surpluses above the reserve targets in each fund will be used to replenish reserve levels in the capital reserve fund.

*Policy approved 6/17/2014 by City Manager and submitted to City Council for approval on 9/11/2014. In the future the policy will be reviewed and approved as part of the City's budget document each year.*

# Authorized Positions

| Key for Reading | |
|---|---|
| | New FY 26 positions with details marked **in bold** |
| | New FY 26 changes or adjustments with details marked **in bold** |
| | New FY 26 Transfers from One Fund to Another **in bold** |
| | Function Subtotal |
| | Fund Subtotal |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***General Government*** | | | | | | | | | | |
| *Public Services Administration* | | | | | | | | | | |
| Assistant City Manager | E72 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **1** | | **1.00** | **1** | | **1.00** | **1** | | **1.00** |
| *City Manager's Office** | | | | | | | | | | |
| City Manager | E73 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Assistant City Manager | E72 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Public Affairs & Projects Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Diversity, Equity, & Inclusion Strategist *(reclassed to Human Resources Analyst)* | 61 | 1 | | 1 | - | | - | - | | - |
| City Clerk | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Community Outreach Coordinator | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Communications Specialist | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Sustainability Coordinator | 58 | 0.5 | | 0.5 | 0.5 | | 0.5 | 0.5 | | 0.5 |
| Senior Executive Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Note, the Mayor, Mayor Pro-tem & 6 City Council Members are not considered Authorized FTE in this table* | | **9.5** | | **9.50** | **8.5** | | **8.50** | **8.5** | | **8.50** |
| *Human Resources* | | | | | | | | | | |
| Human Resources Director | E69 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Human Resources Director | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Safety, Health & Risk Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| HR Benefits Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Human Resources Analyst II *(reclassed Human Resources Analyst)* | 61 | - | | - | 1 | | 1 | 1 | | 1 |
| Human Resources Analyst *(added 1 FTE, reclassed DEI Strategist)* | 60 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Human Resources Generalist *(reclassed HR Technician)* | 59 | - | | - | 1 | | 1 | 1 | | 1 |
| Safety, Health & Risk Coordinator | 58 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **13** | | **13.00** | **14** | | **14.00** | **14** | | **14.00** |
| *Finance* | | | | | | | | | | |
| Finance Director | E69 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Finance Director | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Budget & Performance Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Accounting Operations Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Budget Analyst | 61 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Senior Accountant | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Accountant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Payroll Technician | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Grants Accountant (2 positions paid 50% each by Transit & Airport) | 58 | 2 | | 1 | 2 | | 1 | 2 | | 1 |
| **Executive Assistant** | **56** | **-** | | **-** | **-** | | **-** | **1** | | **1** |
| Accounting Technician II | 55 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Accounts Payable Technician | 55 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **16** | | **15.00** | **16** | | **15.00** | **17** | | **16.00** |
| *Tax* | | | | | | | | | | |
| Revenue Manager (split with Collections, Billing) | 64 | 1 | | 0.5 | 1 | | 0.5 | 1 | | 0.5 |
| Accounting Technician II (split with Collections) | 55 | 1 | | 0.5 | 1 | | 0.5 | 1 | | 0.5 |
| | | **2** | | **1** | **2** | | **1** | **2** | | **1** |
| *Legal* | | | | | | | | | | |
| City Attorney | E72 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy City Attorney | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Assistant City Attorney | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Paralegal | 59 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Legal Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **6** | | **6.00** | **6** | | **6.00** | **6** | | **6.00** |
| *Information Technology* | | | | | | | | | | |
| IT Director | E68 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Client Service Manager | I64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Infrastructure & Network Manager | I64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| IT Network & Cyber Security Engineer | I64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Software Development & GIS Manager | I64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Network Engineer | I63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Server Engineer | I63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Software Developer | I63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Server Engineer | I62 | - | | - | 2 | | 2 | 2 | | 2 |
| Business Systems Administrator - Applications | I61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Business Systems Administrator - GIS | I61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Technical Specialist | I61 | 1 | | 1 | - | | - | - | | - |
| Technical Specialist | I59 | 4 | | 4 | 5 | | 5 | 5 | | 5 |
| Senior Support & Procurement Specialist | I58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **16** | | **16.00** | **18** | | **18.00** | **18** | | **18.00** |
| **General Government Sub-total** | | **63.5** | **0.0** | **61.5** | **65.5** | **0.0** | **63.5** | **66.5** | **0.0** | **64.5** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Public Safety*** | | | | | | | | | | |
| *Police** | | | | | | | | | | |
| Police Chief | E70 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Police Chief | P67 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Police Major | P64 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Police Captain | P63 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Police Lieutenant | P62 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Police Sergeant | P60 | 30 | | 30 | 30 | | 30 | 29 | | 29 |
| Master Police Officer (Includes SRO positions) | P58 | 69 | | 69 | 69 | | 69 | 71 | | 71 |
| **Police Officer (includes SRO positions & 4 new positions for Downtown)** | **P55** | **91** | | **91** | **91** | | **91** | **94** | | **94** |
| Part Time Police Officer | P55 | - | | - | - | 2 | 0.96 | - | 2 | 0.96 |
| Senior Police Crime Analyst (non-sworn) | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Police Administration Manager (non-sworn) | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Evidence Custodian Supervisor (non-sworn) | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Police Video Technician (non-sworn) | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Police Crime Analyst (non-sworn) | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Executive Assistant (non-sworn) | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Civilian Traffic Crash Investigator (non-sworn) | 55 | - | | - | 1 | | 1 | 1 | | 1 |
| Evidence Custodian (non-sworn) | 55 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Customer Service Representative (non-sworn) | 55 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Parking Enforcement Technician (non-sworn) | 54 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Administrative Assistant (non-sworn) | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Customer Service Representative (non-sworn) | 53 | 9 | | 9 | 9 | | 9 | 9 | | 9 |
| **Note: School Crossing Guards are not included in this count. Guards are classified as seasonal PT. PD also has authorization for up to 13 Police Trainees/Overhire positions.* | | **227** | | **227.00** | **228** | | **228.96** | **232** | | **232.96** |
| *Code Enforcement* | | | | | | | | | | |
| Code Enforcement Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Code Enforcement Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Code Enforcement Officer | 58 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Code Enforcement Officer | 55 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| | | **9** | | **9.00** | **9** | | **9.00** | **9** | | **9.00** |
| *Emergency Communications* | | | | | | | | | | |
| Communications Director (split with Radio Shop) | E68 | 1 | | 0.5 | 1 | | 0.5 | 1 | | 0.5 |
| Communications Center Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| 911 Shift Supervisor | 59 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| Senior Administrative Assistant | 54 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Telecommunicator | 54 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| Administrative Assistant | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Telecommunicator | 53 | 14 | 4 | 15 | 14 | 4 | 15 | 14 | 4 | 15 |
| | | **26** | **4** | **26.50** | **26** | **4** | **26.50** | **26** | **4** | **26.50** |
| *Fiber Network Management* | | | | | | | | | | |
| Network Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **1** | | **1.00** | **1** | | **1.00** | **1** | | **1.00** |
| *Radio Shop* | | | | | | | | | | |
| Communications Director (split with Communications) | E68 | - | | 0.5 | - | | 0.5 | - | | 0.5 |
| Communications Shop Operations Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Communications Technician | 58 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Communications Technician | 56 | **2** | | **2** | **2** | | **2** | **2** | | **2** |
| | | **5** | | **5.50** | **5** | | **5.50** | **5** | | **5.50** |
| *Fire* | | | | | | | | | | |
| Fire Chief | E69 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Fire Chief | F67 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Division Chief | F64 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Battalion Chief | F63 | 9 | | 9 | 9 | | 9 | 9 | | 9 |
| Fire Captain | F61 | 54 | | 54 | 51 | | 51 | 52 | | 52 |
| Fire Lieutenant | F59 | 44 | | 44 | 49 | | 49 | 46 | | 46 |
| Logistics Officer II | F59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Firefighter | F58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fire Engineer | F58 | 56 | | 56 | 45 | | 45 | 47 | | 47 |
| Logistics Officer I | F56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Firefighter | F55 | 97 | | 97 | 106 | | 106 | 106 | | 106 |
| GIS Coordinator (split with Solid Waste & Cemeteries) | 61 | 1 | | 0.8 | 1 | | 0.8 | 1 | | 0.8 |
| Fire Administration Manager | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Administrative Assistant | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **273** | | **272.8** | **273** | | **272.8** | **273** | | **272.8** |
| *Fire - Prevention* | | | | | | | | | | |
| Division Chief | F64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Fire Marshal | F60 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Assistant Fire Marshal | F59 | 7 | 3 | 8.2 | 7 | 3 | 8.5 | 7 | 3 | 8.5 |
| | | **11** | **3** | **12.20** | **11** | **3** | **12.50** | **11** | **3** | **12.50** |
| *Fire - Training* | | | | | | | | | | |
| Division Chief | F64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fire Captain | F61 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| | | **6** | | **6.00** | **6** | | **6.00** | **6** | | **6.00** |
| *Emergency Management* | | | | | | | | | | |
| Division Chief | F64 | - | | - | 1 | | 1 | 1 | | 1 |
| Emergency Management Coordinator | 62 | 1 | | 1 | - | | - | - | | - |
| | | **1.00** | | **1.00** | **1.00** | | **1.00** | **1.00** | | **1.00** |
| **Public Safety Sub-total** | | **559.0** | **7.0** | **561.0** | **560.0** | **7.0** | **563.3** | **564.0** | **7.0** | **567.3** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Public Works*** | | | | | | | | | | |
| *Streets & Traffic* | | | | | | | | | | |
| Transportation Director | E68 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Transportation Director | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Project Engineer | 63 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Streets Superintendent | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior GIS Coordinator | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Assistant Streets Superintendent | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Analyst | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Streets Crew Supervisor | 59 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Construction Inspector | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Equipment Operator | 57 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| Executive Assistant | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Equipment Operator | 55 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Streets Maintenance Worker | 52 | 7 | | 7 | 7 | | 7 | 7 | | 7 |
| | | **36** | | **36.00** | **36** | | **36.00** | **36** | | **36.00** |
| *Traffic Signals* | | | | | | | | | | |
| Traffic Engineer | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Traffic Signal Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Project Engineer | 63 | - | | - | 1 | | 1 | 1 | | 1 |
| Traffic Management Center Operator | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Staff Engineer | 59 | 1 | | 1 | - | | - | - | | - |
| Signal Technician II | 58 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Signal Technician I | 56 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Utility Locator | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **9** | | **9.00** | **9** | | **9.00** | **9** | | **9.00** |
| *Traffic Services* | | | | | | | | | | |
| Traffic Services Coordinator | 59 | - | | - | 1 | | 1 | 1 | | 1 |
| Sign Technician II | 57 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Sign Technician I | 56 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **5** | | **5.00** | **5** | | **5.00** | **5** | | **5.00** |
| *Solid Waste & Recycling* | | | | | | | | | | |
| Solid Waste Director | E68 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Solid Waste & Recycling Director | 65 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Solid Waste Superintendent | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Coordinator (split with Fire and Cemeteries) | 61 | - | | 0.1 | - | | 0.1 | - | | 0.1 |
| Solid Waste Assistant Superintendent | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Solid Waste Administration Manager | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Solid Waste Crew Supervisor | 59 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Senior Customer Service Specialist | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Equipment Operator | 57 | 18 | | 18 | 18 | | 18 | 18 | | 18 |
| Executive Assistant | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Equipment Operator | 55 | 18 | | 18 | 18 | | 18 | 18 | | 18 |
| Cart Management Technician | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Customer Service Specialist | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Solid Waste Compliance Inspector | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Solid Waste Worker | 51 | 9 | | 9 | 9 | | 9 | 9 | | 9 |
| | | **62** | | **62.10** | **62** | | **62.10** | **62** | | **62.10** |
| *Cemeteries - Buildings & Grounds* | | | | | | | | | | |
| GIS Coordinator (split with Fire & Solid Waste) | 61 | - | | 0.1 | - | | 0.1 | - | | 0.1 |
| Cemetery Maintenance Manager | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Cemetery Crew Supervisor | 57 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Cemetery Maintenance Worker | 51 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| | | **9** | | **9.10** | **9** | | **9.10** | **9** | | **9.10** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| *Buildings & Grounds Maintenance* ***(Moved from Internal Services to General Fund)*** | | | | | | | | | | |
| **Buildings & Grounds Director** | **E67** | - | | - | - | | - | **1** | | **1** |
| **Deputy Buildings & Grounds Director** | **65** | - | | - | - | | - | **1** | | **1** |
| **Building Systems & Services Manager** | **63** | - | | - | - | | - | **1** | | **1** |
| **Urban Forester** | **62** | - | | - | - | | - | **1** | | **1** |
| **Grounds Maintenance Manager** | **61** | - | | - | - | | - | **1** | | **1** |
| **Custodial Services Manager** | **61** | - | | - | - | | - | **1** | | **1** |
| **Building Maintenance Supervisor** | **61** | - | | - | - | | - | **3** | | **3** |
| **Custodian Supervisor** | **57** | - | | - | - | | - | **1** | | **1** |
| **Grounds Crew Supervisor** | **57** | - | | - | - | | - | **7** | | **7** |
| **Executive Assistant** | **56** | - | | - | - | | - | **1** | | **1** |
| **Tree Specialist** | **55** | - | | - | - | | - | **1** | | **1** |
| **Maintenance Mechanic II** | **54** | - | | - | - | | - | **5** | | **5** |
| **Grounds Maintenance Worker** | **51** | - | | - | - | | - | **20** | | **20** |
| **Custodian** | **50** | - | | - | - | | - | **13** | **5** | **15.5** |
| | | | | | | | | **57** | **5** | **59.50** |
| *Fleet Services* | | | | | | | | | | |
| Fleet Services Director | E67 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fleet Services Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fleet Services Training Coordinator | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Automotive Parts Supervisor | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fleet Services Supervisor | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Master Mechanic | 57 | 3 | | 3 | 4 | | 4 | 4 | | 4 |
| Executive Assistant | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Fleet Mechanic | 56 | 5 | | 5 | 4 | | 4 | 4 | | 4 |
| Automotive Parts Clerk | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **15** | | **15.00** | **15** | | **15.00** | **15** | | **15.00** |
| **Public Works Sub-total** | | **136.0** | **0.0** | **136.2** | **136.0** | **0.0** | **136.2** | **193.0** | **5.0** | **195.7** |
| ***Economic Development*** | | | | | | | | | | |
| *Planning & Neighborhood Development* | | | | | | | | | | |
| Planning & Neighborhood Development Director | E69 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Director of Planning & Neighborhood Development | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Development Review Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Community Development Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Planning & Development Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Design Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Administrator | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Planner | 60 | 3 | | 3 | 4 | | 4 | 4 | | 4 |
| Grants Analyst | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Grant Compliance Coordinator | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Executive Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Planner | 57 | 2 | | 2 | 1 | | 1 | 1 | | 1 |
| Urban Planner | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Development Services Technician II | 56 | 1 | | 1 | 2 | | 2 | 2 | | 2 |
| **Community Development Technician** (New FTE split with HOME) | **53** | - | | - | - | | **0.43** | - | | **0.45** |
| Development Services Technician | 54 | 1 | | 1 | - | | - | - | | - |
| | | **18** | | **18.00** | **18** | | **18.43** | **18** | | **18.45** |
| *Business Services* | | | | | | | | | | |
| Project Manager (was Economic Development Manager) | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **1** | | **1.00** | **1** | | **1.00** | **1** | | **1.00** |
| **Economic Development Sub-total** | | **19.0** | **0.0** | **19.0** | **19.0** | **0.0** | **19.4** | **19.0** | **0.0** | **19.5** |
| ***Culture & Recreation*** | | | | | | | | | | |
| *Parks & Recreation* | | | | | | | | | | |
| Parks & Recreation Director | E67 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Parks & Recreation Director | 65 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Facility Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Parks & Recreation Program Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Parks & Recreation Coordinator | 61 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Senior Planner | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Executive Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Facility Coordinator (reclassed Facility Specialist) | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Parks & Recreation Supervisor | 57 | 7 | | 7 | 7 | | 7 | 7 | | 7 |
| Parks & Recreation Assistant Supervisor | 54 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Administrative Assistant | 54 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Parks & Recreation Specialist | 53 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Fitness Instructor/Event Assistant | 53 | - | 1 | 0.5 | - | 1 | 0.5 | - | 1 | 0.5 |
| Administrative Assistant | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Programmer | 53 | - | 2 | 1 | - | 2 | 1 | - | 2 | 1 |
| **Part-Time Rec Center Leader** (increased hours for one position) | **50** | - | **26** | **13** | - | **26** | **13** | - | **26** | **13.5** |
| | | **23** | **29** | **37.50** | **23** | **29** | **37.50** | **23** | **29** | **38.00** |
| *ClearWater Artist Studio* | | | | | | | | | | |
| Clearwater Artist Studio Coordinator | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Part-Time ClearWater Ceramic Center Programmer | 55 | - | 1 | 0.5 | - | 1 | 0.5 | - | 1 | 0.5 |
| **Custodian** | **50** | - | - | - | - | - | - | - | **1** | **0.5** |
| | | **1** | **1** | **1.5** | **1** | **1** | **1.5** | **1** | **2** | **2** |
| **Parks & Recreation Sub-total** | | **24.0** | **30.0** | **39.0** | **24.0** | **30.0** | **39.0** | **24.0** | **31.0** | **40.0** |
| **General Fund Sub-total** | | **801.5** | **37.0** | **816.7** | **804.5** | **37.0** | **821.4** | **866.5** | **43.0** | **886.9** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Community Development Block Grant*** | | | | | | | | | | |
| **Construction Coordinator** (New FTE split with Home Consortium) | **59** | 1 | | 1 | 1 | | 1 | 1 | | 0.94 |
| | | **1** | | **1.00** | **1** | | **1.00** | **1** | | **0.94** |
| **CDBG Sub-total** | | **1.0** | **0.0** | **1.0** | **1.0** | **0.0** | **1.0** | **1.0** | **0.0** | **0.9** |
| ***Home Consortium*** | | | | | | | | | | |
| Federal Program Coordinator | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Construction Coordinator** (New FTE split with Home Consortium) | **59** | - | | - | - | | - | - | | **0.06** |
| **Community Development Technician** (New FTE split with Planning) | **53** | - | | - | 1 | | 0.57 | 1 | | 0.55 |
| | | **1** | | **1** | **2** | | **1.57** | **2** | | **1.61** |
| **Home Consortium Sub-total** | | **1.0** | **0.0** | **1.0** | **2.0** | **0.0** | **1.6** | **2.0** | **0.0** | **1.6** |
| ***Downtown Development*** | | | | | | | | | | |
| Downtown Development Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Downtown Development Coordinator (was Downtown Development Specialist) | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **2** | | **2.00** | **2** | | **2.00** | **2** | | **2.00** |
| **Downtown Development Sub-total** | | **2.0** | **0.0** | **2.0** | **2.0** | **0.0** | **2.0** | **2.0** | **0.0** | **2.0** |
| ***Electric Systems*** | | | | | | | | | | |
| *(Electric Administration)* | | | | | | | | | | |
| Electric Systems Director | E68 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Electric Systems Director | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Operations Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Systems Administration Manager | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Executive Assistant | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Electric Education Coordinator** | **55** | - | | - | - | | - | 1 | | 1 |
| | | **5** | | **5** | **5** | | **5** | **6** | | **6** |
| *Powerline Maintenance* | | | | | | | | | | |
| Electric Systems Special Project Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Systems Coordinator II | 63 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Electric Systems Coordinator I | 62 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Electric Systems Technician II | 58 | 7 | | 7 | 6 | | 6 | 6 | | 6 |
| Electric Systems Analyst | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Systems Technician I | 55 | 5 | | 5 | 7 | | 7 | 7 | | 7 |
| | | **19** | | **19.00** | **20** | | **20.00** | **20.00** | | **20.00** |
| *Tree Trimming* | | | | | | | | | | |
| Electric Tree Trimming Supervisor | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Tree Trimming Crew Leader | 56 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Electric Tree Trimmer II | 55 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Electric Tree Trimmer I | 54 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| | | **10** | | **10.00** | **10** | | **10.00** | **10** | | **10.00** |
| *Electric Construction* | | | | | | | | | | |
| Electric Systems Coordinator II | 63 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Electric Systems Coordinator I | 62 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Electric Construction Supervisor | 61 | 7 | | 7 | 7 | | 7 | 7 | | 7 |
| Electric Systems Line Technician III | 60 | 10 | | 10 | 12 | | 12 | 12 | | 12 |
| Electric Safety Coordinator | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Electric Systems Line Technician II | 58 | 8 | | 8 | 6 | | 6 | 6 | | 6 |
| Electric Systems Line Technician I | 55 | 7 | | 7 | 7 | | 7 | 7 | | 7 |
| | | **37** | | **37.00** | **37** | | **37.00** | **37** | | **37.00** |
| *Electric Engineering* | | | | | | | | | | |
| Electrical Engineer | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Project Engineer | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Supervisor | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Analyst | 59 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Electrical Engineering Technician | 58 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| | | **8** | | **8.00** | **8** | | **8.00** | **8** | | **8.00** |
| *Utility Locate Services* | | | | | | | | | | |
| Electric Utility Locator Supervisor | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Utility Locator | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **3** | | **3.00** | **3** | | **3.00** | **3** | | **3.00** |
| **Electric System Sub-total** | | **82.0** | **0.0** | **82.0** | **83.0** | **0.0** | **83.0** | **84.0** | **0.0** | **84.0** |
| ***Stormwater*** | | | | | | | | | | |
| Water Resources Director (split with Water & Wastewater) | E69 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Deputy Water Resources Director (split with Water & Wastewater) | 66 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| Engineering Manager (split with Water & Wastewater) | 63 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Project Engineer (split with Water & Wastewater) | 63 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| Senior GIS Coordinator (split with Water & Wastewater) | 62 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Water Resources Superintendent | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Administration Manager (reclassed position and split change between Water & Wastewater) | 59 | - | | - | - | | 0.33 | - | | 0.33 |
| Staff Engineer (split with Water & Wastewater) | 59 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| Water Crew Supervisor | 59 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| Sustainability Coordinator (split with City Manager's Office & Water) | 58 | - | | 0.25 | - | | 0.25 | - | | 0.25 |
| Executive Assistant | 56 | | | | | | | | | |
| Technical Equipment Operator | 58 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Senior Equipment Operator | 57 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Equipment Operator | 55 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Utility Service Worker | 52 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| | | **22** | | **21.26** | **22** | | **21.59** | **22** | | **21.59** |
| **Stormwater Sub-total** | | **22.0** | **0.0** | **21.3** | **22.0** | **0.0** | **21.6** | **22.0** | **0.0** | **21.6** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Water Resources*** | | | | | | | | | | |
| *Hillgrove Water Treatment Plant* | | | | | | | | | | |
| Laboratory Coordinator (position shared with Coddle Creek WTP) | 61 | 1 | | 0.5 | 1 | | 0.5 | 1 | | 0.5 |
| Treatment Plant Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water Systems Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water/Wastewater Systems Technician | 56 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Water Treatment Plant Operator | 56 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| Utility Systems Technician | 54 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Custodian | 50 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **16** | | **15.50** | **16** | | **15.50** | **16** | | **15.50** |
| *Coddle Creek Water Treatment Plant* | | | | | | | | | | |
| Laboratory Coordinator (position shared with Hillgrove WTP) | 61 | - | | 0.5 | - | | 0.5 | - | | 0.5 |
| Treatment Plant Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water Systems Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water/Wastewater Systems Technician | 56 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Water Treatment Plant Operator | 56 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| Utility Systems Technician | 54 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Custodian | 50 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **15** | | **15.50** | **15** | | **15.50** | **15** | | **15.50** |
| *Waterlines Operations & Maintenance* | | | | | | | | | | |
| Water Resources Director (split with Stormwater & Wastewater) | E69 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| Deputy Water Resources Director (split with Stormwater & Wastewater) | 66 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Water Operations Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Water Treatment Manager (reclassed Utility Systems Technician)** | **64** | **-** | | **-** | **-** | | **-** | **1** | | **1** |
| Engineering Manager (split with Stormwater & Wastewater) | 63 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| **Project Engineer (reclassed System Protection Inspector split with Wastewater)** | **63** | **-** | | **0.33** | **-** | | **0.33** | **1** | | **0.83** |
| Senior GIS Coordinator (split with Stormwater & Wastewater) | 62 | 1 | | 0.34 | 1 | | 0.34 | 1 | | 0.34 |
| Water Resources Superintendent | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| System Protection Superintendent (split with Wastewater) | 61 | 1 | | 0.5 | 1 | | 0.5 | 1 | | 0.5 |
| Water Resources Project Manager | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water Systems Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Administration Manager (reclassed position and split change between Stormwater & Wastewater) | 59 | - | | - | 1 | | 0.34 | 1 | | 0.34 |
| Staff Engineer (split with Stormwater & Wastewater) | 59 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Utility Locate Supervisor | 59 | 1 | | 0.5 | - | | - | - | | - |
| Water Meter Service Supervisor | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water Crew Supervisor | 59 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Water Safety Coordinator | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Sustainability Coordinator (split with City Manager's Office & Stormwater) | 58 | - | | 0.25 | - | | 0.25 | - | | 0.25 |
| System Protection Inspector | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Customer Service Specialist | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| GIS Technician | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Equipment Operator | 57 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Executive Assistant (reclassed to Administration Manager) | 56 | 1 | | 1 | - | | - | - | | - |
| Equipment Operator | 55 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| **Utility Systems Technician (1 FTE reclassed to Water Treatment Manager)** | **54** | **5** | | **5** | **5** | | **5** | **4** | | **4** |
| Utility Locator | 53 | 2 | | 1 | 2 | | 2 | 2 | | 2 |
| **Administrative Assistant (reclassed to Staff Engineer and transferred to Engineering)** | **53** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| Utility Service Worker | 52 | 7 | | 7 | 7 | | 7 | 7 | | 7 |
| | | **44** | | **41.26** | **43** | | **41.10** | **43** | | **40.60** |
| **Water Resources Sub-total** | | **75.0** | **0.0** | **72.3** | **74.0** | **0.0** | **72.1** | **74.0** | **0.0** | **71.6** |
| ***Public Transit*** | | | | | | | | | | |
| Transit Director | E68 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy Transit Director | 65 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Transit Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Transit Planner & Technology Coordinator | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Grants Accountant (split with Finance) | 58 | - | | 0.5 | - | | 0.5 | - | | 0.5 |
| Senior Customer Service Representative | 55 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **6** | | **6.50** | **6** | | **6.50** | **6** | | **6.50** |
| **Transit Sub-total** | | **6.0** | **0.0** | **6.5** | **6.0** | **0.0** | **6.5** | **6.0** | **0.0** | **6.5** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Wastewater Resources*** | | | | | | | | | | |
| *(Wastewaterlines Operation & Maintenance)* | | | | | | | | | | |
| Water Resources Director (split with Water & Stormwater) | E69 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Deputy Water Resources Director (split with Water & Stormwater) | 66 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Engineering Manager (split with Water & Stormwater) | 63 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| **Project Engineer (reclassed System Protection Inspector split with Water)** | **63** | **-** | | **0.33** | **-** | | **0.33** | **-** | | **0.83** |
| Senior GIS Coordinator (split with Water & Stormwater) | 62 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| System Protection Superintendent (split with Water) | 61 | - | | 0.5 | - | | 0.5 | - | | 0.5 |
| Water Resources Superintendent | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| W/WW Systems Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Water Systems Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Administration Manager (reclassed position and split change between Stormwater & Wastewater) | 59 | - | | - | 1 | | 0.33 | 1 | | 0.33 |
| Staff Engineer (split with Stormwater & Water) | 59 | - | | 0.33 | - | | 0.33 | - | | 0.33 |
| Utility Locate Supervisor | 59 | - | | 0.5 | 1 | | 1 | 1 | | 1 |
| Water Crew Supervisor | 59 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| **System Protection Inspector (reclassed to Project Engineer and split with Water)** | **58** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| Technical Equipment Operator | 58 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| GIS Technician | 57 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Equipment Operator | 57 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Water/Wastewater Systems Technician | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Equipment Operator | 55 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| Utility Locator | 53 | - | | 1 | - | | - | - | | - |
| Utility Service Worker | 52 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **29** | | **32.98** | **31** | | **32.81** | **30** | | **32.31** |
| **Wastewater Resources Sub-total** | | **29.0** | **0.0** | **33.0** | **31.0** | **0.0** | **32.8** | **30.0** | **0.0** | **32.3** |
| ***Aviation (Concord-Padgett Regional Airport)*** | | | | | | | | | | |
| Aviation Director | E67 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Assistant Aviation Director | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Aviation Operations Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| FBO Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Aviation Project Manager | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Building Maintenance Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Aviation Operations Supervisor** | **60** | **-** | | **-** | **-** | | **-** | **1** | | **1** |
| Aviation Coordinator | 59 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Customer Service Supervisor | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Airport Electrician | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Grants Accountant (split with Finance) | 58 | - | | 0.5 | - | | 0.5 | - | | 0.5 |
| Aviation Supervisor | 58 | 4 | | 4 | 4 | | 4 | 4 | | 4 |
| Senior Executive Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Airport Maintenance Mechanic | 54 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Aviation Service Worker | 54 | 18 | | 18 | 18 | | 18 | 18 | | 18 |
| Administrative Assistant | 53 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Customer Service Representative | 53 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| Grounds Maintenance Worker | 51 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Custodian | 50 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| | | **51** | | **51.50** | **51** | | **51.50** | **52** | | **52.50** |
| **Aviation Sub-total** | | **51.0** | **0.0** | **51.5** | **51.0** | **0.0** | **51.5** | **52.0** | **0.0** | **52.5** |
| ***Housing Department (HUD Funded)*** | | | | | | | | | | |
| *Public Housing, Housing Choice Vouchers, & FSS Grant* | | | | | | | | | | |
| Housing Director | E67 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Housing Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Housing Inspector/ Maintenance Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Executive Assistant | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Building Maintenance Mechanic II | 54 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Building Maintenance Mechanic I | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Family Self-Sufficiency Specialist | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Housing Specialist | 53 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Housing Choice Vouchers Specialist | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Resident Service Coordinator | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Customer Service Representative | 53 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **14** | | **14.00** | **14** | | **14.00** | **14** | | **14.00** |
| **Housing Department Sub-total** | | **14.0** | **0.0** | **14.0** | **14.0** | **0.0** | **14.0** | **14.0** | **0.0** | **14.0** |

| Position | Salary Grade | FY 2023-2024 Budget Full-time | Part-time | FTE | FY 2024-2025 Budget Full-time | Part-time | FTE | FY 2025-2026 Budget Full-time | Part-time | FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Internal Services*** | | | | | | | | | | |
| *Revenue Services* | | | | | | | | | | |
| Revenue Manager (split with Tax & Billing) | 64 | - | | 0.25 | - | | 0.25 | - | | 0.25 |
| Accounting Technician II (1 FTE split with Tax) | 55 | 1 | | 1.5 | 1 | | 1.5 | 1 | | 1.5 |
| Accounting Technician I | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **3** | | **3.75** | **3** | | **3.75** | **3** | | **3.75** |
| *Billing* | | | | | | | | | | |
| Revenue Manager (split with Tax & Utilities Collections) | 64 | - | | 0.25 | - | | 0.25 | - | | 0.25 |
| Utility Billing Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Meter Technician Supervisor (reclassed Senior Meter Technician)** | **59** | **-** | | **-** | **-** | | **-** | **1** | | **1** |
| AMI Monitoring Lead | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Senior Meter Technician (reclassed to Meter Technician Supervisor)** | **58** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| Utility Billing Specialist II (reclassed 1 Utility Billing Specialist) | 57 | - | | - | 1 | | 1 | 1 | | 1 |
| Meter Technician | 56 | 8 | | 8 | 8 | | 8 | 8 | | 8 |
| Utility Billing Specialist | 56 | 5 | | 5 | 4 | | 4 | 4 | | 4 |
| | | **16** | | **16.25** | **16** | | **16.25** | **16** | | **16.25** |
| *Customer Care* | | | | | | | | | | |
| Customer Service Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Customer Service Supervisor | 59 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Senior Meter Technician | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Senior Customer Service Specialist | 57 | 3 | | 3 | 3 | | 3 | 3 | | 3 |
| Customer Service Specialist II | 55 | 5 | | 5 | 5 | | 5 | 5 | | 5 |
| Customer Service Specialist | 55 | 12 | | 12 | 12 | | 12 | 12 | | 12 |
| | | **24** | | **24.00** | **24** | | **24.00** | **24** | | **24.00** |
| *Engineering* | | | | | | | | | | |
| Engineering Director | E70 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Deputy City Engineer | 66 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Engineering Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Project Engineer | 63 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Engineering Construction Manager | 63 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Surveyor / Real Estate Manager | 62 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Assistant Surveyor Supervisor | 61 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Engineering Construction Supervisor | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Engineer Coordinator | 60 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Building Construction Specialist (Reclassed to Building Construction Supervisor) | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Right of Way Agent | 59 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| **Staff Engineer (transferred from Water)** | **59** | **-** | | **-** | **-** | | **-** | **1** | | **1** |
| CAD Technician | 58 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Construction Inspector | 58 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Senior Engineering Technician | 57 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Survey Technician II | 57 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Executive Assistant | 56 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Engineering Technician | 55 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| | | **26** | | **26.00** | **26** | | **26.00** | **27** | | **27.00** |
| *Purchasing* | | | | | | | | | | |
| Purchasing Manager | 64 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Warehouse Supervisor | 58 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Purchasing Technician | 55 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| Logistics Specialist & Safety Representative | 54 | 1 | | 1 | 1 | | 1 | 1 | | 1 |
| Logistics Specialist | 53 | 2 | | 2 | 2 | | 2 | 2 | | 2 |
| | | **7** | | **7.00** | **7** | | **7.00** | **7** | | **7.00** |
| *Buildings & Grounds Maintenance* ***(moved to General Fund)*** | | | | | | | | | | |
| **Buildings & Grounds Director** | **E67** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Deputy Buildings & Grounds Director** | **65** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Building Systems & Services Manager** | **63** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Urban Forester** | **62** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Grounds Maintenance Manager** | **61** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Custodial Services Manager** | **61** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Building Maintenance Supervisor** | **61** | **3** | | **3** | **3** | | **3** | **-** | | **-** |
| **Custodian Supervisor** | **57** | **1** | | **1** | **1** | | **1** | **-** | | **-** |
| **Grounds Crew Supervisor** | **57** | **7** | | **7** | **7** | | **7** | **-** | | **-** |
| **Executive Assistant** | **56** | **-** | | **-** | **1** | | **1** | **-** | | **-** |
| **Tree Specialist** | **55** | **-** | | **-** | **1** | | **1** | **-** | | **-** |
| **Maintenance Mechanic II** | **54** | **5** | | **5** | **5** | | **5** | **-** | | **-** |
| **Maintenance Mechanic I** | **53** | **-** | | **-** | **-** | | **-** | **-** | | **-** |
| **Administrative Assistant** | **53** | **1** | | **1** | **-** | | **-** | **-** | | **-** |
| **Grounds Maintenance Worker** | **51** | **21** | | **21** | **20** | | **20** | **-** | | **-** |
| **Custodian** | **50** | **13** | **5** | **15.5** | **13** | **5** | **15.5** | **-** | | **-** |
| | | **57** | **5** | **59.50** | **57** | **5** | **59.50** | | | |
| **Internal Services Sub-total** | | **133.0** | **5.0** | **136.5** | **133.0** | **5.0** | **136.5** | **77.0** | **0.0** | **78.0** |
| **TOTAL FULL-TIME EMPLOYEES** | | **1,218** | | | **1,224** | | | **1,231** | | |
| **TOTAL PERMANENT PART-TIME EMPLOYEES** | | | **42** | | | **42** | | | **43** | |
| **TOTAL FTE** | | | | **1,237.7** | | | **1,244.0** | | | **1,252.0** |

# Authorized Salary Grades

HR reviews positions periodically and makes market rate adjustments per fiscal year. Please note that some grades are listed multiple times because the hours worked per year are different for some of the positions within the same salary grade.

| | Pay Structure - Annual | | | Pay Structure - Bi-Weekly | | | Pay Structure - Hourly | | |
|---|---|---|---|---|---|---|---|---|---|
| **Grade** | **Min** | **Mid** | **Max** | **Min** | **Mid** | **Max** | **Min** | **Mid** | **Max** |
| 50 | 36,169.35 | 47,924.39 | 59,679.42 | 1,391.13 | 1,843.25 | 2,295.36 | 17.39 | 23.04 | 28.69 |
| 51 | 39,062.89 | 51,758.33 | 64,453.77 | 1,502.42 | 1,990.71 | 2,478.99 | 18.78 | 24.88 | 30.99 |
| 52 | 42,187.93 | 55,899.01 | 69,610.08 | 1,622.61 | 2,149.96 | 2,677.31 | 20.28 | 26.87 | 33.47 |
| 53 | 45,562.96 | 60,370.92 | 75,178.88 | 1,752.42 | 2,321.96 | 2,891.50 | 21.91 | 29.02 | 36.14 |
| 54 | 49,208.00 | 65,200.60 | 81,193.19 | 1,892.62 | 2,507.72 | 3,122.82 | 23.66 | 31.35 | 39.04 |
| 55 | 53,144.64 | 70,416.65 | 87,688.65 | 2,044.02 | 2,708.33 | 3,372.64 | 25.55 | 33.85 | 42.16 |
| 56 | 57,396.21 | 76,049.98 | 94,703.74 | 2,207.55 | 2,925.00 | 3,642.45 | 27.59 | 36.56 | 45.53 |
| 57 | 61,987.90 | 82,133.97 | 102,280.04 | 2,384.15 | 3,159.00 | 3,933.85 | 29.80 | 39.49 | 49.17 |
| 58 | 66,946.94 | 88,704.69 | 110,462.44 | 2,574.88 | 3,411.72 | 4,248.56 | 32.19 | 42.65 | 53.11 |
| 59 | 72,302.69 | 95,801.07 | 119,299.44 | 2,780.87 | 3,684.66 | 4,588.44 | 34.76 | 46.06 | 57.36 |
| 60 | 78,086.91 | 103,465.15 | 128,843.39 | 3,003.34 | 3,979.43 | 4,955.52 | 37.54 | 49.74 | 61.94 |
| 61 | 84,333.86 | 111,742.37 | 139,150.87 | 3,243.61 | 4,297.78 | 5,351.96 | 40.55 | 53.72 | 66.90 |
| 62 | 91,080.57 | 120,681.75 | 150,282.93 | 3,503.10 | 4,641.61 | 5,780.11 | 43.79 | 58.02 | 72.25 |
| 63 | 98,367.01 | 130,336.29 | 162,305.57 | 3,783.35 | 5,012.93 | 6,242.52 | 47.29 | 62.66 | 78.03 |
| 64 | 106,236.37 | 140,763.20 | 175,290.02 | 4,086.01 | 5,413.97 | 6,741.92 | 51.08 | 67.67 | 84.27 |
| 65 | 114,735.28 | 152,024.25 | 189,313.22 | 4,412.90 | 5,847.09 | 7,281.28 | 55.16 | 73.09 | 91.02 |
| 66 | 123,914.11 | 164,186.19 | 204,458.27 | 4,765.93 | 6,314.85 | 7,863.78 | 59.57 | 78.94 | 98.30 |
| **Executive** | | | | | | | | | |
| E67 | 133,827.23 | 177,321.09 | 220,814.94 | 5,147.20 | 6,820.04 | 8,492.88 | 64.34 | 85.25 | 106.16 |
| E68 | 144,533.41 | 191,506.77 | 238,480.13 | 5,558.98 | 7,365.65 | 9,172.31 | 69.49 | 92.07 | 114.65 |
| E69 | 156,096.09 | 206,827.32 | 257,558.54 | 6,003.70 | 7,954.90 | 9,906.10 | 75.05 | 99.44 | 123.83 |
| E70 | 168,583.77 | 223,373.50 | 278,163.22 | 6,483.99 | 8,591.29 | 10,698.59 | 81.05 | 107.39 | 133.73 |
| E72 | 196,636.11 | 260,542.85 | 324,449.58 | 7,562.93 | 10,020.88 | 12,478.83 | 94.54 | 125.26 | 155.99 |
| **Information Technology** | | | | | | | | | |
| I57 | 61,987.90 | 82,133.97 | 102,280.04 | 2,384.15 | 3,159.00 | 3,933.85 | 29.80 | 39.49 | 49.17 |
| I58 | 66,946.94 | 88,704.69 | 110,462.44 | 2,574.88 | 3,411.72 | 4,248.56 | 32.19 | 42.65 | 53.11 |
| I59 | 72,302.69 | 95,801.07 | 119,299.44 | 2,780.87 | 3,684.66 | 4,588.44 | 34.76 | 46.06 | 57.36 |
| I61 | 84,333.86 | 111,742.37 | 139,150.87 | 3,243.61 | 4,297.78 | 5,351.96 | 40.55 | 53.72 | 66.90 |
| I62 | 91,080.57 | 120,681.75 | 150,282.93 | 3,503.10 | 4,641.61 | 5,780.11 | 43.79 | 58.02 | 72.25 |
| I63 | 98,367.01 | 130,336.29 | 162,305.57 | 3,783.35 | 5,012.93 | 6,242.52 | 47.29 | 62.66 | 78.03 |
| I64 | 106,236.37 | 140,763.20 | 175,290.02 | 4,086.01 | 5,413.97 | 6,741.92 | 51.08 | 67.67 | 84.27 |

| | Pay Structure - Annual | | | Pay Structure - Bi-Weekly | | | Pay Structure - Hourly | | |
|---|---|---|---|---|---|---|---|---|---|
| **Grade** | **Min** | **Mid** | **Max** | **Min** | **Mid** | **Max** | **Min** | **Mid** | **Max** |
| **Fire** | | | | | | | | | |
| F55* | 54,738.98 | 72,529.15 | 90,319.31 | 2,105.35 | 2,789.58 | 3,473.82 | 26.32 | 34.87 | 43.42 |
| F55** | 54,738.98 | 72,529.15 | 90,319.31 | 2,105.35 | 2,789.58 | 3,473.82 | 18.74 | 24.83 | 30.92 |
| F56 | 59,118.10 | 78,331.48 | 97,544.85 | 2,273.77 | 3,012.75 | 3,751.73 | 28.42 | 37.66 | 46.90 |
| F58* | 68,955.35 | 91,365.83 | 113,776.31 | 2,652.13 | 3,514.07 | 4,376.01 | 33.15 | 43.93 | 54.70 |
| F58** | 68,955.35 | 91,365.83 | 113,776.31 | 2,652.13 | 3,514.07 | 4,376.01 | 23.61 | 31.28 | 38.95 |
| F59* | 74,471.77 | 98,675.10 | 122,878.42 | 2,864.30 | 3,795.20 | 4,726.09 | 35.80 | 47.44 | 59.08 |
| F59** | 74,471.77 | 98,675.10 | 122,878.42 | 2,864.30 | 3,795.20 | 4,726.09 | 25.50 | 33.78 | 42.07 |
| F60 | 80,429.52 | 106,569.11 | 132,708.69 | 3,093.44 | 4,098.81 | 5,104.18 | 38.67 | 51.24 | 63.80 |
| F61* | 86,863.88 | 115,094.64 | 143,325.40 | 3,340.92 | 4,426.72 | 5,512.52 | 41.76 | 55.33 | 68.91 |
| F61** | 86,863.88 | 115,094.64 | 143,325.40 | 3,340.92 | 4,426.72 | 5,512.52 | 29.74 | 39.40 | 49.07 |
| F63 | 101,318.02 | 134,246.38 | 167,174.74 | 3,896.85 | 5,163.32 | 6,429.80 | 48.71 | 64.54 | 80.37 |
| F64 | 109,423.46 | 144,986.09 | 180,548.72 | 4,208.59 | 5,576.39 | 6,944.18 | 52.61 | 69.70 | 86.80 |
| F67 | 137,842.05 | 182,640.72 | 227,439.39 | 5,301.62 | 7,024.64 | 8,747.67 | 66.27 | 87.81 | 109.35 |
| **Police** | | | | | | | | | |
| P55* | 56,912.11 | 75,408.55 | 93,904.99 | 2,188.93 | 2,900.33 | 3,611.73 | 27.36 | 36.25 | 45.15 |
| P55*** | 56,912.11 | 75,408.55 | 93,904.99 | 2,188.93 | 2,900.33 | 3,611.73 | 25.52 | 33.82 | 42.11 |
| P58*** | 71,692.87 | 94,993.05 | 118,293.23 | 2,757.42 | 3,653.58 | 4,549.74 | 32.15 | 42.60 | 53.05 |
| P60*** | 83,622.57 | 110,799.90 | 137,977.23 | 3,216.25 | 4,261.53 | 5,306.82 | 37.50 | 49.69 | 61.88 |
| P62 | 97,537.35 | 129,237.00 | 160,936.65 | 3,751.44 | 4,970.65 | 6,189.87 | 46.89 | 62.13 | 77.37 |
| P63 | 105,340.35 | 139,575.96 | 173,811.57 | 4,051.55 | 5,368.31 | 6,685.06 | 50.64 | 67.10 | 83.56 |
| P64 | 113,767.58 | 150,742.04 | 187,716.50 | 4,375.68 | 5,797.77 | 7,219.87 | 54.70 | 72.47 | 90.25 |
| P67 | 143,314.38 | 189,891.56 | 236,468.73 | 5,512.09 | 7,303.52 | 9,094.95 | 68.90 | 91.29 | 113.69 |
| **Seasonal** | | | | | | | | | |
| S48 | - | - | - | - | - | - | 14.64 | - | 17.86 |
| S49 | - | - | - | - | - | - | 15.91 | - | 19.09 |
| S50 | - | - | - | - | - | - | 17.91 | - | 20.60 |
| **Temporary (Part-Time)** | | | | | | | | | |
| T53 | - | - | - | - | - | - | 28.42 | - | 46.90 |

*Denotes that this portion of a salary grade is structured with 2080 hours per year

**Denotes that this portion of a salary grade is structured with 2920.96 hours per year

***Denotes that this portion of a salary grade is structured with 2229.84 hours per year

# Glossary

**Accrual Basis of Accounting (or Full Accrual):** Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

**Ad Valorem Tax:** A tax levied in proportion to the value of real property.

**Amortization:** Paying the principal amount of a debt issue through periodic payments either directly to bondholders or to a sinking fund for later payment to bondholders. Amortization payments include interest and any payment on principal.

**Appropriation:** Expenditure authority created by the City Council.

**Assessed Value:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes. (Note: the County establishes Property values.)

**Assigned Fund Balance**: Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes.

**Audit:** An annual systematic review of an organization's financial accounts by an independent body.

**Authorized Bond:** Bonds that have been legally approved but may or may not have been sold.

**Balanced Budget:** Occurs when planned expenditures equal anticipated revenues. North Carolina state law requires the annual operating budget to be balanced.

**Base Budget:** Those resources necessary to meet an established and existing service level.

**Basis of Accounting:** The accounting method that determines when, for accounting purposes, expenditures, expenses, and revenues are recognized. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

**Benchmarking:** The systematic process of searching for best practices, innovative ideas and highly effective operating procedures that lead to superior performance. The process of identifying the best-in-class and duplicating or surpassing their performance.

**Bond:** A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

**Bond Rating:** A grade indicating a governmental unit's investment qualities. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit. The three main bond-rating agencies include: Standard and Poor's, Moody's, and Fitch.

**Budget:** The budget translates organizational intentions into actions, allocating resources in support of organizational goals, objectives, and desired service levels.

**Budget Amendment:** A legal procedure used by the City staff and the City Council to revise a budget appropriation.

**Budget Document:** A formal document outlining the City's financial plan for a fiscal year.

**Budget Message:** A written overview of the proposed budget from the City Manager to the Mayor and City Council that discusses the major budget items and changes and the City's present and future financial condition.

**Budget Ordinance:** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Budget Unit:** An organizational budget / operating unit within each City department or division (e.g. Tree Trimming is a budget unit within the Electric Systems department).

**Capital Improvement Program (CIP):** A multi-year plan (5 years for the City) for the construction or acquisition of major capital items (over $100,000). The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

**Capital Outlay:** An expenditure expected to have a useful life greater than one year or a total value of $5,000 or more resulting in the acquisition of or addition to a fixed asset. Examples of capital outlay expenditures include vehicles, mowing equipment, and buildings. The portion of the budget pertaining to the purchase of capital outlay items.

**Capital Project:** A capital improvement that usually requires a major initial investment of over $100,000, and a significant and continuing financial commitment in the form of operating costs.

**Capital Project Ordinance:** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources for capital.

**Certificates of Participation (COPS):** A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

**City Council:** A seven-member governing board elected within districts for four-year terms by the citizens of Concord.

**City Manager:** An individual appointed at the discretion of the Mayor and City Council to serve as the chief administrative officer of the City.

**Committed Fund Balance:** Used for specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority

**Community Development Block Grant (CDBG):** An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low- and moderate-income persons of the City in targeted neighborhoods. This fund is required by federal regulations to account for the use of these funds.

**Cost Allocations:** Portion of the budget pertaining to payments made to other departments for costs involved in supporting a primary service.

**Debt Service:** The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

**Debt Service Funds:** Funds used for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt.

**Deficit**: The amount by which expenditure exceeds revenues during an accounting period.

**Department:** A major administrative division of the City that has overall management responsibility for an operation within a function.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Effectiveness Measure**: A performance measure identifying quality or extent to which an organization is obtaining its objectives (ex. percentage of yard waste/leaf collection points serviced on time).

**Efficiency Measure:** A performance measure identifying inputs used per unit of output, or unit costs (ex. cost per ton of yard waste/leaves collected).

**Encumbrance:** A financial commitment or earmark for services, contracts, or goods that have not yet been delivered by a specified time frame, usually the end of the fiscal year.

**Enterprise Fund:** A fund that accounts for a governmental activity supported wholly or partially with user fees or charges and operated using business principles.

**Expenditures:** The measurement focus of governmental fund accounting identifying financial resources expended during a period for operations, capital outlay, and long-term debt principal retirement and interest. Except for long-term debt principal retirement expenditures, expenditures reflect the cost incurred to acquire goods and services.

**Expenses:** The measurement focus of proprietary fund accounting identifying costs expired during a period, including depreciation and other allocations as in business accounting. Expenses reflect the cost of goods or services used.

**External Agency:** A non-governmental agency, usually of nonprofit legal status, which may request public funds for use on programs benefiting social, cultural, or economic needs of the City.

**Fiscal Policy:** The financial plan embracing the general goals and acceptable procedures for managing the City's financial resources.

**Fiscal Year:** A 12-month period of time, from July 1 through June 30, to which the annual budget applies.

**Fixed Asset:** An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing $5,000 or more with an expected life of more than one year.

**Fringe Benefits:** For budgeting purposes, fringe benefits include employer payments for social security, retirement, group health insurance, life insurance, dental insurance, workers compensation, and travel allowances.

**Fiduciary Funds:** Funds used to separate, control, and track financial resources in which the government oversees as a third party, or on behalf of, another public entity. The four fiduciary fund types include: 1) Agency Fund, 2) Pension Trust, 3) Expendable Trust, and 4) Non-Expendable Trust.

**Full Cost Accounting:** Type of accounting concerned with accumulating both direct and indirect costs for financial reporting and decision-making purposes. By using this accounting technique, the City can assess the complete total cost of providing a service and its associated benefits.

**Full-time Equivalent (FTE):** An FTE converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position (based on a 40hr. work week and a 52-week work year; does not include temporary part-time staff).

**Function:** A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service. Examples of functions within the City of Concord include Public Safety, Cultural and Recreational, and General Government.

**Fund:** A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions or limitations as established by State and Federal governments.

**Fund Balance:** Amounts shown as fund balance represent a running total of monies over the years that remain unspent after all budgeted expenditures have been made. Fund balance includes reserve or "rainy day" monies. North Carolina General Statutes require general fund balance reserves of at least 8% of General Fund expenditures at the end of the fiscal year. The City Council requires the City to maintain a minimum 30-35% General Fund's fund balance reserve.

**Funding Sources:** Identifies fund(s) that will provide money for project expenditures.

**Goal:** A broad policy statement outlining the general direction or intent of an organizational unit's major activities within a medium-range time period, usually 3-5 years.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

**General Obligation Bonds (GO Bonds):** Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

**General Fund:** A governmental fund used to account for all financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees.

**Governmental Funds:** Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include: 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

**Grant:** A contribution by a government or other organization to support a particular function.

**Indirect Cost:** The component of the total cost for a service that is provided by and budgeted within another department or division. Indirect costs are budgeted to better reflect the true total cost for such services such as those provided by the Administrative Departments.

**Intergovernmental Revenues:** Revenues from other governments (State, Federal, or local) that can be in the form of grants, shared revenues, or entitlements.

**Internal Service Fund:** This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement, or cost allocation, basis.

**Lease/Installment-Purchase Financing:** A method of purchasing equipment in which payments are spread over a period of time, usually 3-7 years. The purchased equipment serves as collateral.

**Line-Item:** A budgetary account representing a specific object of expenditure.

**Mayor**: An individual elected at-large for four-year terms to serve as chair the City's governing body and the City's leader.

**Mission:** A broad statement outlining a department's purpose for existing.

**Modified Accrual Basis of Accounting:** Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Measurable expenditures are recognized in the period the fund liability is incurred, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

**Objective:** Outcome-based statements that specify - in measurable terms - what will be accomplished within the budget year.

**Operating Budget:** A financial plan for the provision of direct services and support functions.

**Operations:** The portion of the budget pertaining to the daily operations that provides basic governmental services. The operating portion of the budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

**Ordinance:** A formal legislative enactment by the City Council that has the full force and effect of law within the boundaries of local, State, and Federal law.

**Pay-As-You-Go (or Pay-Go):** Financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

**Performance Based Budget:** A budget wherein expenditures, planning, and management decisions are based primarily upon measurable performance of activities.

**Performance Measure:** An indicator designed to determine whether a service objective has been met. It assesses the effectiveness of achieving the objective or how well the objective has been accomplished.

**Performance Measurement:** The regular collection of quantifiable information regarding the results of City services. It includes an assessment of the kind of job we are doing and includes the effects our efforts are having in our community

**Personnel Services:** Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

**Policy:** A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

**Powell Bill Funds:** Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

**Productivity Measure:** A performance measure combining efficiency and effectiveness measures into a single factor (ex. cost per ton of on-time yard waste/leaf collection)

**Program:** A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

**Proprietary Funds:** Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.

**Reappraisal:** The process of revaluing a jurisdiction's real property to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

**Reserve:** An account designated for a portion of the fund balance that is to be used for a specific purpose.

**Retained Earnings:** Amounts shown as retained earnings represent accumulated earnings of proprietary funds after all budgeted business expenses have been made.

**Revenue:** Funds the City receives as income. It includes tax payments, fees for services, grants, fines, forfeitures, and interest income.

**Revenue Bonds:** Bonds issued by a government that are backed by a specific revenue source – such as special assessments, water/sewer fees, and electric fees.

**Special Revenue Fund:** A fund used to account for the proceeds from specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Strategic Plan:** A document that outlines an organization's vision, goals, and the actions needed to achieve them.

**Surplus**: The amount by which revenues exceed expenditures.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against persons or property for current or permanent benefit, such as special assessments. This term, also,

does not refer to user charges for enterprise type services (i.e. water, wastewater, electricity) or special or enhanced services or products benefiting a single party. See also "User Fee/Charge."

**Tax Levy:** The product when the tax rate per one-hundred dollars valuation is multiplied by the total taxable valuation, or tax base.

**Unassigned Fund Balance/Undesignated Retained Earnings:** The portion of a fund's unspent monies, or reserves, that is not restricted for a specific purpose and is available for general appropriation.

**User Fee/Charge:** The payment for direct receipt of a service by the party benefiting from the service.

**Working Capital:** The result of Current Assets minus Current Liabilities, which is considered a good measure of both an organization's efficiency and its financial health.

**Workload Measure:** A performance measure identifying how much or how many products or services were produced.

## Common Budget & Performance Measurement Acronyms

**AMI** = Automated Metering Infrastructure

**BOC** = Alfred M. Brown Operations Center

**CDBG** = Community Development Block Grant

**CDO** = Concord Development Ordinance

**CHDO** = Community Housing Development Organization

**COD** = Code of Ordinances

**CIP** = Capital Improvement Plan

**COPS** = Certificates of Participation

**FAA** = Federal Aviation Administration

**FTE** = Full-time Equivalent

**FY** = Fiscal Year

**GAAP** = Generally Accepted Accounting Principles

**GASB** = Governmental Accounting Standards Board

**GFOA** = Government Finance Officers Association

**GO Bonds** = General Obligation Bonds

**HCV** = Housing Choice Vouchers

**LMI** = Low and Moderate Income as defined by HUD.

**MPO** = Metropolitan Planning Organization

**NCGS** = North Carolina General Statute

**OSCA** = Open Space Connectivity Analysis

**PIP** = Pedestrian Improvement Plan

**PM** = Performance Measurement

**ROW** = Right-of-Way

**SCBA** = Self-contained Breathing Apparatus

**UDO** = Unified Development Ordinance

**WSACC** = Water & Sewer Authority of Cabarrus County

**WTP** = Water Treatment Plant